JACKSONVILLE CITY COUNCIL

REGULAR WORKSHOP MEETING

PROPOSED AGENDA

January 6, 2026

5:30 PM

CALL TO ORDER

ADOPTION OF PROPOSED AGENDA

ADOPTION OF MINUTES AND CONSENT ITEMS

MINUTES – November 18, 2025 Regular Meeting
December 2, 2025 Organizational Meeting

CONSENT ITEMS

1. General Legislative Budget Amendment
2. Annexation – Thornwood, LLC – 488.63 +/- Acres
3. Satellite Annexation – Blue Creek School Road – 2.77 +/- Acres
4. Construction Agreement for NCDOT TIP Project U-5950 – Mast Arm Powder Coating and Fiber Line Relocation
5. NCDOT Offer to Purchase City Property for U-5728
6. NCDOT Schedule C and D Municipal Maintenance Agreements
7. Sole Source Procurement – Wavetronix Signal Detection Equipment
8. City of Jacksonville Federal Purchasing Policy

DISCUSSION ITEMS (ACTION MAY OR MAY NOT BE TAKEN)

9. Auditor's Report on the City's Annual Comprehensive Financial Report for FY 2025
10. Annual Solid Waste Report
11. Intergovernmental Support Agreement IGSA for Water and Sewer Operations and Maintenance
12. Capital Improvement Plan (CIP) Discussion

CLOSED SESSION

For the purpose of consulting with an attorney employed or retained by the public body in order to preserve the attorney client privilege, pursuant to General Statute 143-318.11, subsection (a-3).

ONE CITY, OUR CITY, MY CITY MOMENT

ADJOURNMENT

COUNCIL MINUTES

REGULAR MEETING

November 18, 2025

A Regular Meeting of the City Council of the City of Jacksonville was held Tuesday, November 18, 2025 beginning at 5:30 PM in the Council Chambers of City Hall. Present were: Mayor Sammy Phillips, presiding; Mayor Pro Tem Jerry Bittner; Council Members: Cindy Edwards, Brian H. Jackson, Logan Sosa, Bob Warden, and Dr. Angelia Washington. Also present were: Joshua Ray, City Manager; Ronald Massey, Deputy City Manager; Lorna Welch, City Attorney and Rose Marshburn, City Clerk.

*A video of the Council Meeting is presently available for review on the City's website.

CALL TO ORDER

Mayor Sammy Phillips called the meeting to order at 5:35 PM.

PLEDGE OF ALLEGIANCE

Mayor Pro Tem Bittner, Councilman Jackson and Councilman Warden led the Pledge of Allegiance.

INVOCATION

Mr. Joshua Ray pronounced the invocation.

ADOPTION OF AGENDA

A motion was made by Mayor Pro Tem Bittner, seconded by Councilman Jackson, and unanimously approved to adopt the agenda as presented.

PUBLIC COMMENT

Dr. Richard Woodruff, former resident at 101 West Railroad Street, recognized Brian Jackson, Robert Warden, and Jerry Bittner for their exceptional service, marking the end of an era. Each was honored for lasting contributions to the community, including Mr. Bittner's record tenure as City Manager and continued service on the City Council. Dr. Woodruff expressed deep gratitude for their leadership and dedication and the lasting benefits their time on Council had for the City.

Brent Jones, 206 Anne Street, expressed his belief that the decision Council would be asked to make, regarding the exchange of City-owned property, had the potential to adversely affect many children currently and in the future. He provided an overview of the history of Jacksonville

Area Soccer Association (JASA) and the benefit it brought to the youth and the community for the last 50 years. For the last 32 years, a lease agreement had been in effect between JASA and the City for the utilization of Woodlands Park. Mr. Jones implored Council to consider the long-standing agreement and noted that JASA currently had more than 1,000 signatories on a petition in support of JASA's pursuit of a lease renewal.

Jane Sutton, 115 West Bayshore Boulevard, stated that she was the president of the Bayshore Estates Neighborhood Organization and thanked Mayor, Council, and City Departments for their support, community engagement, and collaboration that helped making her neighborhood safe and welcoming. She expressed appreciation to the outgoing Council Members for their service, congratulated the Newly Elected Council Members, and extended holiday blessings to everyone.

Melonie Marzett, 403 Altavista Loop, recognized the Recreation Department for their volunteer service in the community and raised concerns about worsening conditions for unhoused individuals in the New River area. She urged the City to consider short and long-term solutions, including cold-weather resources and safety measures to assist individuals and families through the winter.

Virginia Hall, 503 Country Club Road, urged City Council to use discretionary funds to support unhoused families, highlighting the City's responsibility to help them become thriving community members. She recommended forming a volunteer coalition of faith-based and nonprofit organizations to address basic needs and ensure that every unhoused student could succeed.

ADOPTION OF MINUTES AND CONSENT ITEMS

A motion was made by Mayor Pro Tem Bittner, seconded by Councilman Jackson, and unanimously approved to adopt the minutes of the November 5, 2025 Workshop Meeting and the consent items as presented.

CONSENT ITEMS

TAX RELEASES, REFUNDS, AND WRITE-OFFS – JULY, AUGUST AND SEPTEMBER 2025

The County/City Tax Collector and the City's Finance Director recommended releases, refunds, and write-offs of property taxes. The tax releases, refunds, and write-offs as

recommended by the City/County Tax Collector totaled, respectively, $9,098.84, $21,648.75, and $23,440.64 ($54,188.23). The write-offs were higher than usual due to 2015 tax bills being written off in September as uncollectible.

Council approved the tax releases, refunds and write-offs.

CITY COUNCIL PROPOSED 2026 REGULAR MEETING SCHEDULE

City Council Regular Meetings were set pursuant to City Code and Council's adopted Rules of Procedure. The Code provided that when a Council Meeting fell on an election day or a legal holiday, the meeting was automatically held the following day. Any other changes to the Meeting Schedule required Council approval.

Several changes consistent with the Council's previous schedules were proposed as indicated in the 2026 Regular Meeting Schedule. Once approved, the schedule would be distributed to all media, City departments, and included on the City's website and published on the City's calendar.

Council approved the Annual Schedule of Council Meetings for 2026.

CODE AMENDMENT – CHAPTER 23 STREETS AND SIDEWALKS

As presented at the November 5, 2025, City Council Workshop Meeting, staff was proposing revisions to Chapter 23 of the City Code, Streets and Sidewalks, to enhance the overall clarity, consistency, and enforceability of the ordinance. The proposed amendments aimed to ensure greater alignment with existing regulatory documents, including the Unified Development Ordinance (UDO) and the Manual of Standard Street Details (MSSD).

The primary revisions included clarifying language related to the placement of objects within drains, streets, and sidewalks, to help prevent obstructions that could interfere with public use or stormwater flow. The amendments further clarified prohibitions on constructing sheds, fences, or other structures within public easements, ensuring that easement areas remain accessible for utility and maintenance activities. The revisions also defined maintenance responsibilities for utility strips and roadside swales, helping property owners understand upkeep obligations to preserve proper drainage and appearance. Lastly, staff added language clarifying the responsibility of driveway and yard piping as discussed at the November 5, 2025 Workshop Meeting. With this change, residential property owners would be responsible for material costs associated with maintenance or replacement of driveway pipes while the City would perform the work.

Council adopted the proposed Ordinance amending Chapter 23, Streets and Sidewalks of Jacksonville City Code and the corresponding Fee Schedule Amendment.

Ordinance 2025-52, Bk. 14, Pg. 481

NCDOT TIP PROJECT U-5728 – FIBER RELOCATION AND MAST ARM POWDER COATING AGREEMENT

In July 2026, NCDOT was expected to award a construction contract to widen the intersection of Marine Boulevard at Gum Branch Road/Bell Fork Road – commonly referred to as project U-5728. As part of that work, NCDOT would relocate City fiber optic cable and black powder coat the new signal poles. The City was required to reimburse DOT for the completion of these items. In-total, the City's obligation for this work was $25,430. An agreement was proposed to allow NCDOT to complete the improvements on the City's behalf. Also, a Legislative Budget Amendment and CIP Amendment were needed to appropriate revenue to support the improvements. Total cost for these improvements was estimated at $25,430. General Fund was proposed to be used to cover these expenses.

Council approved the agreement, CIP and Budget Amendments and authorized the City Manager or his representative to sign the agreement.

Ordinance 2025-53, Bk. 14, Pg. 485

RESOLUTION FOR ACCEPTANCE OF LASII GRANT FUNDS – PUBLIC SERVICES EQUIPMENT WASH FACILITY

City Council approved an application requesting grant funds from the Local Assistance for Stormwater Infrastructure and Investments (LASII) fund on September 19, 2023, and approved the acceptance of the grant on October 8, 2024.

In order to receive the grant funds totaling $2,273,500, a Resolution and Certification Regarding Uniform Relocation was required.

The Public Services Equipment Wash Facility had been in the Capital Improvement Plan since 2020. The project would be adding a new Large Vehicle Wash Bay Facility at the Public Services Complex for sanitation trucks, trash cans, and bins, as well as large equipment utilized by the Streets Department. This would serve to continue the City's efforts in improving the water quality of the river and maintain the New River's ability to serve as a natural asset for attracting recreational and commercial activities for residents and visitors alike.

Council approved the Resolution and certification regarding uniform relocation for the acceptance of the LASII grant to develop the Public Services Complex Vehicle Wash Facility. Resolution 2025-20, Bk. 7, Pg. 540

PLANNING FEE SCHEDULE AMENDMENT

Recently, staff briefed Council on the need for an amendment to the Planning Fee Schedule associated with civil penalties for Unified Development Ordinance (UDO) violations. Feedback from the discussion indicated the Council's intent with UDO fines was to encourage prompt compliance and efficient resolution, rather than imposing strict financial penalties. Furthermore, Council indicated a preference for collaborative solutions. While North Carolina General Statute permitted municipalities to assess reasonable civil penalties of up to $500 per violation, per day, based upon feedback from Council, staff recommended approval of the proposed fee schedule amendment.

Council approved the fee schedule amendment.

AMENDED CITIZENS PARTICIPATION PLAN – CDBG PROGRAM

The City's Citizen Participation Plan was reviewed annually to identify areas where the participation process could be improved with Community Development programs and projects. There was no financial impact related to the Citizen Participation Plan.

Council approved the changes identified in the Citizen Participation Plan and authorized the Mayor to sign the amended plan.

UPTOWN JACKSONVILLE DESIGN CONTRACT – PHASE III

On November 5, staff provided an update to Council on the City's progress with Uptown Jacksonville. To continue moving the project forward, an amendment to the existing design contract was necessary to begin generating construction drawings and initiate associated land development permitting. Initially the amount of this amendment was presented to Council as $5.65 million; however, staff negotiated a lower rate of $5.398 million to complete the work. This new amount reflected the Construction Manager at Risk project delivery option.

The total amount of Phase III was $5.398 million, and the Jacksonville Tourism Development Authority had verbally committed to funding a portion of that expense.

Council approved the budget amendment and authorized the City Manager to execute the amendment to the contract for Phase III.

Ordinance 2025-54, Bk. 14, Pg. 486

PUBLIC PRIVATE PARTNERSHIP AGREEMENT – DOWNTOWN SMALL BUSINESS REVOLVING LOAN FUND

Earlier this year, Council considered an agreement with Jacksonville Onslow Economic Development (JOED) to administer a small business revolving loan program on behalf of the City for the downtown area. This concept advanced the City Council's redevelopment goals, while also incentivizing entrepreneurship. Council previously directed staff to work with JOED to modify the agreement prior to final authorization of the program. Specifically, Council requested that the area eligible for the program be expanded to include parcels north of Lejeune Boulevard across from the Lejeune Memorial Gardens. Council also requested that the agreement be revised to require funds provided by the City to be reinvested in downtown throughout the duration of the agreement. Initially, the agreement only required City funding to be invested downtown for only one loan cycle, becoming free and clear of the agreement terms. Council's initial intent was to invest $50,000 per year in FY 2025 and FY 2026. Adequate funds existed within the Economic Impact Fund to support this initial contribution of $100,000.

Council authorized the City Manager to execute the agreement.

JOED NON-PROFIT AGENCY ASSISTANCE CONTRACT

On November 5, City Council directed staff to appropriate additional funding to support Jacksonville Onslow Economic Development (JOED) in FY 2026. The additional funding would result in a total contribution of $100,000 for FY 2026. Furthermore, the Council voiced an interest in funding JOED at the same level for an additional two years. Proposed for consideration was a funding agreement to increase the City's total FY 2026 JOED contribution from $40,000 to $100,000. Adequate funding was currently budgeted in the Economic Impact Fund to support the agreement.

Council authorized the City Manager to execute the agreement.

CITY OF JACKSONVILLE FIXED ASSET POLICY

The City's Fixed Asset Policy was last updated and adopted by City Council on January 23, 2024. As a Best Practice recommended by the Government Finance Officers Association (GFOA), the City performed periodic reviews of its capitalization thresholds, depreciation methods, and useful life estimates to ensure they remain reasonable, consistent, and reflective of

actual asset conditions.

As part of the implementation of the City's new financial software, staff had completed a review of the City's Fixed Asset Policy and recommended an update to the depreciation methodology. The current policy provided for a six-month depreciation in the first year for all newly acquired assets. The revised policy would replace this approach with a straight-line depreciation method calculated on a monthly basis beginning in the month the asset was placed in service.

This change would provide a more accurate and consistent reflection of asset value and accumulated depreciation over time and aligned with generally accepted accounting principles (GAAP) and the functionality of the new software system.

Approval of the policy would provide accounting guidelines, ensure financial statements are accurate and utilize available functionality within the new software.

Council approved the Fixed Asset Policy.

CITY OF JACKSONVILLE PURCHASING POLICY

The City continued to perform periodic reviews of all financial policies to ensure they remain current, efficient, and aligned with best practices. The Purchasing Policy was last updated and adopted by City Council on January 23, 2024. As staff prepared for the implementation of the new ERP system, a final review of the Purchasing Policy was conducted to confirm alignment between the policy and system functionality, with an additional goal of minimizing the need for policy waivers and supporting efficient procurement operations.

The updates included revising title references to reflect current job titles and organizational structure and updating purchasing thresholds to specify that bidding requirements applied to purchases of $30,000 or more, aligning the City's policy with the State of North Carolina purchasing threshold. No other changes have been made. Approval of the policy would provide guidelines related to purchasing and contracting.

Council approved the Purchasing Policy.

GRANT ACCEPTANCE - RESILIENT COASTAL COMMUNITIES PROGRAM (RCCP) PHASES 1 & 2

The City entered into a community cooperative agreement in July 2024 with the North Carolina Office of Recovery and Resiliency (NCORR) in order to explore various training,

funding, capacity building and technical support opportunities available to advance our resiliency initiatives.

NCORR had identified the Resilient Coastal Communities Program (RCCP), administered by the Division of Coastal Management (DCM), as an opportunity to develop a Hazard Risk & Vulnerability Assessment, which would be used to form a resilience strategy and identify a prioritized portfolio of projects that would strengthen our resilience to coastal hazards. In the 2025-2026 grant cycle, $6 million was awarded to 32 communities across coastal North Carolina.

The Planning and Inspections Department was proposing to implement the Resilient Coastal Communities grant process simultaneously with the Department of Defense, Military Installation Resiliency Review (MIRR) program to ensure consistency between the two planning efforts.

This grant program would be used to fund the development of a hazard risk and vulnerability assessment and portfolio of potential projects. There was no local match required, the grant would provide $85,000 in project funding, and the program paired the City of Jacksonville with Kleinfelder, Inc. for technical assistance.

Council adopted the Resolution accepting the grant.

Resolution 2025-21, Bk. 7, Pg.541

NON-CONSENT

EXCHANGE OF CITY-OWNED PROPERTY

Joshua Ray, City Manager, provided a detailed overview of the PowerPoint Presentation herein attached as Exhibit A. City staff had been working with partners to support the delivery of services and programs to our citizens. In these discussions, we had determined that certain properties required attention to maximize their utility. Some of these properties were owned by the City while others were owned by external partners.

Challenges were as follows: Jack Amyette Ball Park was owned by Onslow County Schools. The City, along with Jacksonville Tourism Development Authority (JTDA), had been working on improvements with the complex to support the Osprey baseball team; Woodlands Park was owned by the City of Jacksonville. The City leased this land to the Jacksonville Area Soccer Association (JASA), which was set to expire on December 31, 2025; any additional leases

executed by the City would “attach” to the land at Woodlands Park, and the School Board, if it decided to receive the property in a land swap, would be required to honor any lease in place at the time of the swap; the Sports Tourism Feasibility Analysis, which was conducted by Victus Advisors, identified the lack of sufficient quality baseball fields in Jacksonville. The City and Onslow County Schools had been discussing using land owned by the School System in the Commons to build additional fields and parking areas; Woodlands Park had issues with adequate parking and access controls, which created concerns for emergency vehicle access to the fields; the Onslow County School System had expressed concerns about the lack of quality practice field space for high school sports teams. Negotiations between the School System and JASA did not result in an agreement.

The City-owned property under discussion was Woodlands Park, consisting of approximately 32.46 acres behind Parkwood Middle School, where JASA currently played. The school-owned properties included the Jack Amyette Baseball Field, roughly 4 acres within a larger school-owned tract, and an estimated 16 acres located within the Jacksonville Commons. The Commons was a major recreational amenity adjacent to Onslow County Schools, which operated three schools in that area. The goal was to explore opportunities to add parking that served both the Commons and the school system, while also creating additional baseball fields.

A concern raised by Council Members was whether a long-term commitment to JASA could be assured if ownership changed. That assurance could not be guaranteed, as the school system typically operated on year-to-year agreements with sports organizations. The City’s previous agreement with JASA was for five years, whereas the school system reviewed agreements annually.

Mr. Ray stated that Superintendent Dr. Chris Barnes provided written comments indicating that Onslow County Schools shared a common purpose with JASA, serving the same children and community. He noted that school fields across the county were routinely used by various soccer clubs and that JASA already used Parkwood Elementary School fields and accessed Woodlands Park without issue. If ownership changes were approved by both boards, the school system intended to enter into an agreement with JASA for continued use of the Woodlands Park fields, though such agreements would be shorter in duration than the City’s leases. Dr. Barnes also

explained that community use agreements were governed by board policy and based on JASA's nonprofit status, and he did not anticipate usage fees being a concern. Currently, JASA did not pay a direct fee to use Woodlands Park but instead maintained the fields at its own expense, handling mowing, fertilizing, striping, and general upkeep without City staff involvement. Dr. Barnes further stated that there was nothing in the school system's long-term plans suggesting the property would be used for anything other than athletic fields, and that Woodlands Park was part of a broader effort that could benefit both the school board and City Council.

Mr. Ray emphasized that the goal was to find solutions that met the needs of all partners. Three options were presented to Council: approve the land swap resolution and authorize the City Manager to execute the necessary documentation; take no action on the resolution but direct staff to prepare a six-month extension of the current JASA lease for consideration at the next Council meeting; or take no action at this time, which would still require further dialogue regarding a lease extension.

Mayor Phillips stated that the decision being made at this meeting would not be a final determination and expressed that there was no intention to displace JASA or abandon the soccer program. Mr. Ray noted that if a lease extension was granted, the plan would be to convene representatives from the City, Onslow County School System, JASA, the Ospreys Baseball Team, and the Jacksonville Onslow Sports Commission to develop a comprehensive, long-term solution, which would then return to Council for consideration.

Councilwoman Edwards asked if JASA were to sign an annual lease agreement with Onslow County Schools, would it affect their primary utilization of Woodlands Park, and be ultimately affected by public school sports activities as the top priority.

Discussion was held regarding potential scheduling conflicts and maintenance responsibilities should JASA enter into an agreement with the school system, and that any agreement would need to clearly define usage parameters or JASA may need to consider raising the necessary funds to purchase the property.

Councilman Jackson acknowledged JASA's role in providing soccer opportunities for hundreds of children, including those with limited financial means, and expressed support for its mission to provide those services in the community.

A motion was made by Councilman Sosa, seconded by Councilwoman Edwards, and unanimously approved to grant JASA a six-month extension of its current lease, effective upon expiration, to allow adequate time for negotiating a long-term, permanent agreement that ensured JASA's continued stable operation at Woodlands Park.

REPORTS

GOODBYE AND THANK YOU

Councilman Warden reflected on his gratitude for living in Jacksonville, highlighting the City's strong public services, including police, fire, sanitation, water, and sewer systems, and emphasizing that these successes were the result of teamwork between City staff and Council. He expressed deep appreciation for City staff, especially Ronald Massey, whose mentorship helped shape his approach to public service and understanding of investment in the community. He thanked the citizens for their votes and support, acknowledged the emotional challenges of addressing homelessness in the community, and recognized those who worked to help vulnerable residents. He offered heartfelt thanks to his wife and family for their long-standing support throughout his decades of service, credited his faith for personal growth, and expressed pride in working with fellow Council Members. Councilman Warden encouraged the incoming and returning Council to continue moving Jacksonville forward and affirmed his pride in having served the community. He concluded by noting that he was always opposed to adjournment of the Council meetings.

Councilwoman Edwards offered sincere congratulations and appreciation to Mayor Pro Tem Bittner, Mr. Warden, and Mr. Jackson, noting that their service to the City was selfless and, in each case, long-term. She emphasized that no one served in these roles for the paycheck and thanked them for their dedication and all they had done for the community. While acknowledging that they would be missed, she affirmed that the City would continue moving forward and encouraged them to remain engaged and hold the Council accountable, even returning to speak during public comment. Councilwoman Edwards concluded by wishing everyone a Happy Thanksgiving and an enjoyable holiday season.

Councilwoman Dr. Washington thanked Mr. Warden, Mayor Pro Tem Bittner, and Mr.

Jackson for their service, noting that while Jacksonville had faced challenges, the City consistently put citizens first. She emphasized the importance of setting aside personal agendas and making decisions based on fairness, what was right, and justice. Councilwoman Dr. Washington concluded by expressing appreciation for their service and wishing them success in the next chapter of their lives.

Mayor Pro Tem Bittner reflected on the end of his term and his enduring love for Jacksonville, recalling how he first came to the City in 1987 and chose it after seeing its mild climate. He recounted key moments in Jacksonville's growth, including infrastructure investments, population expansion, annexation, and major achievements like the All-America City Award and development of the Jacksonville Commons. After serving 12 years as City Manager, beginning in 1987, he retired in 1999, and then later returned in 2000 to serve on Council. Mayor Pro Tem Bittner shared his appreciation for the strong relationships he built with staff, fellow Council Members, and the Mayor. He concluded by thanking the citizens and community for allowing him decades of public service and expressing his desire to continue supporting the community after retirement.

Councilman Sosa thanked the three departing Council Members for their support, mentorship, and shared experience, noting that he entered the role unsure of what to expect but he learned a great deal from them. He recalled building relationships with his fellow Council Members and expressed his gratitude for their guidance and years of service. Councilman Sosa lightheartedly joked that Mayor Pro Tem Bittner started his service to the City, the same year that he was born.

Councilman Jackson reflected on his lifelong connection to Jacksonville, sharing how growing up in Ward One and returning home to be near family shaped his sense of community. He expressed gratitude for the opportunity to serve, emphasizing a "people first" approach in all decisions and reviewed challenges faced, particularly homelessness and housing issues, stressing that solutions required collaboration among nonprofits, private entities, and government, rather than relying solely on top-down directives. Councilman Jackson also acknowledged mentors, influential figures, and supportive family members who guided him, and he recognized the critical, often unseen work of volunteers, nonprofits, and City staff. He concluded with heartfelt thanks to everyone who contributed to his journey, encouraging continued community involvement and

collective responsibility for the City's future.

Mayor Phillips reflected on the departure of three key City Council Members, Bob Warden, Brian Jackson, and Jerry Bittner and emphasized their long-standing dedication, leadership, and the significant positive impact they had on Jacksonville. He praised their commitment to moving the City forward, highlighting the accomplishments achieved through teamwork, collaboration, and mutual respect, even when disagreements arose. Mayor Phillips expressed the value of the personal friendships and mentorships formed, particularly with Mayor Pro Tem Bittner, who provided valuable guidance to both the Council and City Management. While acknowledging the loss their departure represented for the Council, he reassured the public that their influence and contributions would continue through ongoing community involvement. Mayor Phillips concluded by expressing deep gratitude for their service, admiration for their knowledge and character, best wishes for their next chapters, and hoped to maintain close connections with them in the future.

ONE CITY, OUR CITY, MY CITY

Mr. Ray stated that Mayor Pro Tem Jerry Bittner had been an outstanding addition to the Jacksonville community, demonstrating exceptional dedication and leadership throughout his public service. He served as City Manager from September 1987 through April 1999 and held multiple terms on the City Council, including serving as Mayor Pro Tem, showing a remarkable commitment to building a stronger, more cohesive team. His experience, knowledge, and decision-making skills helped the Council tackle tough issues and move the City forward. Over the years, he contributed to numerous boards and committees, including the Board of Adjustment; Environment, Energy, and Natural Resources Policy Committee; Fire Safety Advisory Board; ONWASA; Onslow Civic Affairs Committee; Recycling and Solid Waste Advisory Board; and the North Carolina Municipalities Water and Sewer Advisory Board. Mr. Ray also noted that he was instrumental in Jacksonville earning recognition as a two-time All-America City, first in 1992 and again in 2025. Mr. Bittner's ability to balance leadership with approachability, always showing dedication, vision, and a smile while engaging with the community. From planting trees to participating in long-term projects, he exemplified public service and set a high standard for others to follow. His influence extended through mentorship and collaboration, leaving a lasting legacy in city management and council leadership.

Similarly, Councilman Brian H. Jackson was recognized for his impactful contributions since being elected in 2017 and reelected in 2021. He served on the Jacksonville TDA; North Carolina Black Elected Municipal Officials; Neighborhood Improvement Services Advisory Committee; Recreation and Parks Advisory Committee; Welcome Home Council; and the Re-entry Program, dedicating his time, energy, and resources to advancing the community. His commitment to Sturgeon City, his proactive participation in Council meetings, and his involvement in National Night Out exemplified his passion, compassion, and vision for Jacksonville.

Mr. Ray noted that Councilman Bob Warden's service was equally commended, with over 30 years of involvement in City leadership, elected to Council repeatedly from 2009 through 2021. His contributions to the Beautification and Appearance Committee; Jacksonville TDA; ONWASA; Planning Advisory Board; Recycling and Solid Waste Advisory Board; and the Transportation Advisory Committee demonstrated his consistent leadership, vision, and community-minded approach. Councilman Warden's ability to manage projects, balance emotion with practical decision-making, and consistently show up for the community exemplified his commitment to Jacksonville.

PRESENTATION

Franky Howard, CEO of ONWASA, presented Jerry Bittner with an award honoring him for 20 years of exemplary leadership and service as an ONWASA director, a significant portion of the organization's 25-year history. His role as chairman and long-term dedication to the citizens of Jacksonville and Onslow County left a profound and lasting impact. Together, these leaders, Bittner, Jackson, and Warden, illustrated the value of committed public service, community engagement, and unwavering leadership that had shaped Jacksonville's progress and success.

Mr. Howard also presented Councilman Warden with an award, honoring him for almost 5 years of leadership and service as an ONWASA director, beginning in January 2021 and concluding December 2025.

ADJOURNMENT

A motion was made by Mayor Pro Tem Bittner, seconded by Councilman Jackson, and unanimously approved to adjourn the meeting at 7:08 PM.

Jacksonville City Council

Regular & Workshop Meeting
November 18, 2025

Non-Consent Item

Exchange of City-Owned Property

Agenda Item 14

Challenges

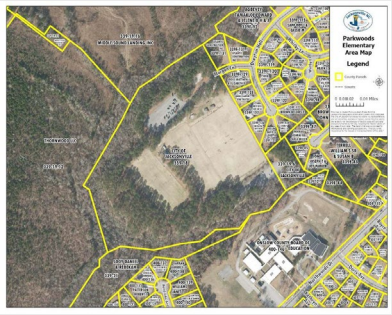
- Jack Amyette Ball Park is owned by Onslow County Schools. The City, along with Jacksonville Tourism Development Authority (TDA), has been working on improvements with the complex to support the Osprey baseball team.
- Woodlands Park is owned by the City of Jacksonville. The City leases this land to the Jacksonville Area Soccer Association (JASA), which lease is set to expire on December 31, 2025.
- Woodlands Park has issues with adequate parking and access controls, which create concerns for emergency vehicle access to the fields.

Challenges Continued

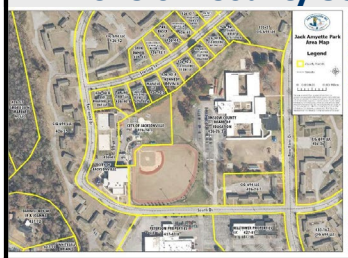
- The Sports Tourism Feasibility Analysis, which was conducted by Victus Advisors, identified the lack of sufficient quality baseball fields in Jacksonville. The City and Onslow County Schools have been discussing using land owned by the School System in the Commons to build additional fields and parking areas.
- The Onslow County School System has expressed concerns about the lack of quality practice field space for high school sports teams. The City, JASA, and Jacksonville High School have partnered since 1979 to provide practice fields. Negotiations between the School System and JASA did not result in an agreement that would work for both entities.

City Owned Property – Woodlands Park

32.46 acres



Onslow County Schools Properties



4 acres

16 acres

Onslow County Schools (OCS)

- **Shared Purpose**: We all serve the same kids and community. School owned fields across the county are routinely used by various soccer clubs. JASA currently uses Parkwood Elementary fields and the main access road to Woodlands Park without concern.

Onslow County Schools

- **Future Use Agreement**: If our respective boards approve a change in ownership, OCS intends to enter into an agreement with JASA for continued use of the Woodlands Park fields.

Onslow County Schools

- **Community Use Process**: OCS follows a Community Use/Rental Agreement process governed by Board policy. Based on JASA's nonprofit status, I do not anticipate usage fees being a concern.

Onslow County Schools

- There is nothing in OCS's current long-range plan suggesting the property would be used for anything other than athletic fields.
- Woodlands Park is just one piece of a broader, comprehensive effort that could benefit both the Board and the Council, if acted upon.

Proposed Options

- Approve the land swap Resolution with Onslow County Schools and authorize the City Manager to execute the appropriate documentation.
- Take no action on the proposed Resolution for the land swap, but direct staff to prepare a six-month extension of the current JASA agreement for consideration at the December 2, 2025, Council Meeting.
- Take no action on the identified challenges at this time.

OneCity Jacksonville

Our City ● My City

Jerry Bittner

Years of Service

- City Manager – September 1987 through April 1999
- Ward 2 Council Member - September 2001 until December 2007
  - Mayor Pro Tem - October 1, 2002, until December 2007
- Re-elected as Ward 2 Council Member - December 2009
  - Re-elected December 2013
  - Re-elected December 2017, selected as Mayor Pro Tem January 5, 2021
  - Re-elected December 2021

Boards and Commissions

- Board of Adjustment
- Energy, Environment and Natural Resources Policy Committee
- Fire Safety Advisory Board
- Onslow Water and Sewer Authority
- Onslow Civic Affairs Committee
- Recycling and Solid Waste Advisory Board
- Regulatory Advisory Committee of the North Carolina League of Municipalities
- Water and Sewer Advisory Board

Thank you, Mr. Bittner.

Years of Service

- Ward 1 Council Member
  - Elected December 2017
  - Re-elected December 2021

Boards and Commissions

- Jacksonville Tourism Development Authority
- North Carolina Black Elected Municipal Officials
- Neighborhood Improvement Services Advisory Committee
- Recreation and Parks Advisory Committee
- Welcome Home Council/Re-entry Program

Thank you, Mr. Jackson.

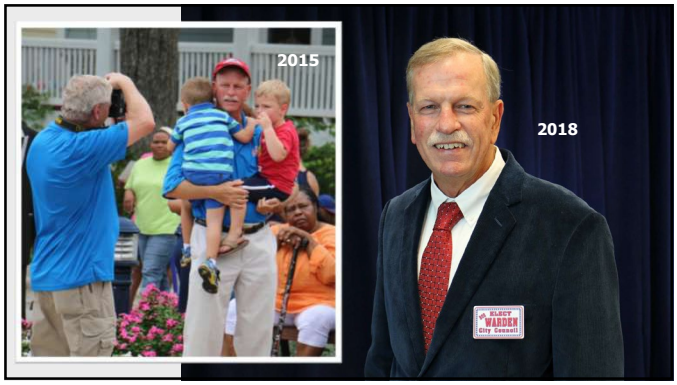
Bob
Warden

Years of Service

- At-Large Council Member
  - Elected December 2009
  - Re-elected December 2013
  - Re-elected again December 2017
  - Re-elected one more time December 2021

Boards and Commissions

- Beautification and Appearance Commission
- Jacksonville Onslow Economic Development
- Jacksonville Tourism Development Authority
- Onslow Water and Sewer Authority
- Planning Advisory Board
- Recycling and Solid Waste Advisory Board
- Transportation Advisory Committee



COUNCIL MINUTES

ORGANIZATIONAL MEETING

December 2, 2025

The Organizational Meeting of the City Council of the City of Jacksonville was held Tuesday, December 2, 2025, at 5:30 PM in the Council Chambers of City Hall.

WELCOME

Mayor Sammy Phillips welcomed everyone to the Organizational Meeting/Oath Taking Ceremony.

OATHS OF OFFICE

Mayor Phillips administered the Oath of Office to Councilwoman Cindy Edwards. The Honorable Carol A. Jones, District Court Judge, Fifth Judicial District, administered the Oath of Office to Councilwoman Mickey Smith. The Honorable Paul A. Hardison, District Court Judge, Fifth Judicial District, administered the Oath of Office to Councilman Jerome Willingham. The Honorable Christopher J. Welch, District Court Judge, Fifth Judicial District, administered the Oath of Office to Councilman Michael Yaniero.

CALL TO ORDER

Mayor Phillips called the Organizational Meeting to order at 5:35 PM.

PLEDGE OF ALLEGIANCE

Council led the Pledge of Allegiance.

INVOCATION

Bishop Will Smith of New Beginnings Christian Center pronounced the invocation.

MAYOR AND COUNCIL REMARKS

Mayor Phillips congratulated the reelected and newly elected Council members on their success. Council thanked family and friends for their support during the election. Each member expressed their gratitude to the citizens for their vote of confidence and conveyed how honored and privileged they felt to be able to serve the citizens of Jacksonville and expressed what a tremendous responsibility they felt for their elected positions and pledged to do their utmost to continue to make Jacksonville the great place it continued to be.

ADOPTION OF AGENDA AND CONSENT ITEMS

A motion was made by Councilwoman Dr. Washington, seconded by Councilwoman Edwards, and unanimously approved to adopt the agenda and consent items as presented.

CONSENT ITEMS

GENERAL LEGISLATIVE BUDGET AMENDMENT

Budget amendment requests had been submitted since the last legislative budget amendment. This budget amendment decreased the use of fund balance in the General Fund by $379,532 and reduced the use of fund balance in the Water Sewer Fund by $1,286,637.

Council approved the Budget Amendment.

Ordinance 2025-55, Bk. 14, Pg. 488

NORTH CAROLINA ARTS COUNCIL GRASSROOTS ARTS PROGRAM GRANT ACCEPTANCE AND AGREEMENT

On October 23, 2025, the City applied for a North Carolina Arts Council Grassroots Arts Program Grant. The grant would provide funding for additional cultural events, as well as additional artistic and family-oriented events for the community.

On November 13, 2025, the City received a notification of award for $10,000 grant funding. The next step in the award process was for the Council to authorize the City Manager to execute the grant agreement.

Council accepted the Grassroots Arts Program Grant, approved the budget amendment, and authorized the City Manager or his representative to execute the agreement.

Ordinance 2025-56, Bk. 14, Pg. 491

REQUEST TO REAPPLY FOR FEMA – HAZARDOUS MITIGATION GRANT PROGRAM (HMGP) GRANT FOR SCALES CREEK WATERSHED RESTORATION

Staff was requesting permission to re-apply for the FEMA-Hazardous Mitigation Grant Program (HMGP) for Scales Creek Watershed Restoration, which would help address the flooding of Scales Creek at Hardison Hills. At the Council Meeting on January 23, 2024, Council authorized staff to apply for a FEMA- Building Resilient Infrastructure and Communities (BRIC) grant; however, the project was not approved for funding. Staff was encouraged to re-apply after the first of the year. Since the last application cycle, the program name changed from FEMA-BRIC to FEMA-HMGP. This project would be completed as part of the NOAA funded project's

stream and wetland restoration portion which would aid in the attenuation of stormwater runoff and improve the water quality within the watershed. The funding from this grant would improve the stream crossing at Hardison Hills to protect the health, safety, and property within this community.

In addition, this project would evaluate the potential for emergency access between Hardison Hills and White Street.

The estimated cost of the Scales Creek project was $10,000,000. The grant required at least 10% matching funds from State/Local match. We plan to use the funding from the $1,500,000 DEQ-DMS grant for the match if we are awarded the grant.

Council authorized staff to re-apply for the FEMA-HMGP grant.

ELECTION OF MAYOR PRO-TEM

Councilwoman Dr. Washington nominated Councilman Jerome Willingham to serve as Mayor Pro-Tem. The motion was seconded by Councilwoman Smith. Councilman Sosa nominated Councilwoman Cindy Edwards to serve as Mayor Pro-Tem. The motion was seconded by Councilman Yaniero.

Councilwoman Dr. Washington provided an overview of the letter herein attached as Exhibit B.

Councilwoman Edwards described how Jacksonville became her family's long-term home and highlighted her 25 years of business ownership and extensive civic involvement, including leadership roles with the Chamber of Commerce and the Council for the Arts. She explained how she worked to reform outdated, exclusionary practices and create inclusive, community-wide access to the arts. Councilwoman Edwards emphasized the importance of unity, humility, and diversity and she concluded that while she may not claim to be the most qualified, she was committed, accessible, and willing to work hard to make a positive impact.

Councilman Willingham noted that while criteria for choosing a Mayor Pro Tem had varied, such as seniority or accomplishments, the focus should be on selecting the best-qualified person. He supported whatever criteria the Council used to determine that.

Voting in favor of Jerome Willingham:	Smith, Washington and Willingham
Voting in favor of Cindy Edwards:	Edwards, Sosa and Yaniero

Mayor Phillips stated that due to the tie of votes from Council, he would vote to break the tie. He stated that Mr. Willingham was a very qualified individual but had been away from Council for some time and would need additional time to get reacclimated. Ms. Edwards, however, had remained with the organization and was now in her second term, and understood the direction in which the City was currently moving. Mayor Phillips cast his vote in favor of Councilwoman Edwards as Mayor Pro Tem.

ADVISORY COMMITTEES' LIAISON APPOINTMENTS

Mayor Phillips announced the following Council Liaison Advisory Committee appointments: Councilwoman Dr. Angelia Washington to the Board of Adjustment; Councilwoman Mickey Smith to the Environmental and Appearance Advisory Committee; Councilman Jerome Willingham to the Neighborhood Improvement Services Advisory Committee; Councilman Logan Sosa to the Planning Advisory Board; Councilwoman Cindy Edwards to the Recreation and Parks Advisory Committee; and Councilman Michael Yaniero to the Water and Sewer Advisory Committee.

ELECTION TO SPECIAL COMMITTEES

ONSLOW CIVIC AFFAIRS COMMITTEE (OCAC)

The Onslow Civic Affairs Committee is a County Board with members appointed by the Onslow County Board of Commissioners and the City of Jacksonville City Council. The City Council had seven seats: one for the Mayor or his representative and six board members.

All of the City seats were filled on the Onslow Civic Affairs Committee.

JCC	Council Member or Mayor	Dr. Angelia Washington	
JCC	Representative	Dr. Don Herring	9-30-26
JCC	Representative	Glenn Hargett	9-30-26
JCC	Representative	James Smiley	9-30-26
JCC	Representative	Marcia Wright	9-30-27
JCC	Representative	Carol Hurst Long	9-30-27
JCC	Representative	Cindy Edwards	9-30-27

Mayor Phillips provided this update to Council.

ONSLOW WATER AND SEWER AUTHORITY (ONWASA)

Since its inception, the ONWASA Articles of Incorporation specified that two positions on the Onslow Water and Sewer Authority (ONWASA) Board of Directors were reserved for members of the Jacksonville City Council. These positions were established for three-year staggered terms and allowed for any member to be reappointed by their representative government to subsequent terms.

In 2008, Council adopted City Code Sec. 2-450 providing for Council to appoint/reappoint City representatives to ONWASA on an annual basis.

At the City Council Meeting on September 2, 2025, Council approved Resolution 2025-15 supporting a proposed change to the ONWASA Articles of Incorporation that would authorize member agencies the discretion to appoint individuals who may not hold elected office but possess the experience, availability, and expertise to effectively serve on ONWASA's Board.

At their meeting on November 13, 2025, ONWASA approved an amendment to their Articles of Incorporation to allow non-elected officials to be appointed to the Authority.

Councilman Bob Warden was serving as an existing three-year term expiring October 3, 2027. Mr. Warden desired to continue his current term.

Councilman Jerry Bittner was serving an existing three-year term expiring October 3, 2028. Mr. Bittner desired to continue his current term.

No action was needed by Council.

TRANSPORTATION ADVISORY COMMITTEE

As stated in Article IV, Section 1 of the Jacksonville Urban Area Metropolitan Planning Organization (JUMPO) Transportation Advisory Committee Bylaws and as specified in the Memorandum of Understanding (Agreement 3-24-82), the Transportation Advisory Committee shall include as voting members: two members from the Jacksonville City Council, two members of the Onslow County Board of Commissioners and one member of the North Carolina Board of Transportation.

Currently, Councilwoman Cindy Edwards and Councilman Robert "Bob" Warden served in these two positions for the Jacksonville City Council.

Article IV Section 2 of the TAC Bylaws identified that "Members of the TAC shall be designated by the governing boards that they represent. Members shall remain in office until; (1),

their designation has been rescinded by their respective governing board; (2), their governing board has designated a duly qualified replacement member, or; (3), their membership in their respective board has ceased.

Due to the recent municipal elections, the position held by Councilman Warden on the TAC was now vacant. Staff requested that the Jacksonville City Council appoint a new member to fill the position vacated by Councilman Warden.

Councilwoman Edwards nominated Councilwoman Mickey Smith to serve as a representative on the Transportation Advisory Committee. The motion was seconded by Councilman Willingham. There were no other nominations. Councilwoman Dr. Washington moved that the nominations be closed, and the candidate be elected to serve by acclamation. The motion was seconded by Councilwoman Edwards and carried unanimously.

JACKSONVILLE TOURISM DEVELOPMENT AUTHORITY

The JTDA was a six-member Board with all members and the Chairperson being appointed by the City Council. By Resolution 2010-15, at least one third (2 of the 6 members) of the JTDA must be individuals who are affiliated with the businesses that collect the tax (hoteliers) and one half (3 of the 6 members) of the JTDA must be individuals related to the promotion of travel and tourism. It should also be noted that members of the required 1/3 group (the hoteliers) may also qualify for being part of the 1/2 group (the tourism promotion group).

Ken Hagan's recent passing had created a vacancy on the Jacksonville Tourism Development Authority for an existing term ending June 30, 2028. The current 5 members, Rick Young and Jae Smith - tax collection and tourism promotion; Randy Thomas-tourism promotion; Brian H. Jackson-tourism promotion; and Robert Warden-tourism promotion. These five members fulfilled the required membership. Therefore, the vacancy could be filled by any member of Council. Historically, at least one member of Council had served on the JTDA.

Councilwoman Edwards nominated Councilman Michael Yaniero to serve as a representative on the Jacksonville Tourism Development Authority. There were no other nominations. Councilwoman Edwards moved that the nominations be closed, and the candidate be elected to serve by acclamation. The motion was seconded by Councilman Sosa and carried unanimously.

ONE CITY MOMENT

Joshua Ray, City Manager, stated that Chief Jarad Phelps recently issued Civilian Commendations to three individuals who came to a Jacksonville Police Officer's aid while he was attacked on duty.

The First Lady of the United States, Melania Trump, and the Second Lady, Usha Vance, visited our community recently. They spent time with troops, visited the Camp Lejeune High School, and spoke with individuals about life in Jacksonville and what it was like to be part of this community. It was a remarkable opportunity for students and residents to engage with them and discuss important issues such as housing, education, family, and service.

The Annual Veterans Parade took place Saturday, November 8, 2025, along Western Boulevard. Hosted by Rolling Thunder Chapter NC-5, the parade brought together many veterans organizations, giving residents the opportunity to honor and appreciate our military. The event showcased strong civic pride in the community's military heritage.

Mr. Ray also noted the Annual Holiday Parade occurred on Saturday, November 22, 2025, along Western Boulevard. The parade showcased many businesses and entities throughout the community and concluded with the Jacksonville Fire Department driving Santa on a fire truck.

Friday night football was thriving in the City, with both Jacksonville and Northside High Schools advancing to the State Championship Semifinals. Jacksonville High School, still undefeated, would host Middle Creek High School, while Northside High School would travel to Wilson. Mr. Ray predicted that both teams would reach the State Championship and encouraged the community to show up and support their schools.

REPORTS

CONGRATULATIONS

The members of Council congratulated the reelected and newly elected Council members on their success. Councilman Yaniero, Councilwoman Edwards, Councilwoman Smith and Councilman Willingham thanked family and friends for their support during the election. Each member expressed their gratitude to the citizens for their vote of confidence and expressed how honored they felt to have the opportunity to serve the citizens of Jacksonville and ensure the continued success of the City.

CHRISTMAS CONCERT

Councilwoman Edwards stated that the 3rd Annual Christmas Concert, hosted by the 2d Marine Division Band, at River of Life Church would be held Friday December 12, 2025. This concert was free to the public; however, registration was required. She encouraged the public to attend and enjoy the festivities and wished everyone a Merry Christmas and Happy New Year.

WORLD AIDS DAY

Councilman Willingham noted that he had the opportunity to attend the World AIDS Day event on Monday, December 1, 2025, sponsored by Delta Sigma Theta Sorority. He expressed the importance of the event in furthering the advancement of medicine and saving lives of individuals affected by AIDS.

ADJOURNMENT

With no further business to come before the Jacksonville City Council, a motion was made by Councilwoman Dr. Washington, seconded by Councilman Willingham, and unanimously adopted to adjourn the meeting at 6:36 PM.

Jacksonville City Council

Organizational Meeting
December 2, 2025

OneCity Jacksonville
Our City ● My City

Civilian Commendations

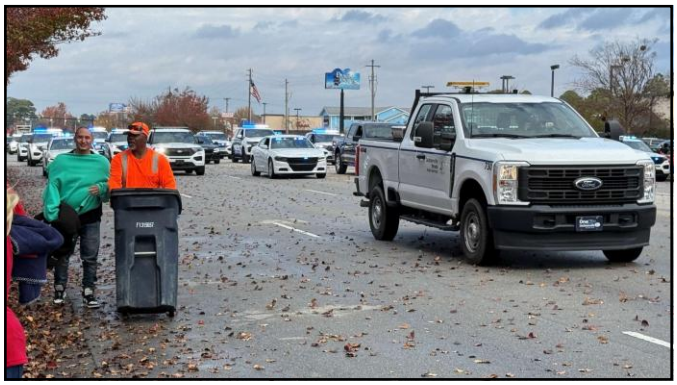
Jacksonville Police Department

First & Second Lady

Visit to Camp Lejeune

Jacksonville Veterans Day Parade

Jacksonville Holiday Parade



High School Football State Playoffs
Jacksonville HS Cardinals
and Northside HS Monarchs

Councilwoman Dr. Angelia J. Washington

December 2, 2025

To: City of Jacksonville Mayor Sammy Phillips and Members of the Jacksonville City Council

RE: Letter of Nomination/Support for Councilman Jerome Willingham as Mayor Pro Tem

Good evening, ladies and gentlemen, esteemed members of the Jacksonville City Council, citizens of our beloved City, and honored guests. Today, we gather in a spirit of unity and purpose as we approach a significant moment in our governance. It is a moment that calls for reflection, unity, and vision as we prepare to elect our next Mayor Pro Tem. Today, we gather not just to fulfill a procedural obligation, but to embrace an opportunity that speaks to the very heart of our community. The Mayor Pro Tem is not just a title nor formality. This role is not merely ceremonial in nature. Rather, it is a position filled with responsibility, leadership, and above all, the capacity to build consensus in our city.

The role of Mayor Pro Tem is a critical position that carries the responsibility of leading our city in the absence of our mayor. It is a role that demands not only competence and vision, but also a deep commitment to collaboration and unity among us all. It is a vital role that ensures continuity in leadership, particularly when our mayor is absent or unable to fulfill his responsibilities. This role is especially crucial in maintaining the flow of decision-making and serving the needs and aspirations of our community without interruption. As we consider who will take on this essential role, we must reflect on leadership, collaboration, and the vision we hold for our beloved Jacksonville.

As we gather here today, I wish to emphasize the words of John C. Maxwell, a renowned leadership expert, once said, "If you are a leader, the true measure of your success is not getting people to work. It is not getting people to work hard. It is getting people to work hard together. That takes commitment." This statement encapsulates the essence of what we seek in our next Mayor Pro Tem. It is in this spirit that we reflect on the legacy of our previous Mayor Pro Tems, who have all come from Wards 2 and 3. They have set a remarkable standard, serving our community with integrity and vision. Their leadership has not only guided our past council but has also fostered a sense of collaboration that resonates throughout our city. As we look to the future, we must ask ourselves who will continue this tradition and ensure our council remains a beacon of hope and progress.

I want to take a moment to highlight the exceptional qualities of an individual who stands ready to embrace this role. Councilmember Jerome Willingham, Ward 1, a current resident and member of the Jacksonville City Council. We need a leader whose influence will continue to inspire us to come together, to forge partnerships, and to create a stronger Jacksonville for all. Council, as we stand at this crossroads, I urge you to think about commitment. Commitment to our city, commitment to our constituents, and commitment to each other as council members. Today, I advocate for a leader who embodies this commitment, a leader who has proven time and again he can bring people together for a common purpose. Like, Deputy Police Chief/Mayor Sammy

Councilwoman Dr. Angelia J. Washington

Phillips 50+years, Chief of Police/Public Safety Director/Councilmember Michael Yaniero 25+years, and City Manager/Councilmember/Mayor Pro Tem Jerry Bittner 25+years of dedicated service to the City of Jacksonville, for almost two decades, Mr. Jerome Willingham has exemplified the very leadership qualities as these City leaders.

As a resolute member of the Jacksonville City Council representing Ward 1, he has consistently demonstrated his commitment to our community and its diverse needs. His tenure has been marked by transformative leadership, a hallmark of which is his ability to bridge the gaps between our neighborhoods, fostering an environment where collaboration thrives. Mr. Willingham is not just competent; he is a visionary. He understands the importance of intersecting the boundaries of Wards 1, 2, 3, and 4 for the betterment of all citizens. He sees beyond the confines of his own ward and recognizes that our strength lies in our unity. In his tenure, he has led by example, setting a standard for what it means to be a servant leader. His commitment to fostering a culture of innovation and accountability has paved the way for initiatives that benefit our entire city. In today's complex landscape, adaptability is crucial.

Mr. Willingham possesses a remarkable capacity for emotional intelligence, allowing him to navigate challenges with grace and understanding. He listens, he empathizes, and he acts. His journey as a transformational leader is not only evident in his work but also in the lives he has touched. Jerome Willingham is not just a name we recognize; he is a consensus builder. He possesses the unique ability to intersect the boundaries of our neighborhoods, recognizing that the strength of Jacksonville lies in our diversity. He understands that every voice matters, and he has dedicated his career to ensuring that all citizens within Wards 1, 2, 3, and 4 have their concerns heard and their needs addressed. Competence is the cornerstone of effective leadership. Mr. Willingham has consistently demonstrated his capability to navigate complex issues that our community faces. From economic development to public safety, he has never shied away from difficult conversations. In every initiative he has undertaken, he has led by example, inspiring those around him to pursue excellence. What sets Mr. Willingham apart is his abilities to understand that leadership is not just about making decisions; it is about making a difference in the lives of those we serve.

For example, over the past 30+years, citizens have benefitted from the Ward Election system, in which members of the community have representation on the City Council. However, did you know that our local military installations of Camp Lejeune and Marine Corps Air Station New River were annexed in the City of Jacksonville as a result of implementing the Ward Election system. Likewise, communities such as Georgetown and Pickettown were annexed within the City of Jacksonville and Mr. Willingham leveraged and earmarked local, state, and federal funding to build infrastructures within these neighborhoods by enhancing and protecting quality of life issues affecting citizens ranging from newborns to the elderly.

Riverwalk Crossing is another example of Mr. Willingham's forward thinking by implementing downtown redevelopment initiatives such as revitalization of livable housing, incentivizing

economic development entrepreneurship and local businesses, and creating viable recreation options to the downtown area while enhancing citizens' leisure opportunities to enjoy the scenic views New River in their backyards. Riverwalk Crossing is home to National Night Out, Winterfest, Annual Christmas Tree lightning just to name of few. Prior to the United States of American celebrated Juneteenth as a national holiday, the Jacksonville City Council approved the Freedom Day holiday commemorating the 13th Amendment: Abolishment of Slavery, Modern Day Human Trafficking, and False Imprisonment, which has led to mass incarceration of innocence citizens was guided by Mr. Willingham's ingenuity . In addition, he spearheaded the hiring of John Carter as the full-time City Attorney, and championed the efforts of hiring Dt. Richard Woodruff, former City Manager.

Councilmember Willingham served his country as a decorated JAG Officer acquiring the rank of Captain in the United States Marine Corps and continues to serve his country as a Department of the Navy federal employee advising senior level executives on matters related to Equal Employment Opportunity Commission policies and procedures. Council, there is a profound appreciation and respect for coming up through the ranks in the City of Jacksonville, and just as Mayor Phillips, Councilmember Yanerio, and Mayor Pro Tem Bittner have come up through the ranks, we cannot ignore Councilmember Willingham's journey, accomplishments, and contributions to the citizens of Jacksonville.

In conclusion, I urge each one of you to consider the weight of this decision. Electing Mr. Willingham as our Mayor Pro Tem is not just a choice for today; it is a return on investment for the future of Jacksonville. His acumen and accolades are not just statistics; they are the stories of our beloved residents, the stories of our shared journey toward a brighter future.

As we prepare to cast our votes, let us remember the words of John C. Maxwell. It is not enough to work hard; we must work hard together. Councilmember Willingham has shown us how to do just that. His leadership has brought our community closer, and his vision has inspired us to reach new heights. In conclusion, I urge all of you to join me in supporting Councilmember Jerome Willingham for the role of Mayor Pro Tem. Let us continue the legacy of strong leadership that has served our city so well. Together, we can build a brighter future for Jacksonville, one that reflects our shared values and aspirations. Let us move forward, united in purpose and dedicated to the commitment and the well-being of our community. Thank you.

Respectfully submitted,

Councilwoman Dr. Angelia J. Washington
Jacksonville City Council Ward 4

Request for City Council Action

Consent Agenda Item:	1
Date:	1/6/2026

Subject: General Legislative Budget Amendment
Department: Finance
Presented by: Sabrina Adams, Finance Director
Presentation: No

Issue Statement

Budget amendment requests have been submitted since the last legislative budget amendment. The details of the adjustments are shown in the staff report.

Financial Impact

This budget amendment decreases the use of fund balance in the General Fund by $1,119,593.

Action Needed

Consider the Budget Amendment.

Recommendation

Staff recommends Council approve the Budget Amendment.

Approved: ☒ City Manager ☒ City Attorney

Attachments:

A Proposed Budget Amendment

Staff Report

Consent Agenda Item: 1

General Legislative Budget Amendment

This Budget Amendment seeks to:

- Appropriate funds received ($5,407) from General Fund to balance project to the report approved by the E911 board (ET0801).
- Closeout Northwoods Community Center Expansion and return funds ($350,000) to the Capital Reserve Fund (GF2505).
- Closeout Rectangular Fields ($1,125,000) and return funds to the General Fund (GF2508).
- Closeout Richard Ray Park Phase II ($251,000) and return funds to the Capital Reserve Fund (GF2603).
- Return a portion of the LTS Facility Improvement project (SF2305) funds ($82,000) to the Water Sewer Fund to fund a portion of the emergency repair of the LTS sewer main.
- Appropriate $148,000 of Water Sewer Fund balance for the remaining cost of the emergency repair of the LTS sewer main.

Stakeholders

- The Citizens of the City of Jacksonville
- The City of Jacksonville

Options

Option 1: Approve the budget amendment. **STAFF RECOMMENDED**

Pros: Revenues will be appropriated and accurately adjusted, and funds will be provided for current City initiatives.

Cons: None

Option 2: Do not approve the budget amendment.

Pros: None

Cons: Revenues will not be reflected accurately, and projects and initiatives will not have sufficient funding for execution.

ORDINANCE (2026-)

AN ORDINANCE AMENDING THE FISCAL YEAR 2026 BUDGET

BE IT ORDAINED by the Council of the City of Jacksonville, North Carolina that the following amendments to the Fiscal Year 2026 General Fund, Water Sewer Fund, General Capital Reserve Fund, General Capital Project Funds, W/S Capital Project Funds, and Special Revenue Funds budgets are hereby enacted:

GENERAL FUND

REVENUES	BUDGET	CHANGE	TOTAL
TRANSFER IN FROM CAPITAL PROJECTS	-	1,125,000	1,125,000
APPROPRIATED FUND BALANCE	5,356,118	(1,119,593)	4,236,525
TOTAL ADJUSTMENTS		5,407	
TOTAL FUND REVENUES	68,228,261	5,407	68,233,668

EXPENDITURES	BUDGET	CHANGE	TOTAL
TRANSFER OUT TO SPECIAL REVENUE FUNDS	1,477,329	5,407	1,482,736
TOTAL ADJUSTMENTS		5,407	
TOTAL FUND EXPENDITURES	68,228,261	5,407	68,233,668

Transfer out funds ($5,407) to balance E911 (ET0801). Receive funds from the closeout of the Rectangular Fields project (GF2508; $1,125,000) and use to reduce the use of appropriated fund balance.

EMERGENCY TELEPHONE-ET0801

REVENUES	BUDGET	CHANGE	TOTAL
TRANSFER IN FROM GENERAL FUND	106,647	4,625	111,272
TOTAL ADJUSTMENTS		4,625	
TOTAL PROJECT REVENUES	8,586,456	4,625	8,591,081

EXPENDITURES	BUDGET	CHANGE	TOTAL
PROJECT EXPENDITURES	8,586,456	4,625	8,591,081
TOTAL ADJUSTMENTS		4,625	
TOTAL PROJECT EXPENDITURES	8,586,456	4,625	8,591,081

Appropriate funds received ($4,625) from General Fund to correctly balance project to the FY23 report approved by the E911 board.

Attachment

A

EMERGENCY TELEPHONE-ET0801

REVENUES	BUDGET	CHANGE	TOTAL
TRANSFER IN FROM GENERAL FUND	111,272	782	112,054
TOTAL ADJUSTMENTS		782	
TOTAL PROJECT REVENUES	8,591,081	782	8,591,863

EXPENDITURES	BUDGET	CHANGE	TOTAL
PROJECT EXPENDITURES	8,591,081	782	8,591,863
TOTAL ADJUSTMENTS		782	
TOTAL PROJECT EXPENDITURES	8,591,081	782	8,591,863

Appropriate funds received ($782) from General Fund to balance project to the FY25 report approved by the E911 board.

NORTHWOODS COMMUNITY CENTER EXPANSION - GF2505

EXPENDITURES	BUDGET	CHANGE	TOTAL
PROJECT EXPENDITURES	350,000	(350,000)	-
TRANSFER OUT TO CAPITAL RESERVE	-	350,000	350,000
TOTAL ADJUSTMENTS		-	
TOTAL FUND EXPENDITURES	350,000	-	350,000

Closeout Northwoods Community Center Expansion (GF2505) and return funds to the Capital Reserve ($350,000).

RECTANGULAR FIELDS - GF2508

EXPENDITURES	BUDGET	CHANGE	TOTAL
PROJECT EXPENDITURES	1,125,000	(1,125,000)	-
TRANSFER OUT TO GENERAL FUND	-	1,125,000	1,125,000
TOTAL ADJUSTMENTS		-	
TOTAL PROJECT EXPENDITURES	1,125,000	-	1,125,000

Closeout Rectangular Fields (GF2508) and return funds to the General Fund ($1,125,000).

RICHARD RAY PARK PHASE II - GF2603

EXPENDITURES	BUDGET	CHANGE	TOTAL
PROJECT EXPENDITURES	251,000	(251,000)	-
TRANSFER OUT TO CAPITAL RESERVE	-	251,000	251,000
TOTAL ADJUSTMENTS		-	
TOTAL PROJECT EXPENDITURES	251,000	-	251,000

Closeout Richard Ray Park Phase II (GF2603) and return funds to the Capital Reserve ($251,000).

CAPITAL RESERVE - GF7099

REVENUES	BUDGET	CHANGE	TOTAL
TRANSFER IN FROM CAPITAL PROJECTS	6,844,185	601,000	7,445,185
TOTAL ADJUSTMENTS		601,000	
TOTAL PROJECT REVENUES	78,800,460	601,000	79,401,460

EXPENDITURES	BUDGET	CHANGE	TOTAL
COUNCIL INITIATIVES	15,737,134	601,000	16,338,134
TOTAL ADJUSTMENTS		601,000	
TOTAL PROJECT EXPENDITURES	78,800,460	601,000	79,401,460

Receive funds from the closeout of the Northwoods Community Center Expansion (GF2505; $350,000) and Richard Ray Park Phase II (GF2603; $251,000) projects and appropriate for future council initiatives.

LTS FACILITY IMPROVEMENTS - SF2305

EXPENDITURES	BUDGET	CHANGE	TOTAL
PROJECT EXPENDITURES	1,200,000	(82,000)	1,118,000
TRANSFER OUT TO WATER/SEWER FUND	-	82,000	82,000
TOTAL ADJUSTMENTS		-	
TOTAL PROJECT EXPENDITURES	1,200,000	-	1,200,000

Return a portion of project funds ($82,000) to the Water Sewer Fund for emergency repairs to the LTS sewer main.

WATER SEWER FUND

REVENUES	BUDGET	CHANGE	TOTAL
APPROPRIATED FUND BALANCE	20,000	148,000	168,000
TRANSFER IN FROM W/S CAPITAL PROJECTS	141,403	82,000	223,403
TOTAL ADJUSTMENTS		230,000	
TOTAL FUND REVENUES	33,706,951	230,000	33,936,951

EXPENDITURES	BUDGET	CHANGE	TOTAL
WASTEWATER EXPENDITURES	4,011,447	230,000	4,241,447
TOTAL ADJUSTMENTS		230,000	
TOTAL FUND EXPENDITURES	33,706,951	230,000	33,936,951

Receive transfer in from LTS Facility Improvements (SF2305; $82,000) and appropriate Water Sewer Fund balance ($148,000) for the emergency repair of the LTS sewer main.

This ordinance shall be effective upon its adoption.

ADOPTED by the Jacksonville City Council in regular session this 6th day of January, 2026.

Sammy Phillips, Mayor

ATTEST:

Rose R. Marshburn, City Clerk

Request for City Council Action

Consent Agenda Item: 2
Date: 1/6/2026

Subject: Annexation – Thornwood, LLC – 488.63 +/- Acres
Department: City Clerk's Office
Presented by: Rose R. Marshburn, City Clerk
Presentation: No

Issue Statement

On behalf of Thornwood, LLC, Kimley-Horn has submitted a petition for a voluntary annexation of a portion of one tract of land totaling 488.63 +/- acres that is contiguous to the current City limit boundaries.

The property is located at end of Williamsburg Parkway.

The developer proposes building 843 Single Family Homes with an average value of $350,000 each.

Pursuant to Resolution 2016-02, City Council authorized Voluntary Annexation petitions to be investigated for sufficiency upon receipt. The City Clerk has conducted the required investigation and found as a fact that said petition is signed by all owners of real property in the area described.

As provided in North Carolina General Statute 160A-31, a Resolution has been prepared scheduling a Public Hearing for this annexation January 20, 2026, at the Regular City Council Meeting.

Financial Impact

Financial impacts will be presented with the Public Hearing agenda item.

Action Needed

Consider the Voluntary Annexation Petition and adopt Resolution scheduling a Public Hearing.

Recommendation

Staff recommends Council adopt the Resolution as presented.

Approved: ☒ City Manager ☒ City Attorney

Attachments:

A Certificate of Sufficiency
B Proposed Resolution
C Location Map

Staff Report

Consent Agenda Item: 2

Voluntary Annexation Petition

Introduction

The area proposed for annexation is located within the current City limits and is a contiguous annexation request.

Owners: Thornwood, LLC
Size: 488.63+/- acres
General Location: Williamsburg Parkway
Proposed Plans: 843 Single Family Homes with an average value of $350,000 each

Procedural History

- February 2, 2016 – Council adopted a Resolution authorizing Voluntary Annexation Petitions to be investigated for sufficiency upon receipt.
- January 6, 2026 – Council receives certification of the petition and considers a Resolution scheduling a Public Hearing.
- January 20, 2026 – Proposed Date to conduct a Public Hearing and for Council to consider adopting the Annexation Ordinance, and the effective date of Annexation Ordinance.

Stakeholders

- Thornwood, LLC, Owners/Petitioners
- Kimley-Horn – Consulting Engineers/Surveyors
- Citizens of Jacksonville

Options

Adopt the Resolution Scheduling the Public Hearing – **RECOMMENDED**.

Pros: The site is contiguous to the current corporate limits and is proposed for a residential development.
Cons: None

- Deny the Resolution
  Pros: None
  Cons: This action would conflict with past actions associated with contiguous property proposed for future residential development.

- Defer Consideration – Should Council desire additional information, provide direction to staff on the specific information Council would like to receive.

CERTIFICATE OF SUFFICIENCY

THORNWOOD, LLC - 488.63 +/- ACRES

TO: THE CITY COUNCIL OF THE CITY OF JACKSONVILLE, NORTH CAROLINA

I, Rose R. Marshburn, City Clerk, do hereby certify that I have investigated the petition attached hereto and have found as a fact that said petition is signed by all owners of real property lying in the area described therein, in accordance with G. S. 160A-31, as amended.

In witness whereof, I have hereunto set my hand and affixed the seal of the City of Jacksonville, this 6th day of January 2026.

_____
Rose R. Marshburn
City Clerk

Parcel I.D. 037644

Attachment
A

RESOLUTION (2026-XX)

RESOLUTION FIXING DATE OF PUBLIC HEARING ON QUESTION OF ANNEXATION PURSUANT TO G. S. 160A-31, AS AMENDED

THORNWOOD, LLC – 488.63 +/- ACRES

WHEREAS, a petition requesting annexation of the area described herein has been received; and

WHEREAS, the City Council has by Resolution directed the City Clerk to investigate the sufficiency thereof; and

WHEREAS, certification by the City Clerk as to the sufficiency of said petition has been made;

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Jacksonville, North Carolina:

Section 1. That a public hearing on the question of annexation of the area described herein will be held at City Hall at 5:30 P.M. on the 20th day of January 2026

Section 2. The area proposed for annexation is described as follows:

THORNWOOD, LLC
488.63 +/- ACRES - WILLIAMSBURG PARKWAY
JACKSONVILLE TOWNSHIP, ONSLOW COUNTY, NC

That certain parcel of land, lying and being in Jacksonville Township, Onslow County, North Carolina, and being more particularly described as follows:

SITUATED AND LYING IN THE STATE OF NORTH CAROLINA, ONSLOW COUNTY, CITY OF JACKSONVILLE, BEING THE LAND CONVEYED TO THORNWOOD LLC BY DEED BOOK 4709, PAGE 311, AND BEING BOUNDED AS FOLLOWS:

ON THE NORTH BY LAND CONVEYED TO JAMES R. PADRICK AS TRUSTEE (D.B. 2837, PAGE 422, BY LAND CONVEYED TO THORNWOOD, LLC (D.B. 4709, PAGE 311), AND TO LAND CONVEYED TO MIDDLE SOUND LANDING INC (D.B. 5428, PG. 341 AND DESCRIBED IN B.M. 63, PG. 150); ON THE EAST BY LAND CONVEYED TO CITY OF JACKSONVILLE (D.B. 746, PAGE 867 AND DESCRIBED IN B.M. 58, PG. 112); TO LAND CONVEYED DANIEL AND REBEKAH SOOY (D.B. 6003, PG. 160); TO LAND CONVEYED TO JERRY AND CHRISTINE STEVENSON (D.B. 2134, PG. 277); TO LAND CONVEYED TO JOYCE POLLARD (D.B. 5683, PG. 706); TO LAND CONVEYED TO KIMBERLY SYDES (D.B. 4435, PG. 284); TO LAND CONVEYED TO KENNETH AND ANGELA LESTER (D.B. 5441, PG. 848); TO LAND CONVEYED TO KAREN MCFALLS AND TOMMY RAY (D.B. 6111, PG. 120); TO LAND CONVEYED TO BRIAN AND KELLI ODAY (D.B. 4699, PG. 629); TO LAND

Attachment
B

CONVEYED TO ANTHONY SYDES (D.B. 4114, PG. 743); TO LAND CONVEYED TO NELL LESAN (D.B. 3020, PG. 811); TO LAND CONVEYED TO SHELLY ROBINSON AND KENNETH DWIGHT (D.B. 5822, PG. 361); TO LAND CONVEYED TO WILLIAM BEUTEL (D.B. 6231, PG. 867); AND TO LAND CONVEYED TO THE NATURE CONSERVANCY (D.B. 1511, PG. 381); ON THE SOUTH BY A VARIABLE WIDTH RIVER NAMED THE NEW RIVER; ON THE WEST BY LAND CONVEYED TO THORNWOOD, LLC (D.B. 4709, PAGE 311) ALSO KNOWN AS TRACT 2A. ALL REFERENCES TO DEED BOOKS AND MAP BOOKS IN THIS DESCRIPTION REFER TO THE RECORDS OF THE ONSLOW COUNTY REGISTER OF DEEDS OFFICE, NORTH CAROLINA) AND BEING MORE PARTICULARLY BOUNDED AND DESCRIBED AS FOLLOWS:

COMMENCING AT AN EXISTING IRON REBAR (HAVING NORTH CAROLINA STATE PLANE COORDINATES N: 376805.22' E: 2465982.79') THENCE PROCEEDING IN A NORTHWESTERLY DIRECTION, N60°43'10" W, A DISTANCE OF 403.14' TO AN EXISTING IRON REBAR (HAVING NORTH CAROLINA STATE PLANE COORDINATES N: 377002.39' E: 2465631.15'), SAID POINT BEING THE TRUE POINT OF BEGINNING.

THENCE RUNNING IN A CLOCKWISE DIRECTION AND RUNNING ALONG THE EASTERN EDGE OF TRACT 2B S43°00'14" W, A DISTANCE OF 196.79' TO AN EXISTING IRON REBAR; THENCE CONTINUING ALONG THE EASTERN BOUNDARY OF TRACT 2B THENCE S15°03'12" E, A DISTANCE OF 76.91' TO AN EXISTING IRON REBAR; THENCE S33°00'10" W, A DISTANCE OF 79.47' TO AN EXISTING IRON REBAR; THENCE S59°26'25" W, A DISTANCE OF 173.81' TO A CALCULATED POINT AND THE SOUTHEASTERN CORNER OF A PUMP STATION LOT AS DESCRIBED IN MAP BOOK 72 PAGE 58E; THENCE TURNING SOUTHWARD AND RUNNING ALONG THE PUMP STATION BOUNDARY THE FOLLOWING BEARINGS AND DISTANCES:
THENCE S19°12'42" W, A DISTANCE OF 106.56' TO A CALCULATED POINT;
THENCE S66°13'02" W, A DISTANCE OF 86.33' TO A CALCULATED POINT;
THENCE N33°32'54" W, A DISTANCE OF 316.41' TO A CALCULATED POINT;
THENCE N56°08'01" E, A DISTANCE OF 168.26' TO A CALCULATED POINT;
THENCE S33°54'04" E, A DISTANCE OF 267.51' TO A CALCULATED POINT;

THENCE LEAVING THE PUMP STATION LOT IN AN EASTERLY DIRECTION N59°26'25" E, A DISTANCE OF 173.81' TO AN EXISTING IRON REBAR; THENCE TURNING SOUTHWARD AND CONTINUING ALONG EASTERN EDGE OF TRACT 2B S18°01'57" W, A DISTANCE OF 156.26' TO AN EXISTING IRON REBAR; THENCE S74°14'59" W, A DISTANCE OF 65.25' TO AN EXISTING IRON REBAR; THENCE S12°03'28" E, A DISTANCE OF 84.86' TO AN EXISTING IRON REBAR; THENCE S41°06'28" W, A DISTANCE OF 142.42' TO AN EXISTING IRON REBAR; THENCE S12°44'34" W, A DISTANCE OF 69.69' TO AN EXISTING IRON REBAR; THENCE S84°45'41" W, A DISTANCE OF 67.05' TO AN EXISTING IRON REBAR; THENCE S32°37'14" W, A DISTANCE OF 240.13' TO AN EXISTING IRON REBAR; THENCE S52°14'14" W, A DISTANCE OF 108.78' TO AN EXISTING IRON REBAR; THENCE S20°50'27" E, A DISTANCE OF 151.23' TO AN EXISTING IRON REBAR; THENCE S11°58'06" W, A DISTANCE OF 160.18' TO AN EXISTING IRON REBAR; THENCE S21°38'46" E, A DISTANCE OF 49.32' TO AN EXISTING IRON REBAR; THENCE S04°52'47" W, A DISTANCE OF 42.70' TO AN EXISTING IRON REBAR; THENCE S30°24'26" W, A DISTANCE OF 220.98' TO A CALCULATED POINT; THENCE S67°11'56" W, A DISTANCE OF 55.97' TO A CALCULATED POINT; THENCE S58°51'12" W, A DISTANCE OF 188.27' TO A CALCULATED POINT; THENCE S08°05'47" W, A DISTANCE OF 181.07' TO A CALCULATED POINT; THENCE S59°23'52" E, A DISTANCE OF 84.17' TO A CALCULATED POINT; THENCE S14°16'54" W, A

DISTANCE OF 322.46' TO A CALCULATED POINT; THENCE TURNING NORTHWESTERLY AND RUNNING ALONG THE NORTHWESTERN CORNER OF LAND OWNED BY THE NATURE CONSERVANCY BY DEED BOOK 1511 PAGE 381 N58°58'54" W, A DISTANCE OF 81.39' TO A CALCULATED POINT; THENCE TURNING IN A SOUTHERLY DIRECTION AND CONTINUING ALONG THE EASTERN EDGE OF THE NATURE CONSERVANCY S03°04'26" W, A DISTANCE OF 157.08' TO A CALCULATED POINT; THENCE S34°49'21" W, A DISTANCE OF 135.62' TO A CALCULATED POINT; THENCE S01°14'59" W, A DISTANCE OF 230.00' TO A CALCULATED POINT; THENCE S27°55'04" E, A DISTANCE OF 246.22' TO A CALCULATED POINT; THENCE S00°41'30" E, A DISTANCE OF 295.17' TO A CALCULATED POINT; THENCE S18°36'20" E, A DISTANCE OF 191.38' TO A CALCULATED POINT; THENCE S13°25'16" W, A DISTANCE OF 260.86' TO A CALCULATED POINT; THENCE S43°06'23" E, A DISTANCE OF 314.68' TO A CALCULATED POINT; THENCE S01°14'59" W, A DISTANCE OF 290.00' TO A CALCULATED POINT AND BEING THE SOUTHEASTERN CORNER OF TRACT 2B; THENCE TURNING IN A WESTERLY DIRECTION AND RUNNING ALONG THE BANK OF THE NEW RIVER N81°34'10" W, A DISTANCE OF 398.15' TO A CALCULATED POINT; THENCE N66°13'26" W, A DISTANCE OF 573.85' TO A CALCULATED POINT; THENCE N79°01'22" W, A DISTANCE OF 177.55' TO A CALCULATED POINT; THENCE S79°56'23" W, A DISTANCE OF 101.98' TO A CALCULATED POINT; THENCE S48°44'21" W, A DISTANCE OF 162.79' TO A CALCULATED POINT; THENCE S23°52'10" W, A DISTANCE OF 130.00' TO A CALCULATED POINT; THENCE S09°24'28" W, A DISTANCE OF 75.12’ TO A CALCULATED POINT; THENCE S40°42'50" W, A DISTANCE OF 46.16' TO A CALCULATED POINT; THENCE S50°20'07" W, A DISTANCE OF 198.49' TO A CALCULATED POINT; THENCE S55°13'20" W, A DISTANCE OF 136.01' TO A CALCULATED POINT; THENCE S84°54'34" W, A DISTANCE OF 90.55' TO A CALCULATED POINT; THENCE N63°58'31" W, A DISTANCE OF 143.18' TO A CALCULATED POINT; THENCE N33°44'32" W, A DISTANCE OF 122.07' TO A CALCULATED POINT AND BEING THE SOUTHWESTERN CORNER OF TRACT 2B; THENCE TURNING NORTHWARD AND CONTINUING ALONG THE BANK OF THE NEW RIVER N47°07'56" E, A DISTANCE OF 52.34' TO A CALCULATED POINT; THENCE N71°27'58" E, A DISTANCE OF 141.28' TO A CALCULATED POINT; THENCE N27°25'32" E, A DISTANCE OF 120.53' TO A CALCULATED POINT; THENCE N09°55'04" E, A DISTANCE OF 174.57' TO A CALCULATED POINT; THENCE N01°14'59" E, A DISTANCE OF 215.00' TO A CALCULATED POINT; THENCE N04°27'39" W, A DISTANCE OF 150.75' TO A CALCULATED POINT; THENCE N03°15'22" E, A DISTANCE OF 235.34' TO A CALCULATED POINT; THENCE N10°29'53" W, A DISTANCE OF 204.38' TO A CALCULATED POINT; THENCE N29°36'10" W, A DISTANCE OF 207.50' TO A CALCULATED POINT; THENCE N48°00'37" W, A DISTANCE OF 71.19’ TO A CALCULATED POINT; THENCE N43°19'21" W, A DISTANCE OF 92.54' TO A CALCULATED POINT; THENCE N56°24'26" W, A DISTANCE OF 363.93' TO A CALCULATED POINT; THENCE N54°22'03" W, A DISTANCE OF 47.12' TO A CALCULATED POINT; THENCE N39°57'29" W, A DISTANCE OF 267.77' TO A CALCULATED POINT AND BEING THE WESTERN CORNER OF TRACT 2B; THENCE TURNING IN A NORTHEASTERLY DIRECTION AND LEAVING THE BANK OF THE NEW RIVER RUNNING ALONG THE EASTERN EDGE OF THE TRACT OWNED BY THORNWOOD, LLC. AND IDENTIFIED AS TRACT 2A BY DEED BOOK 2837 PAGE 422 AND ALSO BEING THE CENTERLINE OF THE 100’ CAROLINA POWER & LIGHT EASEMENT BY DEED BOOK 426 PAGE 361 N00°21'02" E, A DISTANCE OF 817.93' TO A CALCULATED POINT; THENCE N00°21'02" E, A DISTANCE OF 1,357.30' TO A CALCULATED POINT; THENCE N00°21'02" E, A DISTANCE OF 1,007.08' TO A CALCULATED POINT; THENCE N00°21'02" E, A DISTANCE OF 1,605.94' TO A CALCULATED POINT AND BEING THE NORTHWESTERN CORNER OF TRACT 2B; THENCE TURNING EASTWARD AND RUNNING ALONG THE PROPERTY OWNED BY JAMES R. PADRICK BY DEED BOOK 2837

PAGE 422 N56°59'59" E, A DISTANCE OF 329.76' TO A CALCULATED POINT; THENCE N86°29'59" E, A DISTANCE OF 754.19' TO A CALCULATED POINT; THENCE N62°37'36" E, A DISTANCE OF 1,818.71' TO AN IRON REBAR SET AND BEING THE NORTHERN CORNER OF TRACT 2B; THENCE TURNING IN A SOUTHERLY DIRECTION AND RUNNING ALONG THE WESTERN EDGE OF LAND OWNED BY THORNWOOD, LLC. BY DEED BOOK 4709 PAGE 311 S32°43'08" E, A DISTANCE OF 46.03' TO A CALCULATED POINT; THENCE S23°55'53" E, A DISTANCE OF 101.19' TO A CALCULATED POINT; THENCE S48°27'52" E, A DISTANCE OF 175.85' TO A CALCULATED POINT; THENCE S28°35'36" W, A DISTANCE OF 123.21' TO A CALCULATED POINT; THENCE S39°26'02" W, A DISTANCE OF 223.29' TO A CALCULATED POINT; THENCE S13°44'37" E, A DISTANCE OF 423.38' TO A CALCULATED POINT; THENCE S75°06'30" E, A DISTANCE OF 79.41' TO A CALCULATED POINT; THENCE S38°38'09" E, A DISTANCE OF 126.97' TO A CALCULATED POINT; THENCE S53°34'49" E, A DISTANCE OF 153.34' TO A CALCULATED POINT; THENCE S38°45'51" E, A DISTANCE OF 75.86' TO A CALCULATED POINT; THENCE TURNING NORTHWARD AND RUNNING ALONG THE EASTERN EDGE OF LAND OWNED BY THORNWOOD, LLC. BY DEED BOOK 4709 PAGE 311 N32°49'58" E, A DISTANCE OF 305.31' TO A CALCULATED POINT; THENCE S57°10'02" E, A DISTANCE OF 80.00' TO A CALCULATED POINT; THENCE N32°49'58" E, A DISTANCE OF 849.95' TO A CALCULATED POINT; THENCE WITH THE ARC OF A CURVE TO THE RIGHT, HAVING A RADIUS OF 460.00', A CHORD BEARING N34°37'35" E, AND A CHORD DISTANCE OF 28.79' TO A CALCULATED POINT; THENCE N36°25'11" E, A DISTANCE OF 146.50' TO A CALCULATED POINT; THENCE TURNING IN A SOUTHEASTERLY DIRECTION AND RUNNING ALONG THE SOUTHWESTERN EDGE OF LAND OWNED BY MIDDLE SOUND LANDING INC. BY DEED BOOK 5428 PAGE 341 S53°33'16" E, A DISTANCE OF 441.67' TO AN IRON REBAR SET; THENCE N36°26'45" E, A DISTANCE OF 99.60' TO AN IRON REBAR SET; THENCE S53°33'15" E, A DISTANCE OF 104.54' TO AN IRON REBAR SET; THENCE S43°10'19" E, A DISTANCE OF 549.79' TO AN EXISTING IRON REBAR; THENCE TURNING IN A SOUTHWESTERLY DIRECTION AND RUNNING ALONG THE WESTERN EDGE OF LAND OWNED BY THE CITY OF JACKSONVILLE BY DEED BOOK 746 PAGE 867 S32°33'39" W, A DISTANCE OF 212.17' TO A CALCULATED POINT; THENCE S30°27'03" W, A DISTANCE OF 289.55' TO A CALCULATED POINT; THENCE S28°58'42" W, A DISTANCE OF 211.33' TO A CALCULATED POINT; THENCE S72°54'52" E, A DISTANCE OF 30.17' TO A CALCULATED POINT; THENCE S15°58'01" E, A DISTANCE OF 193.82' TO A CALCULATED POINT; THENCE S19°37'13" E, A DISTANCE OF 319.40' TO A CALCULATED POINT; THENCE RUNNING ALONG THE WESTERN EDGE OF LAND CONVEYED TO DANIEL AND REBEKAH SOOY BY DEED BOOK 6003 PAGE 160 S82°24'38" W, A DISTANCE OF 64.32' TO A CALCULATED POINT; THENCE S01°07'33" E, A DISTANCE OF 64.99' TO A CALCULATED POINT; THENCE S62°41'14" W, A DISTANCE OF 42.31' TO A CALCULATED POINT; THENCE S30°50'05" W, A DISTANCE OF 136.39' TO A CALCULATED POINT; THENCE S34°21'32" W, A DISTANCE OF 388.19' TO A CALCULATED POINT; THENCE S34°46'33" W, A DISTANCE OF 187.24' TO A CALCULATED POINT; THENCE S33°27'46" W, A DISTANCE OF 526.32' TO A CALCULATED POINT; THENCE CONTINUING IN A SOUTHWESTERLY DIRECTION AND RUNNING ALONG THE NORTHWESTERN EDGE OF LAND CONVEYED TO JERRY AND CHRISTINE STEVENSON BY DEED BOOK 2134 PAGE 277 S81°48'29" W, A DISTANCE OF 106.39' TO A CALCULATED POINT; THENCE S73°49'35" W, A DISTANCE OF 236.15' TO A CALCULATED POINT; THENCE S72°35'08" W, A DISTANCE OF 201.95' TO A CALCULATED POINT; THENCE S11°18'21" W, A DISTANCE OF 260.26' TO A CALCULATED POINT; THENCE S15°44'59" E, A DISTANCE OF 112.72' TO A CALCULATED POINT; AND ALSO BEING THE POINT OF BEGINNING CONTAINING 488.63 ACRES OF LAND, MORE OR LESS.

Section 3. Notice of said public hearing shall be published in the Daily News, a newspaper having general circulation in the City of Jacksonville, at least ten (10) days prior to the date of said public hearing.

Adopted by the Jacksonville City Council in regular session, this 6th day of January 2026.

Sammy Phillips, Mayor

ATTEST:

Rose R. Marshburn, City Clerk

SURVEY NOTES:

1. PLANIMETRIC FEATURES SHOWN HEREON ARE BASED UPON A FIELD SURVEY PERFORMED BY SAM LLC FOR KIMLEY-HORN AND ASSOCIATES AND WILL NOT REFLECT ANY CHANGES TO THE PHYSICAL SITE THROUGH MANMADE OR NATURAL OCCURRENCES BEYOND 01/14/2025.
2. ALL DISTANCES SHOWN HEREON ARE HORIZONTAL GRID AND EXPRESSED IN FEET AND TENTHS OF FEET.
3. THE USER OF THIS SURVEY WILL NEED TO REVIEW ALL ZONING INFORMATION ANNUALLY, SINCE ALL ZONING REQUIREMENTS CAN NOT BE DEPICTED GRAPHICALLY, TO DETERMINE THE SUITABILITY OF THE SITE FOR A SPECIFIC INTENDED USE.
4. ADJOINERS' INFORMATION OBTAINED FROM JACKSONVILLE NC GIS WEBSITE: https://jacksonvillenc.gov/378/Online-Mapping-Program NO CERTIFICATION IS MADE TO THE ACCURACY OF CORRECTNESS.
5. ALL AREAS MATHEMATICALLY CLOSE GREATER THAN 1:10,000 AND COMPUTED BY COORDINATE METHOD.

ZONING INFORMATION

ZONED: RSF-7 (RESIDENTIAL SINGLE-FAMILY-7)

SETBACKS (MINIMUM):

HEIGHT (MAX.) = 35'
FRONT FROM ROW (MIN.) = 25'
CORNER (MIN.) = 15'
REAR (MIN.) = 15'
SIDE (MIN.) = 7'

LOT SIZE REQUIREMENTS:

LOT SIZE PER ZONE (MIN.) = 7,000 SQ. FT.
LOT COVERAGE PER ZONE (MAX.) = 60%

* ZONING SOURCE
https://gbmaps.onslowcountync.gov/maps/

* SETBACK SOURCE

CITY OF JACKSONVILLE UNIFIED DEVELOPMENT ORDINANCE – APRIL 22, 2014 (AMENDED FEBRUARY 2025)

SECTION 3.5 Residential Base Zoning Districts Subsection E. Residential Single-Family 7 (RSF-7) District

SURVEY DATA:

HORIZONTAL DATUM – BASED UPON THE NORTH CAROLINA STATE PLANE COORDINATE SYSTEM, NAD83, US SURVEY FEET. SAID BEARINGS ORIGINATED FROM SAID COORDINATE SYSTEM BY GPS OBSERVATIONS AND OBSERVATIONS OF SELECTED STATIONS IN THE NATIONAL GEODETIC SURVEY CONTINUOUSLY OPERATING REFERENCE STATION (NGS CORS) NETWORK. VERTICAL DATUM – NAVD 88

CERTIFICATE OF OWNERSHIP AND ANNEXATION

I HEREBY CERTIFY THAT I AM THE OWNER OF THE PROPERTY SHOWN AND DESCRIBED HEREON AND THAT I HEREBY ANNEX THIS PROPERTY INTO THE CORPORATE LIMITS OF THE TOWN OF JACKSONVILLE.

_____ (COMPANY/LLC NAME) _____ (SIGNATURE) _____ (PRINT NAME)

DATE _____ TITLE _____

REVIEW OFFICER CERTIFICATE

I, _____ REVIEW OFFICER FOR ONSLOW COUNTY, CERTIFY THAT THE MAP OR PLAT TO WHICH THIS CERTIFICATION IS AFFIXED MEETS ALL STATUTORY REQUIREMENTS FOR RECORDING.

_____ REVIEW OFFICER _____ DATE

CERTIFICATION:

THIS PLAT WAS PREPARED FOR RECORDING IN ACCORDANCE WITH GS 47-30, AS AMENDED.

THIS MAP IS EXEMPT FROM GS 47-30 REQUIREMENTS PER GS 47-30 (f), WHICH STATES: "THE PROVISIONS OF THIS SECTION SHALL NOT APPLY TO BOUNDARY PLATS OF STATE LINES, COUNTY LINES, AREAS ANNEXED BY MUNICIPALITIES, NOR TO PLATS OF MUNICIPAL BOUNDARIES, WHETHER OR NOT REQUIRED BY LAW TO BE RECORDED."

I, RANDY W. NANCE, DO HEREBY CERTIFY THAT THIS PLAT WAS DRAWN UNDER MY SUPERVISION FROM AN ACTUAL SURVEY MADE UNDER MY SUPERVISION USING REFERENCES SHOWN HEREON; THAT THE BOUNDARIES NOT SURVEYED ARE SHOWN AS BROKEN LINES PLOTTED FROM INFORMATION SHOWN HEREON; THAT THE RATIO OF PRECISION AS CALCULATED BY LATITUDES AND DEPARTURES IS 1:10,000 OR GREATER; THAT THIS SURVEY WAS PERFORMED USING GNSS AND CONVENTIONAL SURVEY; THAT THE FOLLOWING INFORMATION WAS USED TO PERFORM THE GNSS SURVEY:

CLASS OF SURVEY: A
POSITIONAL ACCURACY: 0.1FT + 50PPM
TYPE OF GPS FIELD PROCEDURE: RTK, VRS
DATES OF SURVEY: 12/07/2024 – 06/04/2025
DATUM/EPOCH: NAD 83 (2011)
PUBLISHED/FIXED-CONTROL USED: NGS, NCRO, NCLL CORS ARP
GEOID MODEL: 18
UNITS: US SURVEY FEET

RANDY W. NANCE PE, PLS.
NORTH CAROLINA PROFESSIONAL LAND SURVEYOR
LICENSE NUMBER: L-4185
RANDY.NANCE@SAM.BIZ
(919)758-7311

11/25/2025

SURVEYING AND MAPPING
F-1442

NORTH CAROLINA PROFESSIONAL SEAL L-4185 LAND SURVEYOR RANDY W. NANCE

PROPOSED ANNEXATION

GROSS AREA OF TRACT 2B = 518.09 ACRES (22,460,880 SQ.FT.)

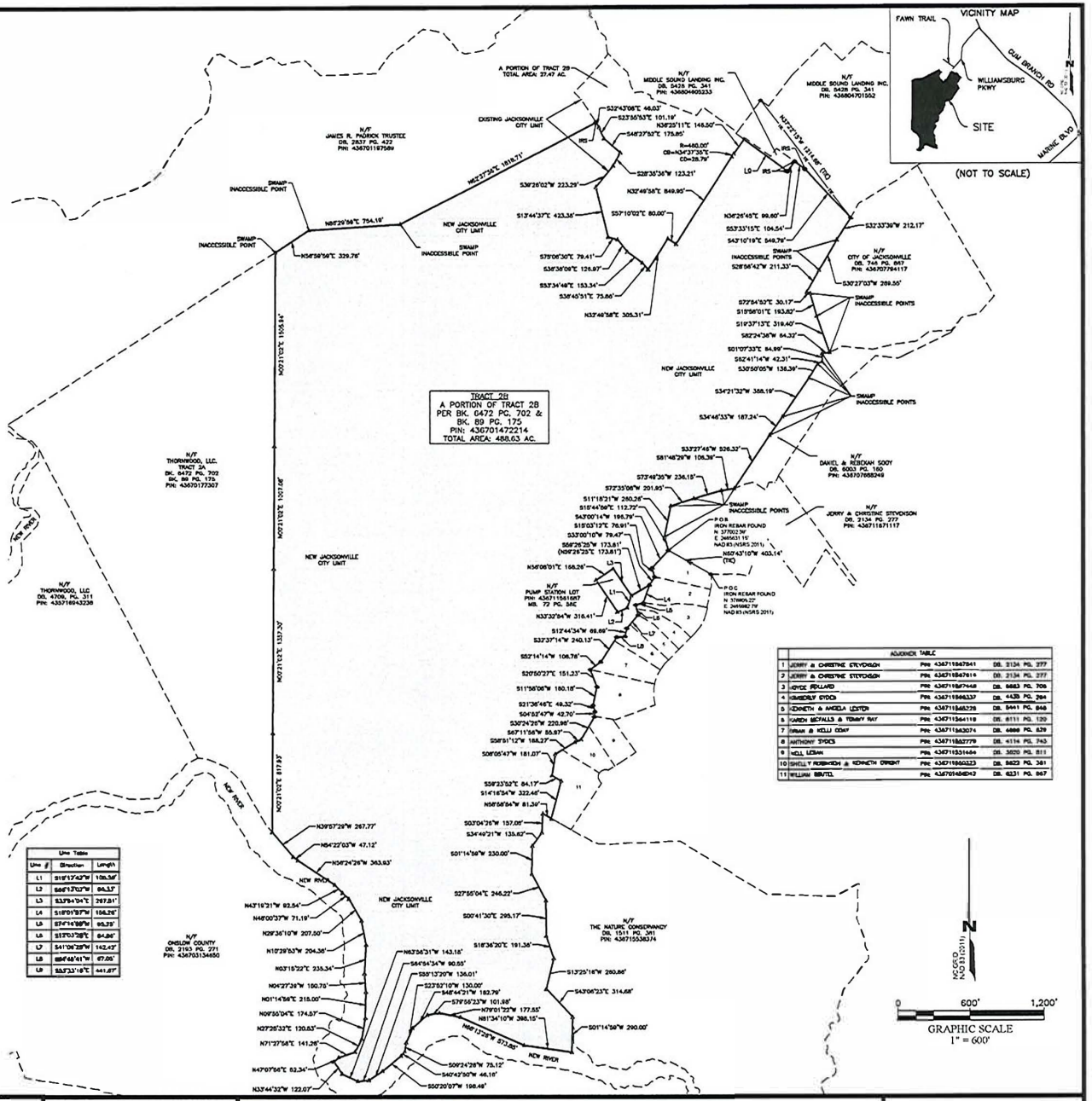
AREA TO BE ANNEXED = 488.63 ACRES (21,284,723 SQ.FT.)

LEGEND AND ABBREVIATIONS:

- IRON REBAR FOUND (IRF)
- IRON REBAR SET (IRS)
- CALCULATED POINT
- N/F NOW OR FORMERLY
- P.O.B POINT OF BEGINNING
- P.O.C POINT OF COMMENCEMENT
- DB. DEED BOOK
- BM. BOOK MAP
- PG. PAGE
- AC. ACRES
- SQ.FT. SQUARE FEET
- PIN PARCEL IDENTIFICATION

SUBJECT PROPERTY LINE
ADJOINER PROPERTY LINE
TIE LINE

AREA TO BE ANNEXED



Line Table		
Line #	Direction	Length
L1	S15°57'43"W	108.58'
L2	S66°57'03"W	84.33'
L3	S33°54'04"E	267.81'
L4	S18°01'57"W	156.26'
L5	S74°16'58"W	95.39'
L6	S37°03'28"E	84.86'
L7	S41°06'28"W	142.43'
L8	N84°48'41"W	67.05'
L9	S53°23'16"E	441.67'

ADJOINER TABLE			
1	JERRY & CHRISTINE STEVENSON	PIN: 436711867941	DB. 2134 PG. 277
2	JERRY & CHRISTINE STEVENSON	PIN: 436711867916	DB. 2134 PG. 277
3	JOYCE PILLARD	PIN: 436711867448	DB. 5883 PG. 706
4	KIMBERLY SYDES	PIN: 436711866337	DB. 4436 PG. 284
5	KENNETH & ANGELA LESTER	PIN: 436711868239	DB. 5441 PG. 848
6	KAREN MCFALLS & TOMMY RAY	PIN: 436711866119	DB. 6111 PG. 120
7	BRIAN & HOLLI COMP	PIN: 436711863074	DB. 4888 PG. 639
8	ANTHONY SYDES	PIN: 436711863779	DB. 4196 PG. 743
9	HOLL LEMAN	PIN: 436711853166	DB. 3820 PG. 811
10	SHELLY ROBINSON & KENNETH WRIGHT	PIN: 436711860323	DB. 5823 PG. 361
11	WILLIAM BRUTEL	PIN: 436701484043	DB. 6231 PG. 867

SAM™
2641-116 Sumner Blvd.
Raleigh, NC 27616
Ofc: 919.878.7466
email: info@sam.biz

PROJECT:	KIMLEY-HORN ANNEXATION
JOB NUMBER:	1024092884
DATE:	11/25/2025
SCALE:	1" = 600'
SURVEYOR:	RANDY NANCE
TECHNICIAN:	RIC SASAMOTO
DRAWING:	JACKSONVILLE ANNEXATION
TRACT ID:	436701472214
PARTYCHIEF:	RD

ANNEXATION PLAT
FOR
KIMLEY-HORN & ASSOCIATES
CITY OF JACKSONVILLE, ONSLOW COUNTY
STATE OF NORTH CAROLINA

Attachment **C**

SHEET 1
OF 1

Request for City Council Action

Consent Agenda Item: 3
Date: 1/6/2026

Subject: Satellite Annexation – Blue Creek School Road – 2.77 +/- Acres
Department: City Clerk's Office
Presented by: Rose R. Marshburn, City Clerk
Presentation: No

Issue Statement

On behalf of Skyline Lane Holdings, LLC, Tidewater Associates has submitted a petition for a voluntary satellite annexation of one tract of land totaling 2.77 +/- acres that is not contiguous to the current City limit boundaries.

Located off Blue Creek School Road, the property proposed for annexation abuts the Crestfield Point Apartments, which entered the City limits through satellite annexation in 2020.

The developer proposes to build 12 Single Family Homes with an average value of $265,000 each.

Pursuant to Resolution 2016-02, City Council authorized Voluntary Annexation petitions to be investigated for sufficiency upon receipt. The City Clerk has conducted the required investigation and found as a fact that said petition is signed by all owners of real property in the area described.

As provided in North Carolina General Statute 160A-58.2, a Resolution has been prepared scheduling a Public Hearing for this annexation January 20, 2026, at the Regular City Council Meeting.

Financial Impact

Financial impacts will be presented with the Public Hearing agenda item.

Action Needed

Consider the Voluntary Satellite Annexation Petition and adopt the Resolution scheduling a Public Hearing.

Recommendation

Staff recommends Council adopt the Resolution as presented.

Approved: ☒ City Manager ☒ City Attorney

Attachments:

A Certificate of Sufficiency
B Proposed Resolution
C Location Map

Staff Report

Consent Agenda Item: 3

Voluntary Satellite Annexation Petition

Introduction

The area proposed for annexation is not contiguous to the current City limits; therefore, it is a voluntary satellite annexation.

Owners: Skyline Land Holdings, LLC
Size: 2.77+/- acres
General Location: Off Blue Creek School Road (outside primary corporate limits)
Proposed Plans: 12 Single Family Homes with an average value of $265,000 each

Procedural History

- January 6, 2026 – Council receives certification of the petition and considers a Resolution scheduling a Public Hearing.
- January 20, 2026 – Council will conduct a Public Hearing and consider adopting the Annexation Ordinance.
- January 20, 2026 – Proposed Effective Date of Annexation Ordinance.

Stakeholders

- Skyline Land Holdings, LLC, Owners/Petitioners
- Tidewater Associates Inc. – Consulting Engineers/Surveyors
- Citizens of Jacksonville

Options

Adopt the Resolution Scheduling the Public Hearing – **RECOMMENDED**.

Pros: The site is located close to the current corporate limits and represents a large, planned development. This is a developing area on the fringe of the City and future annexations in the area may occur.
Cons: None

- Deny the Resolution
  Pros: None
  Cons: Would conflict with past actions approving satellite annexations near the corporate limits with development plans that are in a developing area
  .
- Defer Consideration – Should Council desire additional information related to this voluntary annexation request, defer the request, and provide direction to staff on the specific information Council would like to receive.

CERTIFICATE OF SUFFICIENCY

BLUE CREEK SCHOOL ROAD – 2.77 +/- ACRES

TO: THE CITY COUNCIL OF THE CITY OF JACKSONVILLE, NORTH CAROLINA

I, Rose R. Marshburn, City Clerk, do hereby certify that I have investigated the petition attached hereto and have found as a fact that said petition is signed by all owners of real property lying in the area described therein, in accordance with G. S. 160A-58.1, as amended.

In witness whereof, I have hereunto set my hand and affixed the seal of the City of Jacksonville, this 6th day of January 2026.

_____
Rose R. Marshburn
City Clerk

Parcel I.D. 005050

Attachment
A

RESOLUTION (2026-XX)

RESOLUTION FIXING DATE OF PUBLIC HEARING ON QUESTION OF ANNEXATION PURSUANT TO G. S. 160A-58.2

SKYLINE LAND HOLDINGS, LLC – 2.77 +/- ACRES

WHEREAS, a petition requesting annexation of the area described herein has been received; and

WHEREAS, the City Council has by Resolution directed the City Clerk to investigate the sufficiency thereof; and

WHEREAS, certification by the City Clerk as to the sufficiency of said petition has been made;

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Jacksonville, North Carolina:

Section 1. That a public hearing on the question of annexation of the area described herein will be held at City Hall at 5:30 P.M. on the 20th day of January 2026

Section 2. The area proposed for annexation is described as follows:

SKYLINE LAND HOLDINGS, LLC
2.77 +/- ACRES - BLUE CREEK SCHOOL ROAD
JACKSONVILLE TOWNSHIP, ONSLOW COUNTY, NC

A certain tract of land on the North side of Blue Creek School Road, being located 0.04 miles Northwest of the intersection with Surrey Drive (NCSR 1181) arid being more particularly described as follows:

Beginning at an Iron Stake found on the Eastern Right-of-Way line of Blue Creek School Road, said Iron Stake being the Southwest comer of Lot 2B, as shown on Map Book 81, Page 162, said Iron Stake being located North 41 degrees 25 minutes 48 seconds West 344.82 feet from a PK. nail found at the intersection of Blue Creek School Road, and Surrey Drive; Thence from said "Point and Place of Beginning" and along the Eastern Right-of-Way line of Blue Creek School Road North 46 degrees 18 minutes 05 seconds West 162.10 feet to an Iron Stake found; Thence leaving said Right-of-Way line North 44 degrees 32 minutes 15 seconds East 557.76 feet to an Iron Stake; Thence South 55 degrees 21 minutes O 1 seconds East 117 .80 feet to a point on Brinson Creek; Thence along the run of Brinson Creek South 35 degrees 08 minutes 54 seconds West 7.60 feet to a point; Thence South 19 degrees 00 minutes 51 seconds West 55.91 feet to a point; Thence South 18 degrees 52 minutes 37 seconds West 180.46 feet to a point; Thence South 16 degrees 41 minutes 30 seconds West 66.76 feet to a point; Thence South 34 degrees 06 minutes 20 seconds West 43.47 feet to a point; Thence South 02 degrees 07 minutes 54 seconds West 47.84 feet to a point; Thence South 25 degrees 49 minutes 47 seconds West 53.55 feet to a point; Thence South 18 degrees 29 minutes 41 seconds West 37.54 feet to a point;

Attachment
B

Thence South 66, degrees 14 minutes 48 seconds West 18.64 feet to an Iron Stake; Thence leaving said Brinson Creek North 46 degrees 51 minutes 34 seconds West 149.36 feet to an Iron Stake; Thence South 81 degrees 34 minutes 45 seconds West 14.75 feet to an Iron Stake; Thence South 43 degrees 01 minutes 02 seconds West 100.75 feet to the "Point and Place of Beginning".

Said track containing 2. 769 acres and being the same property as shown as Lot 2B, on Map Book 81, Page 162. All bearings are correct and their angular relation to GPS Grid North NAD '83 (2011). Distances are horizontal ground U.S. Survey Feet. Area calculated by the coordinate method.

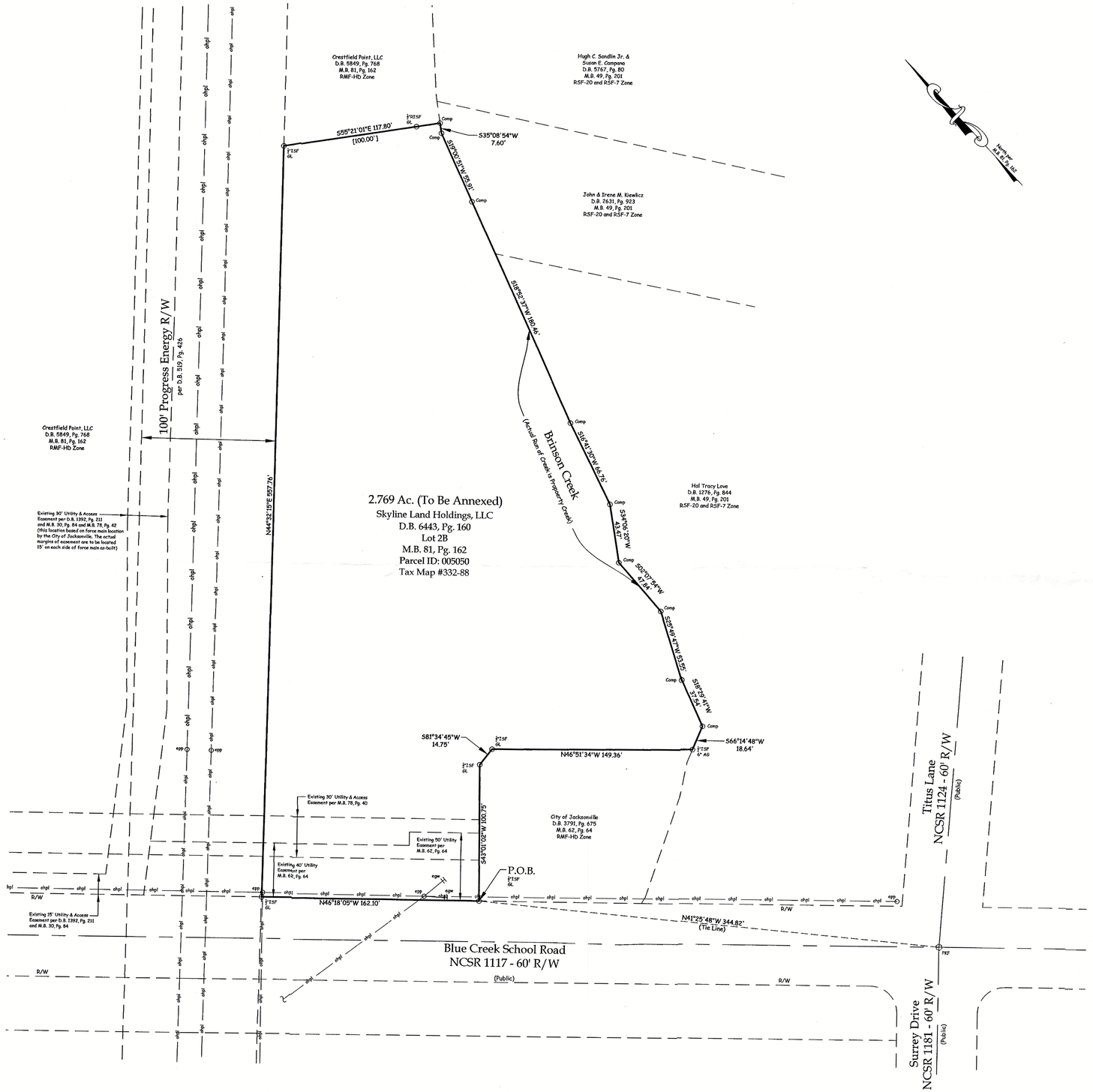
Section 3. Notice of said public hearing shall be published in the Daily News, a newspaper having general circulation in the City of Jacksonville, at least ten (10) days prior to the date of said public hearing.

Adopted by the Jacksonville City Council in regular session, this 6th day of January 2026.

_____
Sammy Phillips, Mayor

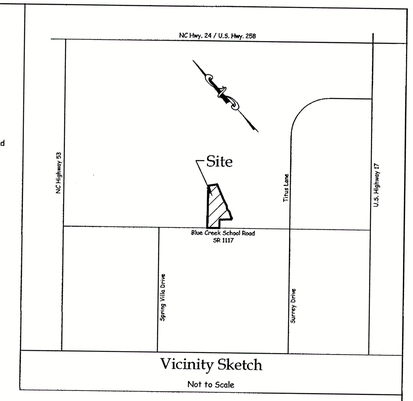
ATTEST:

_____
Rose R. Marshburn, City Clerk



Legend:

Ac. - Acres
Comp - Computed Point
D.B. - Deed Book
egw - Existing Guy Wire
epp - Existing Power Pole
ISF - Iron Stake Found
M.B. - Map Book
NCSR - North Carolina Secondary Road
Pg. - Page
PKF - PK Nail Found
RISF - Reference Iron Stake Found
R/W - Right-of-way
POB - Point of Beginning
ohpl ——— ohpl ——— - Overhead Power Line



Vicinity Sketch
Not to Scale

I certify that this map was drawn under my supervision from an actual survey made under my supervision with reference source noted; that the boundaries not surveyed are indicated as dashed / computed from reference source; that this map meets the requirements of the standards of practice for Land Surveying in NC (21NCAC56.1600). Ratio of precision / average positional accuracy is 0.08'.

Date: 11-10-2025

Stacy L. Batchelor, PLS: L-4750

NORTH CAROLINA PROFESSIONAL SEAL L-4750 LAND SURVEYOR STACY L. BATCHELOR

Notes:

1. All distances are horizontal ground, U.S. survey feet.
2. All acreage calculated by coordinates.
3. No Register of Deed search done by or furnished to surveyor regarding deed or covenant restrictions.
4. Adjoining owner and street information per Onslow County Tax Records.
5. The existence of a utility may imply the existence of an easement.

Attachment C

Annexation Map

TRACT ON BLUE CREEK SCHOOL ROAD
TAX MAP #332-88
Jacksonville Twp., Onslow Co., North Carolina

Owner:
Skyline Land Holdings, LLC
503 New Bridge Street, Suite 100
Jacksonville, North Carolina 28540
(910) 548-7575

DATE: 10/23/2025
SCALE: 1"=40'
GRAPHIC SCALE: 1"=40'
0 40 80 120
FEET

Field Book: N/A
Disk Name: Acad #2249
Filename: Southwest Villas - Annex Map.dwg KHW
Job No.: S250904-8914

Sheet 1 of 1

TIDEWATER ASSOCIATES, INC.
Consulting Engineers - Land Surveyors - Land Planners
Jacksonville, North Carolina
P.O. Box 976 - 306 New Bridge Street - 28540
Phone (910) 455-2414 - www.TidewaterENC.com
Firm License Number: F-0108
Est. 1961

Request for City Council Action

Consent Agenda Item: 4
Date: 1/6/2026

Subject:	Construction Agreement for NCDOT TIP Project U-5950 – Mast Arm Powder Coating and Fiber Line Relocation
Department:	Transportation Services
Presented by:	Stephanie Kutz, Transportation Manager
Presentation:	No

Issue Statement

In August of 2026, NCDOT is scheduled to award a construction contract to widen the intersection of Marine Boulevard and Henderson Drive – commonly referred to as project U-5950. This project will include black powder coated signal mast arms and the relocation of utilities that are the responsibility of the City. If the City requests this work to be included with the larger NCDOT project, it will allow for a seamless transition from design through construction, with one design firm and one contractor. Additionally, it minimizes the number of potential conflicts in the field as well as time delays.

Financial Impact

Total cost is estimated at $38,245.20 for the powder coating and fiber relocation. General Fund money has been appropriated for these expenses.

Action Needed

Consider the NCDOT Construction Agreement in which the City requests black powder coating of the signal poles and moving fiber-optic line and for which the City agrees to reimburse the State.

Recommendation

Staff recommends that Council approve the NCDOT Construction Agreement and authorize the City Manager or his representative to sign the Agreement.

Approved: ☒ City Manager ☒ City Attorney

Attachments:

A NCDOT Construction Agreement

ACCOUNTS RECEIVABLE AGREEMENTS

REMITTANCE GUIDANCE

_____: I acknowledge that upon execution of this Agreement, we must submit a down payment, if required. I also acknowledge that we may pre-pay any portion of the estimated cost noted in this Agreement, prior to final billing by the Department.

Please refer to your Agreement's PAYMENT TERMS to correctly remit any payment due to the Department.

PAYMENT TERMS:	**PAYMENT TIMING:**
PAYMENT UPON AGREEMENT EXECUTION	Please submit the amount of agreed upon payment via one of the below methods, once you have received notice of execution of the Agreement.
PAYMENT PRIOR TO LETTING (OR START OF PHASE)	You will be notified by the Project Manager when payment will be due. Please remit payment within 60 days of notification.
PAYMENT UPON BILLING	The Department will bill at the completion of the Project (or when defined in the Agreement). All payments are due within 60 days of invoicing.

NOTE: You may pre-pay any portion of an estimated cost, prior to Departmental Billing. The Department will adjust final billing to account for any pre-payments made.

LATE PAYMENTS AND INTEREST RATES:

For payments not received within 60 days, the Department must charge a statutory interest rate of prime plus one percent (1%) on all Utility Relocation Agreements. For any other Receivable Agreement, the Department may charge a late fee and/or interest.

PAYMENT METHODS

1. SEND PAYMENT BY CHECK ***OR***

MAIL TO:
NCDOT – Accounts Receivable
1514 Mail Service Center
Raleigh, NC 27699-1514

INCLUDE:
- Agreement ID (10000xxxxx)
- WBS Element

2. SEND PAYMENT VIA ACH (Automated Clearinghouse)

Initiate ACH through your bank* and send an e-mail to:
- ✓ Shamorah Fountain - sfountain1@ncdot.gov
- ✓ Kay Lee - klee@ncdot.gov

INCLUDE:
- Agreement ID# (10000xxxxx)
- WBS Element
- Amount of Payment

**If you need NCDOT's Account information, contact Kerry Turner at kmturner@ncdot.gov*

Failure to follow the above steps and remit payment per the terms in the Agreement may result in delays to project delivery. Please contact your Division Project Manager for questions regarding payment terms.

6/2025

Attachment **A**

AGREEMENT OVERVIEW

NORTH CAROLINA
ONSLOW COUNTY

DATE: 12/19/2025

PARTIES TO THE AGREEMENT:

NORTH CAROLINA DEPARTMENT OF TRANSPORTATION

AND

CITY OF JACKSONVILLE

PROJECT NUMBERS:

TIP #: U-5950

WBS ELEMENTS: CON 46895.3.1

The purpose of this Agreement is to identify the participation in project costs, project delivery and/or maintenance, by the other party to this Agreement, as further defined in this Agreement.

SCOPE OF TIP PROJECT ("Project"): This Project consists of improvements to the intersection of US 17 Business (Marine Boulevard) and SR 1336 (Henderson Drive) including curb radius improvements, signal upgrades, and drainage capacity.

ADDITIONAL WORK ("Additional Work"): Black powder coating of the signal poles and moving fiber-optic line.

ESTIMATED COST OF THE ADDITIONAL WORK: $38,245.20
COSTS TO OTHER PARTY: $38,245.20
DEPARTMENT'S FUNDING: $0

PAYMENT TERMS: City of Jacksonville will submit payment upon execution of agreement.

MAINTENANCE: City of Jacksonville

EFFECTIVE DATES OF AGREEMENT:
START: Upon Full Execution of this Agreement
END: When work is complete and all terms are met.

This Agreement is made and entered into on the last date executed below, by and between the North Carolina Department of Transportation, an agency of the State of North Carolina, hereinafter referred to as the **Department** and the City of Jacksonville, hereinafter referred to as the **Municipality**; and collectively referred to as the **Parties**.

The **Parties** to this Agreement, listed above, intend that this Agreement, together with all attachments, schedules, exhibits, and other documents that both are referenced in this Agreement and refer to this Agreement, represents the entire understanding between the **Parties** with respect to its subject matter and supersedes any previous communication or agreements that may exist.

I. WHEREAS STATEMENTS

WHEREAS, this Agreement is made under the authority granted to the **Department** by the North Carolina General Assembly under General Statutes of North Carolina (NCGS), particularly Chapter 136-66.1 and 136-66.3; and,

WHEREAS, the **Department** and the **Municipality** have agreed that the jurisdictional limits of the **Parties**, as of the date of entering the agreement for the Additional Work, are to be used in determining the duties, responsibilities, rights, and legal obligations of the **Parties** hereto for the purposes of this Agreement; and,

WHEREAS, the **Municipality** has requested that the **Department** perform all phases of said Additional Work or provide services; and,

WHEREAS, the **Parties** hereto wish to enter into an agreement for Additional Work to be performed or provided by the **Department** (including reviews, goods, or services) with reimbursement for the costs thereof by the **Municipality** as hereinafter set out.

NOW, THEREFORE, this Agreement states the promises and undertakings of each of the **Parties** as herein provided, and the **Parties** do hereby covenant and agree, each with the other, as follows:

II. RESPONSIBILITIES

A. DEPARTMENT

The **Department** shall be responsible for all phases of project delivery to include planning, design, right of way acquisition, utility relocation, construction and maintenance as shown in the **PROJECT DELIVERY REQUIREMENTS FOR ADDITIONAL WORK** Provision.

B. MUNICIPALITY

The **Municipality** shall be responsible for maintenance as shown in the **PROJECT DELIVERY REQUIREMENTS FOR ADDITIONAL WORK** Provision and payment as shown in the **COSTS AND FUNDING FOR ADDITIONAL WORK** Provision.

III. PROJECT DELIVERY REQUIREMENTS FOR ADDITIONAL WORK

A. PLANNING, DESIGN, AND CONSTRUCTION

i. The **Department** will be responsible for preparing the environmental and/or planning document and obtaining any environmental permits.

ii. The **Department** will be responsible for preparing the project plans and specifications and letting the Project to construction.

iii. The **Department** shall construct the Additional Work in accordance with the plans and specifications for the Project. The **Department** shall administer the construction contract for said Project. All work shall be done in accordance with Departmental standards, specifications, policies, and procedures.

B. RIGHT OF WAY ACQUISITION

The **Department** will be responsible for acquiring any needed right of way required for the Project in accordance with the policies and procedures set forth in the North Carolina Right of Way Manual.

C. MUNICIPAL UTILITY RELOCATIONS

Responsibilities

It is understood that there are no municipally-owned water and sewer lines to be adjusted or relocated at this time. If during the project it becomes necessary to adjust or relocate municipally-owned water and/or sewer lines, a separate Utility Agreement will be prepared at the appropriate time.

D. MAINTENANCE

Upon completion of the Project:

i. The **Municipality** shall be responsible for maintaining the black powder coating of the signal poles and fiber-optic communications line owned by the **Municipality**.

ii. The **Department** shall be responsible for all traffic operating controls and devices which shall be established, enforced, and installed and maintained in accordance with the North Carolina General Statutes, the latest edition of the Manual on Uniform Traffic Control Devices for Streets and Highways, the latest edition of the “Policy on Street and Driveway Access to North Carolina Highway,” and department criteria.

iii. The roadway improvements that are within state-owned right of way shall be considered a part of the State Highway System and shall be owned and maintained by the **Department**.

IV. COSTS AND FUNDING FOR ADDITIONAL WORK

A. ADDITIONAL WORK COSTS

At the request of the **Municipality** and in accordance with the **Department's** Pedestrian Policy Guidelines or the Complete Streets Guidelines, the **Department** shall include provisions in its construction contract for the construction of pedestrian facilities and/or other Additional Work as indicated in the Table below. Said work shall be performed in accordance with the **Department's** policies, procedures, standards, and specifications, and the provisions of this Agreement.

Description	**Cost to Municipality**
Black powder coating of the signal poles & moving fiber-optic communications line	$ 38,245.20
Total Estimated Cost to Municipality	**$ 38,245.20**

B. ADDITIONAL WORK FUNDING AND PAYMENT

The **Municipality** has agreed to participate in the Additional Work costs as follows:

i. The estimated cost of the Additional Work is $38,245.20. The **Municipality** shall participate in 100% of actual costs. The **Department** will participate in 0% of actual costs. Both **Parties** understand that this is an estimated cost and is subject to change.

ii. The **Department** may consult with the **Municipality** on changes to cost estimates prior to construction, or changes to costs during construction. Consultation between the **Department** and the **Municipality** is offered as a courtesy to apprise the **Municipality** of potential cost increases and to allow appropriate budgeting. Failure of the **Department** to notify the **Municipality** of cost increases does not affect the payment terms of the agreement.

C. PAYMENT BY THE MUNICIPALITY

i. Based on the estimated cost of $38,245.20 the **Municipality** shall submit payment for $38,245.20 to the **Department's** Fiscal Section upon full execution of this Agreement in accordance with the attached "Remittance Guidance".

ii. Upon completion of the Project, if actual costs of the Additional Work exceeds the amount of the down payment, the **Municipality** shall reimburse the **Department** any underpayment within sixty (60) days of invoicing by the **Department**. The **Department** will charge a late payment penalty and interest on any unpaid balance due in accordance with G. S. 147-86.23. If the actual cost of the work is less than $38,245.20, the **Department** will reimburse the **Municipality** any overpayment.

iii. In the event the **Municipality** fails for any reason to pay the **Department** in accordance with the provisions for payment hereinabove provided, North Carolina General Statute 136-41.3 authorizes the **Department** to withhold so much of the **Municipality's** share of funds allocated to said **Municipality** by North Carolina General Statute, Section 136-41.1, until such time as the **Department** has received payment in full.

V. STANDARD PROVISIONS

A. AGREEMENT MODIFICATIONS

Any modification to scope, funding, responsibilities, or time frame will be agreed upon by all **Parties** by means of a written Supplemental Agreement.

B. ASSIGNMENT OF RESPONSIBILITIES

The **Department** must approve any assignment or transfer of the responsibilities of the **Municipality** set forth in this Agreement to other parties or entities.

C. AGREEMENT FOR IDENTIFIED PARTIES ONLY

This Agreement is solely for the benefit of the identified **Parties** to the Agreement and is not intended to give any rights, claims, or benefits to third parties or to the public at large.

D. OTHER AGREEMENTS

The **Municipality** is solely responsible for all agreements, contracts, and work orders entered into or issued by the **Municipality** to meet the terms of this Agreement. The **Department** is not responsible for any expenses or obligations incurred for the terms of this Agreement except those specifically eligible for the funds and obligations as approved by the **Department** under the terms of this Agreement.

E. TITLE VI

The other party to this Agreement shall comply with Title VI of the Civil Rights Act of 1964 (Title 49 CFR, Subtitle A, Part 21) and related nondiscrimination authorities. Title VI and related authorities prohibit discrimination on the basis of race, color, national origin, disability, gender, and age in all programs or activities of any recipient of Federal assistance.

F. AUTHORIZATION TO EXECUTE

The **Parties** hereby acknowledge that the individual executing this Agreement has read this Agreement, conferred with legal counsel, fully understands its contents, and is authorized to execute this Agreement and to bind the respective **Parties** to the terms contained herein.

G. DEBARMENT POLICY

It is the policy of the **Department** not to enter into any agreement with parties that have been debarred by any government agency (Federal or State). By execution of this agreement, the **Municipality** certifies that neither it nor its agents or contractors are presently debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded from participation in this transaction by any Federal or State Agency or Department and that it will not enter into agreements with any entity that is debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded from participation in this transaction.

H. INDEMNIFICATION

The **Municipality** will indemnify and hold harmless the FHWA (if applicable), the **Department** and the State of North Carolina, their respective officers, directors, principals, employees, agents, successors, and assigns from and against any and all claims for damage and/or liability, including those that may be initiated by third parties, in connection with the Project activities performed pursuant to this Agreement including construction of the Project, except for those claims arising out of the errors, omissions, or negligence of the **Department**, its respective officers, directors, principals, employees, agents, successors, and assigns.

I. AVAILABILITY OF FUNDS

All terms and conditions of this Agreement are dependent upon, and, subject to the allocation of funds for the purpose set forth in the Agreement and the Agreement shall automatically terminate if funds cease to be available.

J. COUNTERPARTS AND ELECTRONIC SIGNATURES

i. This Agreement, and other documents to be delivered pursuant to this Agreement, may be executed in one or more counterparts, each of which will be deemed to be an original copy and all of which, when taken together, will be deemed to constitute one and the same agreement or document and will be effective when counterparts have been signed by each of the **Parties**. An image of a manual signature on this Agreement, or other documents to be delivered pursuant to this Agreement, will constitute an original signature for all purposes. The delivery of copies of this Agreement or other documents to be delivered pursuant to this Agreement, including executed signature pages where required, by electronic transmission will constitute effective delivery of this Agreement or such other document for all purposes.

ii. The **Parties** hereto further acknowledge and agree that this Agreement may be signed and/or transmitted by email or a PDF document or using electronic signature technology (e.g. DocuSign, Adobe Sign, or other electronic signature technology), and that such signed record shall be valid and as effective to bind the **Party(ies)** so signing as a paper copy bearing a handwritten signature. By selecting "I Agree", "I Accept", or other similar item, button, or icon via use of a keypad, mouse, or other device, as part of the electronic

signature technology, the **Parties** consent to be legally bound by the terms and conditions of Agreement and that such act constitutes a signature as if actually signed in writing. The **Parties** also agree that no certification authority or other third-party verification is necessary to validate its electronic signature and that the lack of such certification or third-party verification will not in any way affect the enforceability of its electronic signature. The **Parties** acknowledge and agree that delivery of a copy of this Agreement or any other document contemplated hereby through the electronic signature technology, will have the same effect as physical delivery of the paper document bearing an original written signature.

K. GIFT BAN

By Executive Order 24, issued by Governor Perdue, and NCGS 133-32, it is unlawful for any vendor or contractor (i.e. architect, bidder, contractor, construction manager, design professional, engineer, landlord, offeror, seller, subcontractor, supplier, or vendor), to make gifts or to give favors to any State employee of the Governor's Cabinet Agencies (i.e. Administration, Adult Corrections, Commerce, Environmental Quality, Health and Human Services, Information Technology, Military and Veterans Affairs, Natural and Cultural Resources, Public Safety, Revenue, Transportation, and the Office of the Governor).

SIGNATURE PAGE

IN WITNESS WHEREOF, this Agreement has been executed the day and year heretofore set out, on the part of the **Department** and the **Municipality** by authority duly given.

(DOCUSIGN ONLY)

CITY OF JACKSONVILLE

Authorized Signer: _____

Print Name: _____

Title: _____

Date Signed: _____

If applicable, this Agreement has been pre-audited in the manner required by the Local Government Budget and Fiscal Control Act:

Fed Tax ID No: _____

Remittance Address:

_____

_____

Finance Signer: _____

Print Name: _____

Title: _____

Date Signed: _____

DEPARTMENT OF TRANSPORTATION

By: _____

Print Name: _____

Title: _____

Date: _____

APPROVED BY BOARD OF TRANSPORTATION ITEM O: _____ (DATE)

SIGNATURE PAGE

IN WITNESS WHEREOF, this Agreement has been executed the day and year heretofore set out, on the part of the **Department** and the **Municipality** by authority duly given.

(INK SIGNATURES)

CITY OF JACKSONVILLE

Attest:

By: _____

Title: _____

Authorized Signer: _____

Print Name: _____

Title: _____

Date Signed: _____

If applicable, this Agreement has been pre-audited in the manner required by the Local Government Budget and Fiscal Control Act:

Fed Tax ID No: _____

Remittance Address:

_____

_____

Finance Signer: _____

Print Name: _____

Title: _____

Date Signed: _____

(DOCUSIGN)

DEPARTMENT OF TRANSPORTATION

By: _____

Print Name: _____

Title: _____

Date: _____

APPROVED BY BOARD OF TRANSPORTATION ITEM O: _____ (DATE)

Request for City Council Action

Consent Agenda Item: 5
Date: 1/6/2026

Subject: NCDOT Offer to Purchase City Property for U-5728
Department: Transportation Services
Presented by: Stephanie Kutz, Transportation Manager
Presentation: No

Issue Statement

NCDOT is planning to make roadway improvements at the intersection of Marine Boulevard at Bell Fork Road and Gum Branch Road – commonly referred to as U-5728. The project is intended to improve safety and reduce congestion by adding new travel lanes at each approach. U-5728 is scheduled for construction in Fiscal Year 2026.

To construct U-5728, NCDOT must acquire right of way, permanent utility easements and temporary construction easements from the City of Jacksonville, shown in Attachment A.

Financial Impact

NCDOT has offered an appraised value of $188,700 as compensation for the right of way and easements.

Action Needed

Consider the offer from NCDOT to purchase City property and authorize the Mayor to sign the Deed for Highway Right of Way Purchase and the attached Resolution for Conveyance.

Recommendation

Staff recommends that Council approve the sale of property and authorize the Mayor to sign the Deed for Highway Right of Way Purchase and the Resolution for Conveyance.

Approved: ☒ City Manager ☒ City Attorney

Attachments:

A Location Map
B Deed for Highway Right of Way
C Resolution

PROJECT REFERENCE NO.	SHEET NO.
U-5728	4
R/W SHEET NO.	
ROADWAY DESIGN ENGINEER	HYDRAULIC DESIGN ENGINEER

DOCUMENT NOT CONSIDERED FINAL UNLESS ALL SIGNATURES COMPLETED

DAVENPORT
HOME OFFICE
119 BROOKSTOWN AVENUE, SUITE PH1
WINSTON-SALEM, NC 27101
336.744.1936 www.davenportecifl.com
NCBELS FIRM LICENSE NO. C-2522

REVISIONS
8/17/99 REVISED: PARCEL 1 – PROPOSED PUE ADDED
10/04/2018 PUE REV
REV
REV
REV
REV

NAD 83/2011

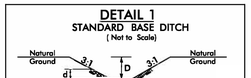
BEGIN FULL DEPTH RECONSTRUCTION OF RIGHTMOST, SOUTHBOUND THROUGH LANE STA. 10+00.00

BEGIN RESURFACING –L– POT STA. 10+00.00

BEGIN TIP PROJECT U-5728 –L– POT STA. 9+00.00

END FULL DEPTH RECONSTRUCTION OF RIGHTMOST, SOUTHBOUND THROUGH LANE STA. 14+50.00

DETAIL 1
STANDARD BASE DITCH
(Not to Scale)

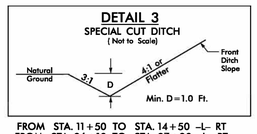


Type of Liner = Class 'I' Rip-Rap
Est. 85 Tons; Est. 130 SYGF
FROM STA. 09+85 TO STA. 10+26 –L– RT

DETAIL 2
STANDARD 'V' DITCH
(Not to Scale)

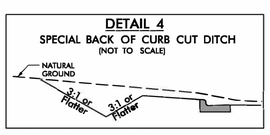
FROM STA. 09+82 TO STA. 10+40 –L– RT

DETAIL 3
SPECIAL CUT DITCH
(Not to Scale)



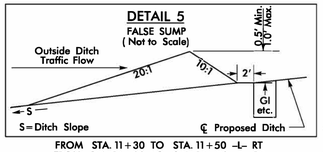
FROM STA. 11+50 TO STA. 14+50 –L– RT
FROM STA. 26+10 TO STA. 37+20 –L– RT

DETAIL 4
SPECIAL BACK OF CURB CUT DITCH
(NOT TO SCALE)



FROM STA. 19+30 TO STA. 22+50 –L– RT

DETAIL 5
FALSE SUMP
(Not to Scale)



FROM STA. 11+30 TO STA. 11+50 –L– RT
FROM STA. 14+30 TO STA. 14+50 –L– RT
FROM STA. 15+90 TO STA. 16+10 –L– RT
FROM STA. 19+10 TO STA. 19+30 –L– RT
FROM STA. 20+80 TO STA. 21+00 –L– RT
FROM STA. 23+14 TO STA. 23+34 –L– RT

REFERENCES:
FOR PROFILE OF –L– SEE SHEET 9

MATCHLINE SEE SHEET 5 –L– STA. 15+00.00

TO BE CONSTRUCTED AS PART OF CITY OF JACKSONVILLE PROJECT

100' UNIFORM TRANSITION (WB LANES)

790' UNIFORM TRANSITION (EB LANES)

BEGIN OVERLAY & WIDENING +85.00

+85.00

NOTE: PRELIMINARY UTILITY EASEMENTS (PUE) HAVE BEEN SHOWN FOR R/W AND UTILITIES COORDINATION. PUE SHOWN ARE TENTATIVE AND ARE SUBJECT TO CHANGE PRIOR TO FINAL ACCEPTANCE.

Attachment **A**

30.0000 ' / in.
9/1/2021 10:30:06 AM
C:\Projects\30906_NCDOT_U5728_US17BUS\DESIGN\U-5728\Roadway\Sheets\U5728_PSH_04_RDY.dgn
DAVENPORT\DAVENPORT

PROJECT REFERENCE NO.	SHEET NO.
U-5728	5
R/W SHEET NO.	
ROADWAY DESIGN ENGINEER	HYDRAULIC DESIGN ENGINEER

DOCUMENT NOT CONSIDERED FINAL UNLESS ALL SIGNATURES COMPLETED

DAVENPORT
HOME OFFICE
119 BROOKSTOWN AVENUE, SUITE PH1
WINSTON-SALEM, NC 27101
336.744.1936 www.davenportenttd.com
NCBELS FIRM LICENSE NO. C-2522

REVISIONS
8/17/99
10/04/2018 PUE REVISED; PARCEL 1 – PUE ADDED
03/05/2019 PUE ADDED TO PARCELS 3 AND 4, PARCELS 1 AND 2 COMBINED INTO PARCEL 1

30.0000 ' / in.
C:\Projects\50306_NCDOT_U5728_US178BUS\DESIGN\U-5728\Roadway\Sheets\U5728_PSH_05_RDY.dgn
DAVENPORT\DAVENPORT\WORK

MATCHLINE SEE SHEET 4 –L– STA. 15+00.00

MATCHLINE SEE SHEET 6 –L– STA. 23+00.00

EASTERN HOMEWORKS LLC
DB 5724 – PG 448
MB 1 – PG 146

DONNIE & TONIA WATKINS
DB 2575 – PG 248

ANN V JOHNSON
DB 1323 – PG 389
MB 1 – PG 146

SCF RC FUNDING IV LLC
DB 5140 – PG 93
MB 2 – PG 78

BAILEY & ASSOCIATES INC
DB 678 – PG 744
MB 2 – PG 78

CITY OF JACKSONVILLE
DB 2165 – PG 36
MB 45 – PG 168

NAD 83/2011

400′ TAPER
LEFT TURN LANE

100′ TAPER
RIGHT TURN TAPER

790′ UNIFORM TRANSITION
(EB LANES)

SEE INSET FOR ISLAND DETAIL

REMOVE

RETAIN

RETAIN CB

RETAIN JB

2′ FDPS

2′–6″ C&G

SPECIAL CUT 'V' DITCH
SEE DETAIL 3

FALSE SUMP
SEE DETAIL 5

SPECIAL CUT 'V' DITCH
AT BACK OF CURB
SEE DETAIL 4

3/8" SPAN GUY
#4 TPX

3/8" SPAN GUY
#2 TPX

1FXC69
40C5
30′ GUY LEAD

1FXC72
50C1
25C
2-20′ GUY LEADS
2-1000W
105W LED
DWG. 03.13-170A

1FXC71
45C4
600 AMP SWITCH
NOP
DDF

1FXC70
40C5
15′ GUY LEAD

1FXC73
40C5
15′ GUY LEAD

1/0 AAAC (ABC) (N)
1/0 AAAC (N)
60′

477 AAAC (ABC)
477 AAAC (N)
239′

ABANDON
52′-#6 UG TPX

SPLICE
SEC.

MAINTAIN
PUBLIC ACCESS
TO BIKE PATH
AS REQUIRED

REPAIR EXISTING BIKE PATH UPON
COMPLETION OF PROPOSED
WATERLINE CONSTRUCTION.

NOTE: PRELIMINARY UTILITY EASEMENTS (PUE) HAVE BEEN SHOWN FOR R/W AND UTILITIES COORDINATION. PUE SHOWN ARE TENTATIVE AND ARE SUBJECT TO CHANGE PRIOR TO FINAL ACCEPTANCE.

REFERENCES:
FOR PROFILE OF –L– SEE SHEET 9

DETAIL 3
SPECIAL CUT DITCH
(Not to Scale)

FROM STA. 11+50 TO STA. 19+25 –L– RT
FROM STA. 26+10 TO STA. 37+20 –L– RT

DETAIL 4
SPECIAL BACK OF CURB CUT DITCH
(NOT TO SCALE)

FROM STA. 19+25 TO STA. 22+50 –L– RT

DETAIL 5
FALSE SUMP
(Not to Scale)

FROM STA. 11+30 TO STA. 11+50 –L– RT
FROM STA. 14+30 TO STA. 14+50 –L– RT
FROM STA. 17+30 TO STA. 17+50 –L– RT
FROM STA. 19+10 TO STA. 19+30 –L– RT
FROM STA. 20+80 TO STA. 21+00 –L– RT
FROM STA. 23+14 TO STA. 23+34 –L– RT

INSET 1

STA. +02.05
OFF. 37.55
R 2′

STA. +63.39
OFF. 38.77
R 2′

STA. +00.81
OFF. 41.15
R 83′

STA. +64.46
OFF. 42.44
R 98′

STA. +24.46
OFF.68.91
R 7.5′

STA. +37.34
OFF.69.58

Revenue Stamps $ 378.00

DEED FOR HIGHWAY RIGHT OF WAY

THIS INSTRUMENT DRAWN BY Ben Sox CHECKED BY Hugh Thompson

The hereinafter described property ☐ Does ☒ Does not include the primary residence of the Grantor

RETURN TO: Professional Property Services, Inc.
18335 Old Statesville Road, Suite A
Cornelius, NC 28031

NORTH CAROLINA
COUNTY OF Onslow
TAX PARCEL 036015, 063906

TIP/PARCEL NUMBER: U-5728 001
WBS ELEMENT: 54019.2.1
ROUTE: US 17 Business at SR 1308

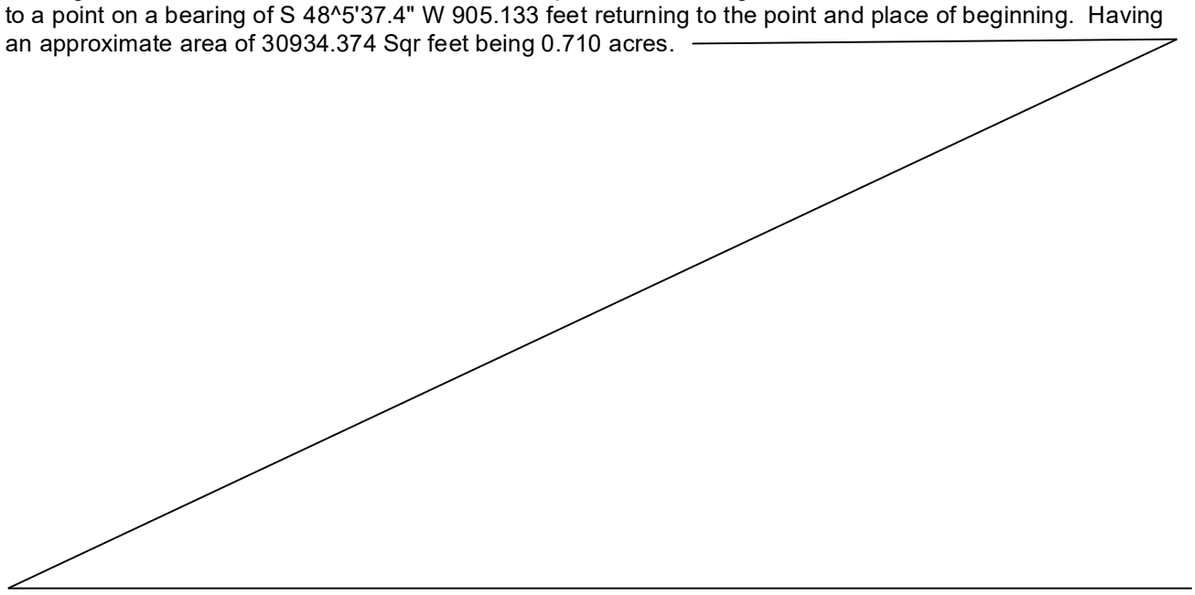
THIS FEE SIMPLE DEED, made and entered into this the _____ day of _____ , 2026 by and between City of Jacksonville
PO Box 128
Jacksonville, NC 28541-0128

hereinafter referred to as GRANTORS, and the Department of Transportation, an agency of the State of North Carolina, 1546 Mail Service Center, Raleigh, NC 27611, hereinafter referred to as the Department;

WITNESSETH

That the GRANTORS, for themselves, their heirs, successors, and assigns, for and in consideration of the sum of $ 188,700.00 agreed to be paid by the DEPARTMENT to the GRANTORS, do hereby give, grant and convey unto the DEPARTMENT, its successors and assigns, in FEE SIMPLE that certain property located in Jacksonville Township, Onslow County, North Carolina, which is particularly described as follows:

Point of beginning being S 44^19'58.9" W, 501.051 feet from -L- Sta 15+00 thence to a point on a bearing of S 41^57'22.0" E 34.571 feet thence to a point on a bearing of N 48^2'38.0" E 500.000 feet thence to a point on a bearing of N 48^2'38.0" E 405.077 feet thence to a point on a bearing of N 41^51'45.5" W 33.784 feet thence to a point on a bearing of S 48^5'37.4" W 905.133 feet returning to the point and place of beginning. Having an approximate area of 30934.374 Sqr feet being 0.710 acres.



Attachment
B

IN ADDITION, and for the aforestated consideration, the GRANTORS further hereby convey to the DEPARTMENT, its successors and assigns the following described areas and interests:

Permanent Utility Easement (PUE) described as follows:

PUE Area One:
Point of beginning being N 66^9'42.3" E, 215.453 feet from -L- Sta 15+00 thence to a point on a bearing of S 40^18'43.1" E 3.292 feet thence to a point on a bearing of N 49^28'31.6" E 5.000 feet thence to a point on a bearing of S 40^12'20.4" E 30.000 feet thence to a point on a bearing of N 49^47'39.6" E 20.000 feet thence to a point on a bearing of N 40^12'20.4" W 30.024 feet thence to a point on a bearing of N 49^47'39.6" E 5.000 feet thence to a point on a bearing of N 40^17'54.3" W 4.157 feet thence to a point on a bearing of S 48^2'38.0" W 30.013 feet returning to the point and place of beginning. Having an approximate area of 711.639 Sqr feet being 0.016 acres.

PUE Area Two:
Point of beginning being S 15^40'16.2" W, 125.134 feet from -L- Sta 15+00 thence to a point on a bearing of S 40^47'9.0" E 32.326 feet thence to a point on a bearing of N 49^24'27.0" E 19.898 feet thence to a point on a bearing of N 40^35'33.0" W 32.802 feet thence to a point on a bearing of S 48^2'38.0" W 20.012 feet returning to the point and place of beginning. Having an approximate area of 649.744 Sqr feet being 0.015 acres.

Said Permanent Utility Easement (PUE) in perpetuity is for the installation and maintenance of utilities, and for the purposes for which the Department of Transportation is authorized by law to subject the same. The Department of Transportation and its agents or assigns shall have the right to construct and maintain in a proper manner in, upon and through said utility easement area(s) a utility line or lines, with all necessary pipes, poles and appurtenances, together with the right at all times to enter said utility easement area(s) for the purpose of inspecting said utility line or lines and making all necessary repairs and alterations thereon; together with the right to cut away and keep clear of said utility line or lines, all trees and other obstructions inside the utility easement area(s) and to cut, fell and remove any and all trees on the premises that are or may become tall enough, in The Department of Transportation and its agents or assigns' opinion, to endanger a line or other facility within the utility easement area(s) ("Danger Trees"). The Department of Transportation and its agents or assigns shall also have the right to access the utility easement area(s) and Danger Trees at any time and from time to time by vehicles, equipment, and pedestrians, provided that such access to the utility easement area(s) and Danger Trees from outside of the utility easement area(s) shall be confined to then-existing streets, roads, and driveways to the extent they provide sufficient access. The Department of Transportation shall also have the right to construct and maintain the cut and/or fill slopes in the above-described permanent utility easement area(s), and the right to use the permanent utility easement area(s) for additional working area during the above-described project. The underlying fee owner(s) retain(s) the right to continue to use the permanent utility easement area(s) in any manner and for any purpose, including but not limited to access and parking, provided that such use does not interfere with or disturb the permanent utility easement or utility installations. The Department of Transportation's acquisition of the permanent utility easement(s), by itself, does not constitute new control of access (C/A), and the subject property shall retain existing abutter's rights (if any) and existing points of ingress and egress (if any) not affected by other takings on the subject property. Furthermore, upon completion and acceptance by the Department of Transportation of the above-described project, utilities or appurtenances within the permanent utility easement(s) shall not be added or modified to i) obstruct the subject property's access point(s), and/or ii) unreasonably interfere with the subject property's parking.

Temporary Construction Easement (TCE) described as follows:

TCE Area One:
Point of beginning being N 57^26'9.9" E, 410.581 feet from -L- Sta 15+00 thence to a point on a bearing of N 41^51'45.5" W 3.808 feet thence to a point on a bearing of S 41^51'45.1" E 3.805 feet returning to the point and place of beginning. Having an approximate area of 0.000 Sqr feet being 0.000 acres.

TCE Area Two:
Point of beginning being S 41^57'22.0" E, 67.000 feet from -L- Sta 15+00 thence to a point on a bearing of S 48^2'38.0" W 20.317 feet thence to a point on a bearing of S 41^57'22.0" E 4.250 feet thence to a point on a bearing of N 48^2'38.0" E 160.000 feet thence to a point on a bearing of N 41^57'22.0" W 4.250 feet thence to a point on a bearing of S 48^2'38.0" W 139.683 feet returning to the point and place of beginning. Having an approximate area of 680.000 Sqr feet being 0.016 acres.

TCE Area Three:
Point of beginning being N 63^37'13.8" E, 420.444 feet from -L- Sta 15+00 thence to a point on a bearing of N 41^51'45.5" W 45.897 feet thence to a point on a bearing of S 48^2'38.0" W 170.293 feet thence to a point on a bearing of S 40^17'54.3" E 4.157 feet thence to a point on a bearing of S 49^47'39.6" W 5.000 feet thence to a point on a bearing of S 40^12'20.4" E 30.024 feet thence to a point on a bearing of S 41^57'22.0" E 11.887 feet thence to a point on a bearing of N 48^2'38.0" E 176.253 feet returning to the point and place of beginning. Having an approximate area of 8053.737 Sqr feet being 0.185 acres.

It is understood and agreed that the DEPARTMENT shall have the right to construct and maintain the cut and/or fill slopes in the above-described area(s) until such time that the property owners alter the adjacent lands in such a manner that the lateral support of the cut and/or fill slopes are no longer needed. Any additional construction areas lying beyond the right of way limits and beyond any permanent easement areas will terminate upon completion of the project. The underlying fee owner shall have the right to continue to use the Temporary Easement area(s) in any manner and for any purpose, including but not limited to the use of said area for access, ingress, egress, and parking, that does not, in the determination of the DEPARTMENT, obstruct or materially impair the actual use of the easement area(s) by the DEPARTMENT, its agents, assigns, and contractors.

SPECIAL PROVISIONS. This deed is subject to the following provisions only:

The undersigned property owners request that the DEPARTMENT enter upon our lands outside the right of way to the extent necessary for the reconnection of our driveway and we will have no further claim as a result of said reconnection.

It is understood and agreed that the total consideration set forth above shall be made payable to Schweizer & Associates, PLLC, and after satisfaction of all taxes, liens, encumbrances on this parcel, the remaining balance shall be disbursed to the Grantor's Attorney and the grantors shall have no claim against the Department as a result thereof.

The property hereinabove described was acquired by the GRANTORS by instrument(s) recorded in The Onslow County Registry in Deed Book 2165 Page 036, Deed Book 2440 Page 809.

The final right of way plans showing the above described right of way are to be certified and recorded in the Office of the Register of Deeds for said County pursuant to N.C.G.S. 136-19.4, reference to which plans is hereby made for purposes of further description and for greater certainty.

The Grantors acknowledge that the project plans for Project # 54019.2.1 have been made available to them. The Grantors further acknowledge that the consideration stated herein is full and just compensation pursuant to Article 9, Chapter 136 of the North Carolina General Statutes for the acquisition of the said interests and areas by the Department of Transportation and for any and all damages to the value of their remaining property; for any and all claims for interest and costs; for any and all damages caused by the acquisition for the construction of Department of Transportation Project # 54019.2.1 , Onslow County, and for the past and future use of said areas by the Department of Transportation, its successors and assigns for all purposes for which the said Department is authorized by law to subject the same.

TO HAVE AND TO HOLD the aforesaid premises and all privileges and appurtenances thereunto belonging to the DEPARTMENT, its successors and assigns in FEE SIMPLE, or by easement as indicated, for the past, present and future use thereof and for all purposes which the said Department is authorized by law to subject the same.

And the GRANTORS covenant with the DEPARTMENT, that the GRANTORS are seized of the premises in fee simple, have the right to convey the same in fee simple, or by easement as indicated, that the title thereto is marketable and free and clear of all encumbrances, and that the GRANTORS will warrant and defend the title against the lawful claims of all persons whomsoever except for the exceptions hereinafter stated. Title to the property hereinabove described is hereby conveyed subject to the following exceptions:
Restrictive covenants and easements of record.

COUNTY: Onslow **WBS ELEMENT:** 54019.2.1 **TIP/PARCEL NO.:** U-5728 001

IN WITNESS WHEREOF, GRANTOR, pursuant to a resolution dated _____, has caused this instrument to be signed in its corporate name by its MAYOR, its corporate seal hereto affixed, and attested by its CITY CLERK, by order of the JACKSONVILLE CITY COUNCIL, this the day and year first above written.

This instrument does not transfer the herein described interests unless and until this document is accepted by an authorized agent of the Department of Transportation.

(SEAL) **City of Jacksonville**

BY: _____
Sammy Phillips, Mayor of City of Jacksonville

ATTEST:
Rose Marshburn, Clerk of the City of Jacksonville

ACCEPTED FOR THE DEPARTMENT OF TRANSPORTATION BY: _____

	North Carolina, ONSLOW County I, _____, a Notary Public for _____ County, North Carolina, certify that Rose Marshburn personally came before me this day and acknowledged that he/she is the CLERK of the CITY OF Jacksonville, and that by authority duly given, the foregoing instrument was signed in its name by its MAYOR of the CITY OF Jacksonville, sealed with its corporate seal, and attested by Rose Marshburn as its CITY CLERK. Witness my hand and official seal this the _____ day of _____, 20 _____ . _____ Notary Public My commission expires: _____
(Official Seal)	

RESOLUTION 2026-XX

RESOLUTION AUTHORIZING THE CONVEYANCE OF CITY PROPERTY FOR NCDOT PROJECT U-5728

WHEREAS, the North Carolina Department of Transportation (NCDOT) is undertaking Project U-5728 to construct roadway improvements at the intersection of US 17 Business (Marine Boulevard) and SR 1308 (Bell Fork Road / Gum Branch Road); and

WHEREAS, the purpose of the project is to improve safety and relieve congestion at this intersection by adding lanes in each quadrant, enhancing drainage, and constructing sidewalks along a portion of Bell Fork Road, with utility relocation and construction anticipated to begin in 2026; and

WHEREAS, NCDOT requires the acquisition of right-of-way, a permanent utility easement, and a temporary construction easement over certain property owned by the City of Jacksonville, identified as Tax Parcels 036015 and 036906 and designated by NCDOT as Parcel U-5728 001; and

WHEREAS, the City parcel is located at 1300 North Marine Boulevard, and is currently used for a multi-use path and Transportation Center; and

WHEREAS, the property contains approximately 12.740 acres, of which 0.710 acres (depicted in *green* on the attached Exhibit "A") will be acquired as new right-of-way, leaving approximately 12.030 acres remaining with access to North Marine Boulevard; and

WHEREAS, a Permanent Utility Easement containing approximately 0.031 acres (depicted in *red* on the attached Exhibit "A") and a Temporary Construction Easement containing approximately 0.200 acres (depicted in *yellow* on the attached Exhibit "A") will also be acquired; and

WHEREAS, improvements included in the acquisition consist of a portion of asphalt paving, concrete curbing, and landscaping, with the multi-use path to remain in its current location; and

WHEREAS, based on an independent appraisal, NCDOT has offered compensation in the amount of $188,700 for the acquisition of right-of-way, easements, and associated improvements;

NOW, THEREFORE, be it resolved by the City Council of the City of Jacksonville, North Carolina:

1. That the City of Jacksonville hereby approves the conveyance to NCDOT of approximately 0.710 acres of new right-of-way (green) and 0.031 acres of permanent utility easement (red) and 0.200 acres of temporary construction easement (yellow) from Tax Parcels 036015 and 036906, together with associated improvements, for NCDOT Project U-5728, as shown on the attached Exhibit "A" – Right-of-Way and Easement Map.
2. That the City accepts the offer of $188,700 as full compensation for said acquisition.
3. That the City Manager, or his designee, is authorized to execute all documents necessary to complete the conveyance, including deeds, plats, and agreements consistent with this resolution.

ADOPTED by the Jacksonville City Council in regular session, this 6th day of January 2026.

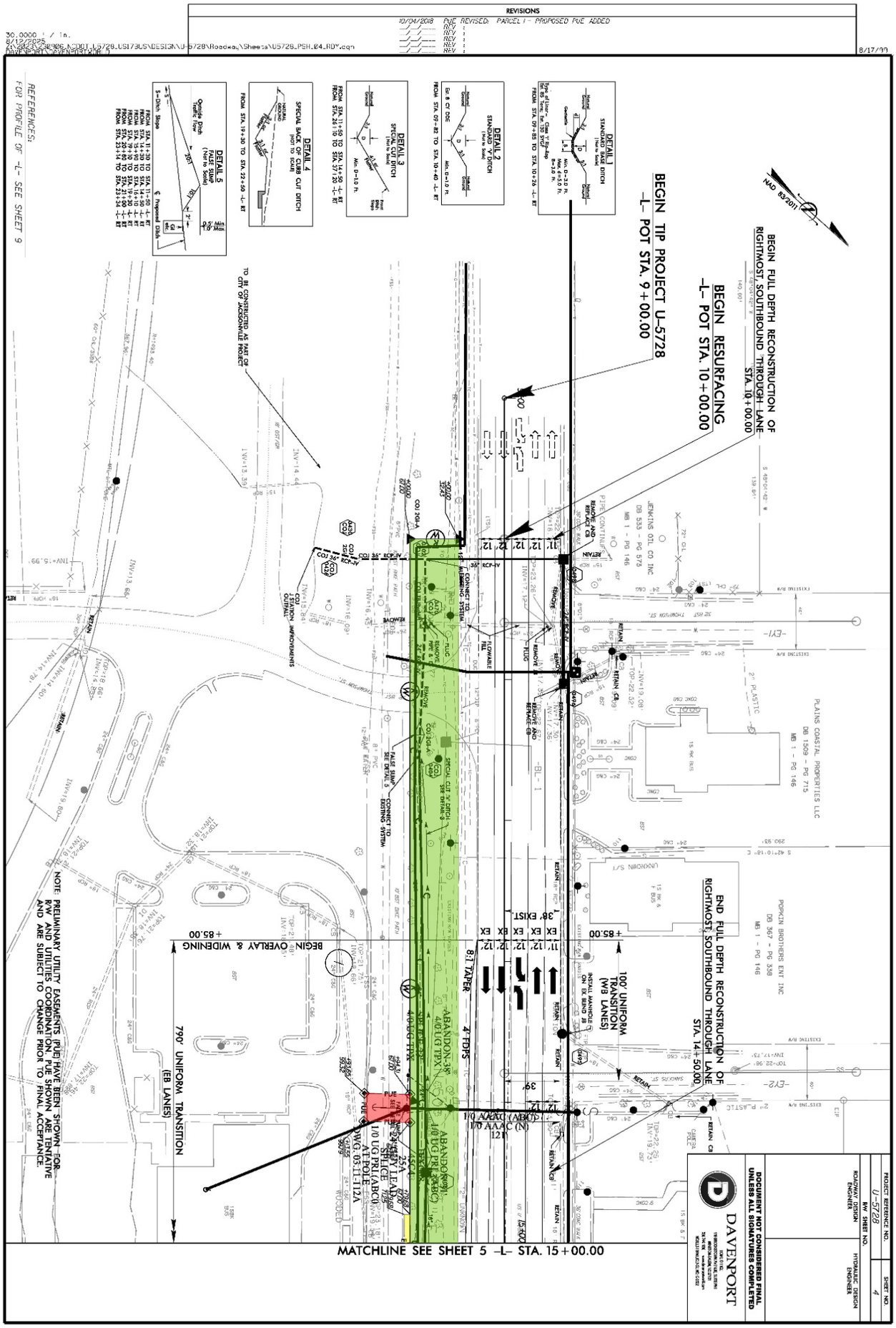
_____
Sammy Phillips, Mayor

ATTEST:

_____
Rose R. Marshburn, City Clerk

Attachment C

Exhibit A: Right-of-Way and Easement Map



REVISIONS
12/04/2018 PUE REVISED: PARCEL 1 PUE ADDED
03/05/2019 PUE ADDED TO PARCELS 3 AND 14,PARCELS 1 AND 2 COMBINED INTO PARCEL 1
30.0000 ' / in.
8/12/2025
8/17/99
MATCHLINE SEE SHEET 4 –L– STA. 15+00.00
MATCHLINE SEE SHEET 6 –L– STA. 23+00.00
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REFERENCES:
FOR PROFILE OF –L– SEE SHEET 9
+10.00
RIGHT TURN TAPER
100' TAPER
+10.00 BEGIN C&G
790' UNIFORM TRANSITION
(EB LANES)
+75.00
LEFT TURN LANE
400' TAPER
SEE INSET FOR ISLAND DETAIL
DONNIE & TONIA WATKINS
DB 2575 - PG 248
EASTERN HOMEWORKS LLC
DB 5724 - PG 448
MB 1 - PG 146
ANN V JOHNSON
DB 1323 - PG 389
MB 1 - PG 146
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NAD 83/2011
REPAIR EXISTING BIKE PATH UPON COMPLETION OF PROPOSED WATERLINE CONSTRUCTION.
MAINTAIN PUBLIC ACCESS TO BIKE PATH AS REQUIRED
ABANDON 52'-#6 UG TPX
SPLICE SEC.
600 AMP SWITCH
DDP
2-20' GUY LEADS
2-1000W
105W LED
DWG. 03.13.1278A
3/8" SPAN GUY #2 TPX
3/8" SPAN GUY #1 TPX 122'
3W GUY LEAD
15' GUY LEAD
40CS
DETAIL 3
SPECIAL CUT DITCH
DETAIL 4
SPECIAL BACK OF CURB CUT DITCH
DETAIL 5
FALSE SUMP
INSET 1
STA +00.80
OFF. 41.15
R 83'
STA +02.95
OFF. 37.55
R 2'
STA +24.46
OFF. 68.91
R 7.5'
STA +63.39
OFF. 38.77
R 2'
STA +37.64
OFF. 39.68
R 98'
STA +64.46
OFF. 42.44
DAVENPORT
DOCUMENT NOT CONSIDERED FINAL UNLESS ALL SIGNATURES COMPLETED
PROJECT REFERENCE NO.
U-5728
SHEET NO.
5
RW SHEET NO.
ROADWAY DESIGN ENGINEER
HYDRAULIC DESIGN ENGINEER

Request for City Council Action

Consent Agenda Item: 6
Date: 1/6/2026

Subject: NCDOT Schedule C and D Municipal Maintenance Agreements
Department: Transportation Services
Presented by: Stephanie Kutz, Transportation Manager
Presentation: No

Issue Statement

In 2010, City Council approved a municipal agreement with the North Carolina Department of Transportation (NCDOT) to construct an Intelligent Transportation System (ITS). The ITS was designed to improve traffic flow by interconnecting traffic signals and managing them through a locally operated Traffic Operations Center. Under the agreement, the City assumed responsibility for operating and maintaining the ITS upon completion.

NCDOT agreed to reimburse the City for the majority of operating costs through two funding agreements commonly referred to as Schedule C and Schedule D, Municipal Maintenance Agreements named for the federal funding codes from which the reimbursement is derived. Execution of Schedules C and D is required for the City to receive reimbursement from NCDOT. These agreements are executed annually, with up to a total of four (4) extensions and a comprehensive renewal occurring every five years. The current agreement for consideration will remain in effect through June 30, 2030 if the four extensions are approved annually.

Financial Impact

Schedules C and D are revenue sources that create the overall Traffic Signal Budget. Approval of Schedules C and D will result in projected reimbursements to the City of $185,000 and $111,550, respectively in FY 2026.

Action Needed

Consider approving the NCDOT Schedule C and D Municipal Maintenance Agreements and authorizing the City Manager or his representative to execute Schedules C and D for FY26 and annual extensions through 2030.

Recommendation

Staff recommends that Council approve the Municipal Maintenance Agreement and authorize the City Manager or his representative to execute Schedules C and D for FY26, as well as annual extensions through 2030.

Approved: ☒ City Manager ☒ City Attorney

Attachments:

A Schedule C Municipal Maintenance Agreement
B Schedule D Municipal Maintenance Agreement

AGREEMENT OVERVIEW

NORTH CAROLINA
ONSLOW COUNTY

DATE: 11/25/2025

PARTIES TO THE AGREEMENT:

NORTH CAROLINA DEPARTMENT OF TRANSPORTATION

AND

CITY OF JACKSONVILLE

PROJECT NUMBERS:

WBS ELEMENTS: GMR03.XONS.001

THIS AGREEMENT is made and entered into on the last date executed below, by and between the North Carolina Department of Transportation, an agency of the State of North Carolina, hereinafter referred to as the **Department** and the City of Jacksonville, hereinafter referred to as the **Municipality**.

I. WHEREAS STATEMENTS

WHEREAS, the provisions of the North Carolina General Statutes (NCGS) §136-66.1 and §136-18 authorize the **Municipality** to contract with the **Department** for the installation, repair, operations, and maintenance of highway signs and markings, electric traffic signals and other traffic control devices on State Highway System streets within the **Municipality**; and,

WHEREAS, the **Department** and the **Municipality** have a mutual interest in the efficient and effective operation of traffic signals within the **Municipality**; and,

WHEREAS, the **Department** and the **Municipality** recognize that each party to this Agreement has an obligation and responsibility to provide for the safe, orderly, and efficient flow of traffic on their respective street systems; and,

WHEREAS, the **Municipality** finds that it is in the best public interest to operate traffic signals at certain intersections that are on the State's Highway System within or near the **Municipality**; and,

WHEREAS, the **Department** finds it desirable and advantageous to reimburse the **Municipality** for costs incurred when the **Municipality** operates traffic signals at certain intersections that are on the State Highway System within or near the **Municipality**;

NOW, THEREFORE, the **Department** and the **Municipality** do hereby agree as follows:

Attachment
A

II. GENERAL PROVISIONS

A. COMPLIANCE WITH STATE/FEDERAL POLICY

The **Municipality** and/or its agent, including all contractors, subcontractors, or sub-recipients, shall comply with all applicable Federal and State policies and procedures, stated both in this Agreement and in the **Department's** guidelines and procedures.

B. FAILURE TO COMPLY - CONSEQUENCES

Failure on the part of the **Municipality** to comply with any of the provisions of this Agreement will be grounds for the **Department** to terminate participation in the costs of the Project and, if applicable, seek repayment of any reimbursed funds.

III. SCOPE OF THE PROJECT

The **Municipality** shall operate the traffic signals as defined in the Appendices and as indicated hereinafter:

i. The operation of intersections on the State Highway System, both at the hardware and software levels, will be subject to the approval of the **Department** and will reflect the needs of traffic on both the State Highway System and the Municipal System.

ii. In the event the **Department** and the **Municipality** cannot agree on issues affecting the operation of these intersections, the decision of the **Department** will be final.

iii. The **Municipality** agrees to an annual audit of the performance of intersection equipment and systems. The audit is to be performed by the **Department** and the **Municipality**.

iv. The **Municipality** shall not install any traffic control devices, nor make any traffic signal phasing changes, on any State Highway System street without the prior approval of the **Department**, pursuant to NCGS §20-169.

v. The **Municipality** shall operate the traffic signals in accordance with North Carolina General Statutes, the **Department's** current policies and guidelines as included in the Appendices, and all local codes and ordinances. If, in the opinion of the **Department**, the **Municipality** does not operate the traffic signals in accordance with the specified criteria, the **Department** shall have the right to cancel this Agreement.

vi. This Agreement does not transfer legal control of, or responsibility, or legal liability for the State Highway System roads described herein to the **Municipality**, nor does it prohibit the **Department** from taking any action or undertaking any responsibilities with regard to such roads.

vii. The **Department** shall review and concur with any contract entered into by the **Municipality** for the operation of any traffic signal(s).

1. Any contract entered into with another party to perform work associated with the requirements of this Agreement shall contain appropriate provisions regarding the utilization of Minority Business Enterprise/Women Business Enterprise (MBE/WBE), or as required and defined in NCGS 143-128.2 – 143-128.4 and the North Carolina Administrative Code. These provisions are incorporated into this Agreement by reference https://connect.ncdot.gov/municipalities/Pages/Bid-Proposals-for-LGA.aspx.

2. The **Municipality** shall not advertise nor enter into a contract for services performed as part of this Agreement, unless the **Department** provides written approval of the advertisement or the contents of the contract.

3. If the **Municipality** fails to comply with these requirements, the **Department** will withhold funding until these requirements are met.

viii. Adjustments to the list of Department owned signals for which the Municipality will be performing operational and maintenance activities can be made during the semiannual invoice period. This may include any new signal installations or possible signal removals that occur during the time frame of this Agreement, and any extensions. If any adjustments are needed, an updated Municipal Traffic Signal List, which is included herein as Appendix III, shall be submitted to the Department with the semiannual itemized invoice from the Municipality. The Division will receive the updated Traffic Signal List from the Municipality and review for completeness.

IV. TIME FRAME

This agreement shall be for the current state fiscal year, beginning July 1, 2025 and ending June 30, 2026. At the end of the fiscal year, the provision of services and quality of results may be reviewed by the **Department** and **Municipality**. The Agreement may be extended for additional fiscal years, contingent upon the increase of NCDOT maintenance funds by the General Assembly. Extensions may be made in one (1) year increments, incorporating any mutually agreed upon adjustments, up to a total of four (4) extensions with the end of the final fiscal year of service being June 30, 2030. The Agreement will not be in place beyond a total of five (5) years. On behalf of the **Municipality**, extensions may be authorized and executed by the Town/City Manager and/or Mayor without further resolution of the Town/City Council. The agreement may be terminated by either party upon a thirty (30) day written notice.

V. FUNDING

The eligible costs of this Project will be reimbursed from State funding.

VI. REIMBURSEMENT

A. TIMING

The **Department** shall reimburse the **Municipality** semiannually, based on an annual amount, for the operation of the traffic signals, as included below:

i. Said reimbursement shall be limited to operational costs, which would include tasks associated with insuring the continuous, safe and efficient operation of traffic signals, traffic signal systems, and control facilities. Examples include, but are not limited to, operational performance reviews, emergency repairs to system components, periodic evaluation and adjustment to operational timing parameters, computer system and software upgrades, operational upgrades to maintain or improve safety or efficiency, etc.

ii. The **Department** will not reimburse operational costs for activities that do not have a direct and immediate effect on the continuous, safe and efficient operation of traffic signals, traffic signal systems, and control facilities including, but not limited to, painting of poles and signal cabinets, vegetation control adjacent to facilities, interior and exterior care of traffic control centers and parking areas, furniture for traffic control centers, etc.

iii. The **Municipality** agrees that it shall bear all costs for which it is unable to substantiate actual costs.

iv. Any costs incurred by the **Municipality** prior to written notification by the **Department** to proceed with the work may not be eligible for reimbursement.

v. Equipment secured as a non-participating item by the **Department** (100% **Municipality** costs) will continue as non-participating items with respect to operations. The **Department's** Division Engineer will provide the necessary forms for documentation.

B. PROCESS

i. The **Municipality** shall submit a semiannual itemized invoice to the **Department** for said costs no later than three (3) months after the scheduled semiannual invoicing date. This invoice will include the appropriate documentation and reflect the amount due for services performed by the **Municipality** during the semiannual period. The **Department** will reimburse the **Municipality** each period for work performed up to a total annual approved amount (or) amount not to exceed $185,000 unless additional reimbursements are approved by the **Department**. All final invoices must be submitted within one (1) year after

the work is performed or said work will be considered non-billable and will not be paid for by the **Department**. The **Department**, at its option, may elect to increase the reimbursement rates shown in the Appendices of this Agreement up to three percent (3%) each year in consideration of inflation rates and cost increases, subject to the availability of funds and the performance of the **Municipality**.

ii. The **Department** shall reimburse the **Municipality** upon approval by the **Department's** Division Engineer and the Fiscal Management Section.

VII. FORCE ACCOUNT

A. GENERAL

Work performed by the **Municipality's** own forces is considered Force Account work. Force account work that is not a part of the operational work included under this Agreement is only allowed when there is a finding of cost effectiveness for the work to be performed by some method other than contract awarded by competitive bidding process. Written approval from the **Department's** Division Engineer is required prior to the use of force account by the **Municipality**. Said invoices for force account work shall show a summary of labor, labor additives, equipment, materials and other qualifying costs in conformance with the standards for allowable costs set forth in Office of Management and Budget (OMB) Circular A-87 (www.whitehouse.gov/omb/circulars/index.html). Reimbursement shall be based on the Appendices as included herein.

B. EMERGENCY WORK

Under current **Department** policy, if force account work is necessary and performed by the **Municipality** during emergency occurrences or occurrences that endanger public safety, additional information shall be submitted, with each semiannual invoice, to document the emergency situation, actions taken during the occurrence and the resolution. Approval must be obtained from the **Department's** Division Engineer before reimbursement will be made.

VIII. RECORDS AND REPORTS

i. In accordance with NCGS §159-34, the **Municipality** shall arrange for an annual independent financial and compliance audit of its fiscal operations. The **Municipality** shall furnish the **Department** with a copy of the annual independent audit report within thirty (30) days of completion of the report, but not later than nine (9) months after the **Municipality's** fiscal year ends.

ii. The **Municipality** shall keep and maintain all books, documents, papers, accounting records, other such cost records and supporting documentation and evidence as may be

appropriate to substantiate costs incurred under this Agreement. Further, the **Municipality** shall make such materials available at its office at all reasonable times during the Agreement period, and for three (3) years from the date of the final payment made under this agreement, for inspection and audit by the **Department's** Division Engineer and Financial Management Division.

IX. STANDARD PROVISIONS

A. AGREEMENT MODIFICATIONS

Any modification to scope, funding, responsibilities, or time frame will be agreed upon by all **Parties** by means of a written Supplemental Agreement.

B. ASSIGNMENT OF RESPONSIBILITIES

The **Department** must approve any assignment or transfer of the responsibilities of the **Municipality** set forth in this Agreement to other parties or entities.

C. AGREEMENT FOR IDENTIFIED PARTIES ONLY

This Agreement is solely for the benefit of the identified **Parties** to the Agreement and is not intended to give any rights, claims, or benefits to third parties or to the public at large.

D. ENTIRE AGREEMENT

This Agreement contains the entire agreement between the parties and there are no understandings or agreements, verbal or otherwise, regarding this Agreement except as expressly set forth herein.

E. OTHER AGREEMENTS

The **Municipality** is solely responsible for all agreements, contracts, and work orders entered into or issued by the **Municipality** to meet the terms of this Agreement. The **Department** is not responsible for any expenses or obligations incurred for the terms of this Agreement except those specifically eligible for the funds and obligations as approved by the **Department** under the terms of this Agreement.

F. TITLE VI

The other party to this Agreement shall comply with Title VI of the Civil Rights Act of 1964 (Title 49 CFR, Subtitle A, Part 21) and related nondiscrimination authorities. Title VI and related authorities prohibit discrimination on the basis of race, color, national origin, disability, gender, and age in all programs or activities of any recipient of Federal assistance.

G. AUTHORIZATION TO EXECUTE

The **Parties** hereby acknowledge that the individual executing this Agreement has read this Agreement, conferred with legal counsel, fully understands its contents, and is authorized to execute this Agreement and to bind the respective **Parties** to the terms contained herein.

H. DEBARMENT POLICY

It is the policy of the **Department** not to enter into any agreement with parties that have been debarred by any government agency (Federal or State). By execution of this agreement, the **Municipality** certifies that neither it nor its agents or contractors are presently debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded from participation in this transaction by any Federal or State Agency or Department and that it will not enter into agreements with any entity that is debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded from participation in this transaction.

I. INDEMNIFICATION

The **Municipality** will indemnify and hold harmless the FHWA (if applicable), the **Department** and the State of North Carolina, their respective officers, directors, principals, employees, agents, successors, and assigns from and against any and all claims for damage and/or liability, including those that may be initiated by third parties, in connection with the Project activities performed pursuant to this Agreement including construction of the Project, except for those claims arising out of the errors, omissions, or negligence of the **Department**, its respective officers, directors, principals, employees, agents, successors, and assigns.

J. AVAILABILITY OF FUNDS

All terms and conditions of this Agreement are dependent upon, and, subject to the allocation of funds for the purpose set forth in the Agreement and the Agreement shall automatically terminate if funds cease to be available.

K. COUNTERPARTS AND ELECTRONIC SIGNATURES

i. This Agreement, and other documents to be delivered pursuant to this Agreement, may be executed in one or more counterparts, each of which will be deemed to be an original copy and all of which, when taken together, will be deemed to constitute one and the same agreement or document and will be effective when counterparts have been signed by each of the **Parties**. An image of a manual signature on this Agreement, or other documents to be delivered pursuant to this Agreement, will constitute an original signature for all purposes. The delivery of copies of this Agreement or other documents to be delivered pursuant to this Agreement, including executed signature pages where required, by electronic transmission will constitute effective delivery of this Agreement or such other document for all purposes.

ii. The **Parties** hereto further acknowledge and agree that this Agreement may be signed and/or transmitted by email or a PDF document or using electronic signature technology (e.g. DocuSign, Adobe Sign, or other electronic signature technology), and that such signed record shall be valid and as effective to bind the **Party(ies)** so signing as a paper copy bearing a handwritten signature. By selecting "I Agree", "I Accept", or other similar item, button, or icon via use of a keypad, mouse, or other device, as part of the electronic signature technology, the **Parties** consent to be legally bound by the terms and conditions of Agreement and that such act constitutes a signature as if actually signed in writing. The **Parties** also agree that no certification authority or other third-party verification is necessary to validate its electronic signature and that the lack of such certification or third-party verification will not in any way affect the enforceability of its electronic signature; however, each **Party** agrees to maintain certification records and will produce said records upon request. The **Parties** acknowledge and agree that delivery of a copy of this Agreement or any other document contemplated hereby through the electronic signature technology, will have the same effect as physical delivery of the paper document bearing an original written signature.

L. GIFT BAN

By Executive Order 24, issued by Governor Perdue, and NCGS 133-32, it is unlawful for any vendor or contractor (i.e. architect, bidder, contractor, construction manager, design professional, engineer, landlord, offeror, seller, subcontractor, supplier, or vendor), to make gifts or to give favors to any State employee of the Governor's Cabinet Agencies (i.e. Administration, Adult Corrections, Commerce, Environmental Quality, Health and Human Services, Information Technology, Military and Veterans Affairs, Natural and Cultural Resources, Public Safety, Revenue, Transportation, and the Office of the Governor).

X. ADDITIONAL PROVISIONS

A. HYPERLINKS

This Agreement includes, refers to or makes available hyperlinks to other websites or content on the Internet that are owned and/or maintained by third parties. Such links are provided as information only. The **Department** will make reasonable efforts to ascertain that linked sites and links are up to date. However, such linked websites or content are not under the control of the **Department**, and the **Department** does not vouch for or assume responsibility for the material contained on those sites or their privacy practices. The **Municipality** is advised to verify if the regulation or policy linked to remains current and consult **Department** if any information is in question.

SIGNATURE PAGE

IN WITNESS WHEREOF, this Agreement has been executed the day and year heretofore set out, on the part of the **Department** and the **Municipality** by authority duly given.

(DOCUSIGN ONLY)

CITY OF JACKSONVILLE

Authorized Signer: _____

Print Name: _____

Title: _____

Date Signed: _____

If applicable, this Agreement has been pre-audited in the manner required by the Local Government Budget and Fiscal Control Act:

Fed Tax ID No: _____

Remittance Address:

_____

_____

Finance Signer: _____

Print Name: _____

Title: _____

Date Signed: _____

DEPARTMENT OF TRANSPORTATION

By: _____

Print Name: _____

Title: _____

Date: _____

APPROVED BY BOARD OF TRANSPORTATION ITEM O: _____ (DATE)

SIGNATURE PAGE

IN WITNESS WHEREOF, this Agreement has been executed the day and year heretofore set out, on the part of the **Department** and the **Municipality** by authority duly given.

(INK SIGNATURES)

CITY OF JACKSONVILLE

Attest:

By: _____

Title: _____

Authorized Signer: _____

Print Name: _____

Title: _____

Date Signed: _____

If applicable, this Agreement has been pre-audited in the manner required by the Local Government Budget and Fiscal Control Act:

Fed Tax ID No: _____

Remittance Address:

_____

_____

Finance Signer: _____

Print Name: _____

Title: _____

Date Signed: _____

(DOCUSIGN)

DEPARTMENT OF TRANSPORTATION

By: _____

Print Name: _____

Title: _____

Date: _____

APPROVED BY BOARD OF TRANSPORTATION ITEM O: _____ (DATE)

MUNICIPAL OPERATIONS AGREEMENT – SCHEDULE C

Traffic Signal Operations Program
City of Jacksonville

NOTE: The Department requires the Municipality to maintain a Level of Service "C", or "good", in order to provide reimbursement. If the operation falls below a Level of Service "C", or "good", then the Department may withhold reimbursement under this Agreement. The Department will not reimburse the Municipality for any associated additional costs if the Municipality elects to operate the signals at a higher level of service.

Key Components of a "Good" Level of Service:

1. Maximum Emergency Response Times
    a. Trouble calls – 4 hours
    b. Repair Knockdowns – 8 hours
    c. Absence of a signal indication – Next working day
    d. Repair/replace inoperative loops – 15 calendar days
2. Operational Performance Reviews
    a. Perform the required minimum tasks at 6-month, 12-month and two-year intervals
    b. Replace LED modules after 5 years of service
3. System Component Repairs
    a. Repair equipment in a timely manner to support emergency and operational needs
    b. Upgrade equipment firmware as appropriate to address items affecting operational efficiency and safety
    c. Certify the proper operation of conflict monitors/malfunction management units on an annual basis

MUNICIPAL OPERATIONS AGREEMENT – SCHEDULE C

Operational Performance Review (OPR) Checklist – Traffic Signals
City of Jacksonville

		Interval		
		6 MO	12 MO	2 YRS
Cabinet	Lubricate hinges and lock	x		
	Replace Filters	x		
	Check Door Gasket	x		
	Check Anchor Bolts / Extension Bolts	x		
	Check for water seepage, dust accumulation; reseal base if needed	x		
	Check Grounding Resistance and Bonding Connections and Conductors	x		
	Check for current wiring schematics, Signal plans, and Maintenance Records	x		
	Check condition and operation of fan and thermostat	x		
	Check ground fault receptacle and insure no control equipment plugged into receptacle	x		
	Measure service voltage	x		
	Check interior lamps; replace as required	x		
	Check physical condition of meter / service disconnect	x		
	Clean and vacuum Cabinet	x		
	Visually check Line Filter and surge arrester	x		
	Inspect Foundation and exterior for damage, vandalism, and the presence and condition of signal inventory number	x		
	Test police panel switches		x	
	Place insect and/or rodent poison in cabinet if infestation is present	x		
Conflict Monitor	Verify conflict monitor certification date is within 12 months	x		
	Perform field check of operation. Remove load switch to create red fail and observe response of monitor. Ensure stop timing is implemented.		x	
Load Switches / Flashers	Check load switches and flashers for tight and secure fit into the socket	x		
	Check operation of all indicator lights	x		
Auxiliary Logic	Check for operation as per signal plans	x		

MUNICIPAL OPERATIONS AGREEMENT – SCHEDULE C

Operational Performance Review (OPR) Checklist – Traffic Signals
City of Jacksonville

		Interval		
		6 MO	12 MO	2 YRS
Relays	Visually inspect condition of all relays and replace if necessary	x		
Terminal Connections	Check for discoloration and corrosion	x		
	Tighten all terminal connections	x		
	Check labels and replace as needed	x		
	Check programming of red monitor jumpers if present	x		
	Check condition of all loading resistors	x		
Controllers	Verify date and time, correct any discrepancies (if applicable)	x		
	Verify programming parameters	x		
	Verify proper software version	x		
	Verify operation per signal plan (phasing operation, timings, signal head display, pavement markings, etc.)	x		
	Check all harnesses and connections	x		
	Verify proper operation of any preemption circuits	x		
	Check operation of display and backlight	x		
	Check time clock settings	x		
	Check that Posted Speed Limit matches signal plan	x		
Detection Sensors	Inspect condition of all inductive loops and lead ins; Repair/replace as needed	x		
	Verify proper operation of detection sensors, meg; replace or repair as needed	x		
	Verify loop lead in cable is twisted in cabinet	x		
	Check loop lead-ins for correct labeling and phase assignments	x		
	Check alignment and proper operation of all out of street detection	x		
Detector Units	Check detector for proper operation and sensitivity	x		
	Verify stretch and delay programming and operation	x		

MUNICIPAL OPERATIONS AGREEMENT – SCHEDULE C

Operational Performance Review (OPR) Checklist – Traffic Signals
City of Jacksonville

		Interval		
		6 MO	12 MO	2 YRS
Pedestrian Push Buttons	Check and actuate push buttons on all approaches of actuated crosswalks and visually verify pedestrian signal operation (Verify operation of all push buttons)	x		
	Check push button lamp (if applicable) for operation	x		
	Check push button alignment and accessibility	x		
	Check audio operation and direction	x		
	Check push button signs; clean or replace if necessary	x		
Pedestrian Heads	Re-lamp incandescent bulbs or replace LEDs if needed		x	
	Check condition, alignment, and operation	x		
	Clean lenses and reflectors			x
Signal Heads and Blank Out Signs	Check for proper alignment, operation, and condition	x		
	Check condition of back plates (if used)	x		
	Check for proper height	x		
	Clean lenses, signs and LED modules; replace as needed			x
	Check for wear on the span wire and signal mounting hardware			x
Metal Poles and Mast Arms	Inspect for rust and spot paint as required		x	
	Inspect joints for rust and cracks at arm/upright location and at base plate		x	
	Visually inspect anchor bolts and mast arm bolts for condition and tightness		x	
	Check pole grounding and connections		x	
	Inspect for damage; document and report any damage found.		x	
	Check and secure pole caps and hand hole covers		x	
	Inspect all wiring and conduit in pole		x	
	Visually inspect condition of foundation		x	

MUNICIPAL OPERATIONS AGREEMENT – SCHEDULE C

Operational Performance Review (OPR) Checklist – Traffic Signals
City of Jacksonville

		Interval		
		6 MO	12 MO	2 YRS
Wood Poles and Span Wire	Check pole for splitting	x		
	Check pole below grade for rot	x		
	Check clamps and all hardware	x		
	Check guy wire, anchors, and guards; repair if needed	x		
	Verify all spans are bonded to pole ground	x		
	Check pole grounding and connections			
Pull Boxes	Check the ground rod, clamp connection, and bonding of conduits if applicable		x	
	Check all cables in pull box for pinching by lid, including level of pull box		x	
	Check for abnormal amount of water; verify proper drainage		x	
	Check lid for abnormal condition and fit		x	
Systems Equipment	Ensure the controller operates in mode selected by master		x	
	Check any special equipment (transceivers, etc.) for proper operation		x	
	Disconnect controller from master and check for free or backup operation		x	
Conduit	Visually inspect all conduits; repair as needed		x	
Pavement Markings	Verify that pavement markings match intersection plans	x		
	Inspect condition of pavement markings	x		

☐**APPENDIX II**
Rev. 2/2016
AGREEMENT #13404

MUNICIPAL OPERATIONS AGREEMENT – SCHEDULE C

Traffic Signals Reimbursement Schedule CITY OF JACKSONVILLE

The Department will reimburse the Municipality for operation of traffic signals on the following schedule. Place a check beside the value for each function(s) the Municipality agrees to perform under any line item if all functions are not selected. Place a check beside the value under "Total" if the Municipality is to perform all functions for any line item.

If ALL functions will be selected, please check here: ☐.

Item			Emergency Response		Operational Performance Reviews		System Component Repairs		Total
A.	Vehicular Signal Section (average of 10 head/int. or 30 section/int.)	☑	$1.26	☑	$10.22			☑	$11.48
B.	Pedestrian Signal Head (Average of 4 heads/int.)	☑	$3.15	☑	$20.99			☑	$24.14
C.	Fiber-Optic or LED Blank-out Sign	☑	$12.60	☐	$12.60			☐	$25.20
D.	Pretimed Electronic Controller/Cabinet	☑	$75.58	☑	$138.56	☑	$228.90	☑	$443.04
E.	2-8 Assigned Phase Actuated Controller/Cabinet	☑	$75.58	☑	$503.84	☑	$272.50	☑	$851.92
F.	2-8 Assigned Phase Actuated Controller/Cabinet with Machine-vision Detection	☑	$75.58	☑	$503.84	☐	$817.50	☐	$1,396.92
G.	Flashing Beacon Controller/Cabinet	☑	$12.60	☑	$125.96			☑	$138.56
H.	Travel Costs for Operational Performance Reviews at Signalized Intersection (no Flashers)			☑	$62.98			☑	$62.98

Item		Lump Sum Payment		
CA.	Replace loop (includes labor, materials, and other cost for sawcutting and sealing)[1]	☐	$7.58	per foot of sawcut
CB.	Furnish and install Lead-in Cable	☑	$2.02	per foot installed
CC.	Furnish and install Conduit	☑	$7.03	per foot installed
CD.	Furnish and install 3/8-inch messenger cable and incidental hardware	☑	$3.19	per foot installed
CE.	Furnish and install 4 or 7-conductor signal cable	☑	$3.07	per foot installed

Item			Lump Sum Payment
CF.	Furnish and install Standard size Junction Box	☑	$369.32
CG.	Furnish and install cover for Standard size Junction Box	☑	$59.95
CH.	Furnish and install Oversized Junction Box	☑	$515.00
CI.	Furnish and install cover for Oversized Junction Box	☑	$133.90
CJ.	Furnish and install Riser	☑	$544.87
CK.	Furnish and install 40-foot Class 3 Wood Pole[2]	☐	$962.02
CL.	Remove and dispose of Wood Pole.	☐	$201.00
CM.	Furnish and install Guy/Anchor Assembly	☑	$353.29
CN.	Furnish and install Grounding System	☑	$245.25
CO.	Furnish 12-inch 3-Section Vehicular Signal Head[2]	☑	$149.50
CP.	Furnish 12-inch 4-Section Vehicular Signal Head[2]	☑	$199.50
CQ.	Furnish 12-inch 5-Section Vehicular Signal Head[2]	☑	$339.50
CR.	Furnish 8-inch 3-Section Vehicular Signal Head[2]	☑	$102.20
CS.	Furnish Pedestrian Signal Head[2]	☑	$104.04
CT.	Furnish LED indication – 12-inch RED ball[2]	☑	$18.50
CU.	Furnish LED indication – 12-inch YELLOW ball[2]	☑	$19.00
CV.	Furnish LED indication – 12-inch GREEN ball[2]	☑	$19.00
CW.	Furnish LED indication – 12-inch RED Arrow[2]	☑	$21.00
		☐	

Item			Lump Sum Payment
CX.	Furnish LED indication – 12-inch YELLOW Arrow[2]	☑	$22.50
CY.	Furnish LED indication – 12-inch GREEN Arrow[2]	☑	$22.00
CZ.	Furnish LED indication – 8-inch RED ball[2]	☑	$18.10
DA.	Furnish LED indication – 8-inch YELLOW ball[2]	☑	$18.10
DB.	Furnish LED indication – 8-inch GREEN ball[2]	☑	$18.10
DC.	Furnish LED Indication – 12-inch Hand	☑	$46.25
DD.	Furnish LED indication – 12-inch Man	☑	$85.00
DE.	Furnish LED indication – 12-inch Hand/Man Overlay	☑	$70.00
DF.	Furnish LED indication – 16-inch Hand/Man Overlay with Countdown Module	☑	$74.00
DG.	Furnish Pretimed/Actuated Controller[2]	☑	$1,215.00
DH.	Furnish Pole-Mounted Cabinet[2]	☑	$3,920.00
DI.	Furnish Base-Mounted Cabinet with auxiliary file[2]	☑	$4,597.00
DJ.	Furnish Base-Mounted Cabinet without auxiliary file[2]	☑	$4,375.00
DK.	Furnish LED Blank-Out Sign[2]	☑	$2,188.00
DL.	Furnish NEMA TS-2 Malfunction Management Unit[2]	☐	$649.80
DM.	Furnish Type 2010 or Type 2018 Conflict Monitor with Absence of Red Monitoring[2]	☑	$510.00
DN.	Furnish Type 2018 Conflict Monitor with Absence of Red Monitoring and Internet Protocol Communication[2]	☑	$645.00
DO.	Furnish Detection Camera/Sensor with Enclosure[2]	☑	$1,590.00
DP	Furnish Single Channel NEMA TS-1 Loop Detector Unit[2]	☐	$90.00

Item		Lump Sum Payment	
DQ.	Furnish Two-Channel NEMA TS-1 Loop Detector Unit[2]	☐	$160.00
DR.	Furnish Two-Channel NEMA TS-2 Loop Detector Unit[2]	☐	$75.00
DS.	Furnish Two-Channel TYPE 222 Loop Detector Unit[2]	☑	$45.75
DT.	Furnish and replace Audible Pedestrian Signal[2]	☑	$436.00
DU.	Perform Annual Inspection on Railroad-Interconnected Intersections	☐	$197.30

[1] Replacement of defective loop with loop of identical or upgraded design requires no prior approval. Upgrading of functional rectangular loops to Quadrupole design requires prior approval from Division Traffic Engineer.

[2] Requires prior approval from Division Traffic Engineer for reimbursement of non-emergency replacements. If item is covered under warranty, Municipality will not be reimbursed without prior approval of Division Traffic Engineer.
Emergency Response: This function includes all labor and incidental items to bring the operation of the intersection into reasonable conformance with the existing plan of record. Reimbursements for items CA through DV DT will be given for items utilized in the completion of this work. Sufficient spare equipment must be purchased at the expense of the maintaining agency to ensure all intersections are continuously operating according to the plan of record.

Operational Performance Reviews: This function includes the labor and materials as outlined in the attached Operational Performance Checklist. Reimbursements for items CA through DV DT will be given for items utilized in the completion of this work only upon prior approval by the Division Traffic Engineer. Where specialty equipment is not addressed specifically in the attached schedule, manufacturer's recommendations should be followed to insure continued optimum operation. Sufficient spare equipment must be purchased at the expense of the maintaining agency to allow the completion of this work.

System Component Repairs: This function includes labor, parts and materials to repair electronic traffic signal control components. This work typically involves in-house repair of electronic assemblies by troubleshooting and replacing specific integrated circuit chips, repairing damaged printed circuit traces, and making circuit modifications. This work includes making hardware, firmware and software upgrades to equipment to insure optimum operation. This work must be completed in a timely manner to support the emergency response and operational performance review functions.

MUNICIPAL OPERATIONS AGREEMENT – SCHEDULE C
TRAFFIC CONTROL DEVICES – LEVEL C

Items included on this schedule may be added or deleted to those checked above by a request in letter form signed by the Mayor, Clerk (or Manager). The letter should be sent in quadruplicate to the Division Engineer accompanied by four (4) copies of the SCHEDULE with all appropriate items checked. If the Division Engineer approves the new SCHEDULE he should sign, as approved, all four (4) copies of the Municipality's letter of request. The Division Engineer then forwards one copy of the letter and SCHEDULE to the DOT Controller and Local Programs Management Office, returns a copy of each to the Municipality, and retains a copy for his file. The new SCHEDULE will then become effective at the beginning of the next quarter for reimbursement.

The Department reserves the right of verification that all selected functions are being properly performed. If it is determined that any authorized function is not being performed, then the reimbursement will be reduced accordingly.

_____

CITY OR TOWN

_____ _____

CLERK DATE MAYOR OR MANAGER DATE

DEPARTMENT OF TRANSPORTATION

_____

DIVISION ENGINEER DATE

TRAFFIC SIGNAL LIST – SCHEDULE C FORM

For Use With

Appendix III, Traffic Agreement – Schedule C

DIRECTIONS TO LGA:

- **Use the F11 Key or TAB Key to Navigate Between Fields**
- **List the Location of Each NCDOT-Owned Signal and State ID**
- **Number the Rows and Total the Number of NCDOT Signals**
- **If Additional Rows are Needed, Insert at End of Table**
- **When Complete, Save Form and E-Mail to the Division Traffic Engineer for Inclusion in the Traffic Schedule C Agreement**

SIGNAL LOCATION	CITY ID	STATE ID
Marine Boulevard & Bell Fork Road		03-0090
Marine Boulevard & Onslow Drive		03-0091
Marine Boulevard & Henderson Drive		03-0092
NC-24 (Johnson Boulevard) & Chaney Avenue		03-0094
Marine Boulevard & NC-24 (Johnson Boulevard)		03-0095
NC-24 (Johnson Boulevard) & Warn Street		03-0100
NC-24 (Johnson Boulevard) & Bayshore Boulevard		03-0101
NC-24 (Johnson Boulevard) & New Bridge Street		03-0103
Henderson Drive & Onslow Drive		03-0105
Bell Fork Road & Hargett Street/Country Club Road		03-0106
Hargett Street & New River Drive		03-0107
Marine Boulevard & Old Bridge Street		03-0108
US-17 & Old Maplehurst Road		03-0109
NC-24 Business (Lejeune Boulevard) & Hargett Street		03-0111
NC-24 Business (Lejeune Boulevard) & Montford Landing Road		03-0112
US-17 Business (Marine Boulevard) & Court Street		03-0114
US-17 Business (Marine Boulevard) & Chaney Avenue		03-0115
US-17 Business & US-258 / NC-24		03-0116
NC-24 (Lejeune Boulevard) & Bell Fork Road		03-0117
NC-24 (Lejeune Boulevard) & Corbin Street		03-0120
NC-24 Lejeune Boulevard) & Western Boulevard		03-0121
US-258 / NC-24 at Blue Creek Road & Ridge Road		03-0123
US-17 Marine Boulevard & NC-53 Western Boulevard		03-0124
Western Boulevard & Brynn Marr Road		03-0144
Western Boulevard & Country Club Road		03-0169
NC-53 & Pony Farm Road		03-0172
Gum Branch Road & Henderson Drive		03-0173
US-17 Business Marine Boulevard & Georgetown Road		03-0174
NC-24 & Bypass & NC-53 / US-258		03-0187
NC-24 & Piney Green Road		03-0218
Henderson Drive & Doris Avenue		03-0225
Piney Green Road & Country Club Road		03-0235

TRAFFIC SIGNAL LIST – SCHEDULE C FORM

For Use With

Appendix III, Traffic Agreement – Schedule C

SIGNAL LOCATION	CITY ID	STATE ID
Western Boulevard & University Drive		03-0262
US-17 & Piney Green Road		03-0264
US-17 & Dawson Cabin Road		03-0287
US-258 / NC-24 & Pony Farm Road & NW Corridor Boulevard		03-0304
US-258 / NC-24 & NC-111		03-0322
Piney Green Road & Old 30 Road		03-0340
US-17 & Broadhurst Road		03-0370
Western Boulevard & Memorial Drive/Mall Entrance		03-0381
Western Boulevard & Village Drive		03-0382
Western Boulevard & Liberty Drive /Center Street		03-0383
Western Boulevard & Gum Branch Road		03-0384
Gum Branch Road & Dewitt Street		03-0411
Gum Branch Road & Indian Trail		03-0423
NC-24 & NC-172		03-0426
Piney Green Road & Balsam Road		03-0457
Gum Branch Road & Nottingham Drive		03-0459
Bell Fork Road & Brynn Marr Road		03-0463
Bell Fork Road & W. Huff Drive		03-0516
NC-24 & Pine Valley Road		03-0517
Country Club Road & Jacksonville Mall		03-0527
Western Boulevard & Huff Drive		03-0558
NC-53 & Old Maplehurst Road		03-0566
Piney Green Road & Rocky Run Road		03-0568
Gum Branch Road & Doris Avenue		03-0588
NC-24 & Piney Green Shopping Ctr. / Glade Avenue		03-0593
US-17 Business Marine Boulevard & Thompson Street		03-0598
Western Boulevard & Commerce Road		03-0614
Country Club Road & Pine Valley Road		03-0664
Western Boulevard & Circuit Lane		03-0750
Western Boulevard & Henderson Drive		03-0776
Piney Green Road & Hunters Trail		03-0821
Western Boulevard & Gateway North		03-0822
US-17 & McDaniel Drive		03-0825
Western Boulevard & Exchange Drive		03-0828
Western Boulevard & Trade Street		03-0834
Gum Branch Road & Summersill School Road		03-0879
Gum Branch Road & Ramsey Road		03-0889
Western Boulevard & Gateway South		03-0896
US-17 Business & US-17 Bypass HP Station		03-0922
US-17 & Canady Road		03-0931
NC-24 & US-17 Bypass NB Ramp		03-0942
NC-24 & US-17 Bypass SB Ramp		03-0943
US-258 / NC-24 Business & Yopp Road		03-1006

TRAFFIC SIGNAL LIST – SCHEDULE C FORM

For Use With

Appendix III, Traffic Agreement – Schedule C

SIGNAL LOCATION	CITY ID	STATE ID
Western Boulevard & Carolina Forest Boulevard		03-1015
Gum Branch Road & Rhodestown Road		03-1029
US-258 / NC-24 Business & Hickory Road		03-1036
US-258 / NC-24 & Rhodestown Fire Department Road		03-1042
Piney Green Road & Halltown Road		03-1048
US-17 Bypass & US-17 Business		03-1050
Gum Branch Road & Williamsburg Parkway		03-1055
Huff Drive & US-17 SB On Ramp		03-1059
W. Huff Drive & US-17 Off Ramp		03-1060
W. Huff Drive & White Street		03-1061
Bell Fork Road & White Street		03-1064
Ramsey Road & Carolina Forest Boulevard		03-1086
Piney Green Road & Country Club Drive		03-1090
Western Boulevard & Forum Road		03-1114
Western Boulevard & Marlin Drive		03-1140
Gum Branch Road & Cow Horn Road		03-1143
Gum Branch Road & Plantation Boulevard		03-1145
Henderson Drive HAWK Beacon		03-1149
US258 & Clear View School Road		03-1161
US17 & Douglass Road		03-1163
NC24/U-turn West of Butler Drive		03-1167
NC24 & Butler Drive		03-1168
Gum Branch Road & River Winding Road		03-1194
Western Blvd & Williamsburg Pkwy		03-1228
New Bridge Street & Bayshore	CITY-02	
Onslow Drive & New River Drive	CITY-04	
Yopp Road & Hickory Road	CITY-05	
Total Number of City Signals:	3	
Total Number of NCDOT Signals:		99
Total Number of All Signals:		102

AGREEMENT OVERVIEW

NORTH CAROLINA
ONSLOW COUNTY

DATE: 11/25/2025

PARTIES TO THE AGREEMENT:

NORTH CAROLINA DEPARTMENT OF TRANSPORTATION

AND

CITY OF JACKSONVILLE

PROJECT NUMBERS:

WBS ELEMENTS: GMR03.XONS.001

THIS AGREEMENT is made and entered into on the last date executed below, by and between the North Carolina Department of Transportation, an agency of the State of North Carolina, hereinafter referred to as the **Department** and the City of Jacksonville, hereinafter referred to as the **Municipality**.

I. WHEREAS STATEMENTS

WHEREAS, the provisions of the North Carolina General Statute (NCGS) §136-18 and §136-66.1 authorize the **Municipality** to contract with the **Department** for the installation, repair, operations and maintenance of highway signs and markings, electric traffic signals, and other traffic control devices on State Highway System streets within the **Municipality**; and,

WHEREAS, the **Department** and the **Municipality** have a mutual interest in the efficient and effective operation of traffic signals within the **Municipality**; and,

WHEREAS, the **Department** and the **Municipality** recognize that each party to this Agreement has an obligation and responsibility to provide for the safe, orderly, and efficient flow of traffic on their respective street systems; and,

WHEREAS, the **Municipality** finds that it is in the best public interest to enter into an Agreement with the **Department** to operate the computerized traffic signal system; and,

WHEREAS, the **Department** finds it desirable and advantageous to reimburse the **Municipality** for costs incurred, when the **Municipality** operates that portion of the computerized traffic signal system that is on the State Highway System within or near the **Municipality**;

NOW, THEREFORE, the **Department** and the **Municipality** do hereby agree as follows:

Attachment
B

II. GENERAL PROVISIONS

A. COMPLIANCE WITH STATE/FEDERAL POLICY

The **Municipality** and/or its agent, including all contractors, subcontractors, or sub-recipients, shall comply with all applicable Federal and State policies and procedures, stated both in this Agreement and in the **Department's** guidelines and procedures.

B. FAILURE TO COMPLY - CONSEQUENCES

Failure on the part of the **Municipality** to comply with any of the provisions of this Agreement will be grounds for the **Department** to terminate participation in the costs of the Project and, if applicable, seek repayment of any reimbursed funds.

III. SCOPE OF THE PROJECT

The **Municipality** shall operate the computerized traffic signal system as defined in the Appendices and as indicated hereinafter.

A. TIMING PLANS

i. The **Municipality** shall be responsible for the evaluation and preparation of timing plans at all intersections in the traffic signal system. All traffic data needed for the evaluation and development of timing plans will be obtained by the **Municipality** whenever possible. The **Municipality** will notify the **Department** of any additional data that is required to evaluate and prepare the necessary timing plans. The **Department** shall, upon request, make available to the **Municipality** all current traffic count data for the existing signals.

ii. The timing plans affecting intersections on the State Highway System, utilized in system operation, will be subject to the approval of the **Department** and will reflect the needs of traffic on both the State Highway System and the **Municipality's** System. In the event the **Department** and the **Municipality** cannot agree on the selection of a given timing plan, the decision of the **Department** will be final.

B. ONGOING OPERATION OF THE SIGNAL SYSTEM

i. The **Municipality** shall not install any traffic control devices, nor make any traffic signal phasing changes, on any State Highway System street without the prior approval of the **Department**, pursuant to NCGS §20-169.

ii. The Municipality shall operate the signal system in accordance with North Carolina General Statutes, the **Department's** current policies and guidelines as included in the Appendices, and all local codes and ordinances. If, in the opinion of the **Department**, the

Municipality does not operate the signal system in accordance with the specified criteria, the **Department** shall have the right to enter into a separate operational agreement with a private contractor and deduct these costs from the **Department's** pro-rata share under this Agreement, or from the funds allocated under NCGS §136-41.1.

iii. This Agreement does not transfer legal control of, or responsibility, or legal liability for the State Highway System roads described herein to the Municipality, nor does it prohibit the Department from taking any action or undertaking any responsibilities with regard to such roads.

iv. The **Department** shall review and concur with any contract entered into by the **Municipality** for the operation of any item(s).

1. Any contract entered into with another party to perform work associated with the requirements of this Agreement shall contain appropriate provisions regarding the utilization of Minority Business Enterprises/Women Business Enterprises (MBE/WBE), or as required and defined in NCGS 143-128.2 – 128-4 and the North Carolina Administrative Code. These provisions are incorporated into this Agreement by reference https://connect.ncdot.gov/municipalities/Pages/Bid-Proposals-for-LGA.aspx.

2. The **Municipality** shall not advertise nor enter into a contract for services performed as part of this Agreement, unless the **Department** provides written approval of the advertisement or the contents of the contract.

3. If the **Municipality** fails to comply with these requirements, the **Department** will withhold funding until these requirements are met.

v. The **Municipality** agrees to an annual audit of the performance of intersection equipment and systems. The audit is to be performed by the **Department** and the **Municipality**.

IV. TIME FRAME

i. This agreement shall be for the current state fiscal year, beginning July 1, 2025 and ending June 30, 2026. At the end of the state fiscal year, the provision of services and quality of results may be reviewed by the **Department** and **Municipality**. The Agreement may be extended for additional fiscal years, contingent upon the availability of NCDOT maintenance funds by the General Assembly. Extensions may be made in one (1) year increments, incorporating any mutually agreed upon adjustments, up to a total of four (4) extensions with the end of the final fiscal year of service being June 30, 2030. The Agreement will not be in place beyond a total of five (5) years. On behalf of the **Municipality**, extensions may be authorized and executed by the City Manager and/or

Mayor without further resolution of the City Council. The agreement may be terminated by either party upon a thirty (30) day written notice.

ii. Upon termination of each year of service, and in connection with each extension of this Agreement, the **Municipality** may request an adjustment of the annual rates based on actual cost records for the prior years. This request must indicate the new rate for each Schedule D item. Each rate must be verifiable by time sheets, salary rates, materials, equipment, and other qualifying costs in conformance with the standards of allowable of costs set forth in the Office of Management and Budget (OMB) Circular A-87. This shall be actual cost incurred with the exception of equipment owned by the **Municipality**. Reimbursement for the rates of equipment owned by the **Municipality** cannot exceed the **Department's** rates in effect for the time period in which the work is performed.

iii. The cost records may be audited by the **Department** to determine any adjustments or revisions in the new rates.

V. FUNDING

The eligible costs of this Project will be reimbursed from State funding.

VI. REIMBURSEMENT

The **Department** shall reimburse the **Municipality** semiannually, based on an annual amount, for the operation of the traffic signals, as included below:

A. ELIGIBLE COSTS

i. The reimbursement rates in this Agreement represent the **Department's** pro-rata share of the operational cost, which is based on the ratio of the number of State System intersections to the total number of intersections in the computerized traffic signal system. The **Municipality** shall maintain a current inventory list of all traffic signals within the system, and classify as city- or state-owned. The current inventory list, as included in the Appendices of this Agreement, will be used to determine the **Department's** pro-rata share.

ii. The **Department** shall reimburse the **Municipality** based on the annual operational amount of the computerized traffic signal system as included in the Appendices of this Agreement. This total amount includes the **Department's** pro-rata share of cost, as included in Provision 5A, for the salary, payroll additives of a System Operations Manager(s), Systems Operations Engineer(s) Traffic Signals System Specialist(s), or equivalent. These positions, at a minimum, shall exhibit the qualifications and perform the

duties as included in the Appendices. The cost of the System Operations Manager(s), Systems Operations Engineer(s) Traffic Signals System Specialist(s), or equivalent, shall be based on the pro-rata share of time dedicated to the operation of the system.

iii. The **Department** shall reimburse the **Municipality** for operation of the Central Computer and Associated Hardware, CCTV Camera System, DMS, Communications Infrastructure, system detectors and other associated central and system field equipment. The **Municipality** shall be responsible for providing all needed replacement parts and equipment. Under this Agreement, the **Department** will reimburse the **Municipality** for its pro-rata share of the replacement or repair costs necessary for maintaining operability and any equipment included herein.

iv. The **Municipality** will not receive an annual reimbursement for fiber optic communications cable and CCTV cameras. The **Department** will reimburse the **Municipality** its pro-rata share of the actual costs for the emergency restoration of fiber optic communications and CCTV cameras. This cost shall include: fiber optic cable, interconnect centers, splice trays, fusion splicing, transceivers, Ethernet switches, labor, etc.

v. Said reimbursement shall be limited to operational costs, which would include tasks associated with insuring the continuous, safe and efficient operation of traffic signals, traffic signal systems, and control facilities. Examples include, but are not limited to, emergency repairs to system components, periodic evaluation and adjustment to operational timing parameters, computer system and software upgrades, operational upgrades to maintain or improve safety or efficiency, etc.

vi. The **Department** will not reimburse operational costs for activities that do not have a direct and immediate effect on the continuous, safe and efficient operation of traffic signals, traffic signal systems, and control facilities including, but not limited to, painting of poles and signal cabinets, vegetation control adjacent to facilities, interior and exterior care of traffic control centers and parking areas, furniture for traffic control centers, etc.

vii. The **Municipality** agrees that it shall bear all costs for which it is unable to substantiate actual costs.

viii. Any costs incurred by the **Municipality** prior to written notification by the **Department** to proceed with the work shall not be eligible for reimbursement.

ix. The **Department** will reimburse the **Municipality** for its pro-rata share, as specified in the Appendices, for any Signal Systems operational contract in which it concurs. The **Department** shall have access to the contractor's records and documentation for audit, which pertains to any rates billed to the **Municipality** for the operation of those items for a period of five (5) years from the date of the final payment made under this agreement.

x. Equipment secured as a non-participating item by the **Department** (100% **Municipality** costs) will continue as non-participating items with respect to operations. The **Department's** Division Engineer will provide the necessary documentation for non-participating items.

xi. The **Department** agrees to reimburse the **Municipality** 50% of the replacement or repair costs for all CCTV cameras and DMS, as listed in Appendix III. The **Department** will decrease the semiannual reimbursements by 50% of the electric costs for all CCTV cameras and DMS.

B. PROCESS

i. The **Municipality** shall submit a semiannual itemized invoice including the certified status report to the **Department** for said costs no later than three (3) months after the scheduled semiannual invoicing date. This invoice will reflect the balance between the semiannual payments issued by the **Department** and the total amount not to exceed $140,000, unless additional reimbursements are approved by the **Department**. All final invoices must be submitted within one (1) year after the work is performed or said work will be considered non-billable and will not be paid for by the **Department**. The **Department**, at its option, may elect to increase the reimbursement rates up to three percent (3%) each year in consideration of inflation rates and cost increases, subject to the availability of funds and the performance of the **Municipality**.

ii. The **Department** shall reimburse the **Municipality** upon approval by the **Department's** Division Engineer and the Fiscal Management Section.

VII. FORCE ACCOUNT

A. GENERAL

Work performed by the **Municipality's** own forces is considered force account work. Force account work is only allowed when 1) there is a finding of cost effectiveness for the work to be performed by some method other than contract awarded by competitive bidding process, and 2) the force account work is in compliance with NC General Statute 143-135, found at www.ncleg.net/gascripts/Statutes/Statutes.asp. Written approval from the Division Engineer is required prior to the use of force account by the **Municipality**. Said invoices for force account work shall show a summary of labor, labor additives, equipment, materials and other qualifying costs in conformance with the standards for allowable costs set forth in Office of Management and Budget (OMB) Circular A-87 (http://www.whitehouse.gov/omb/circulars_a087_2004/). Reimbursement shall be based on actual cost incurred with the exception of equipment owned by the **Municipality** or its Project partners. Reimbursement

rates for equipment owned by the **Municipality** or its Project partners cannot exceed the **Department's** rates in effect for the time period in which the work is performed, nor the maximum amount included in Appendix VI.

B. EMERGENCY WORK

Under current **Department** policy, if force account work is necessary and performed by the **Municipality** during emergency occurrences or occurrences that endanger public safety, additional information shall be submitted to document the emergency situation, actions taken during the occurrence and the resolution with each semiannual invoice. Approval must be obtained from the **Department** Division Engineer before reimbursement is made.

VIII. RECORDS AND REPORTS

i. The **Municipality** shall furnish the **Department's** Division Engineer a certified semiannual status report that details the operation of the signal system. The status report shall be certified in writing by the Systems Operations Engineer and shall indicate intersection failures, local and system detector failures, the percentage of time the computer system was off-line, the repairs that were made and the dates of said repairs/replacements. The semiannual report shall also identify any new/deleted intersections in the traffic signal system and all traffic signal timing optimization performed. The **Department's** Division Engineer will provide detailed guidance and reporting forms for the **Municipality**.

ii. In accordance with NCGS §159-34, the **Municipality** shall arrange for an independent financial and compliance audit of its fiscal operations. The **Municipality** shall furnish the **Department** with a copy of the independent audit report within thirty (30) days of completion of the report, but not later than nine (9) months after the **Municipality** fiscal year ends.

iii. The **Municipality** shall keep and maintain all books, documents, papers, accounting records, other such cost records and supporting documentation and evidence as may be appropriate to substantiate costs incurred under this Agreement. Further, the **Municipality** shall make such materials available at its office at all reasonable times during the Agreement period, and for three (3) years from the date of the final payment made under this agreement, for inspection and audit by the **Department's** Division Engineer and Financial Management Division and FHWA.

IX. STANDARD PROVISIONS

A. AGREEMENT MODIFICATIONS

Any modification to scope, funding, responsibilities, or time frame will be agreed upon by all **Parties** by means of a written Supplemental Agreement.

B. ASSIGNMENT OF RESPONSIBILITIES

The **Department** must approve any assignment or transfer of the responsibilities of the **Municipality** set forth in this Agreement to other parties or entities.

C. AGREEMENT FOR IDENTIFIED PARTIES ONLY

This Agreement is solely for the benefit of the identified **Parties** to the Agreement and is not intended to give any rights, claims, or benefits to third parties or to the public at large.

D. OTHER AGREEMENTS

The **Municipality** is solely responsible for all agreements, contracts, and work orders entered into or issued by the **Municipality** to meet the terms of this Agreement. The **Department** is not responsible for any expenses or obligations incurred for the terms of this Agreement except those specifically eligible for the funds and obligations as approved by the **Department** under the terms of this Agreement.

E. ENTIRE AGREEMENT

This Agreement contains the entire agreement between the parties and there are no understandings or agreements, verbal or otherwise, regarding this Agreement except as expressly set forth herein.

F. TITLE VI

The other party to this Agreement shall comply with Title VI of the Civil Rights Act of 1964 (Title 49 CFR, Subtitle A, Part 21) and related nondiscrimination authorities. Title VI and related authorities prohibit discrimination on the basis of race, color, national origin, disability, gender, and age in all programs or activities of any recipient of Federal assistance.

G. AUTHORIZATION TO EXECUTE

The **Parties** hereby acknowledge that the individual executing this Agreement has read this Agreement, conferred with legal counsel, fully understands its contents, and is authorized to execute this Agreement and to bind the respective **Parties** to the terms contained herein.

H. DEBARMENT POLICY

It is the policy of the **Department** not to enter into any agreement with parties that have been debarred by any government agency (Federal or State). By execution of this agreement, the **Municipality** certifies that neither it nor its agents or contractors are presently debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded from participation in this transaction by any Federal or State Agency or Department and that it will not enter into agreements with any entity that is debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded from participation in this transaction.

I. INDEMNIFICATION

The **Municipality** will indemnify and hold harmless the FHWA (if applicable), the **Department** and the State of North Carolina, their respective officers, directors, principals, employees, agents, successors, and assigns from and against any and all claims for damage and/or liability, including those that may be initiated by third parties, in connection with the Project activities performed pursuant to this Agreement including construction of the Project, except for those claims arising out of the errors, omissions, or negligence of the **Department**, its respective officers, directors, principals, employees, agents, successors, and assigns.

J. AVAILABILITY OF FUNDS

All terms and conditions of this Agreement are dependent upon, and, subject to the allocation of funds for the purpose set forth in the Agreement and the Agreement shall automatically terminate if funds cease to be available.

K. COUNTERPARTS AND ELECTRONIC SIGNATURES

i. This Agreement, and other documents to be delivered pursuant to this Agreement, may be executed in one or more counterparts, each of which will be deemed to be an original copy and all of which, when taken together, will be deemed to constitute one and the same agreement or document and will be effective when counterparts have been signed by each of the **Parties**. An image of a manual signature on this Agreement, or other documents to be delivered pursuant to this Agreement, will constitute an original signature for all purposes. The delivery of copies of this Agreement or other documents to be delivered pursuant to this Agreement, including executed signature pages where required, by electronic transmission will constitute effective delivery of this Agreement or such other document for all purposes.

ii. The **Parties** hereto further acknowledge and agree that this Agreement may be signed and/or transmitted by email or a PDF document or using electronic signature technology (e.g. DocuSign, Adobe Sign, or other electronic signature technology), and that such signed record shall be valid and as effective to bind the **Party(ies)** so signing as a paper

copy bearing a handwritten signature. By selecting "I Agree", "I Accept", or other similar item, button, or icon via use of a keypad, mouse, or other device, as part of the electronic signature technology, the **Parties** consent to be legally bound by the terms and conditions of Agreement and that such act constitutes a signature as if actually signed in writing. The **Parties** also agree that no certification authority or other third-party verification is necessary to validate its electronic signature and that the lack of such certification or third-party verification will not in any way affect the enforceability of its electronic signature; however, each **Party** agrees to maintain certification records and will produce said records upon request. The **Parties** acknowledge and agree that delivery of a copy of this Agreement or any other document contemplated hereby through the electronic signature technology, will have the same effect as physical delivery of the paper document bearing an original written signature.

L. GIFT BAN

By Executive Order 24, issued by Governor Perdue, and NCGS 133-32, it is unlawful for any vendor or contractor (i.e. architect, bidder, contractor, construction manager, design professional, engineer, landlord, offeror, seller, subcontractor, supplier, or vendor), to make gifts or to give favors to any State employee of the Governor's Cabinet Agencies (i.e. Administration, Adult Corrections, Commerce, Environmental Quality, Health and Human Services, Information Technology, Military and Veterans Affairs, Natural and Cultural Resources, Public Safety, Revenue, Transportation, and the Office of the Governor).

X. ADDITIONAL PROVISIONS

A. HYPERLINKS

This Agreement includes, refers to or makes available hyperlinks to other websites or content on the Internet that are owned and/or maintained by third parties. Such links are provided as information only. The **Department** will make reasonable efforts to ascertain that linked sites and links are up to date. However, such linked websites or content are not under the control of the **Department**, and the **Department** does not vouch for or assume responsibility for the material contained on those sites or their privacy practices. The **Municipality** is advised to verify if the regulation or policy linked to remains current and consult **Department** if any information is in question.

SIGNATURE PAGE

IN WITNESS WHEREOF, this Agreement has been executed the day and year heretofore set out, on the part of the **Department** and the **Municipality** by authority duly given.

(DOCUSIGN ONLY)

CITY OF JACKSONVILLE

Authorized Signer: _____

Print Name: _____

Title: _____

Date Signed: _____

If applicable, this Agreement has been pre-audited in the manner required by the Local Government Budget and Fiscal Control Act:

Fed Tax ID No: _____

Remittance Address:

_____

_____

Finance Signer: _____

Print Name: _____

Title: _____

Date Signed: _____

DEPARTMENT OF TRANSPORTATION

By: _____

Print Name: _____

Title: _____

Date: _____

APPROVED BY BOARD OF TRANSPORTATION ITEM O: _____ (DATE)

SIGNATURE PAGE

IN WITNESS WHEREOF, this Agreement has been executed the day and year heretofore set out, on the part of the **Department** and the **Municipality** by authority duly given.

(INK SIGNATURES)

CITY OF JACKSONVILLE

Attest:

By: _____

Title: _____

Authorized Signer: _____

Print Name: _____

Title: _____

Date Signed: _____

If applicable, this Agreement has been pre-audited in the manner required by the Local Government Budget and Fiscal Control Act:

Fed Tax ID No: _____

Remittance Address:

_____

_____

Finance Signer: _____

Print Name: _____

Title: _____

Date Signed: _____

(DOCUSIGN)

DEPARTMENT OF TRANSPORTATION

By: _____

Print Name: _____

Title: _____

Date: _____

APPROVED BY BOARD OF TRANSPORTATION ITEM O: _____ (DATE)

MUNICIPAL OPERATIONS AGREEMENT – SCHEDULE D

Traffic Signal System Operations

NOTE: The Department requires the Municipality to maintain a Level of Service "C", or "good", in order to provide reimbursement. If the operation falls below a Level of Service "C", or "good", then the Department may withhold reimbursement under this Agreement. If the Municipality operates at a higher level of service, the Department will not reimburse these costs.

Levels of Service

Level-of-service "A"

1. All of the signalized intersections in the Municipality's jurisdiction are monitored by the system. All of the signalized intersections are actively controlled for at least some periods of the day (e.g. timing plans are developed and implemented).

2. All timing plans and day plans are evaluated on intervals of no greater than **six months**. On corridors with a significant annual growth in traffic volume (> 5.0%), new timing plans are identified **annually**. Required new plans are developed and implemented within **three months** of identification.

3. The Municipality has an active traffic data collection program that includes turning movement counts at all signalized intersections; the collection of average daily traffic counts; and performs travel-time/delay studies on all subsystems at **a minimum of every two years**. This data is used to evaluate system operations and performance.

4. Timing plans for newly installed intersections are implemented in conjunction with the installation of the traffic signal.

5. The Municipality has an active, on-going operational performance program for operation of the traffic signal system in which system communication components and central site hardware is tested and evaluated on intervals of **no less than two times per year**.

6. A minimum of 90% of all system detectors are operational at any given time. The maximum time to repair failed detection devices is **30 calendar days**.

7. The control center is staffed by qualified personnel during the AM & PM peak hours, and during other times of high traffic volumes (e.g. special events).

8. The Municipality uses traffic responsive timing plans where appropriate and continually monitors and updates the thresholds.

Level-of-service "B"

1. Essentially all (+90%) of the signalized intersections in the Municipality's jurisdiction are monitored by the system. Practically all (+95%) of the monitored signalized intersections are actively controlled.

2. All timing plans and day plans are evaluated on intervals of no greater than **12 months**. On corridors with a significant annual growth in traffic volume (> 5.0%), new timing plans are identified annually. Required new plans are developed and implemented **within three months** of identification.

3. The Municipality has an active traffic data collection program that includes turning movement counts at all signalized intersections; the collection of average daily traffic counts; and performs travel-time/delay studies on all subsystems at **a minimum of every two years**. This data is used to evaluate system operations and performance.

4. Timing plans for newly installed intersections are implemented in conjunction with the installation of the traffic signal.

5. The Municipality has an active, on-going operational performance program for operation of the traffic signal system in which system communication components and central site hardware is tested and evaluated on intervals of **no less than two times per year**.

6. A minimum of 85% of all system detectors is operational at any given time. The maximum time to repair failed detection devices is **30 calendar days**.

7. The control center is staffed by qualified personnel during the AM & PM peak hours. The operations staff is on-call during other times of expected high traffic volume.

8. The Municipality uses traffic responsive timing plans where appropriate. Threshold values are evaluated **annually**.

Level-of-service "C"

1. The vast majority (+80%) of the signalized intersections in the Municipality's jurisdiction are monitored by the system. The only traffic signals not monitored are those whose lack of proximity does not lend them to cost-effective communication. The vast majority (+80%) of monitored signals are actively controlled by the system.

2. All timing plans and day plans are evaluated on intervals of no greater than **18 months**. On corridors with a significant annual growth in traffic volume (> 5.0%), new timing plans are identified **annually**. On average, required new plans are developed and implemented within **six months** of identification.

3. The Municipality obtains the data that is used to evaluate system operations and performance.

4. Timing plans for newly installed intersections are implemented within **30 calendar days** of the installation of the traffic signal.

5. The Municipality has an active, on-going operational performance program for operation of the traffic signal system in which system communication components and central site hardware is tested and evaluated on intervals of **no less than two times per year**.

6. A minimum of 80% of all system detectors are operational at any given time. The maximum time to repair failed detection devices is **60 calendar days**.

7. The control center is staffed by qualified personnel during the AM & PM peak hours. The operations staff is on-call during other times of expected high traffic volume.

8. The Municipality uses traffic responsive timing plans where appropriate. Threshold values are evaluated **annually**.

Level-of-service "D"

1. Most (+60%) of the signalized intersections in the Municipality's jurisdiction are monitored by the system. Signalized intersections that are in close proximity to other signalized intersections (<0.5 mile) are in operation but are not monitored by the system. Most (+60%) of the monitored signals are actively controlled by the system.

2. All timing plans and day plans are evaluated on intervals of no greater than 24 months. On corridors with a significant annual growth in traffic volume (> 5.0%), new timing plans are identified on intervals of no greater than **two years**. New plans are developed and implemented within **12 months** of identification.

3. The Municipality obtains the data is used to evaluate system operations and performance.

4. Timing plans for newly installed intersections are implemented within **60 calendar days** of the installation of the traffic signal.

5. The Municipality has an active, on-going operational performance program for operation of the traffic signal system in which system communication components and central site hardware is tested and evaluated on intervals of **no less than one time per year**.

6. A minimum of 60% of all system detectors are operational at any given time. The maximum time to repair failed detection devices is **90 calendar days**.

7. The control center is staffed during either the AM or PM peak hour; whichever is the highest volume period.

8. The Municipality has not evaluated the use of traffic responsive timing plans.

Level-of-service "F"

1. Less than half (<50%) of the signalized intersections in the Municipalities' jurisdiction are monitored by the system. Signalized intersections that are in close proximity to other signalized intersections (<0.5 mile), are in operation but are not monitored by the system. Most (+60%) of the monitored signals are actively controlled by the system.

2. All timing plans and day plans are evaluated on intervals greater than **30 months**. On corridors with a significant annual growth in traffic volume (> 5.0%), new timing plans are identified on intervals of no greater than **two years**. On average, new plans are developed and implemented on intervals **not to exceed 18 months** after identification.

3. The Municipality does not collect data to evaluate system performance and retime signals. All data used is provided by others.

4. Timing plans for newly installed intersections are implemented **more than 90 calendar days** after installation of the traffic signal.

5. The Municipality does not have an active, on-going operational performance program for operation of the traffic signal system in which system communication components and central site hardware is tested and evaluated. The Municipality provides emergency restoration only for system communication and hardware components.

6. A minimum of 50% of all system detectors are operational at any given time. The maximum time to repair failed detection devices is **120 calendar days**.

7. The control center is staffed during either the AM or PM peak hour; whichever is the highest volume period.

8. The Municipality has not evaluated the use of traffic responsive timing plans.

TRAFFIC SIGNAL LIST – SCHEDULE D FORM

APPENDIX II

AGREEMENT #13405

DIRECTIONS TO LGA:

- **Use F11 Key or TAB Key to Navigate Between Fields**
- **List the Location of Each Signal in the Traffic Management System**
- **Indicate Whether Signal is CITY or STATE Owned (Insert CITY ID or STATE ID)**
- **If Additional Rows are Needed, Insert at End of Table**
- **Provide Pro-Rata Share Percentage (Divide the Number of NCDOT Signals By the Total Number of Signals)**
- **When Complete, Save Form and E-Mail to Division Traffic Engineer for Inclusion in the Traffic Schedule D Agreement**

SIGNAL LOCATION	CITY ID	STATE ID
Marine Boulevard & Bell Fork Road		03-0090
Marine Boulevard & Onslow Drive		03-0091
Marine Boulevard & Henderson Drive		03-0092
NC-24 (Johnson Boulevard) & Chaney Avenue		03-0094
Marine Boulevard & NC-24 (Johnson Boulevard)		03-0095
NC-24 (Johnson Boulevard) & Warn Street		03-0100
NC-24 (Johnson Boulevard) & Bayshore Boulevard		03-0101
NC 24 (Johnson Boulevard) & New Bridge Street		03-0103
Henderson Drive & Onslow Drive		03-0105
Bell Fork Road & Hargett Street/Country Club Road		03-0106
Hargett Street & New River Drive		03-0107
Marine Boulevard & Old Bridge Street		03-0108
US-17 & Old Maplehurst Road		03-0109
NC-24 Business Lejeune Boulevard & Hargett Street		03-0111
NC-24 Business Lejeune Boulevard & Montford Landing Road		03-0112
US-17 Business Marine Boulevard & Court Street		03-0114
US-17 Business Marine Boulevard & Chaney Avenue		03-0115
US-17 Business & US-258 / NC-24		03-0116
NC-24 & Bell Fork Road / Camp Knox Road		03-0117
NC-24 & Corbin Street		03-0120
NC-24 & Western Boulevard		03-0121
US-258 / NC 24 at Blue Creek Road & Ridge Road		03-0123
US-17 Marine Boulevard & Western Boulevard		03-0124
Western Boulevard & Brynn Marr Road		03-0144
Western Boulevard & Country Club Road		03-0169
NC-53 & Pony Farm Road		03-0172
Gum Branch Road & Henderson Drive		03-0173
US-17 Business Marine Boulevard & Georgetown Road		03-0174
NC-24 & Bypass & NC-53 / US-258		03-0187
NC-24 & Piney Green Road		03-0218

SIGNAL LOCATION	CITY ID	STATE ID
Henderson Drive & Doris Avenue		03-0225
Piney Green Road & Country Club Road		03-0235
Western Boulevard & University Drive		03-0262
US-17 & Piney Green Road		03-0264
US-17 & Dawson Cabin Road		03-0287
US-258 / NC-24 & Pony Farm Road & NW Corridor Boulevard		03-0304
US-258 / NC-24 & NC-111		03-0322
Piney Green Road & Old 30 Road		03-0340
Western Boulevard & Memorial Drive		03-0370
Western Boulevard & Village Drive		03-0381
Western Boulevard & Village Drive		03-0382
Western Boulevard & Liberty Drive / Center Street		03-0383
Western Boulevard & Gum Branch Road		03-0384
Gum Branch Road & Dewitt Street		03-0411
Gum Branch Road & Indian Trail		03-0423
NC-24 & NC-172		03-0426
Piney Green Road & Balsam Road		03-0457
Gum Branch Road & Nottingham Drive		03-0459
Bell Fork Road & Brynn Marr Road		03-0463
Bell Fork Road & W. Huff Drive		03-0516
NC-24 & Pine Valley Road		03-0517
Country Club Road & Jacksonville Mall		03-0527
Western Boulevard & Huff Drive		03-0558
NC-53 & Old Maplehurst Road		03-0566
Piney Green Road & Rocky Run Road		03-0568
Gum Branch Road & Doris Avenue		03-0588
NC-24 & Piney Green Shopping Center / Glade Avenue		03-0593
US-17 Business Marine Boulevard & Thompson Street		03-0598
Western Boulevard & Commerce Road		03-0614
Country Club Road & Pine Valley Road		03-0664
Western Boulevard & Circuit Lane		03-0750
Western Boulevard & Henderson Drive		03-0776
Piney Green Road & Hunters Trail		03-0821
Western Boulevard & Gateway North		03-0822
US-17 & McDaniel Drive		03-0825
Western Boulevard & Exchange Drive		03-0828
Western Boulevard & Trade Street		03-0834
Gum Branch Road & Summersill School Road		03-0879
Gum Branch Road & Ramsey Road		03-0889
Western Boulevard & Gateway South		03-0896
US-17 Business & US-17 Bypass HP Station		03-0922
US-17 & Canady Road		03-0931

TRAFFIC SIGNAL LIST – SCHEDULE D FORM

APPENDIX II

AGREEMENT #13405

SIGNAL LOCATION	CITY ID	STATE ID
NC-24 & US-17 Bypass NB Ramp		03-0942
NC-24 & US-17 Bypass SB Ramp		03-0943
US-258 / NC-24 Business & Yopp Road		03-1006
Western Boulevard & Carolina Forest Boulevard		03-1015
Gum Branch Road & Rhodestown Road		03-1029
US-258 / NC-24 Business & Hickory Road		03-1036
US-258 / NC-24 & Rhodestown Fire Department Road		03-1042
Piney Green Road & Halltown Road		03-1048
US-17 Bypass & US-17 Business		03-1050
Gum Branch Road & Williamsburg Parkway		03-1055
Huff Drive & US-17 SB On Ramp		03-1059
W. Huff Drive & US-17 Off Ramp		03-1060
W. Huff Drive & White Street		03-1061
Bell Fork Road & White Street		03-1064
Ramsey Road & Carolina Forest Boulevard		03-1086
Piney Green Road & Country Club Dr		03-1090
Western Boulevard & Forum Road		03-1114
Western Boulevard & Marlin Drive		03-1140
Gum Branch Road & Cow Horn Road		03-1143
Gum Branch Road & Plantation Boulevard		03-1145
Henderson Drive HAWK Beacon		03-1149
US 258 & Clear View School Road		03-1161
US17 & Douglass Road		03-1163
NC24/U-turn West of Butler Drive		03-1167
NC24 & Butler Drive		03-1168
Gum Branch Road & River Winding Road		03-1194
Western Blvd & Williamsburg Pkwy		03-1228
New Bridge Street & Bayshore Boulevard	CITY-02	
Onslow Drive & New River Drive	CITY-04	
Yopp Road & Hickory Road	CITY-05	
TOTAL NUMBER OF **CITY** SIGNALS	**3**	
TOTAL NUMBER OF **STATE** SIGNALS		**99**
TOTAL NUMBER OF **ALL** SIGNALS		**102**
PRO-RATA SHARE *SCHEDULE D*	**DIVIDE NUMBER OF STATE SIGNALS BY THE TOTAL NUMBER OF ALL SIGNALS**	**97.1%**

CCTV CAMERA and DMS LIST – SCHEDULE D FORM

APPENDIX III
AGREEMENT #13405

DIRECTIONS TO LGA:

- **Use F11 Key or TAB Key to Navigate Between Fields**
- **List the Street/Route Location and ID Number for Each CCTV Camera in the Traffic Management System, covered under this Agreement**
- **If Additional Rows are Needed, Insert at End of Table**
- **When Complete, Save Form and E-Mail to Division Traffic Engineer for Inclusion in the Traffic Schedule D Agreement**

CCTV/DMS LOCATION	**CCTV/DMS ID #**
CCTV:	
Lejeune Boulevard & Corbin Street	**03-8041**
Pine Valley Road & Liberty Drive	**03-8042**
Western Boulevard & Lejeune Boulevard	**03-8043**
NC-24 & Bell Fork Road / Camp Knox	**03-8044**
Bell Fork Road & Hargett Street	**03-8045**
Country Club Road & US-17 Bypass Ramp	**03-8046**
Western Boulevard & Country Club Road	**03-8047**
Gum Branch Road & Branchwood Drive/ Doris Avenue	**03-8048**
Gum Branch Road & Henderson Drive	**03-8049**
Henderson Drive & Street Anne Ln.	**03-8050**
Marine Boulevard & Bell Fork Road/Gum Branch Road	**03-8051**
Marine Boulevard & Onslow Drive	**03-8052**
Marine Boulevard & Sherwood Road	**03-8053**
Gum Branch Road & Rhodestown Road	**03-8054**
Gum Branch Road / Ramsey Road	**03-8055**
Western Boulevard & Carolina Forest Boulevard	**03-8056**
Western Boulevard & Gateway Drive North	**03-8057**
Western Boulevard & Gum Branch Road	**03-8058**
Gum Branch Road & Summersill School Road	**03-8059**
US-17 Bypass & Lejeune Boulevard	**03-8061**
Lejeune Boulevard & Midway Park	**03-8062**
Burgaw Highway & Pony Farm Road/Murrill Hill Road	**03-8063**
Wilmington Highway & Dawson Cabin Road	**03-8064**
Wilmington Highway & Old Maplehurst Road/Curtis Road	**03-8065**
Richlands Highway & Pony Farm Rd	**03-8066**
Western Boulevard & Henderson Drive	**03-8067**
Western Boulevard & Circuit Lane	**03-8068**
Western Boulevard & US-17 Marine Boulevard	**03-8069**
Burgaw Highway & Old Maplehurst Road	**03-8070**
Western Boulevard & Huff Drive	**03-8071**
Western Boulevard & Brynn Marr Road	**03-8072**
US-17 Bypass & Bell Fork Road	**03-8073**
US-17 Bypass East of Wilson Bay	**03-8074**

CCTV CAMERA and DMS LIST – SCHEDULE D FORM

APPENDIX III
AGREEMENT #13405

CCTV LOCATION	CCTV ID #	COUNTY	CONTROL
US-17 Bypass West of Wilson Bay	03-8075		
Lejeune Blvd & Montford Landing Road	03-8076		
Marine Boulevard & Court Street	03-8077		
Marine Boulevard & Georgetown Road	03-8078		
NC-24/US-258/US-53 & Richlands Highway	03-8079		
US17 Across From Hwy Patrol Station	03-8080		
Marine Boulevard & McDaniel Drive / Workshop Lane	03-8081		
US-17 & Huff Drive	03-8082		
Piney Green Road & Halltown Road	03-8083		
Piney Green Road & Marshall Farm Road	03-8084		
NC-24 & Piney Green Road	03-8085		
Piney Green Road & Balsam Road	03-8086		
Piney Green Road & Country Club Road	03-8087		
Johnson Boulevard & New Bridge Street	03-8088		
US-258 / NC-24 & Blue Creek / Ridge Road	03-8089		
Western Boulevard & University Drive	03-8090		
US-17 & Piney Green Road	03-8091		
Piney Green Road & Old 30 Road	03-8092		
Piney Green Road & Rocky Run Road	03-8093		
Yopp Road and US-258	03-8094		
US-17 Bypass & Huff Drive	03-8095		
Carolina Forest Boulevard & Ramsey Road	03-8096		
Western Boulevard & Forum Drive	03-8097		
Johnson Boulevard & Chaney Avenue	03-8098		
DMS:			
Western Boulevard & Cookout Parking Lot	03-9310 - #1		
White Street Over Pass NC-24 & US-17 Bypass	03-9311 - #2		
NC-24 Freedom Way & Craig Drive	03-9312 - #3		
New Burn Highway & US-17	03-9313 - #4		
Western Boulevard & Henderson Drive	03-9314 #5		
US17 Wilmington Highway & Stoney Creek Drive	03-9315 - #6		
Burgaw Hwy NC-53 & Southwest Creek	03-9316 - #7		
US-258 / NC-24 & close to Thomas Loop	03-9317 - #8		
Gum Branch Road & E. Point Street	03-9318 - #9		
Piney Green Road & Marian Place	03-9328- #10		
TOTAL NUMBER OF CCTV CAMERAS and DMS:	**67**		

SYSTEM DETECTOR LIST – SCHEDULE D FORM

APPENDIX IV

AGREEMENT #13405

DIRECTIONS TO LGA:

- **Use F11 Key or TAB Key to Navigate Between Fields**
- **List the Street/Route Location and ID Number for Each SYSTEM DETECTOR in the Traffic Management System, covered under this Agreement**
- **If Additional Rows are Needed, Insert at End of Table**
- **When Complete, Save Form and E-Mail to Division Traffic Engineer for Inclusion in the Traffic Schedule D Agreement**

DETECTOR LOCATION	DET. ID #
Western Boulevard & Gum Branch Road	11
Western Boulevard & Gum Branch Road	13
Gum Branch Road & Dewitt Street	38
Gum Branch Road & Dewitt Street	48
Gum Branch Road & Nottingham Drive	6
Gum Branch Road & Nottingham Drive	16
Country Club Road & Jacksonville Mall	11
Country Club Road & Jacksonville Mall	13
Western Boulevard & Huff Drive / White Street Extension	34
Western Boulevard & Huff Drive / White Street Extension	44
Western Boulevard & Huff Drive / White Street Extension	11
Western Boulevard & Huff Drive / White Street Extension	13
Western Boulevard & Huff Drive / White Street Extension	15
Western Boulevard & Huff Drive / White Street Extension	17
Piney Green Road & Rocky Run Road	6
Piney Green Road & Rocky Run Road	16
Gum Branch Road & Doris Avenue	11
Gum Branch Road & Doris Avenue	13
Gum Branch Road & Doris Avenue	15
Gum Branch Road & Doris Avenue	17
Western Boulevard & Commerce Road	8
Western Boulevard & Commerce Road	18
Western Boulevard & Commerce Road	38
Western Boulevard & Commerce Road	48
Western Boulevard & Commerce Road	15
Western Boulevard & Commerce Road	17
Country Club Road & Pine Valley Road	11
Western Boulevard & Circuit Lane	24
Western Boulevard & Circuit Lane	11
Western Boulevard & Circuit Lane	13
Western Boulevard & Circuit Lane	15
Western Boulevard & Circuit Lane	17
Western Boulevard & Henderson Drive	15
Western Boulevard & Henderson Drive	17

DETECTOR LOCATION	DET. ID #
Western Boulevard & Gateway North Drive	11
Western Boulevard & Gateway North Drive	13
Western Boulevard & Gateway North Drive	15
Western Boulevard & Gateway North Drive	17
US-17 & McDaniel Drive	15
US-17 & McDaniel Drive	17
NC-24 (Johnson Boulevard) & Warn Street	11
NC-24 (Johnson Boulevard) & Warn Street	13
NC-24 (Johnson Boulevard) & Warn Street	34
NC-24 (Johnson Boulevard) & Warn Street	44
Western Boulevard & Exchange Drive	11
Western Boulevard & Exchange Drive	13
Western Boulevard & Exchange Drive	15
Western Boulevard & Exchange Drive	17
Western Boulevard & Exchange Drive	38
Western Boulevard & Exchange Drive	48
Western Boulevard & Trade Street	6
Western Boulevard & Trade Street	16
Western Boulevard & Carolina Forest Boulevard	11
Western Boulevard & Carolina Forest Boulevard	13
Western Boulevard & Carolina Forest Boulevard	15
Western Boulevard & Carolina Forest Boulevard	17
NC-24 Business / US-258 & Hickory Road	2
NC-24 Business / US-258 & Hickory Road	12
NC-24 Business / US-258 & Hickory Road	6
NC-24 Business / US-258 & Hickory Road	16
Marine Boulevard & Bell Fork Road	32
Marine Boulevard & Bell Fork Road	42
Marine Boulevard & Bell Fork Road	11
Marine Boulevard & Bell Fork Road	13
Marine Boulevard & Bell Fork Road	36
Marine Boulevard & Bell Fork Road	46
Marine Boulevard & Bell Fork Road	15
Marine Boulevard & Bell Fork Road	17
Marine Boulevard & Onslow Drive	11
Marine Boulevard & Onslow Drive	13
Marine Boulevard & Henderson Drive	11
Marine Boulevard & Henderson Drive	13
Marine Boulevard & Henderson Drive	15
Marine Boulevard & Henderson Drive	17
NC-24 (Johnson Boulevard) & Chaney Avenue	11
NC-24 (Johnson Boulevard) & Chaney Avenue	13
Marine Boulevard & NC-24 (Johnson Boulevard)	11
Marine Boulevard & NC-24 (Johnson Boulevard)	13
Marine Boulevard & NC-24 (Johnson Boulevard)	15

DETECTOR LOCATION	DET. ID #
NC-24 (Johnson Boulevard) Boulevard & New Bridge Street	11
NC-24 (Johnson Boulevard) Boulevard & New Bridge Street	13
NC-24 (Johnson Boulevard) Boulevard & New Bridge Street	15
NC-24 (Johnson Boulevard) Boulevard & New Bridge Street	17
Bell Fork Road & Hargett Street	11
Bell Fork Road & Hargett Street	13
Marine Boulevard & Old Bridge Street	36
Marine Boulevard & Old Bridge Street	46
Marine Boulevard & Old Bridge Street	26
US-17 & Old Maplehurst Road	26
US-17 & Old Maplehurst Road	7
US-17 & Old Maplehurst Road	8
US-17 & Old Maplehurst Road	18
US-17 & Old Maplehurst Road	38
US-17 & Old Maplehurst Road	48
US-17 & Old Maplehurst Road	28
US-17 & Old Maplehurst Road	15
US-17 & Old Maplehurst Road	17
NC-24 Business & Hargett Street	11
NC-24 Business & Montford Point Road	34
NC-24 Business & Montford Point Road	44
NC-24 Business & Montford Point Road	38
NC-24 Business & Montford Point Road	48
NC-24 Business & Montford Point Road	11
NC-24 Business & Montford Point Road	13
NC-24 Business & Montford Point Road	15
NC-24 Business & Montford Point Road	17
US-17 Business & Court Street	11
US-17 Business & Court Street	13
US-17 Business & Court Street	15
US-17 Business & Chaney Avenue	8
US-17 Business & Chaney Avenue	18
US-17 Business & US-258 / NC-24	36
US-17 Business & US-258 / NC-24	46
US-17 Business & US-258 / NC-24	26
US-17 Business & US-258 / NC-24	7
US-17 Business & US-258 / NC-24	8
US-17 Business & US-258 / NC-24	18
NC-24 & Bell Fork Road / Camp Knox Road	11
NC-24 & Bell Fork Road / Camp Knox Road	13
NC-24 & Western Boulevard / Tarawa Boulevard	44
NC-24 & Western Boulevard / Tarawa Boulevard	11
NC-24 & Western Boulevard / Tarawa Boulevard	13
NC-24 & Western Boulevard / Tarawa Boulevard	7
NC-24 & Western Boulevard / Tarawa Boulevard	8

DETECTOR LOCATION	DET. ID #
NC-24 & Western Boulevard / Tarawa Boulevard	18
NC-24 & Western Boulevard / Tarawa Boulevard	38
NC-24 & Western Boulevard / Tarawa Boulevard	48
NC-24 & Western Boulevard / Tarawa Boulevard	28
NC-24 & Western Boulevard / Tarawa Boulevard	15
NC-24 & Western Boulevard / Tarawa Boulevard	17
US-17 & Western Boulevard	11
US-17 & Western Boulevard	13
US-17 & Western Boulevard	12
US-17 & Western Boulevard	14
US-17 & Western Boulevard	44
US-17 & Western Boulevard	16
US-17 & Western Boulevard	18
US-17 & Western Boulevard	48
US-17 & Western Boulevard	15
US-17 & Western Boulevard	17
Western Boulevard & Brynn Marr Road	34
Western Boulevard & Brynn Marr Road	11
Western Boulevard & Brynn Marr Road	13
Western Boulevard & Brynn Marr Road	38
Western Boulevard & Brynn Marr Road	15
Western Boulevard & Brynn Marr Road	17
Western Boulevard & Country Club Road	34
Western Boulevard & Country Club Road	44
Western Boulevard & Country Club Road	24
Western Boulevard & Country Club Road	38
Western Boulevard & Country Club Road	48
Western Boulevard & Country Club Road	28
NC-53 & Pony Farm Road	11
Gum Branch Road & Henderson Drive	11
Gum Branch Road & Henderson Drive	13
Gum Branch Road & Henderson Drive	15
Gum Branch Road & Henderson Drive	17
Gum Branch Road & Henderson Drive	8
Gum Branch Road & Henderson Drive	18
US-17 Business & Georgetown Road	11
US-17 Business & Georgetown Road	13
US-17 Business & Georgetown Road	15
NC-24 & Bypass & NC-53 / US-258	11
NC-24 & Bypass & NC-53 / US-258	13
NC-24 & Bypass & NC-53 / US-258	15
NC-24 & Bypass & NC-53 / US-258	17
NC-24 & Piney Green Road	11
NC-24 & Piney Green Road	13
NC-24 & Piney Green Road	15

DETECTOR LOCATION	DET. ID #
NC-24 & Piney Green Road	17
NC-24 & Piney Green Road	38
NC-24 & Piney Green Road	48
Piney Green Road & Country Club Road	6
Piney Green Road & Country Club Road	16
US-17 & Piney Green Road	11
US-17 & Piney Green Road	13
US-17 & Piney Green Road	15
US-17 & Piney Green Road	17
Piney Green Road & Old 30 Road	32
Piney Green Road & Old 30 Road	42
Piney Green Road & Old 30 Road	6
Piney Green Road & Old 30 Road	16
Piney Green Rd & Halltown Road	6
Piney Green Rd & Halltown Road	16
Piney Green Rd & Halltown Road	32
Piney Green Rd & Halltown Road	42
US258 / NC-24 & Blue Creek / Ridge Road	11
US-258 / NC-24 & Blue Creek / Ridge Road	13
US-258 / NC-24 & Blue Creek / Ridge Road	15
US-258 / NC-24 & Blue Creek / Ridge Road	17
US-258 / NC-24 & Blue Creek / Ridge Road	36
US-258 / NC-24 & Blue Creek / Ridge Road	46
US-17 & Canady Road & Service Road	26
US-17 & Canady Road & Service Road	7
US-17 & Canady Road & Service Road	8
US-17 & Canady Road & Service Road	18
US-17 & Canady Road & Service Road	38
US-17 & Canady Road & Service Road	48
Western Boulevard & Gateway Marketplace / Marlin Drive	11
Western Boulevard & Gateway Marketplace / Marlin Drive	13
Western Boulevard & Gateway Marketplace / Marlin Drive	15
Western Boulevard & Gateway Marketplace / Marlin Drive	17
Johnson Boulevard & Bayshore Street	6
Johnson Boulevard & Bayshore Street	16
Piney Green Road & Country Club Drive	2
Piney Green Road & Country Club Drive	12
Piney Green Road & Country Club Drive	6
Piney Green Road & Country Club Drive	16
US-17 & Broadhurst Road	36
US-17 & Broadhurst Road	46
US-17 & Broadhurst Road	26
Western Boulevard & Forum Drive	11
Western Boulevard & Forum Drive	13
Western Boulevard & Forum Drive	15

DETECTOR LOCATION	DET. ID #
Western Boulevard & Forum Drive	17
US-17 & US-17 Bypass SB Ramp HP Station	11
US-17 & US-17 Bypass SB Ramp HP Station	13
US-17 & US-17 Bypass SB Ramp HP Station	28
US-17 & US-17 Bypass SB Ramp HP Station	15
US-17 & US-17 Bypass SB Ramp HP Station	17
Western Boulevard & Gateway Drive South	17
Western Boulevard & Gateway Drive South	18
NC24/U-turn West of Butler Drive	3
NC24 at Butler Drive	4
Gum Branch Road & Indian Trail	11
Gum Branch Road & Indian Trail	13
TOTAL NUMBER OF DETECTORS:	**226**

MUNICIPAL OPERATION AGREEMENT – SCHEDULE D

Position Qualifications
CITY OF JACKSONVILLE

TRAFFIC SIGNAL SYSTEMS OPERATIONS MANAGER, OR EQUIVALENT

A. EDUCATION AND EXPERIENCE

i. Graduation from a four-year college or university with a major in Civil Engineering or equivalent or a minimum of 6 years of progressive transportation engineering experience; or an equivalent combination of training and directly related experience in traffic signal operations.

ii. Operations experience and knowledge of ITS concepts, data communications, and computerized traffic signal systems equipment.

iii. Excellent planning and organizational skills. Excellent oral and written communications skills including the ability to make public presentations.

iv. Working knowledge of the principles and practices of traffic signal timing and microcomputer applications of traffic signal optimization software, e.g., Synchro 3.2, PASSER-II, PASSER IV, TRANSYT 7F, NETSIM.

v. Working knowledge of AUTOCAD or MICROSTATION and PC-BASED programs including: MS Office (Word, Excel, Access, PowerPoint), GIS, and various software programs for traffic optimization and traffic analysis.

vi. Regular NC driver's license required

B. ESSENTIAL DUTIES

i. Oversees the activities of the computerized traffic signal system operation to ensure that all required functions, activities and tasks are performed in an effective, efficient and timely manner.

ii. Directly manages employees in a Transportation Management Center. Is responsible for the overall direction, coordination, and evaluation of the unit.

iii. Supervises staff in accordance with the organization's policies and applicable laws. Responsibilities include interviewing, hiring, and training employees; planning, assigning, and directing work; appraising performance; rewarding and disciplining employees; addressing complaints and resolving problems.

NOTE: Types and Quantity of Funded Positions vary by location and Municipality

MUNICIPAL OPERATION AGREEMENT – SCHEDULE D

Position Qualifications
CITY OF JACKSONVILLE

iv. Works with supervisor to manage staffing and work assignments. Supervises traffic signal staff by assigning tasks and reviewing work on a routine basis and provides ongoing guidance and feedback.

v. Provides oversight for field investigations, collection and analysis of traffic data and Measures of Effectiveness (MOEs), computes traffic parameters to refine signal timing programs for optimum systems timing efficiency and develops time-space diagrams. Ensures new signal timing plans created by changes in traffic flow patterns, land-use and population are implemented.

vi. Responds to the complaints and concerns of the community regarding traffic signal design and intersection safety and efficiency.

vii. Reviews traffic signal designs for impact on general traffic flow and provides recommendations.

NOTE: Types and Quantity of Funded Positions vary by location and Municipality

MUNICIPAL OPERATION AGREEMENT – SCHEDULE D

Position Qualifications
CITY OF JACKSONVILLE

TRAFFIC SIGNAL SYSTEMS OPERATIONS ENGINEER, OR EQUIVALENT

A. EDUCATION AND EXPERIENCE

i. Graduation from a four-year college or university with a major in Civil Engineering and a minimum of 3 years of progressive transportation engineering experience; or an equivalent combination of training and directly related experience in traffic signal operations.

ii. Operations experience and knowledge of ITS concepts, data communications, and computerized traffic signal systems equipment.

iii. Outstanding planning and organizational skills. Excellent oral and written communications skills including the ability to make public presentations.

iv. Working knowledge of the principles and practices of traffic signal timing and microcomputer applications of traffic signal optimization software, e.g., Synchro 3.2, PASSER-II, PASSER IV, TRANSYT 7F, NETSIM.

v. Working knowledge of AUTOCAD or MICROSTATION and PC-BASED programs including: MS Office (Word, Excel, Access, PowerPoint), GIS, and various software programs for traffic optimization and traffic analysis.

vi. Regular NC driver's license required.

B. ESSENTIAL DUTIES

i. Plans, organizes, and directs the activities of the computerized traffic signal system operation to ensure that all required functions, activities and tasks are performed in an effective, efficient and timely manner.

ii. Performs field investigations, collects and analyzes traffic data and Measures of Effectiveness (MOEs), computes traffic parameters to refine signal timing programs for optimum systems timing efficiency and develops time-space diagrams. Develops and implements new signal timing plans created by changes in traffic flow patterns, land-use and population.

iii. Prepares and installs timing plans (traffic responsive and time-of-day/day-of-week) for all corridors; prepares and implements special event timing plans; and prepares temporary timing plans for failed detector locations.

NOTE: Types and Quantity of Funded Positions vary by location and Municipality

MUNICIPAL OPERATION AGREEMENT – SCHEDULE D

Position Qualifications
CITY OF JACKSONVILLE

iv. Maintains system databases and modifies as necessary to allow for expansion; reviews and evaluates all signalized intersections for phasing optimization; provides system data for and assists with various traffic studies and analysis projects regarding the computerized traffic signal system.

v. Provides assistance to the transportation operations staff in diagnostic and operational activities.

vi. Interacts with and uses the features of the signal system control software to develop and modify timing plans using PC-based timing plan software.

vii. Manages the traffic signal system operational functions including: operation of the graphics monitoring databases; performing periodic schedule data backup; assures the periodic image and graphic backups are accomplished and safely stored.

viii. Coordinates with the Department on roadway construction projects, which affect the traffic operations in the computerized traffic signal system. Develops and implements temporary timing plan strategies for construction work zones, alternate routes, and incident diversion routes.

ix. Maintains daily control logs, event logs, timing plan ledgers and daily summary reports.

NOTE: Types and Quantity of Funded Positions vary by location and Municipality

MUNICIPAL OPERATION AGREEMENT – SCHEDULE D

Position Qualifications
CITY OF JACKSONVILLE

TRAFFIC SIGNAL SYSTEMS SPECIALIST, OR EQUIVALENT

A. EDUCATION AND EXPERIENCE:

i. Graduation from a two-year college or university and a minimum of 1 year of experience in traffic signal operations; or an equivalent combination of education and experience directly related to traffic signal operations;

ii. Knowledge of traffic signal system operations, Intelligent Transportation Systems (ITS) devices, data communications and computerized traffic signal systems equipment;

iii. Working knowledge of the principles and practices of traffic signal timing and microcomputer applications of traffic signal optimization software, e.g. MIST software system;

iv. Thorough knowledge of; ability to pay attention to detail and respond to changes in conditions; ability to coordinate work with others;

v. Excellent planning and organizational skills. Excellent oral and written communications skills. Ability to maintain records;

vi. Working knowledge of AUTOCAD or MICROSTATION and PC-BASED programs including MS Office (Word, Excel, Access, PowerPoint); GIS and various software programs for traffic optimization and traffic analysis.

vii. Regular NC driver's license required

B. ESSENTIAL DUTIES:

i. Monitors the operations of the computerized traffic signal system operation on a daily basis to ensure that all required functions are performed in an effective, efficient and timely manner;

ii. Installs new or revised timing plans (traffic responsive and time-of-day/day-of-week) for corridors; implements special event timing plans and prepares temporary timing plans for failed detector locations through the use of Traffic System software;

iii. Monitors real time traffic operations through video sources to report incidents and special event information to the appropriate agencies (NCDOT, NC State Highway Patrol, Emergency Management, etc.) and the local Police and Fire departments;

NOTE: Types and Quantity of Funded Positions vary by location and Municipality

MUNICIPAL OPERATION AGREEMENT – SCHEDULE D

Position Qualifications

CITY OF JACKSONVILLE

iv. Performs traffic signal system operational functions including: maintaining the graphics monitoring databases; performing periodic schedule data backup; assures the periodic image and graphic backups are accomplished and safely stored. Coordinates signal repair work with operations staff;

v. Coordinates with local TV stations and webmasters assuring periodic image and graphic are displayed and provided;

vi. Maintains daily control logs, event logs, timing plan ledgers and daily summary reports.

NOTE: Types and Quantity of Funded Positions vary by location and Municipality

MUNICIPAL OPERATIONS AGREEMENT – SCHEDULE D

LEVEL OF SERVICE "C"
CITY OF JACKSONVILLE COMPUTERIZED TRAFFIC SIGNAL CONTROL SYSTEM
MUNICIPAL OPERATIONS COMPENSATION ITEMIZATION

ITEM	UNIT	ANNUAL RATE	PERCENT (%) UTILIZATION	QUANTITY	PRO-RATA PERCENT (Appendix II)	PRO-RATED COST
FIXED ANNUAL COSTS REIMBURSEMENT SCHEDULE						
Traffic Signal Specialist Salary	LS	$94,177.00	100%	1	97.1%	**$91,445.87**
Econolite Maintenance Agreement	LS	$13,215.00	100%	1	97.1%	**$12,831.77**
Network Management Software	LS	$2,500	100%	1	97.1%	**$2,427.50**
Verizon Wireless Modem (DMS/CCTV)	EA	$458.25	100%	9	50%	**$2,062.13**
Verizon Wireless Modem (Signal)	EA	$458.25	100%	3	97.1%	**$1,334.88**
Dedicated System Detectors	EA	$6.60	100%	226	97.1%	**$1,448.34**
PER ITEM REIMBURSEMENT SCHEDULE						
SEE EXCEL SPREADSHEET FOR ALL PER ITEM REIMBURSEMENT LINE ITEMS						**$**
						$
						$
						$
						$
						$
						$
PER INCIDENT REIMBURSEMENT SCHEDULE						
Per Incident Reimbursements shall consist of all costs associated with repairs and/or replacement of any equipment, software and supplies used to maintain operation of City of Jacksonville Computerized Traffic Signal System at a pro rata share. This includes equipment or software such as, but not limited to: Central Computer Hardware & Software (KVM switch, servers, workstations, laptops, printers, UPSs, traffic management and communication software, etc.); Maintenance Equipment (test equipment, display boards and monitors, laptop, etc.), Communications cable and equipment (core switch, routing switches, media converters, GPS clock sync equipment, fiber modems, phone lines, dialup modems, serial multiport equipment, fiber interconnect centers, fiber patch panels, hub cabinets, ethernet cables, fiber materials and equipment, network management software, etc.); CCTV Equipment (camera assemblies and cabinets, encoders, decoders, master distribution amplifier, matrix bays, multiplexor, CCTV intelligent keyboards, DVR, switches, monitors, etc.); Office supplies (fax machine, printer repair and supplies, paper, pens, pencils and miscellaneous supplies).						**TBD As Needed**
					TOTAL ANNUAL COSTS:	**$111,550.49**

Note: Items included on this Schedule may be added or deleted to those above by written request, signed by a Municipal Representative. The letter should be sent in quadruplicate to the Division Engineer accompanied by four copies of the revised Schedule. If the Division Engineer approves the new schedule, he will sign all copies as APPROVED; then forwards one copy of the letter and Schedule to the DOT Controller, the LPMO Contract Officer, the Municipality, and retains one for Division file. The new Schedule will then become effective at the beginning of the next cycle for reimbursement. The Department of Transportation reserves the right to verify that all listed operations functions are being properly performed. If it is determined that any authorized operations function is not being performed, the reimbursement will be reduced accordingly.

CITY OF JACKSONVILLE

ATTEST

CLERK

MUNICIPAL REPRESENTATIVE

DEPARTMENT OF TRANSPORTATION
DIVISION ENGINEER

Request for City Council Action

Consent Agenda Item: 7
Date: 1/6/2026

Subject: Sole Source Procurement – Wavetronix Signal Detection Equipment
Department: Transportation Services
Presented by: Anthony Prinz, Assistant City Manager
Presentation: No

Issue Statement

Pursuant to G.S. 143-129(e)(6), upon approval of Council, the City may purchase an item through a single source contract when the need for standardization and/or compatibility is essential. Staff is requesting that Council authorize the sole source procurement of radar detection equipment for one signalized intersection: (1) Curtis Road and White Street.

The signal is located on Marine Corps Air Station New River. City Traffic Signal Personnel will complete the installation and maintenance of the system under our Intergovernmental Support Agreement (IGSA)with the Base.

Financial Impact

The total cost for the equipment is $36,813.35. Funds are being appropriated to the Traffic Signals Operating Budget from the General Fund to the purchase equipment. The City will be reimbursed for the cost through the IGSA.

Action Needed

Consider authorizing staff to proceed with the procurement contract with Wavetronix, under the G.S. 143-129(e)(6) competitive bidding exemption, due to the need for standardization and compatibility.

Recommendation

Staff recommends that Council authorize sole source procurement to Wavetronix and approve the associated Budget Amendment.

Approved: ☒ City Manager ☒ City Attorney

Attachments:

A Wavetronix Quote# QUO-23022-C3J5T5
B Budget Amendment

Req 47292

WAVETRONIX

QUOTATION

1827 W 650 N Springville, UT 84663

Quote Number	Date	Sales Rep
QUO-23022-C3J5T5	11/18/2025	Jerome Robinson

Details:

Project #: MCAS New River
Description: NC-D3-NCDOT Onslow Co-Curtis Rd and White St
Location: Curtis Rd and White St

Special Terms:

Payment Terms: Net 30
Shipping Terms: EXW Wavetronix' Loading Dock

Shipping Method: Best Way

Bill To:

City of Jacksonville
Chris Coursey
PO Box 128
Jacksonville, NC 28541

Ship To:

City of Jacksonville
Chris Coursey
350 S Marine Blvd
Building B
Jacksonville, NC 28540

Bid Item	Part #	Description	QTY	Unit Price	UoM	Ext Price
		Curtis Rd @ White St	4	$5,935.00	Each	$23,740.00
	SS-225	SmartSensor Matrix	1			
	SS-611	SmartSensor Mount	1			
	SS-704-006	Cable, 6ft, 12-8 pin, 6 conductor	1			
	SS-710	Sensor Cable Junction Box	1			
		Cabinet Equipment	1	$7,585.00	Each	$7,585.00
	102-0562	SmartSensor Surge v2	4			
	102-0594	Arc6	1			
	310-0015	Cable, 60", RJ11, Black	1			
	CLK-112	2 Channel NEMA Contact Closure Rack Card	3			
		Homerun Cable	1	$2,305.00	Each	$2,305.00
	SS-705-001	SmartSensor 6 conductor cable, 1000' spool	1			
		Sales Tax	1	$2,408.35	Each	$2,408.35
	MISC	NC STATE TAX at 4.75%	1	$1,634.24	Each	$1,634.24
	MISC	NC COUNTY TAX at 2.25%	1	$774.11	Each	$774.11

Subtotal: $36,038.35

Freight: $775.00

Total: $36,813.35

Notes:

-Quotation based on provided plan page Sig. 1.0 dated 10/16/2025. Contractor to confirm quantities according to final design and project requirements.

-Wavetronix wants to offer you the most current lead times when you are ready to place an order. Please feel free to contact your team at NorthCarolina@Wavetronix.com to receive this information.

-Pricing provided is only for this project. Pricing is not transferable to any other project.

Attachment
A

1827 W 650 N Springville, UT 84663

-If this is a tax exempt project we will need to be notified at time of ordering and provided with an exemption certificate to ensure invoicing is correct.

-Wavetronix provided 1000 feet of home run cable for this project. Contractor to confirm the length and advise if additional reels are needed.

Price is valid for shipment and use within the region designated on this quote. If other destination is required, please contact Jerome Robinson for any concerns and questions.

If this project is tax-exempt, Wavetronix must receive a valid sales tax exemption certificate **prior to processing the purchase order and scheduling with production**. Please provide the certificate when you send your purchase order.

*Quotation is valid for 45 days from date as quoted unless otherwise noted above.
*Mount banding is not included and is to be provided by others.
*Wavetronix is not responsible for system integration or design.
*Price is based on standard sensor configuration and subject to change if the bill of material changes.
*Contractor is responsible for determining whether additional sensor cable is required.
*Price provided is for material only.
*Poles for installation are not included.
*Ethernet switch, patch cable, Ethernet cable and other devices not specifically listed are not included.
*Any Items included in this quote containing *NCNR* in the description are under the conditions of our Non-Cancellable, Non-Returnable policy. Prior to placing an order into production, customers must sign and submit the NCNR acknowledgment form.

By accepting this quote, you accept our terms and conditions, which can be found at: https://www.wavetronix.com/terms-conditions

ORDINANCE (2026-)

AN ORDINANCE AMENDING THE FISCAL YEAR 2026 BUDGET

BE IT ORDAINED by the Council of the City of Jacksonville, North Carolina that the following amendments to the Fiscal Year 2026 General Fund budgets are hereby enacted:

GENERAL FUND

REVENUES	BUDGET	CHANGE	TOTAL
APPROPRIATED FUND BALANCE	4,236,525	36,814	4,273,339
TOTAL ADJUSTMENTS		36,814	
TOTAL FUND REVENUES	68,233,668	36,814	68,270,482

EXPENDITURES	BUDGET	CHANGE	TOTAL
TRAFFIC SIGNAL EXPENDITURES	1,679,850	36,814	1,716,664
TOTAL ADJUSTMENTS		36,814	
TOTAL FUND EXPENDITURES	68,233,668	36,814	68,270,482

Appropriate funds ($36,814) to install WaveTronix System at Curtis and White on Camp Lejeune.

This ordinance shall be effective upon its adoption.

ADOPTED by the Jacksonville City Council in regular session this 6th day of January, 2026.

Sammy Phillips, Mayor

ATTEST:

Rose R. Marshburn, City Clerk

Attachment
A

Request for City Council Action

Consent Agenda Item: 8
Date: 1/6/2026

Subject: City of Jacksonville Federal Purchasing Policy
Department: Finance
Presented by: Sabrina Adams, Finance Director
Presentation: No

Issue Statement

The City continues to perform periodic reviews of all financial policies to ensure they remain current, efficient, and aligned with best practices. The Purchasing Policy for Federal Funds was last updated and adopted by City Council on July 1, 2018. A review of the policy was conducted to confirm alignment between the policy and federal requirements, with an additional goal of minimizing the need for policy waivers and supporting efficient procurement operations.

The changes, shown in red/blue print, include updating purchasing thresholds to align with the procurement procedures that are required when using federal funds as required by federal law and Uniform Guidance.

Financial Impact

Approval of the policy will provide guidelines related to purchasing using federal funds.

Action Needed

Consider and approve the Federal Purchasing Policy.

Recommendation

Staff recommends that Council approve the Federal Purchasing Policy.

Approved: ☒ City Manager ☒ City Attorney

Attachments:

A Federal Purchasing Policy

CITY OF JACKSONVILLE NORTH CAROLINA	ADMINISTRATIVE POLICIES AND PROCEDURES			SUBJECT: Procurement Policy and Procedures When Using Federal Funds
	NUMBER 15D	REVISIONS 1	EFFECTIVE DATE 01/06/2026	PAGE 1 of 9
	SUPERSEDES 7/1/2018	APPROVED BY Joshua W. Ray, City Manager		

When spending federal grant and loan award funds, local governments are required to adopt written procurement procedures that conform to applicable federal law and the Uniform Guidance. (2 C.F.R. § 200.318(a)) This procedure contains language found in the relevant sections of the Uniform Guidance, 2 C.F.R. Part 200 and applicable amendments, relating to procurement requirements.
Should the City have more stringent requirements, the most restrictive requirement shall apply so long as it is consistent with state and federal law.

I. Policy

The purpose of this Policy is to establish procedures and guidelines that meet or exceed the procurement requirements for purchases of goods (apparatus, supplies, materials, and equipment), services, and construction or repair projects when federal funds are being used in whole or in part to pay for the cost of the contract.

II. Procedure

A. **Application of Procedure.** This Procedure applies to contracts for purchases, services, and construction or repair work funded with federal financial assistance (direct or reimbursed). The requirements of this Procedure also apply to any subrecipient of the funds.

All federally funded projects, loans, grants, and sub-grants, whether funded in part or wholly, are subject to the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for federal awards (Uniform Guidance) codified at 2 C.F.R. Part 200 unless otherwise directed in writing by the federal agency or state pass-through agency that awarded the funds.

B. **Compliance with Federal Law.** All procurement activities involving the expenditure of federal funds must be conducted in compliance with the Procurement Standards codified in 2 C.F.R. § 200.317 through § 200-326 unless otherwise directed in writing by the federal agency or state pass-through agency that awarded the funds. The City of Jacksonville

Attachment **A** 1

(hereinafter referred to as "City" will follow all applicable local, state, and federal procurement requirements when expending federal funds. Should the City have more stringent requirements, the most restrictive requirement shall apply so long as it is consistent with state and federal law.

C. **Contract Award.** All contracts shall be awarded only to the lowest responsive responsible bidder possessing the ability to perform successfully under the terms and conditions of the contract.

D. **No Evasion.** No contract may be divided to bring the cost under bid thresholds or to evade any requirements under this Procedure or state and federal law.

E. **Contract Requirements**. All contracts paid for in whole or in part with federal funds shall be in writing. The written contract must include the provisions required under 2 C.F.R § 200.326 and as provided for under 2 C.F.R. Part 200, Appendix II.

F. **Contractors' Conflict of Interest.** Designers, suppliers, and contractors that assist in the development or drafting of specifications, requirements, statements of work, invitation for bids or requests for proposals shall be excluded from competing for such requirements.

G. **Conflicts of Interest and Gifts.** The City of Jacksonville has in place a Conflicts of Interest and Gifts Policy and Procedure (No. 7.01/P.7.01) which shall be adhered to and is incorporated into this procedure by reference.

H. **Approval and Modification.** The administrative procedures contained in this Procedure are administrative and may be changed as necessary at the staff level to comply with state and federal law.

I. **User Department Review.** Departments shall review their grant award documents and consult with their federal grantor, or state pass-through agency to determine whether additional procurement requirements apply. "Buy America" is an example of an additional requirement that a grantor agency could require. All instructions or directives given must be provided in writing.

III. General Procurement Standards and Procedures:

Either the Purchasing Department or the Requesting Department shall procure all contracts in accordance with the requirements of this Section of the Procedure.

A. **Necessity.** Purchases must be necessary to perform the scope of work and must avoid acquisition of unnecessary or duplicative items. The Purchasing Department and/or the Requesting Department should check with the federal surplus property agency prior to buying new items when feasible and less expensive. Strategic sourcing should be considered with other departments and/or agencies who have similar needs to consolidate procurements and services to obtain better pricing.

B. **Clear Specifications.** All solicitations must incorporate a clear and accurate description of the technical requirements for the materials, products, or services to be procured, and shall include all other requirements which bidders must fulfill and all other factors to be

used in evaluating bids or proposals. Technical requirements must not contain features that restrict competition.

C. **Notice of Federal Funding.** All bid solicitations must acknowledge the use of federal funding for the contract. In addition, all prospective bidders or offerors must acknowledge that funding is contingent upon compliance with all terms and conditions of the funding award.

D. **Compliance by Contractors.** All solicitations shall inform prospective contractors that they must comply with all applicable federal laws, regulations, executive orders, and terms and conditions of the funding award.

E. **Fixed Price.** Solicitations must state that bidders shall submit bids on a fixed price basis and that the contract shall be awarded on this basis unless otherwise provided for in this Procedure. Cost plus percentage of cost contracts are prohibited. Time and materials contracts are prohibited in most circumstances. Time and materials contracts will not be used unless no other form of contract is suitable and the contract includes a "Not to Exceed" amount. A time and materials contract shall not be awarded without express written permission of the federal agency or state pass-through agency that awarded the funds.

F. **Use of Brand Names.** When possible, performance or functional specifications are preferred to allow for more competition leaving the determination of how they reach the required result to the contractor. Brand names may be used only when it is impractical or uneconomical to write a clear and accurate description of the requirement(s). When a brand name is listed, it is used as reference only and "or equal" must be included in the description.

G. **Lease versus Purchase.** Under certain circumstances, it may be necessary to perform an analysis of lease versus purchase alternatives to determine the most economical approach.

H. **Dividing Contract for M/WBE Participation.** If economically feasible, procurements may be divided into smaller components to allow maximum participation of small and minority businesses and women business enterprises. The procurement cannot be divided to bring the cost under bid thresholds or to evade any requirements under this Procedure.

I. **Documentation.** Documentation must be maintained by the Purchasing Department and/or the Requesting Department detailing the history of all procurements. The documentation should include the procurement method used, contract type, basis for contractor selection, price, sources solicited, public notices, cost analysis, bid documents, addenda, amendments, contractor's responsiveness, notice of award, copies of notices to unsuccessful bidders or offerors, record of protests or disputes, bond documents, notice to proceed, purchase order, and contract. All documentation relating to the award of any contract must be made available to the granting agency upon request.

J. **Cost Estimate.** For all procurements costing $~~250,000~~350,000 or more, the Purchasing Department and/or Requesting Department shall develop an estimate of the cost of the procurement prior to soliciting bids. Cost estimates may be developed by reviewing prior contract costs, online review of similar products or services, or other means by which a

good faith cost estimate may be obtained. Cost estimates for construction and repair contracts may be developed by the project designer.

K. **Contract Requirements.** The Requesting Department must prepare a written contract incorporating the provisions referenced in Section II.C of this Procedure.

L. **Debarment.** No contract shall be awarded to a contractor included on the federally debarred bidder's list.

M. **Contractor Oversight.** The Requesting Department receiving the federal funding must maintain oversight of the contract to ensure that contractor is performing in accordance with the contract terms, conditions, and specifications.

N. **Open Competition.** Solicitations shall be prepared in a way to be fair and provide open competition. The procurement process shall not restrict competition by imposing unreasonable requirements on bidders, including but not limited to unnecessary supplier experience, excessive or unnecessary bonding, specifying a brand name without allowing for "or equal" products, or other unnecessary requirements that have the effect of restricting competition.

O. **Geographic Preference.** No contract shall be awarded on the basis of a geographic preference.

IV. Specific Procurement Procedures

Either the Purchasing Department or the Requesting Department shall solicit bids in accordance with the requirements under this Section of the Procedure based on the type and cost of the contract.

A. **Service Contracts** (except for A/E professional services) and **Purchase Contracts costing less than $~~10,000~~15,000** shall be procured using the Uniform Guidance "micro-purchase" procedure (2 C.F.R. § 200.320(a)) as follows:
   1. The contract may be awarded without soliciting pricing or bids if the price of the goods or services is considered to be fair and reasonable.
   2. To the extent practicable, purchases must be distributed among qualified suppliers.

B. **Service Contracts** (except for A/E professional services) and **Purchase Contracts costing $~~10,000~~15,000 up to $90,000** shall be procured using the Uniform Guidance "small purchase" procedure (2 C.F.R. § 200.320(b)) as follows:
   1. Obtain price or rate quotes from an "adequate number" of qualified sources (a federal grantor agency might issue guidance interpreting "adequate number," so the Requesting Department should review the terms and conditions of the grant award documents to confirm whether specific guidance has been issued).
   2. Take affirmative steps to solicit price quotes from M/WBE vendors and suppliers as required under 2 C.F.R. § 200.321.
   3. Cost or price analysis is not required prior to soliciting bids.
   4. Award the contract on a fixed-price basis (a not-to-exceed basis is permissible for service contracts where obtaining a fixed price is not feasible).
   5. Award the contract to the lowest responsive, responsible bidder.

C. **Service Contracts** (except for A/E professional services) and **Purchase Contracts** **costing $90,000 and above** shall be procured using a combination of the most restrictive requirements of the Uniform Guidance "sealed bid" procedure (2 C.F.R. § 200.320(c)) and state formal bidding procedures (G.S. 143-129) as follows:

1. Cost or price analysis is required prior to soliciting bids.
2. Complete specifications or purchase description must be made available to all bidders.
3. The bid must be formally advertised in a newspaper of general circulation for at least seven full days between the date of the advertisement and the date of the public bid opening. Electronic-only advertising must be authorized by the governing board. The advertisement must state the date, time, and location of the public bid opening, indicate where specifications may be obtained, and reserve to the governing board the right to reject any or all bids only for "sound documented reasons."
4. Take affirmative steps to solicit price quotes from M/WBE vendors and suppliers as required under 2 C.F.R. § 200.321.
5. Open bids at the public bid opening on the date, time, and at the location noticed in the public advertisement. All bids must be submitted sealed. A minimum of 2 bids must be received in order to open all bids.
6. Award the contract to the lowest responsive, responsible bidder on a fixed-price basis. Governing board approval is required for purchase contracts unless the governing board has delegated award authority to an individual official or employee. Any and all bids may be rejected only for "sound documented reasons."

D. **Service Contracts** (except for A/E professional services) **costing $~~250,000~~350,000 and above** may be procured using the Uniform Guidance "competitive proposal" procedure (2 C.F.R. § 200.320(d)) when the "sealed bid" procedure is not appropriate for the particular type of service being sought. The procedures are as follows:

1. A Request for Proposals (RFP) must be publicly advertised. Formal advertisement in a newspaper is not required so long as the method of advertisement will solicit proposals from an "adequate number" of qualified firms.
2. Take affirmative steps to solicit price quotes from M/WBE vendors and suppliers as provided under 2 C.F.R. § 200.321.
3. Identify evaluation criteria and relative importance of each criteria (criteria weight) in the RFP.
4. Consider all responses to the publicized RFP to the maximum extent practical.
5. Must have a written method for conducting technical evaluations of proposals and selecting the winning firm.
6. Award the contract to the responsible firm with most advantageous proposal taking into account price and other factors identified in the RFP. Governing board approval is not required.
7. Award the contract on a fixed-price or cost-reimbursement basis.

E. **Construction and repair contracts costing less than $~~10,000~~15,000** shall be procured using the Uniform Guidance "micro-purchase" procedure (2 C.F.R. § 200.320(a)) as follows:

1. The contract may be awarded without soliciting pricing or bids if the price of the goods or services is considered to be fair and reasonable.
2. To the extent practicable, contracts must be distributed among qualified suppliers.

3. NOTE: The UG procurement requirements start at $2,000 if Wage Rate requirements apply, including the Davis-Bacon and other related Acts.

F. **Construction and repair contracts costing $~~10,000~~15,000 up to $~~250,000~~350,000** shall be procured using the Uniform Guidance "small purchase" procedure (2 C.F.R. § 200.320(b)) as follows:
   1. Obtain price or rate quotes from an "adequate number" of qualified sources (a federal grantor agency might issue guidance interpreting "adequate number," so the requesting department should review the terms and conditions of the grant award documents to confirm whether specific guidance has been issued).
   2. Take affirmative steps to solicit price quotes from M/WBE vendors and suppliers as required under 2 C.F.R. § 200.321.
   3. Cost or price analysis is not required prior to soliciting bids, although price estimates may be provided by the project designer.
   4. Award the contract on a fixed-price or not-to-exceed basis.
   5. Award the contract to the lowest responsive, responsible bidder. Governing board approval is not required.

G. **Construction and repair contracts costing $~~250,000~~350,000 up to $500,000** shall be procured using the Uniform Guidance "sealed bid" procedure (2 C.F.R. § 200.320(c)) as follows:
   1. Cost or price analysis is required prior to soliciting bids (this cost estimate may be provided by the project designer).
   2. Complete specifications must be made available to all bidders.
   3. Public~~al~~ly advertise the bid solicitation for a period of time sufficient to give bidders notice of opportunity to submit bids (formal advertisement in a newspaper is not required so long as other means of advertising will provide sufficient notice of the opportunity to bid). The advertisement must state the date, time, and location of the public bid opening, and indicate where specifications may be obtained.
   4. Take affirmative steps to solicit price quotes from M/WBE vendors and suppliers as provided under 2 C.F.R. § 200.321.
   5. Open the bids at the public bid opening on the date, time, and at the location noticed in the public advertisement. All bids must be submitted sealed. A minimum of 2 bids must be received in order to open all bids.
   6. A 5% bid bond is required of all bidders. Performance and payment bonds of 100% of the contract price is required of the winning bidder.
   7. Award the contract on a firm fixed-price basis.
   8. Award the contract to the lowest responsive, responsible bidder. Governing board approval is not required. Any and all bids may be rejected only for "sound documented reasons."

H. **Construction and repair contracts costing $500,000 and above** shall be procured using a combination of the most restrictive requirements of the Uniform Guidance "sealed bid" procedure (2 C.F.R. § 200.320(c)) and state formal bidding procedures (G.S. 143-129) as follows:
   1. Cost or price analysis is required prior to soliciting bids (this cost estimate should be provided by the project designer).
   2. Complete specifications must be made available to all bidders.
   3. Formally advertise the bid in a newspaper of general circulation for at least seven full days between the date of the advertisement and the date of the public bid

opening. Electronic-only advertising must be authorized by the governing board. The advertisement must state the date, time, and location of the public bid opening, indicate where specifications may be obtained, and reserve the right to the governing board to reject any or all bids only for "sound documented reasons."

4. Take affirmative steps to solicit price quotes from M/WBE vendors and suppliers as provided under 2 C.F.R. § 200.321.
5. Open the bids at the public bid opening on the date, time, and at the location noticed in the public advertisement. All bids must be submitted sealed and in paper form. A minimum of 3 bids must be received in order to open all bids.
6. A 5% bid bond is required of all bidders (a bid that does not include a bid bond cannot be counted toward the 3-bid minimum requirement). Performance and payment bonds of 100% of the contract price is required of the winning bidder.
7. Award the contract on a firm fixed-price basis.
8. Award the contract to the lowest responsive, responsible bidder. Governing board approval is required and cannot be delegated. The governing board may reject and all bids only for "sound documented reasons."

I. **Construction or repair contracts involving a building costing $300,000 and above** must comply with the following additional requirements under state law:
   1. Formal HUB (historically underutilized business) participation required under G.S. 143-128.2, including local government outreach efforts and bidder good faith efforts, shall apply.
   2. Separate specifications shall be drawn for the HVAC, electrical, plumbing, and general construction work as required under G.S. 143-128(a).
   3. The project shall be bid using a statutorily authorized bidding method (separate-prime, single-prime, or dual bidding) as required under G.S. 143-129(a1).

J. **Contracts for Architectural and Engineering Services costing under $~~250,000~~ 350,000** shall be procured using the state "Mini-Brooks Act" requirements (G.S. 143-64.31) as follows:
   1. Issue a Request for Qualifications (RFQ) to solicit qualifications from qualified firms (formal advertisement in a newspaper is not required). Price (other than unit cost) shall not be solicited in the RFQ.
   2. Take affirmative steps to solicit price quotes from M/WBE vendors and suppliers as provided for under 2 C.F.R. § 200.321.
   3. Evaluate the qualifications of respondents based on the evaluation criteria developed by the Purchasing Department and/or Requesting Department.
   4. Rank respondents based on qualifications and select the best qualified firm. Price cannot be a factor in the evaluation. Preference may be given to in-state (but not local) firms.
   5. Negotiate fair and reasonable compensation with the best qualified firm. If negotiations are not successful, repeat negotiations with the second-best qualified firm.
   6. Award the contract to best qualified firm with whom fair and reasonable compensation has been successfully negotiated. Governing board approval is not required.

K. **Contracts for Architectural and Engineering Services costing $~~250,000~~350,000 or more** shall be procured using the Uniform Guidance "competitive proposal" procedure (2 C.F.R. § 200.320(d)(5)) as follows:

1. Publically advertise a Request for Qualifications (RFQ) to solicit qualifications from qualified firms (formal advertisement in a newspaper is not required). Price (other than unit cost) shall not be solicited in the RFQ.
2. Take affirmative steps to solicit price quotes from M/WBE vendors and suppliers as provided under 2 C.F.R. § 200.321.
3. Identify the evaluation criteria and relative importance of each criteria (the criteria weight) in the RFQ.
4. Proposals must be solicited from an "adequate number of qualified sources" (an individual federal grantor agency may issue guidance interpreting "adequate number").
5. Must have a written method for conducting technical evaluations of proposals and selecting the best qualified firm.
6. Consider all responses to the publicized RFQ to the maximum extent practical.
7. Evaluate qualifications of respondents to rank respondents and select the most qualified firm. Preference may be given to in-state (but not local) firms provided that granting the preference leaves an appropriate number of qualified firms to compete for the contract given the nature and size of the project.
8. Price cannot be a factor in the initial selection of the most qualified firm.
9. Once the most qualified firm is selected, negotiate fair and reasonable compensation. If negotiations are not successful, repeat negotiations with the second-best qualified firm.
10. Award the contract to best qualified firm with whom fair and reasonable compensation has been successfully negotiated. Governing board approval is not required.

V. Exceptions

Non-competitive contracts are allowed ***only*** under the following conditions and with the written approval of the federal agency or state pass-through agency that awarded the federal funds:

A. **Sole Source**. A contract may be awarded without competitive bidding when the item is available from only one source. The Purchasing Department and/or Requesting Department shall document the justification for and lack of available competition for the item. A sole source contract must be approved by the governing board.

B. **Public Exigency.** A contract may be awarded without competitive bidding when there is a public exigency. A public exigency exists when there is an imminent or actual threat to public health, safety, and welfare, and the need for the item will not permit the delay resulting from a competitive bidding.

C. **Inadequate Competition.** A contract may be awarded without competitive bidding when competition is determined to be inadequate after attempts to solicit bids from a number of sources as required under this Procedure does not result in a qualified winning bidder.

D. **Federal Contract.** A contract may be awarded without competitive bidding when the purchase is made from a federal contract available on the U.S. General Services Administration schedules of contracts.

E. **Awarding Agency Approval.** A contract may be awarded without competitive bidding with the express written authorization of the federal agency or state pass-through agency that awarded the federal funds so long as awarding the contract without competition is consistent with state law.

F. **Federal Transit Administration (FTA) and Federal Highway Administration (FHWA) .** Given the uniqueness and intricacy of Federal Transit Administration (FTA) and Federal Highway Administration (FHWA) procurement regulations, the Transportation Services Department maintains and adheres-to standalone procurement procedures for programs supported by associated federal transportation funds.

Request for City Council Action

Agenda Item:	9
Date:	1/6/2026

Subject: Auditor's Report on the City's Annual Comprehensive Financial Report for FY 2025
Department: Finance
Presented by: Sabrina Adams, Finance Director
Presentation: Yes

Issue Statement

The audit of the City's Annual Comprehensive Financial Report (ACFR) for FY 2025 has been completed. Jake Conner from Mauldin & Jenkins will present the Auditor's Report for the City's Annual Comprehensive Financial Report.

A copy of the ACFR is attached and also available for public review on the City website as well as in the City Clerk's Office.

Financial Impact

N/A

Action Needed

Call on Jake Conner to provide a brief overview of the Auditor's Report.

Consider the Annual Comprehensive Financial Report (ACFR) for Fiscal Year 2025 (Attachment A) and the required Financial Performance Indicators of Concern (FPIC) response letter for submittal to the Local Government Commission (Attachment B).

Recommendation

Staff recommends Council accept the ACFR for Fiscal Year 2025 and the required FPIC response letter and authorize the Finance Director, City Manager, Mayor, and Council to sign the letter for submittal to the LGC.

Approved: ☒ City Manager ☒ City Attorney

Attachments:

A FY25 ACFR
B Response to Auditor's Findings, Recommendations, and Fiscal Matters

The City of Jacksonville Annual Comprehensive Financial Report

Fiscal Year ended June 30, 2025

Prepared by the City of Jacksonville NC Finance Department
PO Box 128 • Jacksonville NC 28541-0128
City Hall: 815 New Bridge St • Jacksonville NC 28540

Attachment
A

City of Jacksonville

North Carolina

Annual Comprehensive Financial Report

For The Fiscal Year Ended June 30, 2025

Prepared by
FINANCE DEPARTMENT

Finance Director
Sabrina Adams

Jacksonville NC
Camp Lejeune
MCAS New River
A Caring Community

City of Jacksonville, North Carolina
Annual Comprehensive Financial Report
For the Fiscal Year Ended June 30, 2025

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* List of Principal Officials

City of Jacksonville

City Manager's Office
PO Box 128 • Jacksonville NC 28541-0128 • 910 938-5220

LETTER OF TRANSMITTAL

December 11, 2025

Honorable Mayor, Members of the City Council and Citizens of Jacksonville, North Carolina

We are pleased to present the Annual Comprehensive Financial Report of the City of Jacksonville for the fiscal year ended June 30, 2025. The basic financial statements contained herein have been audited by the independent certified public accounting firm of Mauldin & Jenkins PLLC and their unmodified opinion is included in the financial section. This report has been prepared by the City, which is responsible for both the accuracy of the data and the completeness and fairness of the presentation including all disclosures. We believe the data is accurate in all material respects and is shown in a manner designed to present fairly the financial position and results of operations of the various funds of the City. All disclosures necessary to enable the reader to gain the maximum understanding of the City's financial affairs have been included.

The City is required to undergo an annual single audit in conformity with the audit requirements imposed by the Single Audit Act and Subpart F of Title 2 U.S. Code Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Programs* (Uniform Guidance) and the State Single Audit Implementation Act.

This report encompasses all funds of the City and its component unit. The City provides a full range of services: police and fire protection, construction and maintenance of streets, community development, planning and zoning, and parks and recreation. The City owns and operates a water and sewer system and also separately accounts for its solid waste and stormwater/water quality systems as business-type activities; therefore, these latter activities are included in the reporting entity.

PROFILE OF THE GOVERNMENT

The City of Jacksonville, incorporated in 1842, is located along the New River in Onslow County. It currently occupies 57 square miles and serves a population of 72,867 making Jacksonville the 15th largest city in North Carolina. Jacksonville is the county seat and is home to Marine Corps Base Camp Lejeune and Marine Corps Air Station New River. The City of Jacksonville is empowered to levy a property tax on both real and personal property located within the city limits.

The City has been governed by the Council-Manager form of government since 1953. Policy-making and legislative authority are vested in a governing council (Council) consisting of a Mayor and six Council members. Two Council members and the Mayor are elected-at-large, and four Council members are elected by district, all for staggered four-year terms. The Mayor and Council make appointments to various advisory boards and committees. The Council appoints the City Manager and City Attorney. The City Manager serves

as Chief Executive Officer and is responsible for enforcement of laws and ordinances, delivery of services, planning and budgetary management. The Council is required to adopt a budget no later than July 1 each year. The budget is prepared by fund and function (e.g., public safety). The City Manager is authorized by the budget ordinance to transfer appropriations up to $5,000; however, any revisions that exceed $5,000 at the functional level of the General Fund, Non-Major Governmental Funds, and Enterprise Funds, the fund level for the Capital Project Funds, or that alter total expenditures of any fund, must be approved by City Council.

LOCAL ECONOMY

The major industries located within the City's boundaries or in close proximity are government (military), retail, hotel/food services, education, and healthcare. The June 2025 unemployment rate was 4.1 percent (not seasonally adjusted - NSA), which was higher than the statewide rate of 4.0 percent and equal to the national rate of 4.1 percent.[1]

Since 1941, Camp Lejeune and Marine Corps Air Station New River with the Marine Corps are together the largest employer in the area. The bases are home to the many units including II Marine Expeditionary Force, 2nd Marine Division, 2nd Marine Logistics Group, and Marine Corps Forces Special Operations Command. Nearly 42,000 Marines are assigned to the bases, 3,225 Naval personnel, and about 78 members of other services. The Coast Guard has a training unit with 449 members aboard Camp Lejeune. About 5,800 civilians are employed aboard the bases with an annual economic impact to the area of $4.4 billion.

The bases provide important resources for the United States with forces from these commands regularly in the headlines in world news and deployed to many locations around the world. To help prepare service members for combat and humanitarian missions abroad, Camp Lejeune utilizes its 156,000 acres, 12 miles of beach capable of supporting amphibious operations, 27 gun positions, 47 tactical landing zones, 98 live-fire ranges, 6 state-of-the-art training facilities for Military Operations on Urban Terrain, 4 forward operating bases and the Greater Sandy Run Training Area. Military forces from around the world train at Camp Lejeune on a regular basis.

MCAS New River was the first base with the MV-22 Osprey and has trained Marines and other services members on the tilt-rotor aircraft. It is the home to the largest military hangar in the US that houses three MV-22 squadrons. The airbase is home to more than half of all Marine aircraft on the East Coast.

1 US Department of Labor, Bureau of Labor Statistics

LONG-TERM FINANCIAL PLANNING

The City's largest ongoing project deals with infrastructure needs due to the City's current and anticipated growth and/or changes in state regulation:

- **Parkwood Regional Pump Station and Western Trunk Sewer -** This project consists of the construction of a regional pump station on the northwest side of the City and a force main that connects to the Land Treatment Site. It also includes tying the gravity sewer from Western Boulevard into the new regional pump station. As of the conclusion of FY17, the project's design phase had substantially progressed and was poised for implementation. All necessary easements and all of the regulatory permits were acquired.

  This project has been structured into three distinct phases. Phase I entails the installation of 20,000 linear feet of a 36-inch force main, extending from Pony Farm Road to the Land Treatment Site (LTS). Phase II includes the installation of an additional 12,000 linear feet of 36-inch force main from US-258 to the new Western Regional Pump Station. Phase III will be the construction of the new Western Regional Pump Station and upgrades to LTS Headwork. The contract for phase I was awarded in June of 2023 and construction began in October 2023. Phase II was awarded in May of 2024 and is scheduled for completion in October 2025. Phase III was awarded in December 2024 with final completion of all three phases planned for December 2026. Construction of all three phases is expected to last more than 3 years. Funds allocated from the State's American Rescue Plan Act (ARPA) funds in the amount of $23,250,000 will be used to reduce the amount of borrowing through Revenue Bonds for the City and offset any increases in the cost of the project. The City issued revenue bonds in FY24 for $4.1 million to fund the remaining amount of phase II. Construction of phase III during FY25 was cash funded with $2.3 million from the Water and Sewer Capital Reserve fund and $21.8 million from the Water Sewer fund.

MAJOR INITIATIVES

FOR THE YEAR. For FY25, the City had the following major initiatives. As you will note, several of these are updates to projects that began in earlier years.

- **ERP Phase I implementation** – During FY25, the City successfully implemented Vista PDS, a fully integrated Payroll and Human Capital Management system, which modernized the City's legacy ERP system as part of its overall commitment to improving efficiencies within HR, benefits and timekeeping functions. With the completion of this milestone, the City was able to streamline workflows, reduce manual processing and provide an Employee Self-Service portal. This ERP Phase I implementation marked a significant milestone of a broader ERP implementation that will also include a new financial and utility billing system at a budgeted implementation cost of $1.2 million.

- **New Bridge St Infrastructure & Streetscape –** The City successfully completed the New Bridge Street Project in FY25 at a total construction cost of $3.18 million. The project delivered comprehensive upgrades to both the existing infrastructure and the streetscape along New Bridge Street. Key improvements included installation of new water, sewer, and stormwater systems;

roadway enhancements featuring wider sidewalks, ADA-compliant access, and improved street lighting; as well as landscaped medians with designated loading zones. In addition, overhead utility wires were relocated underground to improve both safety and aesthetics. This investment is expected to encourage redevelopment in the downtown area while creating a safer and more accessible environment for pedestrians.

- **Street Improvements –** The City completed $3,235,355 in street rehabilitation projects during Fiscal Year 2025. These projects included sidewalks, pedestrian improvements, reconstruction, and street maintenance. State-allocated Powell Bill funding was the main source of revenue for these projects.

- **Uptown Jacksonville & One City Center** – The City, in partnership with the Jacksonville Tourism Development Authority, is under contract with a team of recreation and sports tourism professionals (McAdams) completed a community-wide recreation and parks master plan that will feed into a site-specific development plan for the 400-acre property owned by the City. Our planning effort began in June 2023 and was completed in February 2024. When presented to Council, the plans were informed by extensive public input, combined with specialized expertise from members of the project team. Ultimately, the site-specific development plan provided with a clear path forward on investment in the 400 acres to best meet local recreation needs, while also furthering our desire to increase sports tourism activity in Jacksonville. The City most recently completed our second phase of planning, which included development of schematic design drawings and completions of a Planned Unit Development rezoning process. The project in its entirety is now commonly known as Uptown Jacksonville, with the main sports and events center referred to as One City Center. Moving into 2026, the City will recruit private development companies to construct the multi-family residential and commercial recreation aspects of Uptown Jacksonville. We will also begin the process of final design for One City Center and other components of the project that the City intends to construct.

FINANCIAL INFORMATION

The financial statements and notes included in this report present the financial position and operations of governmental activities, and business-type activities of the City. The accompanying Management's Discussion and Analysis provides a narrative overview of the City's financial performance for the fiscal year ended June 30, 2025. During the year, the City continued its sound current and long-range policies for financial management.

Internal Control Structure. Management of the City is responsible for establishing and maintaining an internal control structure designed to ensure that the City's assets are protected from loss, theft, or misuse, and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

All internal control evaluations occur within this framework. During the audit for the fiscal year ended June 30, 2025, a material weakness in internal control over financial reporting was identified related to the review and adjustment of financial statement balances. Management has taken steps to strengthen procedures and enhance review processes to address this weakness. We believe that, overall, the City's internal accounting controls continue to provide reasonable assurance of the proper

recording of financial transactions.

As a recipient of federal and state awards, the City is also responsible for ensuring that an adequate internal control system is in place to ensure compliance with applicable laws and regulations related to those programs. The internal control system is evaluated periodically by management and Finance Department staff to achieve these objectives. As part of the City's Single Audit, tests were conducted to determine the adequacy of internal control related to federal and state award programs, as well as compliance with applicable laws and regulations. The results of the Single Audit for the fiscal year ended June 30, 2025, disclosed no material weaknesses or significant deficiencies in internal control and no material instances of noncompliance.

Independent Audit. General Statute 159-34 requires an annual audit by a certified public accountant. The independent certified public accounting firm of Mauldin & Jenkins PLLC was selected by the City Council to provide this service. In addition to meeting statutory requirements, the audit also complies with the Single Audit Act and Subpart F of Title 2 U.S. Code Federal Regulations (CFR) Part 200, and the State Single Audit Implementation Act. The auditors' report on the basic financial statements and combining and individual fund statements and schedules is included in the Financial Section of this report. The auditors' reports on internal controls over financial reporting and compliance with applicable laws and regulations are included in the Compliance Section.

Investment Management. Effective forecasting of cash requirements and investment of idle cash balances, including regular investment of bank balances, have allowed the maximum use of all available cash resources. For the year ended June 30, 2025, the City realized unrestricted investment earnings of $6,018,646.

The City's investment policy, guided by General Statute 159-30, minimizes credit and market risks while maintaining a competitive yield on its portfolio. For additional information on cash and investments, see the notes to the financial statements.

Long-Term Financial Planning. The City seeks to consistently maintain a strong financial position as evidenced by maintaining its bond rating in the Aa category. This objective requires regular long-term planning of operating and capital requirements for its major general government and enterprise programs. In doing so, the City relies on key financial policies and procedures for dealing with future events in financially responsible ways.

The City adopts a Capital Improvement Plan (CIP) that looks ahead to project and plan for capital needs addressing both project needs and financial strategy. Major areas covered by the CIP are water and sewer utilities, parks, stormwater utility, and general public improvements.

A key financial goal of the City for many years has been the maintenance of a healthy unassigned fund balance level in the general fund. An adopted formal fund balance policy requires an unassigned fund balance, equal to no less than three months of general fund operating expenditures and debt service, or 25% of general fund operating expenditures and debt service. In addition, the City can appropriate a consistent level of fund balance each year resulting from positive budget variances. These goals are met in the fiscal year 2024-25 results that are built into the 2025-26 operating budgets. Financial models are also used in the budget process and provide a means of projecting long-term resource requirements. Other financial practices are designed to avoid using one-time revenues to meet recurring expenditure needs and to ensure an appropriate mix of pay-as-you-go funding and long-term debt for capital needs.

OTHER INFORMATION

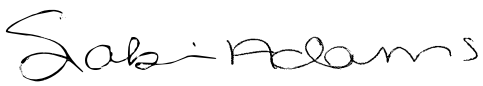
Award. The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Jacksonville for its annual comprehensive financial report (ACFR) for the fiscal year ended June 30, 2024. This was the twenty-sixth consecutive year that the City has achieved this prestigious award. In order to be awarded a Certificate of Achievement, the City must publish an easily readable and efficiently organized ACFR. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year. We believe that our current ACFR continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to GFOA to determine its eligibility for another Certificate.

Acknowledgments. The preparation of the annual comprehensive financial report on a timely basis was made possible by the dedicated service of the entire staff of the Finance Department. Various department heads and employees assisted and contributed to its preparation, as did our independent auditors, Mauldin & Jenkins PLLC. Each of them has our sincere thanks.

In closing, without the resources and support furnished by the Mayor and City Council, preparation of this report would not have been possible.

Sincerely,



Joshua W. Ray — City Manager

Sabrina Adams — Finance Director

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Jacksonville
North Carolina

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2024

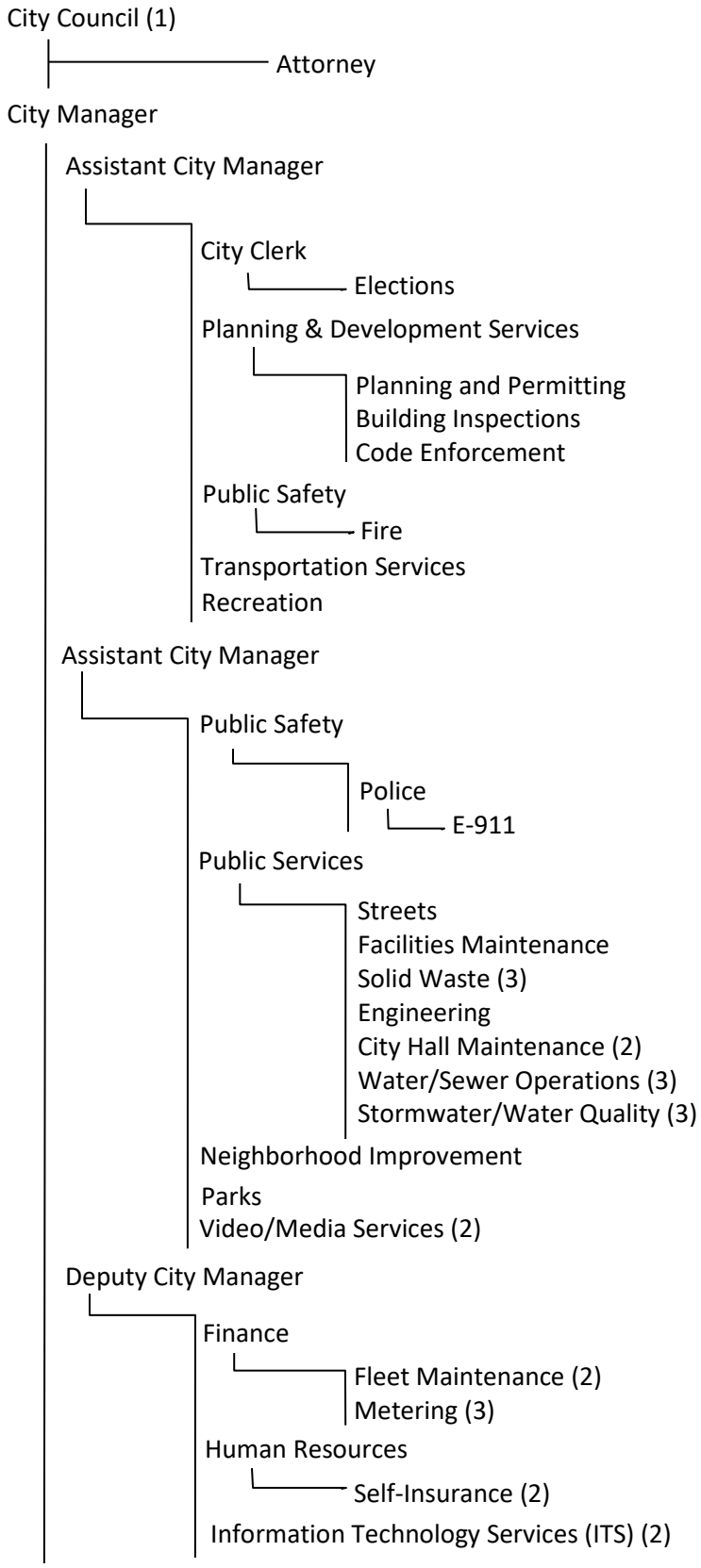
Christopher P. Morrill

Executive Director/CEO

City of Jacksonville Organizational Chart

June 30, 2025

Citizens of Jacksonville



Legend:
(1) Elected Officials
(2) Internal Service Fund
(3) Enterprise Fund

City of Jacksonville

List of Principal Officials

June 30, 2025

Title	Name
Mayor	Sammy Phillips
Mayor, Pro-tem	Jerry Bittner
Council Member	Logan Sosa
Council Member	Cindy Edwards
Council Member	Robert Warden
Council Member	Dr. Angelia Washington
Council Member	Brian H. Jackson
City Manager	Joshua W. Ray
Deputy City Manager	Ronald F. Massey
Assistant City Manager	Anthony Prinz
Assistant City Manager	Edward Blackmon
Attorney	Lorna Welch
City Clerk	Rose R. Marshburn
Finance Director	Sabrina Adams
Chief Human Resources Officer	Kimberly Williams
Information Technology Services Director	Terrance Braxton
Police Chief	Jarad Phelps
Public Services Director	Wally Hansen
Director of Recreation Services	Susan Baptist
Director of Park Facilities	Michael Liquori
Director of Planning and Inspections	Ryan King
Director of Neighborhood Improvement Services	Tracy L. Jackson

FINANCIAL SECTION

* Independent Auditor's Report
* Management’s Discussion and Analysis
* Basic Financial Statements
* Notes to the Financial Statements
* Required Supplementary Information
* Combining and Individual Fund Statements and Schedules
* Additional Financial Data
* Compliance Section

MAULDIN & JENKINS
CPAs & ADVISORS

Independent Auditor's Report

To the Honorable Mayor and
Members of the City Council
City of Jacksonville, North Carolina

Report on the Audit of the Financial Statements

Opinions
We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information, of the **City of Jacksonville, North Carolina** (the "City") as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City, as of June 30, 2025, and the respective changes in financial position and, where applicable, cash flows thereof, and the budgetary comparison statement for the General Fund, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions
We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements
Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the schedules related to the City's pension and other post-employment benefits, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual fund statements and schedules, as listed under the heading “Other Supplemental Financial Data” in the table of contents, and the schedule of expenditures of federal and state awards, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and the State of North Carolina Single Audit Implementation Act (collectively, “the supplementary information”) are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The supplementary information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the title pages, introductory section, and statistical section, but does not include the basic financial statements and our auditor’s report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 11, 2025, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City's internal control over financial reporting and compliance.

Mauldin & Jenkins, PLLC

Raleigh, North Carolina
December 11, 2025

City of Jacksonville, North Carolina
Annual Comprehensive Financial Report
For the Fiscal Year Ended June 30, 2025

MANAGEMENT'S DISCUSSION AND ANALYSIS
(Unaudited)

This section of the City of Jacksonville's (City) annual financial report presents a narrative overview and analysis of the City's financial performance for the fiscal year ended June 30, 2025. Please read it in conjunction with the transmittal letter at the front of this report and the City's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- The overall financial position of the City improved in 2025. Total net position increased by $25.5 million. All major categories of revenue increased in the current year, with property tax increasing $.57 million or 2.02%. The City's long-term liabilities decreased $4.36 million in FY25.

- Operating grant revenues decreased $1.6 million, with the major decrease being grants that were one-time revenues in FY24. The City was awarded $6.53 million in various public safety grants in FY24, decreasing to $3.8 million in FY25. Capital grants and contributions decreased $10.9 million as the result of funding awarded in FY24 to the Western Regional Parkwood Sewer project as well as capital grants for a new fire truck, Memorial Garden restrooms, and the Downtown Rails to Trails project. This additional funding was not a recurring revenue in FY25.

- The assets and deferred outflows of the City exceeded its liabilities and deferred inflows at the close of the fiscal year by $313.7 million (net position). Of this amount, $114.1 million (unrestricted net position) can be used to meet the City's ongoing obligations to its citizens and creditors.

- As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of $80.93 million, an increase of $6.85 million during the year. Approximately 22% of this total amount or $16.47 million is available for spending at the government's discretion (unassigned fund balance).

- At the end of the current fiscal year, unassigned fund balance for the General Fund was $16.69 million, or 26.2% of the budget for operating expenditures in fiscal year 2025, as adopted. The City Council adopted a formal fund balance policy in FY25. This exceeds the City Council's adopted policy of 25% of budget for general fund expenditures. The

amount of fund balance used to balance the 2025 budget was increased due to an increase in transfers from the General Fund into grants for local match contributions and capital projects.

- The total fund balance amount for Capital Projects increased by $1.4 million, due to the funding of new projects with transfers from other funds and $1 million in restricted revenue contributions towards various projects.

- The Capital Reserve fund has been reclassified to a Major fund for FY25. The fund balance is $21.12 million. Changes within the financial reporting entity are described in the notes to financial statements (Note 20).

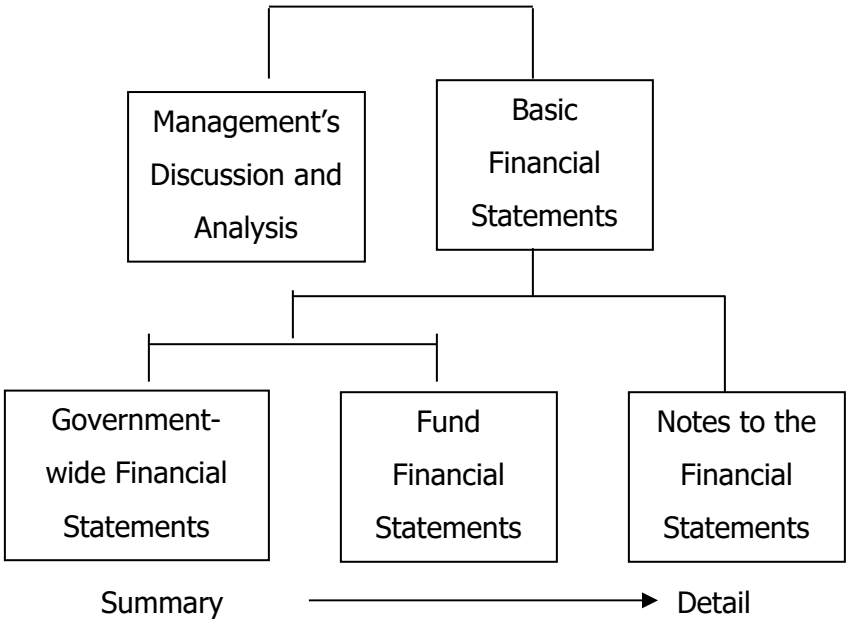
- In FY25, the City implemented Governmental Accounting Standards Board (GASB 101), *Compensated Absences,* which requires the inclusion of certain sick leave benefits as part of the City's compensated absences liability. As a result of adopting this new accounting standard, the government-wide financial statements were restated. The beginning net position was reduced by $3.95 million for governmental activities and $0.84 million for business-type activities, reflecting the cumulative effect of the change (see Note 20). Additionally, restatements are presented in the fund statements for each individual proprietary fund to ensure consistency and transparency in reporting.

- The City's total long-term debt decreased by $7.16 million during the current fiscal year. There were no capital projects funded by debt in the current fiscal year allowing payments on outstanding debt to reduce the total debt burden so that there was a significant net decrease.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements consist of three components: (1) government-wide financial statements; (2) fund financial statements; and (3) notes to the financial statements.
In addition to the basic financial statements, this report contains other supplemental information that will enhance the reader's understanding of the City's financial condition.
The diagram below shows how the required components of this annual report are arranged and relate to one another.

Required Components of Annual Financial Report



Basic Financial Statements

The first two statements are government-wide financial statements that provide both long-term and short-term information about the City's overall financial status. The remaining statements are fund financial statements that focus on the activities of the individual parts of the City government, reporting the City's operations in more detail than the government-wide statements.

- The governmental funds statements tell how general government services, i.e. public safety, were financed in the short term as well as what remains for future spending. A budgetary comparison statement has been provided for the General Fund to demonstrate budgetary compliance.

- Proprietary funds statements offer short and long-term financial information about the activities the City operates like businesses, such as the water and sewer system.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data, and are followed by the required supplemental financial data on the Law Enforcement Officers' Special Separation Allowance, Firefighters' and Rescue Squad Workers' Pension Fund, Other Post-Employment Benefits, and the proportionate share of the Net Pension Liability (Asset) for the Local Governmental Employees' Retirement

System. In addition to these required elements, a section is included with combining statements that provide details about non-major governmental funds, and internal service funds, each of which are totaled and presented in a single column in the basic financial statements. This section also includes detailed budgetary information required by North Carolina General Statutes. The remainder of this overview section explains the structure and contents of the government-wide and fund financial statements.

Government-wide Financial Statements

The government-wide statements report short and long-term information about the City as a whole using accounting methods similar to those used by private-sector companies.

The Statement of Net Position includes all of the City's assets, deferred outflow of resources, deferred inflow of resources, and liabilities. The Statement of Activities accounts for all of the current year's revenues and expenses regardless of when cash is received or paid. These two statements report the City's net position and how it has changed. Net position, the difference between assets and deferred outflows and the total of liabilities and deferred inflows, is one way to measure the City's financial health or position. Over time, increases or decreases in the City's net position are one indicator of whether financial health is improving or deteriorating. Other non-financial factors such as changes in the City's property tax base and the condition of the City's roads must be considered to assess the overall health of the City.
The City's government-wide financial statements are divided into three categories:

- Governmental activities - Most of the City's basic services are included here, such as public safety, community planning and development, recreation and parks, and streets. Property, sales, and other taxes, and grants and contributions finance most of these activities.

- Business-type activities - The City charges fees to customers to cover the costs of certain services provided. The City's water and sewer system, solid waste system, and stormwater/water quality system are included here.

- Component unit – Although the Jacksonville Tourism Development Authority (Authority) is a legally separate entity, it is important to the City. The City Council of Jacksonville appoints all of the members of the Board for the Authority. The government-wide financial statements include not only the City itself (known as the primary government) but also a component unit: the Tourism Development Authority. Financial information for the component unit is reported separately from the financial information presented for the primary government. Complete financial statements for the component unit are available from the City's finance office upon request.

The government-wide financial statements are included as Exhibits A and B of this report

Fund Financial Statements

The fund financial statements provide more detailed information about the City's individual funds, not the City as a whole. Funds are accounting groups that the City uses to keep track of specific sources of funding and spending for particular purposes. Some funds are required by State Statutes. Other funds are established to control and manage resources that are restricted or designated for specific purposes.

The City has two types of funds:

- Governmental funds - Most of the City's basic services are included in governmental funds, which focus on (1) the flow in and out of cash and other financial assets that can readily be converted to cash and (2) the balances left at year-end that are available for spending. These funds are reported using the modified accrual accounting basis and a current financial resources measurement focus. Consequently, the governmental funds statements provide a detailed short-term view that helps determine the financial resources available in the near future to finance the City's programs. The relationship between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds is described in a reconciliation that follows the governmental fund financial statements. Governmental funds financial statements are included as Exhibits C, D and E of this report. The City adopts an annual budget for the General Fund, as required by State Statutes. A budgetary comparison statement is presented for the General Fund using the City's budgetary basis of accounting. This statement reflects the following: (a) the original budget, (b) the final budget as amended, (c) actual revenues/expenditures, and (d) the variance between the final budget and the actual. Because the City's budgetary basis of accounting does not differ from the modified accrual basis used in the funds statements, a reconciliation is not necessary at the end of the statement.

- Proprietary funds - Services for which the City charges customers a fee are generally reported in proprietary funds. Proprietary funds, like the government-wide statements, provide both long and short-term financial information. The City has two types of proprietary funds. Enterprise Funds are the same as the business-type activities (shown in the Government-wide Statements), but provide more detail and additional information, such as cash flows. Internal Service Funds are used to report activities that provide supplies and services for the City's other programs and activities. These internal service activities predominately benefit governmental rather than business-type activities; therefore, they have been included with governmental activities in the government-wide financial statements. Proprietary funds financial statements are included as Exhibits F, G and H of this report.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements begin on page 61 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report includes certain required supplementary information concerning the City's progress in funding its obligation to provide Pension Benefits, the Law Enforcement Officers' Special Separation Allowance, Firefighters' and Rescue Workers' Pension Benefits and Other Post-Employment Benefits. Required supplementary information can be found on Exhibits I-N.

FINANCIAL ANALYSIS OF THE CITY AS A WHOLE

Net Position. As noted earlier, net position may serve over time as a useful indicator of a government's financial position. For the City, assets and deferred outflow of resources exceeded liabilities and deferred inflow of resources by $313.69 million at the close of the most recent fiscal year. A summary of the City's net position at June 30, 2025 and 2024 is presented on the following page:

City of Jacksonville's Net Position
(In Millions)

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2025	2024	2025	2024	2025	2024
Current and other assets	$ 101.76	$ 97.77	$ 83.99	$ 77.78	$ 185.75	$ 175.55
Capital assets	110.94	106.80	107.83	96.12	218.77	202.92
Total assets	212.70	204.57	191.82	173.90	404.52	378.47
Deferred outflows of resources	12.05	14.37	3.43	4.40	15.48	18.77
Total assets and deferred outflows of resources	224.75	218.94	195.25	178.30	420.00	397.24
Current and other liabilities	5.69	7.36	6.81	5.11	12.50	12.47
Noncurrent liabilities	45.93	44.05	43.84	50.08	89.77	94.13
Total liabilities	51.62	51.41	50.65	55.19	102.27	106.60
Deferred inflows of resources	2.15	1.40	1.89	1.05	4.04	2.45
Total liabilities and deferred inflows of resources	53.77	52.81	52.54	56.24	106.31	109.05
Net position						
Net investment in capital assets	101.83	96.58	77.70	63.28	179.53	159.86
Restricted	19.85	19.76	0.20	1.10	20.05	20.86
Unrestricted	49.30	49.79	64.81	57.68	114.11	107.47
Total net position	$ 170.98	$ 166.13	$ 142.71	$ 122.06	$ 313.69	$ 288.19

Government-wide net position increased by $25.5 million for the fiscal year ended June 30, 2025. The largest portion of net position (57.2%) reflects the City's net investment in capital assets (e.g. land, buildings, machinery, and equipment), less any related debt still outstanding that was issued to acquire those items. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

An additional portion of the City's net position (6.4%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of $114.11 million (36.4%) is unrestricted net position and may be used to support operations and provide for payment of long-term debt.

At the end of the 2025 fiscal year, the City was able to report positive balances for the City government as a whole. The governmental activities show an increase in the net investment in capital assets and the restricted portion. There was a small decrease in the unrestricted category. The business-type activities show an increase in the net position because of an overall gain from operations which increased the unrestricted balance. Net investment in capital assets showed an increase related to depreciation on assets in addition to a decrease in debt.

Net position of the Governmental Activities increased $4.85 million to $170.98 million. The change in net position after operating results and transfers for the current year was an increase of $8.8 million, then reduced to $4.85 million for the accounting change (Note 20). You will find $121.7 million of the net position is either restricted as to the purposes for which they can be used or are invested in capital assets (e.g. land, buildings, machinery, and equipment buildings, roads, etc.), which increased from $116.34 million. Unrestricted net position of $49.3 million decreased $.5 million from the previous year. The major increase in net position for FY25 is due to an increase in capitalized assets. Net capital assets total $110.9 million in FY25, up from $106.8 million in FY24.

The net position of the Business-Type activities had an increase of $20.65 million, or 16.9%, to $142.7 million. Revenues increased due to an increase in charges for services resulting largely from fee increases in water/sewer and solid waste. Expenses did increase, but revenue growth surpassed those increases contributing to an overall increase in Business-Type activities. Additionally, $8.4 million was transferred from Water/Sewer to fund capital projects in FY24, while there was only $.65 million transferred out in FY25. The unrestricted net position of $64.8 million increased in relation to the previous year.

Although one-time grant revenues decreased, sustainable sources of revenue, particularly property taxes and service charges, continued to grow and support operations. Expense increases primarily stemmed from higher personnel and infrastructure-related costs necessary to maintain service delivery and capital assets. Reduced transfers from enterprise funds further strengthened results. Together, these operational factors explain the $25.5 million increase in overall net position, reflecting both revenue growth and prudent expense and capital management.

Changes in net position. The table on the following page presents the City's changes in net position for the fiscal years ended June 30, 2025 and 2024.

City of Jacksonville's Changes in Net Position
(In Millions)

	Governmental Activities		Business-type Activities		Total Primary Government	
	2025	2024	2025	2024	2025	2024
Revenues:						
Program revenues:						
Charges for services	$ 3.35	$ 2.69	$ 38.14	$ 36.17	$ 41.49	$ 38.86
Operating grants and contributions	7.70	9.27	-	-	7.70	9.27
Capital grants and contributions	3.50	4.86	9.90	19	13.40	24.28
General revenues:						
Property taxes	28.72	28.15	-	-	28.72	28.15
Other taxes	22.52	22.49	-	-	22.52	22.49
Other	5.69	3.40	4.96	5.38	10.65	8.78
Total revenues	71.48	70.86	53.00	60.97	124.48	131.83
Expenses:						
General government	8.68	8.84	-	-	8.68	8.84
Public works	7.97	7.56	-	-	7.97	7.56
Public safety	32.26	30.16	-	-	32.26	30.16
Economic and physical development	4.51	3.77	-	-	4.51	3.77
Culture and recreation	8.11	7.17	-	-	8.11	7.17
Interest on long-term debt	0.50	0.42	-	-	0.50	0.42
Water and sewer	-	-	22.05	17.15	22.05	17.15
Solid waste	-	-	7.17	7.20	7.17	7.20
Stormwater/Water Quality	-	-	2.95	3.02	2.95	3.02
Total expenses	62.03	57.92	32.17	27.37	94.20	85.29
Increase (decrease) in net position before transfers	9.45	12.94	20.84	33.60	30.28	46.54
Transfers	(0.65)	8.36	0.65	(8.36)	-	-
Increase (decrease) in net position	8.80	21.30	21.49	25.24	30.28	46.54
Net Position:						
Beginning of year, July 1, as previously reported	166.13	144.83	122.06	96.82	288.19	241.65
Accounting Change (Note 20)	(3.95)	-	(0.84)	-	(4.79)	-
End of year, June 30, as restated	$ 170.98	$ 166.13	$ 142.71	$ 122.06	$ 313.69	$ 288.19

Total government-wide revenues of $124.48 million were primarily derived from charges for services (33.3%), property taxes (23.1%), and other taxes (18.1%). Charges for services saw growth largely due to rate increases in water/sewer and solid waste services. Property taxes reflect modest growth in the tax base while other taxes include sales tax, E-911 surcharge, utility franchise tax, beer and wine tax, and gross receipts tax on short-term vehicle leases, all of which continue to remain a stable source of revenue for the City. Capital grants and contributions decreased significantly, contributing to the overall decrease in government-wide revenues, because the majority of substantial, non-recurring grant funding for major

infrastructure projects was realized in the prior fiscal year (FY24). Specifically, the decrease in capital grants and contributions amounted to $14.6 million. This reduction is primarily linked to grants received in FY24 for the construction of the Parkwood Western Regional sewer project. The large grant revenues recognized in FY24 were non-recurring in FY25 and included not only the funding for the Western Regional Parkwood Sewer project, but also capital grants for a new fire truck, Memorial Garden restrooms, and the Downtown Rails to Trails project. For the Parkwood Western Regional Sewer project itself, while the City received additional grant revenue in FY25, the majority of the total grant funding was realized in FY24. A significant part of the project funding came from $23,250,000 allocated from the State's American Rescue Plan Act (ARPA) funds, which were intended to reduce the need for borrowing through revenue bonds.

The composition of the $124.2 million in revenues demonstrates that sustainable sources of revenue, specifically property taxes and charges for services, continued to grow and support operations, even though the total revenues decreased from the prior year due to the reduction in one-time grant revenues.

The total expenses of all programs were $94.2 million. The expenses cover a range of services with the largest being Public Safety (fire and police), and Water and Sewer, which account for 34.1%, and 23.5% of total expenses, respectively. Public safety expenses increased slightly by 1.9% due to personnel-related increases and the need to support expanded service levels. Parks and recreation also increased, reflecting increased personnel costs and expanded programming. Despite these cost pressures, the City's net capital assets increased to $110.9 million, underscoring continued investment in infrastructure and facilities. Business-type activities recorded stronger operational results in FY25. Charges for services increased as a result of water/sewer and solid waste rate adjustments and stable service demand. These increases helped offset a 28.5% rise in Water and Sewer Fund operating expenses tied to system maintenance, utility costs, and infrastructure upgrades. The Solid Waste Fund also experienced higher disposal costs, but these were balanced by corresponding fee increases, producing a $1.71 million gain in net position. Importantly, interfund transfers out of the enterprise funds declined sharply from $8.4 million in FY2024 to $0.65 million in FY2025, allowing more resources to remain within the business-type operations. This change was a significant driver of the $21.49 million overall increase in business-type net position.

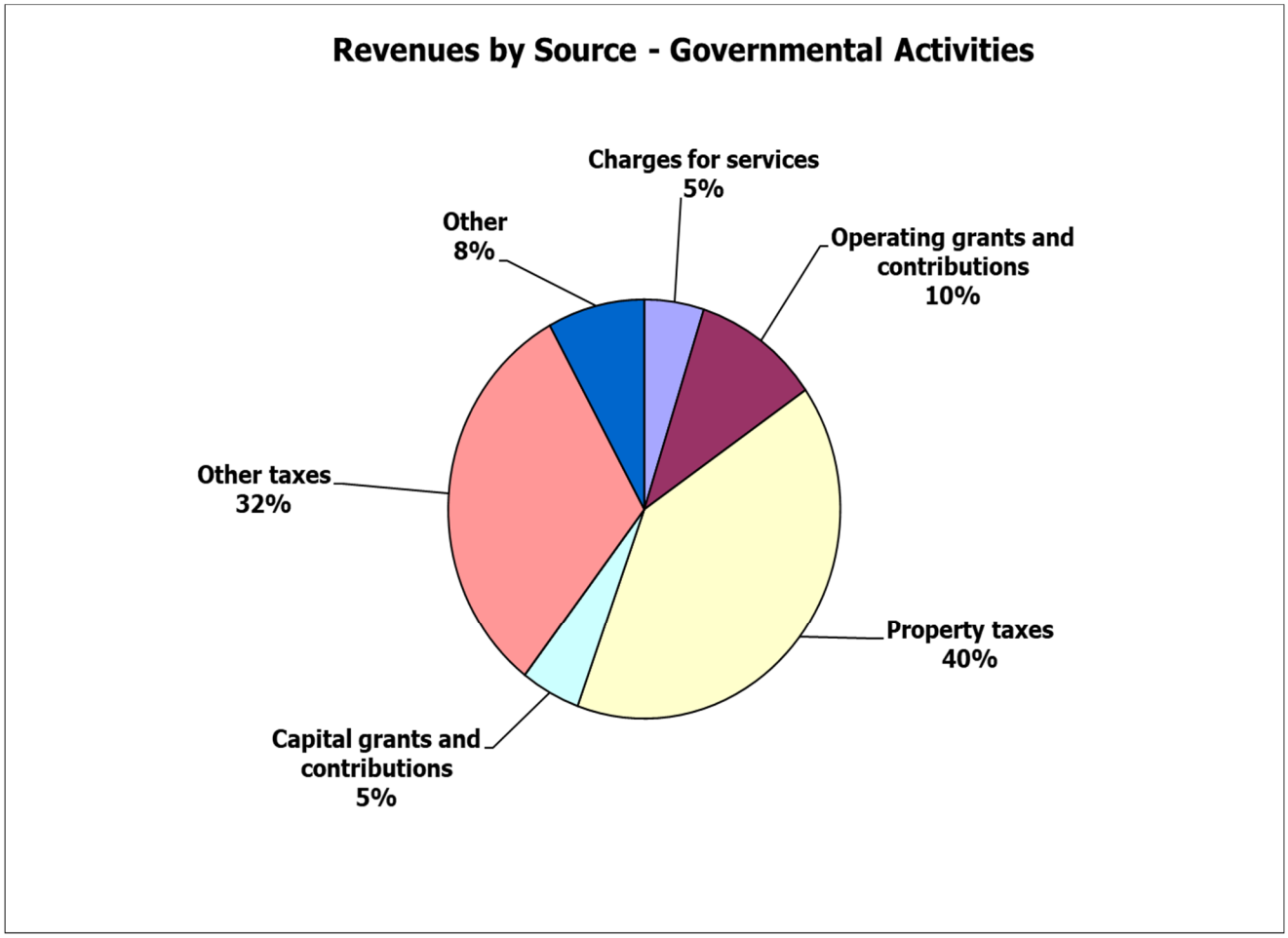
Governmental Activities

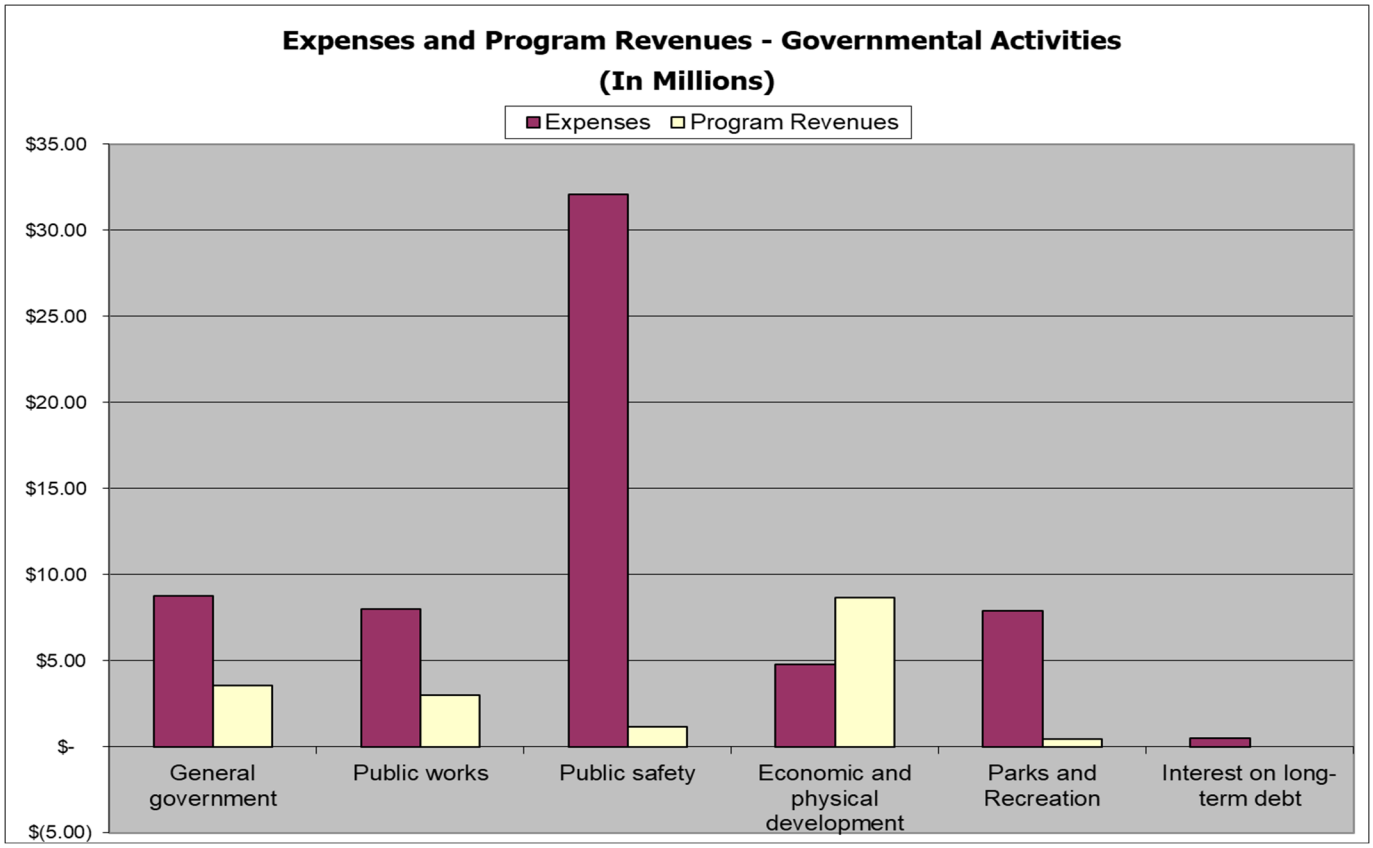
Public Safety accounts for 51.8% ($32.26 million) of the total Governmental Activities expenses of $62.03 million.

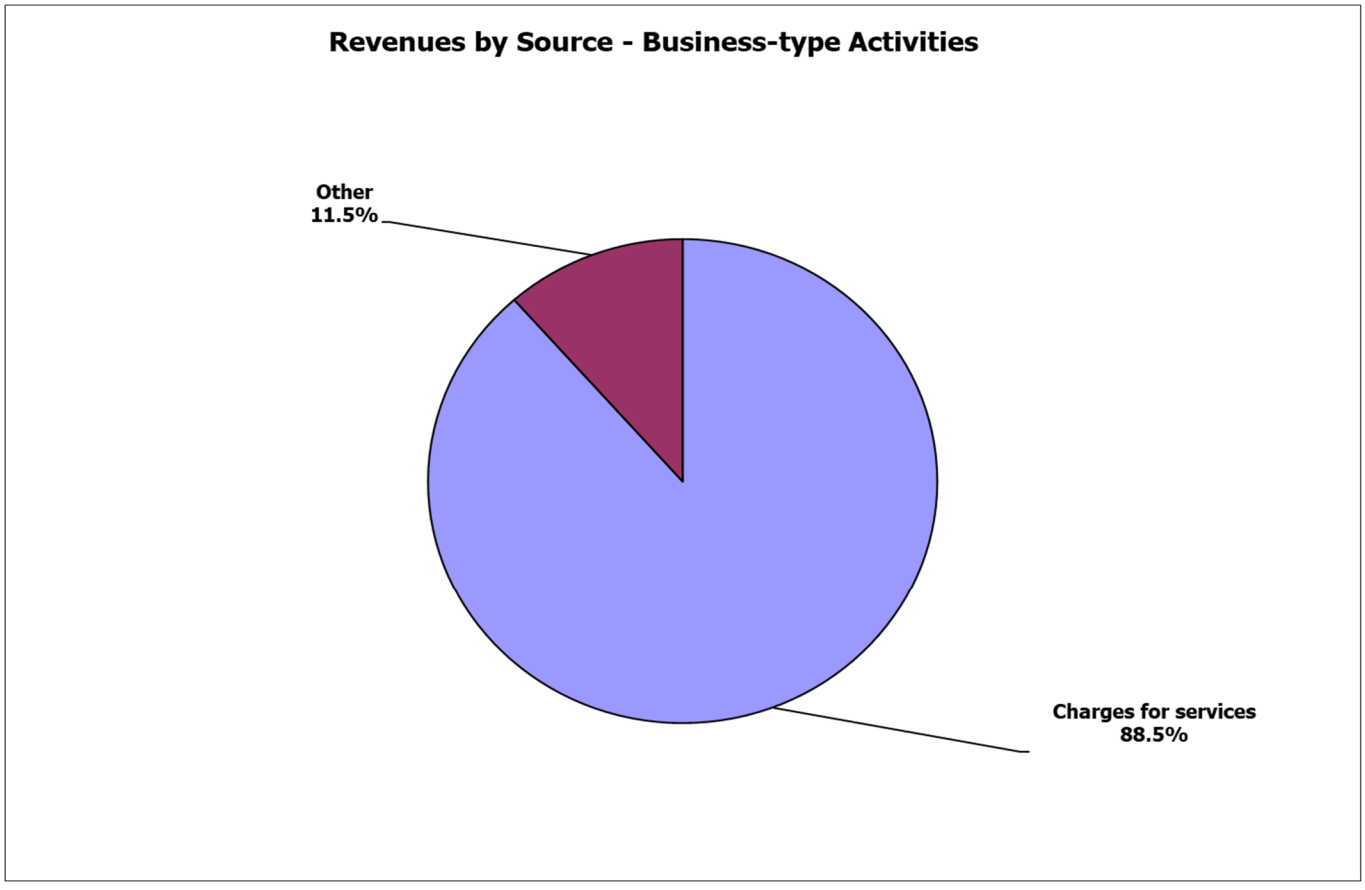
The chart on the following page highlights the net cost (total cost less fees generated by the activities and operating grants and contributions) of the City's governmental programs – the three largest being Public Safety, Parks and Recreation and General Government. The net cost

shows the financial support provided by taxes and other general revenue sources not restricted to specific programs.

The total cost of governmental services of $62.03 million was supported by $3.4 million in fees, fines and charges from those who directly benefited from the programs. This direct funding partially offset the cost of relevant functional programs, reducing the burden on general taxpayers. Examples of these charges for services exist across functions, such as permits and fees and recreation fees. Other governments and organizations provided another $10.95 million for specific programs. This non-tax revenue offsets the cost of specific programs, reflecting external investment in local services and enables infrastructure and facility investments without relying solely on tax revenue. This allocation of revenues demonstrates the City's strategy of directing external funding and user fees to offset the cost of targeted services, ensuring that general tax revenue, which is necessary to fund the majority of Public Safety expenses, remains available for operations.

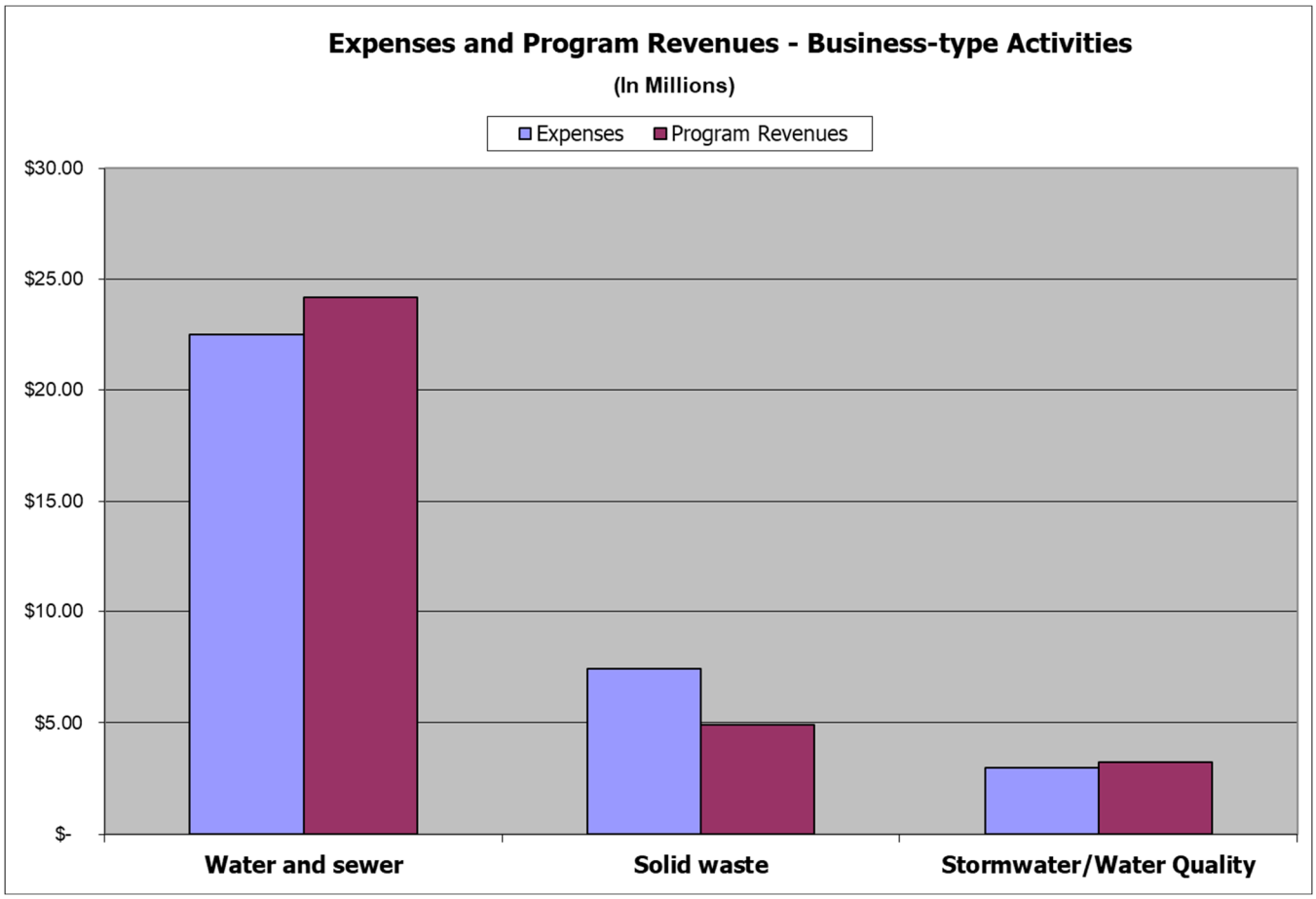



Expenses and Program Revenues - Governmental Activities
(In Millions)
Expenses
Program Revenues
$35.00
$30.00
$25.00
$20.00
$15.00
$10.00
$5.00
$-
$(5.00)
General government
Public works
Public safety
Economic and physical development
Parks and Recreation
Interest on long-term debt


Revenues by Source - Business-type Activities
Other
11.5%
Charges for services
88.5%

Revenues from the business-type activities were $53 million, a decrease of 7.8% from the prior year. This was primarily due to grant funding for the Parkwood Regional sewer project in FY24 as compared to a lesser amount realized in FY25.

The chart below highlights the net cost of the City's business-type programs.



Total expenses for Business-type Activities were $32.17 million, an increase of $4.8 million from the prior year. The Water and Sewer Fund experienced an increase in Net Position of $19.17 million. Operating expenses for the Water and Sewer fund increased 28.4% to $22.05 million.

The Solid Waste Fund ended 2025 with an increase in net position of $1.71 million. Operating revenues increased $.83 million compared to the prior year, while expenses also increased slightly. The increase in revenues was primarily due to a rate increase for service.

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

The City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. At June 30, 2025, the governmental funds reported a combined fund balance of $80.93 million, an increase of $6.85 million, up 9.25% from last year. This amount consists of the following:

Governmental Funds Fund Balance

(a)	$2.18 million in non-spendable:	
	Inventories	$ 71,436
	Compensating Balance	2,000,000
	Prepaid items	109,219
		$ 2,180,655
(b)	$24.16 million restricted for specific purpose:	
	Stabilization by State Statute	$ 12,373,871
	Restricted for Streets	4,694,329
	Restricted for Public Safety	5,551,508
	Restricted for Community Development	1,535,665
		$ 24,155,373
(c)	$38.12 million committed by City Council	
	LEO Special Separation Allowance	$ 1,152,044
	Public Safety	2,410,714
	Emergency Relief	820,462
	Economic Development	3,163,693
	Capital projects	27,533,924
	Assigned for Subsequent year's expenditures	3,039,845
		$ 38,120,682
(d)	$16.47 million unassigned	$ 16,469,508

The General Fund is the primary operating fund of the City. At the end of the current fiscal year, unassigned fund balance of the General Fund was $16.47 million, while total fund balance reached $40.93 million. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to budgeted total fund

expenditures for the next fiscal year. Unassigned fund balance represents 26.2% of fiscal year 2025 budgeted total General Fund operating expenditures, while total fund balance represents 50.1% of that same amount.

The fund balance in the General Fund decreased by $6.61 million during the current fiscal year. There were some modest increases in revenues in FY25. However, expenditures also increased and at a higher rate, an increase of $2.9 million for the year. The most significant cause of the decreased fund balance is unrelated to revenues and expenditures but is a result of the transfer out to the Capital Reserve for the large upcoming parks project. Transfers out to fund capital projects in 2025 was $18.07 million as compared to $3.87 million transferred out in 2024.

The Major Capital Projects Fund has a total fund balance of $5.5 million. The net increase of $1.4 million this year comes from new projects that were funded during the year as transfers in were $4 million for the year, up from $2.4 million in FY24.

The Major Capital Reserve Fund has a total fund balance of $21.12 million. During fiscal year 2025, the City reclassified the Capital Reserve Fund from a nonmajor governmental fund to a major governmental fund. This reclassification was made in accordance with governmental accounting standards, as the fund's financial activity and balances became significant to the overall financial statements. As a result, the Capital Reserve Fund is now presented individually in the governmental funds financial statements rather than being aggregated with other nonmajor funds. This change provides greater transparency into the City's long-term capital planning and demonstrates the growing importance of the Capital Reserve Fund in supporting infrastructure, facility improvements, and other capital investment initiatives (Note 20).

The non-major funds have a total fund balance of $13.37 million, $4.83 million of which is restricted and $8.8 million is committed for specific programs and streets-related capital projects. This fund represents the reclassification of one non-major fund to major (Note 20).

Proprietary funds. Proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net position, at the end of the year, amounted to $59.58 million in the Water and Sewer fund, $3.6 million in the Solid Waste fund and $1.63 million in the Stormwater/Water Quality fund. The changes in total net position for the funds were $19.17 million, $1.71 million and $0.61 million, respectively.

General Fund Budgetary Highlights

During the fiscal year, the City revised the budget on several occasions. Generally, budget amendments fall into one of three categories: (1) amendments made to adjust the estimates that are used to prepare the original budget ordinance once exact information is available; (2) amendments made to recognize new funding amounts from external sources, such as Federal and State grants; and (3) increases in appropriations that become necessary to maintain services. The significant changes in the fiscal year 2025 included an amendment to re-appropriate $2,986,984 in encumbered funds at the end of 2024 to the new fiscal year, $10,000,000 transfer to the Capital Reserve fund for a 400 acre park project, an adjustment to sales tax revenue of $1,291,185 to align with actual revenues, and $1,444,280 to fund additional project costs and for local match on grants awarded to the City during the fiscal year.

General Fund revenues came very close to amended budget amounts at .27% while the City's total expenditures in the General Fund for the year were 14.4% less than the final budget. General Fund expenses and other financing uses exceeded revenues and other financing sources by $6.3 million. The Appropriated Fund Balance in the final amended budget was $15.7 million, however, as previously noted, the fund balance that was actually spent was significantly less at $6.3 million.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At June 30, 2025, the City had $218.75 million (net of accumulated depreciation/amortization) in capital assets consisting primarily of buildings, improvements other than buildings, and infrastructure. This represents a net increase of $15.84 million, or 7.81% more than last year. The summary of capital assets at June 30, 2025 and 2024 is as follows:

City of Jacksonville's Capital Assets
(net of depreciation/amortization)
(in Millions)

	Governmental Activities		Business-type Activities		Total Primary Government	
	2025	2024	2025	2024	2025	2024
Land	$ 17.94	$ 16.05	$ 5.38	$ 5.38	$ 23.32	$ 21.43
Land Rights	3.92	3.92	3.04	3.04	6.96	6.96
Buildings	44.52	45.12	16.04	16.47	60.56	61.59
Improvements other than buildings	13.65	14.46	22.06	25.35	35.71	39.81
Equipment	3.49	2.83	2.54	0.63	6.03	3.46
Software/SBITA	1.73	1.66	-	-	1.73	1.66
Heavy equipment	0.10	0.21	0.58	0.42	0.68	0.63
Vehicles	5.96	4.93	5.66	4.94	11.62	9.87
Infrastructure	16.27	17.07	25.39	21.53	41.66	38.60
Construction in progress	3.35	0.55	27.13	18.35	30.48	18.90
Total	$ 110.93	$ 106.80	$ 107.82	$ 96.11	$ 218.75	$ 202.91

This year's major capital asset additions included:

- Water/Sewer capital improvements $ 15.03 million
- Street and sidewalk improvements $ 0.16 million
- Parks and Recreation improvements $ 2.15 million
- Buildings $ .43 million

The City added $.07 million of right to use assets for IT subscriptions during the year.

At June 30, 2025, authorized and unexpended capital projects totaled $57.9 million. The City plans to issue debt to finance some of these projects in addition to using resources currently available. The authorized and unexpended capital projects are as follows:

- Governmental $ 11.5 million
- Water and Sewer $ 44.2 million
- Stormwater $ 10.4 million
- Internal Service (ITS) $ .37 million

More detailed information about the City's capital assets is presented in Note 6 to the financial statements.

Long-term Debt

At June 30, 2025, the City had $52.04 million of debt outstanding in installment purchases, unamortized premiums, IT subscriptions, bonds, and revolving loans payable to the State of North Carolina. This was a decrease of $7.16 million, or 12.1% less than last year. IT subscription liabilities decreased by $.27 million for the year. Details by type of debt are presented below.

City of Jacksonville
Outstanding Debt
(in Millions)

	Governmental Activities		Business-type Activities		Total	
	2025	2024	2025	2024	2025	2024
Installment purchases	$ 13.16	$ 13.64	$ 4.59	$ 4.92	$ 17.75	$ 18.56
Unamortized premiums	0.53	0.68	2.36	3.15	2.89	3.83
IT subscriptions	0.90	1.17	-	-	0.90	1.17
Loans	-	-	1.11	1.23	1.11	1.23
Bonds	-	-	29.39	34.41	29.39	34.41
Total	$ 14.59	$ 15.49	$ 37.45	$ 43.71	$ 52.04	$ 59.20

New debt for 2025 resulted from installment purchases, subscriptions, and loans for:

CITY OF JACKSONVILLE
NEW DEBT IN 2025

	2025
Vehicles, Equipment, Subscriptions:	
General Fund	$ 2,421,023
Solid Waste	913,012
Water/Sewer	448,668
Stormwater	238,136
ITS	589,667
	$ 4,610,506

The City's sound financial condition is evidenced by the Aa2 rating affirmed for the Revenue Bonds issued in February of 2023. The City also issued a refunding of the Limited Obligation Bonds outstanding in December of 2017 and received an upgrade on this issue to Aa3 from Moody's. This is a primary factor in keeping interest costs low on the City's outstanding debt.

North Carolina General Statutes limit the amount of general obligation debt that the City can issue to 8% of the total appraised value of taxable property. The legal debt limit for the City at June 30, 2025 was $364,785,371. At June 30, 2025 the City's debt applicable to the limit was $17.1 million, which is 4.5% of the City's legal debt limit (see table 12).

More detailed information about the City's long-term obligations is presented in Note 12 of the financial statements. The debt margin is shown in Table 12.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The following economic indicators impact the City's budget outlook:

- The City's ad valorem tax revenues increased to $28.7 million in fiscal year 2025, up from $28.15 million in fiscal year 2024, representing a growth of approximately 2.02 percent year-over-year. This increase reflects the impact of modest average growth in Onslow County's tax base, which continues to benefit from stable residential development and incremental increases in commercial property values.

- The June 2025 unemployment rate for Onslow County was 4.1% compared to 4.0% for the state and 4.1% for the nation. The rate remained relatively stable with little change as compared to June 2024.

- Investment earnings remained consistent in fiscal year 2025. Government-wide investment earnings decreased only slightly from $6.1 million in FY24 to $6.0 million in FY25. The City anticipates investments to perform at the same rate or better in FY26.

The City intends to continue a conservative budgeting approach in response to the current economic environment. While growth is expected, several indicators point toward both opportunity and risk in the near term. Inflation remains above target, especially for housing, insurance, and utilities which can impact both municipal costs and residents' capacity to pay taxes and fees. Growth in residential development, demand for increased public safety, rising infrastructure costs, and service delivery are increasing costs. The City plans modest revenue growth and prioritizes essential services while monitoring cost escalations closely and tracking local indicators to adjust the budget for underperforming revenues if needed.

The City appropriated $15.72 million of General Fund unassigned fund balance for spending in the 2025 fiscal year amended budget. $10 million of this appropriated fund balance was

committed for the City's anticipated 400-acre park project. A strong, concerted effort was made by management to limit expenditures to revenues actually received, and revenues received exceeded expectations. Due to these factors, only $6.25 million of the appropriated fund balance was used. For FY 2026, $3.04 million has been assigned from the 2025 General Fund unassigned fund balance to balance revenues and expenditures anticipated for the budget year.

The following are highlights for the 2026 budget:

- The ad valorem tax rate of $.60 is the same tax rate that was approved in the FY25 budget.
- Water and Sewer rates were increased 2.25% in this budget.
- The FY2026 budget as adopted included a 3% market adjustment for all employees as well as an additional 2% to be allocated for merit increases.
- The transfer from General Fund to Solid Waste that subsidizes the solid waste fund has been reduced from $1.42 million in FY25 to $656,000 in FY26. The City continues its focus to move the Solid Waste fund in a direction that realizes revenue growth with less reliance on the subsidy from the General Fund.
- The budget includes several community improvement projects including sidewalks and street improvements and continuing Water/Sewer infrastructure improvements.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide citizens, taxpayers, customers, investors and creditors with a general overview of the City's finances and to demonstrate the City's accountability. Questions concerning this report or requests for additional financial information should be directed to the City of Jacksonville's Finance Department, 815 New Bridge Street, P.O. Box 128, Jacksonville, NC 28541-0128.

BASIC FINANCIAL STATEMENTS

The Basic Financial Statements provide a summary overview of the financial position of the government as a whole as well as the operating results of all funds. They also serve as a condensed introduction to the more detailed statements and schedules that follow.

Jacksonville NC
Camp Lejeune
MCAS New River
A Caring Community

City of Jacksonville, North Carolina
Statement of Net Position
June 30, 2025

	Primary Government			Jacksonville Tourism Development Authority
	Governmental Activities	Business-type Activities	Total	
Assets				
Cash, cash equivalents, and investments	$ 69,734,695	$ 60,185,678	$ 129,920,373	$ 6,457,124
Restricted cash, cash equivalents, and investments	14,598,638	8,005,901	22,604,539	-
Receivables:				
Taxes (net)	673,891	-	673,891	150,360
Accrued interest on taxes (net)	92,485	-	92,485	-
Accounts receivable (net)	11,111,269	13,476,358	24,587,627	-
Lease receivable	134,561	1,831,847	1,966,408	-
Notes receivable (net)	1,183,534	-	1,183,534	-
Inventories	231,797	335,996	567,793	-
Prepaid items	2,623,787	170,857	2,794,644	3,986
Internal balances	20,600	(20,600)	-	-
Due to/from component unit	1,358,431	-	1,358,431	(1,358,431)
Capital assets:				
Land	17,940,168	5,383,850	23,324,018	-
Land Rights	3,924,106	3,041,677	6,965,783	-
Buildings and other structures	81,356,449	112,816,251	194,172,700	-
Improvements other than buildings	29,894,255	103,197,069	133,091,324	-
Equipment	17,047,662	9,047,380	26,095,042	-
Software/SBITA	4,843,807	117,309	4,961,116	-
Heavy equipment	1,182,843	1,846,915	3,029,758	-
Vehicles	19,026,064	13,259,075	32,285,139	-
Infrastructure	60,494,589	54,792,101	115,286,690	-
Construction in progress	3,345,803	27,127,866	30,473,669	-
Less accumulated depreciation and amortization	(128,120,202)	(222,796,067)	(350,916,269)	-
Total Assets	212,699,232	191,819,463	404,518,695	5,253,039
Deferred Outflows of Resources				
Deferred Charge related to Debt Refinancing	625,140	735,073	1,360,213	-
Pension deferrals	10,932,905	2,637,478	13,570,383	-
OPEB deferrals	497,426	54,847	552,273	-
Total deferred outflows of resources	12,055,471	3,427,398	15,482,869	-
Liabilities				
Accounts payable and accrued liabilities	5,629,216	5,778,239	11,407,455	28,625
Customer deposits	61,605	1,036,349	1,097,954	-
Noncurrent liabilities:				
Due within one year	5,688,181	8,222,650	13,910,831	-
Due in more than one year	40,245,217	35,613,886	75,859,103	-
Total Liabilities	51,624,219	50,651,124	102,275,343	28,625
Deferred Inflows of Resources				
Prepaid Taxes	119,218	-	119,218	-
Deferred Revenue- Leases	132,621	1,643,406	1,776,027	-
OPEB Deferrals	397,153	4,766	401,919	-
Pension Deferrals	1,497,064	240,770	1,737,834	-
Total deferred inflows of resources	2,146,056	1,888,942	4,034,998	-
Net Position				
Net Investment in Capital Assets	101,828,070	77,702,704	179,530,774	-
Restricted:				
Stabilization by State Statute	12,373,871	-	12,373,871	205,684
Public Works	4,695,025	193,535	4,888,560	-
Public Safety	2,121,781	-	2,121,781	-
Economic Development	670,433	-	670,433	1,094,857
Unrestricted	49,295,248	64,810,556	114,105,804	3,923,873
Total Net Position	$ 170,984,428	$ 142,706,795	$ 313,691,223	$ 5,224,414

The accompanying notes are an integral part of the financial statements.

City of Jacksonville, North Carolina
Statement of Activities
For the Year Ended June 30, 2025

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General government	$ 8,680,462	$ 850,360	$ -	$ 10,500
Public works	7,966,755	1,224,288	752,207	2,365,704
Public safety	32,256,208	475,782	4,081,725	-
Economic and physical development	4,508,418	-	2,424,338	-
Cultural and recreational	8,114,386	799,916	440,959	1,124,828
Interest on long-term debt	499,895	-	-	-
Total governmental activities	62,026,124	3,350,346	7,699,229	3,501,032
Business-type Activities:				
Water and sewer	22,053,221	27,462,150	-	9,899,439
Solid waste	7,168,554	7,499,421	-	-
Stormwater/Water Quality	2,951,045	3,179,514	-	-
Total business-type activities	32,172,820	38,141,085	-	9,899,439
Total primary government	$ 94,198,944	$ 41,491,431	$ 7,699,229	$ 13,400,471
Component unit:				
Jacksonville Tourism Development Authority	$ 1,903,193	$ -	$ -	$ -
Total component unit	$ 1,903,193	$ -	$ -	$ -

The accompanying notes are an integral part of the financial statements.

continued

City of Jacksonville, North Carolina
Statement of Activities
For the Year Ended June 30, 2025

Functions/Programs	Net (Expense) Revenue and Changes in Net Position Primary Government Governmental Activities	Business-type Activities	Total	Jacksonville Tourism Development Authority
Primary Government				
Governmental Activities:				
General government	$ (7,819,602)	$ -	$ (7,819,602)	$ -
Public works	(3,624,556)	-	(3,624,556)	-
Public safety	(27,698,701)	-	(27,698,701)	-
Economic and physical development	(2,084,080)	-	(2,084,080)	-
Cultural and recreational	(5,748,683)	-	(5,748,683)	-
Interest on long-term debt	(499,895)	-	(499,895)	-
Total governmental activities	(47,475,517)	-	(47,475,517)	-
Business-type Activities:				
Water and sewer	-	15,308,368	15,308,368	-
Solid waste	-	330,867	330,867	-
Stormwater/Water Quality	-	228,469	228,469	-
Total business-type activities	-	15,867,704	15,867,704	-
Total primary government	(47,475,517)	15,867,704	(31,607,813)	-
Component unit:				
Jacksonville Tourism Development Authority	-	-	-	(1,903,193)
Total component unit	-	-	-	(1,903,193)
General revenues:				
Taxes:				
Property taxes, levied for general purpose	28,724,112	-	28,724,112	-
Other taxes:				
Sales tax	17,466,817	-	17,466,817	-
E-911 surcharge	394,167	-	394,167	-
Utility franchise tax	4,033,303	-	4,033,303	-
Beer and wine tax	289,326	-	289,326	-
Gross receipts tax on short term vehicle leases	333,085	-	333,085	-
Occupancy tax	-	-	-	1,490,701
Unrestricted investment earnings	2,879,083	3,139,563	6,018,646	218,663
Miscellaneous	2,811,283	1,824,120	4,635,403	92
Total general revenues	56,931,176	4,963,683	61,894,859	1,709,456
Transfers:	(654,725)	654,725	-	-
Total general revenues and transfers	56,276,451	5,618,408	61,894,859	1,709,456
Change in net position	8,800,934	21,486,112	30,287,046	(193,737)
Net Position:				
Beginning of year, July 1	166,129,820	122,059,405	288,189,225	5,418,151
Accounting Change-Note 20	(3,946,326)	(838,722)	(4,785,048)	-
Beginning of year, July 1, as restated	162,183,494	121,220,683	283,404,177	5,418,151
End of year, June 30	$ 170,984,428	$ 142,706,795	$ 313,691,223	$ 5,224,414

The accompanying notes are an integral part of the financial statements.

City of Jacksonville, North Carolina
Balance Sheet - Governmental Funds
June 30, 2025

	Major				
	General	Capital Projects	Capital Reserve (Previously Non Major)	Total Non-Major Funds	Total
Assets					
Cash and cash equivalents	$ 24,274,393	$ 5,823,456	$ 21,121,059	$ 5,129,820	$ 56,348,728
Restricted cash and cash equivalents	9,020,255	-	-	5,398,107	14,418,362
Taxes receivable (net)	673,891	-	-	-	673,891
Accounts receivable (net)	8,989,178	25,624	-	1,873,313	10,888,115
Lease receivable	-	-	-	134,561	134,561
Interfund receivable	97,902	-	-	228,670	326,572
Due from component unit	1,358,431	-	-	-	1,358,431
Inventories	71,436	-	-	-	71,436
Prepaid items	109,219	-	-	1,903,521	2,012,740
Notes receivable (net)	-	-	-	1,183,534	1,183,534
Total assets	$ 44,594,705	$ 5,849,080	$ 21,121,059	$ 15,851,526	$ 87,416,370
Liabilities, Deferred Inflows of Resources and Fund Balances					
Liabilities:					
Accounts payable and accrued liabilities	$ 2,999,011	$ 319,142	$ -	$ 919,878	$ 4,238,031
Interfund payable	-	-	-	305,972	305,972
Customer deposits	61,605	-	-	-	61,605
Total liabilities	3,060,616	319,142	-	1,225,850	4,605,608
Deferred inflows of resources	606,050	25,624	-	1,252,870	1,884,544
Fund balances:					
Non Spendable:					
Inventories	71,436	-	-	-	71,436
Compensating Balance	2,000,000	-	-	-	2,000,000
Prepaid items	109,219	-	-	-	109,219
Restricted:					
Stabilization by State Statute	10,912,152	1,461,719	-	-	12,373,871
Streets - Powell Bill	2,268,172	-	-	2,426,157	4,694,329
Public Safety	4,685,763	-	-	865,745	5,551,508
Community Development - Grants	-	-	-	1,535,665	1,535,665
Committed:					
LEO Special Separation Allowance	1,152,044	-	-	-	1,152,044
Public Safety	-	-	-	2,410,714	2,410,714
Economic Development	-	-	-	3,163,693	3,163,693
Capital Projects	-	4,042,595	21,121,059	2,370,270	27,533,924
Emergency Relief	-	-	-	820,462	820,462
Assigned:					
Subsequent year's expenditures	3,039,845	-	-	-	3,039,845
Unassigned:	16,689,408	-	-	(219,900)	16,469,508
Total fund balances	40,928,039	5,504,314	21,121,059	13,372,806	80,926,218
Total liabilities, deferred inflows of resources and fund balances	$ 44,594,705	$ 5,849,080	$ 21,121,059	$ 15,851,526	$ 87,416,370

The accompanying notes are an integral part of the financial statements.

continued

City of Jacksonville, North Carolina
Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position
June 30, 2025

Total fund balances for governmental funds	$ 80,926,218
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds	110,935,544
Adjustment for assets attributable to internal service funds	(2,050,422)
Other long-term assets are not available to pay for current-period expenditures and therefore are:	
Deferred Inflows of Resources	1,632,706
Accrued interest on Property Taxes - Statement of Net Position	92,485
Pension and OPEB related deferrals includes contributions to the pension and OPEB plans in the current fiscal year are deferred outflows of resources on the Statement of Net Position	11,430,331
Internal service funds are used to charge the costs of Technology, Insurance, Janitorial and Fleet Maintenance costs to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position	13,870,970
Deferred charges related to debt refinancing are not financial resources and therefore are not reported in the funds	625,140
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds	(20,624,663)
Adjustment for internal service funds installment purchases, SBITAs, and compensated absences	1,507,599
Net pension liability (LGERS)	(18,664,161)
Total pension liability (LEOSSA)	(4,934,860)
OPEB liability	(1,709,714)
Pension related deferrals	(1,497,064)
OPEB related deferrals	(397,153)
Other long-term liabilities (accrued interest) are not due and payable in in the current period and therefore not reported in the funds	(158,528)
Total net position of governmental activities	$ 170,984,428

The accompanying notes are an integral part of the financial statements.

City of Jacksonville, North Carolina
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Fiscal Year Ended June 30, 2025

	Major				
	General	**Capital Projects**	**Capital Reserve** (Previously Non Major)	**Non-Major Funds**	**Total**
Revenues:					
Ad valorem taxes	$ 28,632,720	$ -	$ -	$ -	$ 28,632,720
Other taxes and licenses	17,799,902	-	-	-	17,799,902
Unrestricted intergovernmental revenues	4,243,819	-	-	-	4,243,819
Restricted intergovernmental revenues	4,656,783	1,290,170	-	5,639,690	11,586,643
Other restricted revenues	-	-	-	96,045	96,045
Permits and fees	1,339,996	-	-	-	1,339,996
Sales and services	1,346,791	-	-	-	1,346,791
Investment earnings	1,967,392	23,742	706,314	294,805	2,992,253
Miscellaneous	732,245	-	10,500	507,175	1,249,920
Total revenues	60,719,648	1,313,912	716,814	6,537,715	69,288,089
Expenditures:					
Current:					
General Government	7,597,387	218,403	-	-	7,815,790
Public Works	6,264,944	-	-	-	6,264,944
Public Safety	26,902,992	-	-	2,477,237	29,380,229
Cultural and Recreational	6,594,100	265,831	-	-	6,859,931
Economic and Physical Development	483,780	-	75,000	3,811,749	4,370,529
Capital outlay	2,931,761	2,535,451	-	3,543,831	9,011,043
Debt service:					
Principal retirement	2,704,569	-	-	-	2,704,569
Principal retirement-IT subscriptions	162,519	-	-	-	162,519
Interest and fees	575,949	-	-	-	575,949
Total expenditures	54,218,001	3,019,685	75,000	9,832,817	67,145,503
Revenues over (under) expenditures	6,501,647	(1,705,773)	641,814	(3,295,102)	2,142,586
Other financing sources (uses):					
Issuance of debt	2,347,887	-	-	-	2,347,887
Sales of capital assets	167,743	-	-	2,864,327	3,032,070
Transfers in	2,447,118	4,012,500	12,424,134	7,072,847	25,956,599
Transfers (out)	(18,074,527)	(888,040)	(2,598,207)	(5,068,591)	(26,629,365)
Total other financing sources (uses)	(13,111,779)	3,124,460	9,825,927	4,868,583	4,707,191
Net change in fund balances	(6,610,132)	1,418,687	10,467,741	1,573,481	6,849,777
Fund balances:					
Beginning of year, July 1	$ 47,538,171	$ 4,085,627	$ -	$ 22,452,643	74,076,441
Adjustment-change to reporting entity (Note 20)	-	-	10,653,318	(10,653,318)	-
Fund balance, July 1, as adjusted	47,538,171	4,085,627	10,653,318	11,799,325	74,076,441
End of year, June 30	$ 40,928,039	$ 5,504,314	$ 21,121,059	$ 13,372,806	80,926,218

The accompanying notes are an integral part of the financial statements.

continued

City of Jacksonville, North Carolina
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities
For the Fiscal Year Ended June 30, 2025

Net change in fund balances - total governmental funds	$ 6,849,777
The changes in net position reported for governmental activities in the statement of activities is different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense:	
Increase in purchased Capital Assets net of decrease in construction in progress	9,548,150
Adjustment for increases attributable to Internal Service Funds	(537,107)
Depreciation Expense	(6,072,179)
Adjustment for expense attributable to Internal Service Funds	1,102,861
The net effect of various miscellaneous transactions involving capital assets (i.e., sales and donations) is to decrease net position:	
(Loss) on the Sale of Capital Assets	(7,998)
(Loss) on Disposal of Capital Assets	(73,591)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds.	
(Decrease) in Beer & Wine Tax	(15,293)
(Decrease) in Deferred Property Tax Revenue	81,100
Increase in Accrued Interest on Taxes	10,292
(Decrease) in Investment Interest	(33,786)
(Decrease) in Accrual of Grant Funds	(883,401)
The issuance of long-term liabilities (e.g., installment purchases) provides current financial resources to governmental funds, while the repayment of the principal of long-term liabilities consumes the current financial resources of governmental funds. Neither transaction has any effect on net position in the government-wide statements. This amount is the net effect of these differences in the treatment of long-term liabilities:	
Accrued Interest on Long-Term Debt	19,148
Additions to Long-Term Liabilities	(3,117,339)
Adjustment for additions attributable to Internal Service Funds	883,316
Retirements of Long-Term Liabilities	4,038,158
Adjustment for retirements attributable to Internal Service Funds	(1,068,592)
Expenses in the Statement of Activities that do not require the use of current financial resources are not reported as expenses in the funds.	
Pension Expense	(1,814,485)
OPEB Expense	(93,923)
Claims and Judgements	13,555
Deferred charge related to debt refinancing	(92,491)
Internal service funds are used to charge the costs of technology, janitorial, and fleet maintenance costs to individual funds. The net revenue of certain activities of the internal service funds are reported with the governmental activities	64,762
Changes in net position of governmental activities	$ 8,800,934

The accompanying notes are an integral part of the financial statements.

City of Jacksonville, North Carolina
General Fund Annually Budgeted Major Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2025

	Budget - Original	Budget - Final	Actual	Variance Positive (Negative)
Revenues:				
Ad valorem taxes	$ 28,590,509	$ 28,910,509	$ 28,632,720	$ (277,789)
Other taxes and licenses	21,034,866	17,907,866	17,799,902	(107,964)
Unrestricted intergovernmental revenues	3,881,500	4,187,500	4,243,819	56,319
Restricted intergovernmental revenues	4,204,385	4,867,132	4,656,783	(210,349)
Permits and fees	726,100	1,250,500	1,339,996	89,496
Sales and services	1,045,424	1,226,820	1,346,791	119,971
Investment earnings	2,142,860	1,882,860	1,967,392	84,532
Miscellaneous	317,180	763,559	732,245	(31,314)
Total revenues	61,942,824	60,996,746	60,719,648	(277,098)
Expenditures:				
Current:				
General Government	9,308,712	11,293,491	7,606,137	3,687,354
Public Works	7,362,771	7,919,703	6,536,916	1,382,787
Public Safety	30,741,427	32,043,087	29,136,990	2,906,097
Cultural and Recreational	7,089,532	7,492,055	7,011,141	480,914
Economic and Physical Development	431,247	591,080	483,780	107,300
Debt service:				
Principal retirement	2,923,266	3,048,488	2,867,088	181,400
Interest and fees	628,888	632,621	575,949	56,672
Total expenditures	58,485,843	63,020,525	54,218,001	8,802,524
Revenues over (under) expenditures	3,456,981	(2,023,779)	6,501,647	8,525,426
Other financing sources (uses):				
Debt issued	2,347,887	2,347,887	2,347,887	-
Appropriated fund balance	468,657	15,722,450	-	(15,722,450)
Sales of general capital assets	150,000	142,586	152,568	9,982
Sales of capital assets - Powell Bill	-	15,175	15,175	-
IT subscription agreement	-	134,298	-	(134,298)
Transfers in	1,190,115	2,447,121	2,447,118	(3)
Transfers (out)	(7,613,640)	(18,785,738)	(18,074,527)	711,211
Total other financing sources (uses)	(3,456,981)	2,023,779	(13,111,779)	(15,135,558)
Excess of revenues and other sources over expenditures and other uses	$ -	$ -	(6,610,132)	$ (6,610,132)
Fund balances:				
Beginning of year, July 1			47,538,171	
End of year, June 30			$ 40,928,039	

The accompanying notes are an integral part of the financial statements.

City of Jacksonville, North Carolina
Proprietary Funds
Statement of Net Position
June 30, 2025

	Enterprise Funds				
	Water and Sewer Fund	Solid Waste Fund	Non-Major Stormwater/ Water Quality Fund	Total	Internal Service Funds
Assets					
Current Assets:					
Cash and cash equivalents	$ 53,844,442	$ 4,323,069	$ 2,018,167	$ 60,185,678	$ 13,385,967
Accounts receivable (net)	12,409,241	604,169	462,948	13,476,358	223,154
Lease receivables - current	345,838	-	-	345,838	-
Inventories	335,996	-	-	335,996	160,361
Prepaid items	34,419	128,987	7,451	170,857	611,047
Total Current Assets	66,969,936	5,056,225	2,488,566	74,514,727	14,380,529
Noncurrent Assets:					
Restricted cash and cash equivalents	6,447,696	844,011	714,194	8,005,901	180,276
Lease receivables - noncurrent	1,486,009	-	-	1,486,009	-
Net Pension Asset				-	
Land and other non-depreciable assets	31,265,107	-	4,288,286	35,553,393	-
Other capital assets, net of depreciation	63,517,164	3,921,162	4,841,707	72,280,033	2,050,422
Total Noncurrent Assets	102,715,976	4,765,173	9,844,187	117,325,336	2,230,698
Total Assets	169,685,912	9,821,398	12,332,753	191,840,063	16,611,227
Deferred Outflows of Resources					
Deferred Change related to Debt Refinancing	735,073	-	-	735,073	-
Contributions to pension plan	1,576,424	664,422	396,632	2,637,478	-
OPEB deferrals	16,568	38,279	-	54,847	-
Total Deferred Outflows of Resources	2,328,065	702,701	396,632	3,427,398	-
Liabilities					
Current Liabilities:					
Accounts payable and accrued liabilities	5,111,769	327,188	339,281	5,778,238	1,232,658
Compensated absences payable - current	239,953	67,354	67,049	374,356	74,632
Interfund payable	-	-	20,600	20,600	-
Current Portion of SBITA	-	-	-	-	604,067
Installment purchases payable - current	1,153,378	1,071,133	312,234	2,536,745	-
Loans payable - current	75,000	-	46,208	121,208	128,979
Bonds payable - current	5,190,000	-	-	5,190,000	-
Total Current Liabilities	11,770,100	1,465,675	785,372	14,021,147	2,040,336
Noncurrent Liabilities:					
Compensated absences payable - noncurrent	519,994	369,810	55,498	945,302	315,628
Customer deposits	1,036,349	-	-	1,036,349	-
Total other postemployment benefits liability	59,795	90,173	-	149,968	-
Net Pension Liability	2,943,993	1,240,818	740,717	4,925,528	-
Noncurrent portion of SBITA	-	-	-	-	243,662
Installment purchases payable - noncurrent	2,373,016	1,393,754	644,738	4,411,508	-
Loans payable - noncurrent	450,000	-	535,922	985,922	140,631
Bonds payable - noncurrent	24,196,000	-	-	24,196,000	-
Total Noncurrent Liabilities	31,579,147	3,094,555	1,976,875	36,650,577	699,921
Total Liabilities	43,349,247	4,560,230	2,762,247	50,671,724	2,740,257
Deferred Inflows of Resources					
Deferred Revenue- Leases	1,643,406	-	-	1,643,406	-
OPEB deferrals	3,117	1,649	-	4,766	-
Pension deferrals	143,908	60,654	36,208	240,770	-
Total Deferred Inflows of Resources	1,790,431	62,303	36,208	1,888,942	-
Net Position					
Net investment in Capital Assets	67,097,333	2,300,286	8,305,085	77,702,704	933,083
Restricted Public Works	193,535	-	-	193,535	-
Unrestricted	59,583,431	3,601,280	1,625,845	64,810,556	12,937,887
Total Net Position	$ 126,874,299	$ 5,901,566	$ 9,930,930	$ 142,706,795	$ 13,870,970

The accompanying notes are an integral part of the financial statements.

City of Jacksonville, North Carolina
Proprietary Funds
Statement of Revenues, Expenses and Changes in Net Position
For the Fiscal Year Ended June 30, 2025

	Enterprise Funds				
	Water and Sewer Fund	Solid Waste Fund	Non-Major Stormwater/ Water Quality Fund	Total	Internal Service Funds
Operating revenues:					
Charges for services	$ 27,462,150	$ 7,499,421	$ 3,179,514	$ 38,141,085	$ 15,418,119
Other operating revenue	-	-	-	-	731,275
Total operating revenues	27,462,150	7,499,421	3,179,514	38,141,085	16,149,394
Operating expenses:					
Solid Waste Fund	-	6,736,731	-	6,736,731	-
Stormwater/Water Quality	-	-	2,636,807	2,636,807	-
Water/Sewer Operations	10,097,367	-	-	10,097,367	-
Water Supply	2,893,956	-	-	2,893,956	-
Wastewater Treatment	3,411,709	-	-	3,411,709	-
Fleet Maintenance Operations	-	-	-	-	3,900,681
City Hall Maintenance Operations	-	-	-	-	238,994
Information Technology Services	-	-	-	-	2,179,531
Video/Media Services	-	-	-	-	730,183
Self Insurance	-	-	-	-	7,869,261
Depreciation and amortization	4,686,202	345,110	247,500	5,278,812	1,102,861
Total operating expenses	21,089,234	7,081,841	2,884,307	31,055,382	16,021,511
Operating income (loss)	6,372,916	417,580	295,207	7,085,703	127,883
Nonoperating revenues (expenses):					
Investment earnings	2,856,154	196,905	86,504	3,139,563	590,153
Gain (loss) on sale of capital assets	119,073	397,354	34,350	550,777	1,860
Restricted revenue	-	55,845	276,331	332,176	-
Miscellaneous revenue	910,617	17,123	13,427	941,167	-
Interest and other charges	(963,987)	(86,713)	(31,300)	(1,082,000)	(629,683)
Non-capitalized expenses-projects	-	-	(35,438)	(35,438)	(41,556)
Total nonoperating revenues (expenses)	2,921,857	580,514	343,874	3,846,245	(79,226)
Income (loss) before capital contributions and transfers	9,294,773	998,094	639,081	10,931,948	48,657
Capital contributions:	9,899,439	-	-	9,899,439	-
Income (loss) before transfers contributions and transfers	19,194,212	998,094	639,081	20,831,387	48,657
Transfers:					
Transfers in	200,243	711,210	68,272	979,725	42,042
Transfers (out)	(225,000)	-	(100,000)	(325,000)	(24,000)
Total transfers in (out)	(24,757)	711,210	(31,728)	654,725	18,042
Change in Net Position	19,169,455	1,709,304	607,353	21,486,112	66,699
Net Position:					
Beginning of year, July 1	108,201,759	4,482,527	9,375,119	122,059,405	14,000,790
Restatement for accounting change (Note 20)	(496,915)	(290,265)	(51,542)	(838,722)	(196,519)
Beginning of year, July 1, as restated	107,704,844	4,192,262	9,323,577	121,220,683	13,804,271
End of year, June 30	$ 126,874,299	$ 5,901,566	$ 9,930,930	$ 142,706,795	$ 13,870,970

The accompanying notes are an integral part of the financial statements.

City of Jacksonville, North Carolina
Combined Statement of Cash Flows
All Proprietary Fund Types
For the Fiscal Year Ended June 30, 2025

	Enterprise Funds				
	Water and Sewer Fund	Solid Waste Fund	Non-Major Stormwater/ Water Quality Fund	Total	Internal Service Funds
Cash flows from operating activities:					
Cash received from customers	$ 20,597,731	$ 7,457,404	$ 2,914,609	$ 30,969,744	$ -
Cash receipts from interfund services provided	-	-	-	-	16,358,064
Cash payments for interfund services (used)	-	-	-	-	(16,240,098)
Cash paid for goods and services	(6,499,628)	(3,587,758)	(303,694)	(10,391,080)	-
Cash paid to employees	(8,601,989)	(3,211,014)	(2,049,304)	(13,862,307)	-
Customer deposits	(6,804)	-	-	(6,804)	-
Miscellaneous revenue	1,099,058	17,125	289,755	1,405,938	-
Net cash provided by operating activities	6,588,368	675,757	851,366	8,115,491	117,966
Cash flows from noncapital financing activities:					
Transfers in	200,243	711,210	-	911,453	18,042
Transfers (out)	(225,000)	-	(30,926)	(255,926)	-
Advances from other funds	-	-	(31,728)	(31,728)	-
Lease Receivable	(1,831,847)	-	-	(1,831,847)	-
Lease Revenue	1,643,406	-	-	1,643,406	-
Restricted Intergovernmental	-	55,845	-	55,845	-
Net cash provided by (used in) noncapital related financing activities	(213,198)	767,055	(62,654)	491,203	18,042
Cash flows from capital and related financing activities:					
Capital Contributions	9,899,439	-	-	9,899,439	-
Issuance of debt	448,668	913,012	238,136	1,599,816	73,136
Principal paid on long-term debt	(5,533,955)	(1,158,772)	(377,739)	(7,070,466)	(195,302)
Interest paid on long-term debt	(1,400,292)	(86,713)	(31,300)	(1,518,305)	(41,556)
Upfront payments- Subscription (SBITA) assets	-	-	-	-	(738,847)
Acquisition and construction of capital assets	(15,483,340)	(1,202,331)	(612,609)	(17,298,280)	(537,107)
Proceeds from sale of capital assets	120,628	703,375	34,350	858,353	1,860
Net cash (used in) capital and related financing activities	(11,948,852)	(831,429)	(749,162)	(13,529,443)	(1,437,816)
Cash flows from investing activities:					
Investment earnings	2,838,188	196,905	86,504	3,121,597	590,153
Net cash provided by investing activities	2,838,188	196,905	86,504	3,121,597	590,153
Net increase (decrease) in cash and cash equivalents	(2,735,494)	808,288	126,054	(1,801,152)	(711,655)
Cash and cash equivalents, July 1	63,027,632	4,358,792	2,606,307	69,992,731	14,277,898
Cash and cash equivalents, June 30	$ 60,292,138	$ 5,167,080	$ 2,732,361	$ 68,191,579	$ 13,566,243

Reconciliation to Exhibit F	Enterprise Funds	Internal Service Funds
Cash and cash equivalents	$ 60,185,678	$ 13,385,967
Restricted cash and cash equivalents	8,005,901	180,276
	$ 68,191,579	$ 13,566,243

The accompanying notes are an integral part of the financial statements.

continued

City of Jacksonville, North Carolina
Combined Statement of Cash Flows
All Proprietary Fund Types
For the Fiscal Year Ended June 30, 2025

	Enterprise Funds				
	Water and Sewer Fund	Solid Waste Fund	Non-Major Stormwater/ Water Quality Fund	Total	Internal Service Funds
Reconciliation of Operating Income (loss) Net Cash Provided by (used in) Operating Activities:					
Operating income (loss)	$ 6,372,916	$ 417,580	$ 295,207	$ 7,085,703	$ 127,883
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:					
Depreciation/Amortization	4,686,202	345,110	247,500	5,278,812	1,102,861
Pension (income) expense	-	28,379	57,934	86,313	-
Miscellaneous revenue	1,099,058	17,125	289,755	1,405,938	-
Non-capitalized expenses-projects	-	-	(35,438)	(35,438)	(629,683)
Bad debt expense	49,189	4,346	18,581	72,116	-
Change in assets, liabilities, and deferred items:					
(Increase) decrease in accounts receivable	(6,772,919)	(42,017)	(260,321)	(7,075,257)	208,670
(Increase) decrease in lease receivable	(759,526)	-	-	(759,526)	-
(Increase) decrease in inventories	(53,893)	-	-	(53,893)	21,186
(Increase) decrease in prepaid items	(9,031)	(128,964)	(7,451)	(145,446)	(174,053)
(Increase) decrease in deferred outflows - pensions	476,558	241,234	-	717,792	-
Increase (decrease) in accounts payable and accrued liabilities	1,200,483	30,485	250,058	1,481,026	(473,854)
Incease (decrease) in SBITA payable	-	-	-	-	(104,130)
Increase (decrease) in accrued compensated absences	(58,972)	3,713	125	(55,134)	39,086
Increase (decrease) in deferred inflows - pensions	104,573	42,758	-	147,331	-
Increase (decrease) in deferred inflows - deferred revenue	668,026	-	(4,584)	663,442	-
Increase (decrease) in net pension liability	(407,492)	(283,992)	-	(691,484)	-
Increase (decrease) in customer deposits	(6,804)	-	-	(6,804)	-
Total adjustments	215,452	258,177	556,159	1,029,788	(9,917)
Net cash provided by (used in) operating activities	$ 6,588,368	$ 675,757	$ 851,366	$ 8,115,491	$ 117,966
Noncash investing, capital, and financing activities:					
Gain (loss) on disposal of capital assets	(1,555)	(306,021)	-	(307,576)	-
Amortization of deferral related to refunded debt	125,999	-	-	125,999	-
Amortization of debt premium	669,406	-	-	669,406	-
Total noncash investing, capital, and financing activities	$ 793,850	$ (306,021)	$ -	$ 487,829	$ -

The accompanying notes are an integral part of the financial statements.

Note 1. Summary of Significant Accounting Policies

The financial statements of the City of Jacksonville and its discretely presented component unit have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the City's accounting policies are described below.

A. Reporting Entity

The City of Jacksonville is a municipal corporation governed by an elected Mayor and a six-member Council. The accompanying financial statements present the government and its component unit, an entity for which the government is considered to be financially accountable. Blended component units, although legally separate entities, are, in substance, part of the government's operations. The discretely presented component unit presented below is reported in a separate column in the City's financial statements in order to emphasize that it is legally separate from the City.

Jacksonville Tourism Development Authority

The Jacksonville Tourism Development Authority's (Authority) governing board is appointed by the City Council of the City of Jacksonville. Each month, the City of Jacksonville collects the room occupancy tax on behalf of the Authority and remits the amounts collected to the Authority. The Authority, which has a June 30 year-end, is presented as if it was a governmental fund (discrete presentation). Complete financial statements for the Authority may be obtained from the offices of the Jacksonville Tourism Development Authority at 815 New Bridge Street, Jacksonville, North Carolina 28540.

B. Basis of Presentation

Government-wide and Fund Financial Statements

The Government-wide Financial Statements (i.e. the Statement of Net Position and the Statement of Activities) report information on all of the activities of the City and its component unit. For the most part, the effect of interfund activity has been removed from these statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the proprietary functions and various other functions of the government. Governmental activities, which normally are supported by taxes, intergovernmental revenue and other non-exchange transactions, are reported separately from business-type activities, which rely to a significant extent on fees charged to external parties.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable to a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the

operational or capital requirements of a particular function or segment. Taxes and other items not properly classified as program revenues are reported as general revenues.

Separate Fund Financial Statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual proprietary funds are reported in separate columns in the Fund Financial Statements. All remaining governmental funds are aggregated and reported as non-major funds.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Non-operating revenues, such as subsidies and investment earnings, result from non-exchange transactions or ancillary activities.

The accounts of the City are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts comprised of assets, liabilities, fund equity, revenues, and expenditures or expenses as appropriate. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements and summarized below by fund types: governmental and proprietary.

Governmental Funds are used to account for the City's general governmental activities. The City reports the following major governmental funds:

General Fund - The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund. The primary revenue sources are ad valorem taxes and state-shared revenues. The primary expenditures are for public safety, culture and recreation, public works, economic and physical development, and general government services.

Capital Projects Fund - The Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

Capital Reserve Fund - The Capital Reserve Fund is used to account for financial resources reserved by City Council to be used for the future acquisition or construction of major capital projects (other than those financed by proprietary funds).

Proprietary Funds are used to account for the City's business-like activities. The City reports the following major funds:

Water and Sewer Fund - The Water and Sewer Fund accounts for the water and sewer activities of the City. The Water Capital Projects Fund, the Sewer Capital Projects Fund and the Water and Sewer Capital Reserve Fund are consolidated with the Water and Sewer Fund (the operating fund) for financial reporting purposes.

Solid Waste Fund - The Solid Waste Fund accounts for the solid waste collection activities of the City.

Additionally, the government reports the following fund types:

Special Revenue Funds - The Special Revenue Funds are used to account for proceeds that are legally restricted to expenditure for specific purposes.

Internal Service Funds - The Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City, on a cost-reimbursement basis. The City of Jacksonville has five Internal Service Funds: the Fleet Maintenance Fund, the City Hall Maintenance Fund, the Information Technology Services Fund, the Video/Media Services Fund, and the Self Insurance Fund. The Information Technology Services Capital Project Fund is consolidated with the Information Technology Services Fund for financial reporting purposes. The Internal Service Funds are accounted for in the governmental activities in the government-wide financial statements and individual fund data is provided in the Internal Service Funds Section of the report.

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

In accordance with North Carolina General Statutes, all funds of the City are maintained during the year using the modified accrual basis of accounting.

The Government-wide Financial Statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the Proprietary Fund and Fiduciary Fund Financial Statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Non-exchange transactions, in which the City gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants and donations. In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the individual programs are used as guidance. Property taxes are recognized as revenues in the year for which they are levied. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City enterprise funds are charges to customers for sales and services. The City also recognizes as operating revenue the tap fees intended to recover the cost of connecting new customers to the water and sewer system. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation/amortization on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Governmental Fund Financial Statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 90 days of the end of the current fiscal period, except property taxes for which a 60-day criteria is

used. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. Compensated absences and principal and interest on long-term debt are recorded as fund liabilities: 1) when due, and 2) for payments made early in the following year. General capital asset acquisitions are reported as expenditures in governmental funds. General long-term debt issues and acquisitions under leases and IT subscriptions are reported as other financing sources. Depreciation of capital assets is not recognized as an expenditure.

Ad valorem property tax receivable is not accrued as a revenue because the amount is not susceptible to accrual. At June 30, taxes receivable for property other than motor vehicles are materially past due and are not considered to be an available resource to finance the operations of the current year. Also, as of September 1, 2013, State law altered the procedures for the assessment and collection of property taxes on registered motor vehicles in North Carolina. Effective with this change in the law, the state of North Carolina is responsible for billing and collecting the property taxes on all registered motor vehicles on behalf of all municipalities and special tax districts. Property taxes are due when vehicles are registered. The billed taxes are applicable to the fiscal year in which they are received. Uncollected taxes that were billed in periods prior to September 1, 2013 and for limited registration plates are shown as a receivable in these financial statements and are offset by deferred inflows of resources.

Those revenues susceptible to accrual are sales taxes collected and held by the State at year-end on behalf of the City, utility sales and services and investment earnings. Sales taxes are considered a shared revenue for the City of Jacksonville because the tax is levied by Onslow County and then remitted to and distributed by the State. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been satisfied. Other intergovernmental revenues are not susceptible to accrual because generally they are not measurable and available until received in cash.

Grant revenues which are unearned at year-end are recorded as deferred inflows of resources. Under the terms of grant agreements, the City funds certain programs by a combination of specific cost-reimbursement grants, categorical block grants, and general revenues. Thus, when program expenses are incurred, there is both restricted and unrestricted net position available to finance the program. It is the City’s policy to first apply cost-reimbursement grant resources to such programs in accordance with grant guidelines which vary by funding source, followed by categorical block grants, and then general revenues.

The City reports deferred inflows on its balance sheet for governmental funds. Deferred inflows arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred inflows also arise when resources are received by the City before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the City has a legal claim to the resources, the liability for deferred inflow is removed from the combined balance sheet and revenue is recognized.

D. Budgetary Data

The City and the Authority’s budgets are adopted as required by North Carolina General Statutes. An annual budget ordinance is adopted for the General Fund and operating Enterprise Funds. All annual appropriations lapse at fiscal year-end. Grant project ordinances are adopted for the Non-Major Governmental Funds and project ordinances are adopted for the Major Capital Reserve Fund and Major Capital Project Funds. The City's Internal Service Funds operate under a Council-adopted

financial plan and not a budget ordinance. All budgets are prepared using the modified accrual basis of accounting, which is consistent with the accounting method used to record transactions.

Expenditures may not legally exceed appropriations at the functional level for the General Fund, Non-Major Governmental Funds, Enterprise Funds, and at the fund level for the Capital Reserve Fund and Capital Project Funds. A function is a group of related activities aimed at accomplishing a major service, such as public safety. The balances in the Capital Reserve Capital Project Fund will be appropriated and transferred to another Capital Project Fund in accordance with the project ordinance adopted for the reserve fund. The City Manager is authorized by the budget ordinance to transfer appropriations up to $5,000; however, any revisions that exceed $5,000 at the functional level of the General Fund, Non-Major Governmental Fund, Enterprise Funds and the fund level for the Capital Project Funds or revisions that alter total expenditures of any fund must be approved by the City Council. During the year, several amendments to the original budget became necessary, the effects of which were not material.

A budget calendar is included in State law that prescribes the last day on which certain steps of the budget procedures are to be performed. The following schedule lists the tasks to be performed and the date by which each is required to be completed.

April 30	Each department head will transmit to the budget officer the departmental budget requests and revenue estimates for the budget year.
June 1	The budget and the budget message shall be submitted to the governing board. The public hearing on the budget should be scheduled at this time.
July 1	The budget ordinance shall be adopted by the governing board.

As required by State law, the City's Internal Service Funds operate under a financial plan that was adopted by the governing board at the time the City's budget ordinance was approved. The financial plan also was entered into the minutes of the governing board.

E. Deposits and Investments

All deposits of the City and the Authority are made in council-designated official depositories and are secured as required by G.S. 159-31. The City and the Authority may designate as an official depository any bank or savings and loan association whose principal office is located in North Carolina. Also, the City and Authority may establish time deposit accounts such as NOW and SuperNOW accounts, money market accounts, and certificates of deposit.

State law [G.S. 159-30(c)] authorizes the City and the Authority to invest in obligations of the United States or obligations fully guaranteed both as to principal and interest by the United States; obligations of the State of North Carolina; bonds and notes of any North Carolina local government or public authority; obligations of certain non-guaranteed federal agencies; certain high quality issues of commercial paper and bankers' acceptances; and the North Carolina Capital Management Trust (NCCMT). The City's and the Authority's investments are reported at fair value. Non-participating interest earning contracts are accounted for at cost. The NCCMT Government Portfolio and the North Carolina Cooperative Liquid Assets Securities System (NC CLASS), both SEC-registered (2a-7) money market mutual funds, are measured at fair value. The NCCMT Government Portfolio and NC CLASS have a weighted average maturity of less than 90 days, thus they are presented as an investment with a maturity of less than 6 months.

F. Cash and Cash Equivalents

The City pools moneys from several funds, to facilitate disbursement and investment and to maximize investment income. Therefore, all funds amounts in the pool are essentially demand deposits and thus considered cash and cash equivalents. The Authority considers highly liquid investments (including restricted assets) with a maturity of three months or less when purchased to be cash and cash equivalents.

G. Restricted Assets

The unexpended Powell Bill and E-911 revenues are reported as restricted assets in the governmental funds because their use is limited by State law. Similarly, State and Federal Drug Enforcement resources, certain public safety grant funds, and Federal Transportation Administration assets within the Transportation Fund are classified as restricted due to legal restrictions on their use. In addition, Community Development Block Grant (CDBG) assets are considered restricted for economic development, as their expenditure is also limited by law.

The unexpended opioid settlement revenue is classified as restricted because the MOA between the state and the City restricts the use of those funds to opioid abatement and remediation activities.

The unexpended debt proceeds in any fund are classified as restricted assets because their use is completely restricted to the purpose for which the notes were originally issued.

Also included in restricted assets are a zero-interest Certificate of Deposit held, as a compensating balance in lieu of monthly fees, by the City's primary banking institution and sureties held for developers who have not completed infrastructure improvements in subdivisions that are under construction. The sureties are restricted as customer deposits. Other restricted assets include funds restricted for beautification.

The detail of these balances is as follows:

Note 1G. Restricted Assets

Governmental Activities:		
General Fund		
	Powell Bill (Streets)	$ 2,268,172
	Unexpended Debt Proceeds	4,685,763
	Compensating Balance	2,000,000
	Customer Deposits	61,605
	Other	4,715
Non-Major Governmental Funds		
	Powell Bill (Streets)	2,714,717
	E-911	270,628
	Transportation	114,027
	Public Safety	1,502,885
	Economic Development	490,316
	Opioid Settlement	305,535
Internal Service Funds		
	Unexpended Debt Proceeds	180,276
Total Governmental Activities		$ 14,598,638
Business-Type Activities:		
Water/Sewer Fund		
	Unexpended Debt Proceeds	$ 6,254,161
	Powell Bill (Streets)	193,535
Solid Waste Fund		
	Unexpended Debt Proceeds	844,011
Non-Major Stormwater Fund		
	Unexpended Debt Proceeds	714,194
Total Business-type Activities		$ 8,005,901
Total Restricted		$ 22,604,539

H. Ad Valorem Taxes Receivable and Deferred Inflows

In accordance with State law [G.S. 105-347 and 159-13(a)], the City levies ad valorem taxes, except for ad valorem taxes on certain vehicles, on July 1, the beginning of the fiscal year. These taxes are due on September 1, the lien date; however, no interest or penalties are assessed until the following January 6. The current year's tax levy is based on the assessed values as of January 1, 2024.

Privilege licenses collected prior to the fiscal year to which they apply are recorded as deferred inflows.

I. Allowances for Doubtful Accounts

All receivables that historically experience uncollectible accounts are shown net of an allowance for doubtful accounts at their net realizable value. This amount is estimated by analyzing the debtor's ability to pay and the percentage of receivables that were written off in prior years.

J. Lease Receivable

The City's lease receivable is measured at the present value of lease payments expected to be received during the lease term. Under the lease agreement, the City may receive variable lease payments that are dependent upon the lessee's revenue. The variable payments are recorded as an inflow of resources in the period the payment is received.

A deferred inflow of resources is recorded for the lease. The deferred inflow of resources is recorded at the initiation of the lease in an amount equal to the initial recording of the lease receivable. The deferred inflow of resources is amortized on a straight-line basis over the term of the lease.

K. Inventory

The inventories of the City's General Fund are valued at cost, using the first-in, first-out (FIFO) method, which approximates market. The inventory of the General Fund consists of fuel held for consumption and repair parts. The cost is recorded as an expenditure when the inventory is consumed. The General Fund inventory reported on the Governmental Funds Balance Sheet is offset by a non-spendable fund balance that indicates it does not constitute a resource available for appropriation even though it is a component of net current assets.

The inventories of the Enterprise Funds and Internal Service Funds are valued at cost, using the FIFO method, which approximates market. The inventory consists of materials and supplies held for subsequent use. The cost is recorded as an expense when the inventory is consumed, rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements, and are expensed as the items are used.

L. Capital Assets

Capital assets, which include land, buildings, equipment, infrastructure assets (e.g., roads, bridges, traffic signals, and similar items), and intangibles (e.g., software and land rights), are reported in the applicable governmental or business-type activities columns in the Government-wide Financial Statements and in the proprietary fund types in the Fund Financial Statements. Capital assets are defined by the City as assets with an initial, individual cost of more than $5,000 ($100,000 for infrastructure, land rights and easements) and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets received prior to June 30, 2015 are recorded at estimated fair market value at the date of donation. Donated capital assets received after June 30, 2015 are recorded at acquisition value.

General infrastructure assets acquired prior to July 1, 2003, consist of the road networks that were acquired or that received substantial improvements subsequent to July 1, 1980, and are reported at estimated historical cost using the deflated replacements method.

The cost of normal maintenance and repairs that do not add to the value of an asset or materially extend an asset's useful life are not capitalized.

The City's capital assets also include certain right to use assets. These right to use assets arise in association with agreements where the City reports a lease (only applies when the City is the lessee) or agreements where the City reports an Information Technology (IT) Subscription in accordance with the requirements of GASB 87 and GASB 96, respectively.

The right to use lease assets are initially measured at an amount equal to the initial measurement of the related lease liability plus any lease payments made at or prior to the start of the lease term, less lease incentives received from the lessor at or prior to the start of the lease term, and plus ancillary charges necessary to place the lease asset into service. The right to use lease assets are amortized on a straight-line basis over the life of the related lease. The City currently holds no right to use lease assets as a lessee.

The right to use IT subscription assets are initially measured at an amount equal to the initial measurement of the subscription liability plus any subscription payments made at the start of the subscription term, if applicable, plus capitalizable initial implementation costs at the start of the subscription term, less any incentives received from the IT subscription vendor at the start of the subscription term. Subscription payments, as well as payments for capitalizable implementation costs made before the start of the subscription term are reported as a prepayment (asset). Such prepayments are reduced by any incentives received from the same vendor before the start of the subscription term if a right of offset exists. The net amount of the prepayments and incentives are reported as an asset or liability, as appropriate, before the start of the subscription term at which time the amount is included in the initial measurement of the subscription asset. The right to use subscription assets are amortized on a straight-line basis over the subscription term.

Costs associated with construction in progress are recorded in their respective capital asset category upon approval by the City Council, which approximates the completion date.

Depreciation/amortization is charged to operations using the straight-line method based on the estimated useful life of an asset. The estimated useful lives of depreciable and amortized assets are as follows:

Buildings and Other Structures	15-70 years
Improvement Other Than Buildings	10-30 years
Equipment	3-20 years
Software	3 years
Heavy Equipment	5-20 years
Vehicles	8-20 years
Infrastructure	15-70 years
Subscription-based information technology arrangements	Contract term

M. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position reports a separate section for deferred outflows of resources. This separate financial statement element, Deferred Outflows of Resources,

represents a consumption of net assets that applies to a future period and so will not be recognized as an expense or expenditure until then. The City has three items that meet this criterion – charges related to debt refinancing, contributions made to the pension plan and other post-employment benefits in the 2025 fiscal year. In addition to liabilities, the statement of financial position reports a separate section for deferred inflows of resources. This separate financial statement element, Deferred Inflows of Resources, represents an acquisition of net assets that applies to a future period and so will not be recognized as a revenue until then. The City has several items that met the criterion for this category – prepaid taxes, property taxes receivable, investment interest receivable, leases, deferrals of pension and other post-employment benefits expense that result from the implementation of GASB Statement 68 and GASB Statement 75. Details of the City's Deferred Inflows and Deferred Outflows can be found in Note 14.

N. Interfund Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (short-term interfund loans) or "advances to/from other funds" (long-term interfund loans). Any residual balances outstanding between the governmental activities and business-type activities are reported in the Government-wide Financial Statements as "internal balances."

Advances between funds, as reported in the Governmental Funds Fund Financial Statements, are offset by a restricted fund balance account in the applicable governmental fund to indicate that they are not available for appropriation and are not expendable available financial resources.

O. Interfund Transfers

The General Fund provides the basis of local resources for other governmental funds. These transactions are recorded as "Transfers (out)" in the General Fund and "Transfers in" in the receiving fund in the Fund Financial Statements.

P. SBITAs

Under GASB Statement No. 96, *Subscription-Based Information Technology Arrangements (SBITAs)*, an incremental borrowing rate (IBR) is determined for each individual SBITA to reflect the interest rate that the City would have to pay if it borrowed funds to finance the acquisition of a similar right-to-use asset. The IBR represents a "theoretical" rate that approximates the City's cost of borrowing over a similar term and with a similar security profile to the SBITA.

Q. Long-Term Obligations

In the Government-wide Financial Statements and proprietary fund types in the Fund Financial Statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs, except for prepaid insurance costs, are expensed in the reporting period in which they are incurred. Prepaid insurance costs are expensed over the life of the debt.

In the Fund Financial Statements, governmental fund types recognize bond premiums, discounts, and issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

R. Compensated Absences

The vacation policy of the City provides for the accumulation of up to thirty days earned vacation leave with such leave being fully vested when earned. For the City's government-wide and proprietary funds, an expense and a liability for compensated absences and the salary-related payments are recorded as the leave is earned. The City has assumed a FIFO method of using accumulated compensated time. The portion of that time that is estimated to be used in the next fiscal year has been designated as a current liability in the government-wide financial statements.

The City's sick leave policy provides for an unlimited accumulation of earned sick leave. Sick leave does not vest, but any unused sick leave accumulated at the time of retirement may be used in the determination of length of service for retirement benefit purposes. The City uses a five-year look-back period to estimate the amount of sick leave that has been earned and will be used as sick leave over the employee's service period. The liability for sick leave is based on this estimate.

S. Opioid Settlement Funds

In April 2022, drug manufacturer Johnson & Johnson, and three drug distributors, McKesson, AmerisourceBergen, and Cardinal Health, finalized a $26 billion-dollar nationwide settlement related to multiple opioid lawsuits. These funds will be disbursed to each participating state over an 18-year period according to an allocation agreement reached with all participating states. The majority of these funds are intended for opioid abatement and the distribution of the funds will be front loaded.

North Carolina's Memorandum of Agreement (MOA) between the state and local governments for the settlement funds allocates the funds as follows:

- 15% directly to the State ("State Abatement Fund")
- 80% to abatement funds established by Local Governments ("Local Abatement Funds")
- 5% to a County Incentive Fund.

The City recognized $96,045 as part of this settlement in Fiscal Year 2025. Per the terms of the MOA, the City created a special revenue fund, the NC Opioid Settlement Fund, to account for these funds. All funds are to be used for opioid abatement and remediation activities. Funds are restricted until expended. $51,210 has been expended as of June 30, 2025. An additional $725,417 is recorded as a deferred inflow in non-major governmental funds. This amount represents opioid settlement funds that are expected but not available.

T. Net Position/Fund Balances

Net position: Net position in government-wide and proprietary fund financial statements are classified as net investment in capital assets, restricted and unrestricted. Restricted net position represents constraints on resources that are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or imposed by law through state statute.

Fund Balances: In the Governmental Fund Financial Statements, fund balance is composed of five classifications designed to disclose the hierarchy of constraints placed on how fund balance can be spent.

The Governmental Funds classify fund balances as follows:

Nonspendable Fund Balance - This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Prepaids and inventories - Portion of fund balance that is not an available resource because it represents the year-end balance of ending inventories or prepaids, which are not spendable resources.

Compensating Balance - Portion of fund balance that is not an available resource as it is contractually required to remain intact as part of an agreement for banking services in lieu of fees.

Restricted Fund Balance - This classification includes amounts that are restricted to specific purposes externally imposed by creditors or imposed by law.

Restricted for Stabilization by State Statute - Portion of fund balance, in addition to reserves for encumbrances, which is not available for appropriation under State Statute [F.S. 159-8(a)]. This amount is usually comprised of accounts receivable and interfund receivables, which have not been offset by deferred inflows.

Restricted for Streets/Public Works - Powell Bill portion of fund balance that is restricted by revenue source for street construction and maintenance expenditures. This amount represents the balance of the total unexpended Powell Bill funds.

Restricted for Public Safety - Portion of fund balance that is restricted by revenue source for public safety expenditures including drug enforcement, school patrols and other elements of public safety.

Restricted for Economic Development - Portion of fund balance that is restricted by revenue source for community development activities of the City.

Committed Fund Balance - The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. The governing council is the highest level of decision-making authority for the government that 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.

Committed for LEO separation allowance - Portion of fund balance that will be used for the Law Enforcement Officers' Special Separation Allowance obligations.

Committed for Public Safety - Portion of fund balance that will be used to fund various public safety projects, most of which are matching funds to grants.

Committed for Economic Development - Portion of fund balance that will be used as matching funds for various transit grant funded projects.

Committed for Capital Projects - Portion of fund balance committed by the City Council for the construction of specific assets held in the capital project funds and capital reserve fund.

Committed for Emergency Relief - Portion of fund balance to be used to fund various emergency relief projects, most of which are funded by FEMA.

Assigned Fund Balance - Portion of fund balance that the City intends to use for specific purposes.

Assigned for Subsequent year's expenditures - Portion of fund balance that is appropriated in the next year's budget, not already classified in restricted or committed. The governing body approves the appropriation; however, the budget ordinance authorizes the manager to modify the appropriations by resource or appropriation in certain circumstances.

Unassigned Fund Balance - Portion of fund balance that has not been restricted, committed, or assigned to specific purposes or other funds.

The City of Jacksonville has a revenue spending policy that provides guidance for programs with multiple revenue sources. The Finance Officer will use resources in the following hierarchy; bond proceeds, federal funds, State funds, local non-City funds, City funds. For purposes of fund balance classification, expenditures are to be spent from restricted fund balance first, followed in order by committed fund balance, assigned fund balance and unassigned fund balance. The Finance Officer has the authority to deviate from this policy if it is in the best interest of the City. The City is committed to maintaining a prudent level of financial resources to maintain a high bond rating and to protect against the need to reduce service levels due to temporary revenue shortfalls or unpredicted expenditures. The City's formal Fund Balance Policy requires an unassigned fund balance, equal to no less than three months of general fund operating expenditures and debt service, or 25% of general fund operating expenditures and debt service.

U. Pensions and Other Postemployment Benefit Plan

The City participates in the Local Governmental Employees' Retirement System (LGERS), a cost-sharing, multiple-employer defined benefit pension plan administered by the State of North Carolina. The City also administers the Law Enforcement Officers' Special Separation Allowance (LEOSSA), a single-employer defined benefit pension plan that provides benefits to qualified law enforcement officers in accordance with State statute. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of LGERS and additions to/deductions from LGERS' fiduciary net position have been determined on the same basis as they are reported by LGERS. For this purpose, plan member contributions are recognized in the period in which the contributions are due. The City of Jacksonville's employer contributions are recognized when due and the City of Jacksonville has a legal requirement to provide the contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of LGERS. Investments are reported at fair value.

For purposes of measuring the net pension expense, information about the fiduciary net position of the Firefighters' and Rescue Squad Workers' Pension Fund (FRSWPF) and additions to/deductions from FRSWPF's fiduciary net position have been determined on the same basis as they are reported by FRSWPF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

The City participates in one other postemployment benefit plan (OPEB), the Employee Health Benefit Plan (the Plan). This is available to employees hired prior to July 1, 2010. The City currently finances the Plan following a pay-as-you-go approach, paying an amount each year equal to the benefits distributed or claimed during the year.

Note 2. Stewardship, Compliance, and Accountability

Deficit in Fund Balance or Net Position of Individual Funds:

The Non-Capitalized Projects Fund had a deficit fund balance at June 30, 2025, in the amount of $219,900. This represents expenditures for a railroad project that will be reimbursed by Marine Corps Base Camp Lejeune. This deficit occurred because the expenditures related to the project have not been reimbursed, which the City expects once the project is complete.

Note 3. Deposits and Investments

Deposits

All the City's deposits are either insured or collateralized by using one of two methods. Under the Dedicated Method, all deposits exceeding the federal depository insurance coverage are collateralized with securities held by the City's agents in the City's name. Under the Pooling Method, which is a collateral pool, all uninsured deposits are collateralized with securities held by the State Treasurer's agent in the name of the State Treasurer. Since the State Treasurer is acting in a fiduciary capacity for the City, these deposits are considered to be held by the City's agents in the City's name. The amount of the pledged collateral is based on an approved averaging method for noninterest-bearing deposits and the actual current balance for interest-bearing deposits. Depositories using the Pooling Method report to the State Treasurer the adequacy of their pooled collateral covering uninsured deposits. The State Treasurer does not confirm this information with the City or with the escrow agent. Because of the inability to measure the exact amount of collateral pledged for the City under the Pooling Method, the potential exists for under collateralization, and this risk may increase in periods of high cash flows. However, the State Treasurer of North Carolina enforces strict standards of financial stability for each depository that collateralizes public deposits under the Pooling Method. The City has no policy regarding custodial credit risk for deposits, but relies on the State Treasurer to enforce standards of minimum capitalization for all pooling method financial institutions and to monitor them for compliance. The City complies with the provisions of G.S. 159-31 when designating official depositories and verifying that deposits are properly collateralized.

At June 30, 2025, the City's deposits had a book balance of $11,679,469, which includes a $2,000,000 compensating balance, while the bank balance was $11,408,029. Of the bank balance, $250,000 was covered by federal depository insurance, and $11,158,029 in deposits was covered by collateral held under the Pooling Method (State Treasurer). The carrying amount of deposits for the Tourism and Development Authority was $1,578,084 and the bank balance was $1,578,084. Of the bank balance, $250,000 was covered by federal depository insurance and $1,328,084 was covered by collateral held under the Pooling Method (State Treasurer). At June 30, 2025, the City's petty cash fund totaled $9,200.

Investments

At June 30, 2025, the City had the following investments:

Investment Type	Valuation Measurement Method	Fair Value	Less than 6 Months
US Government Agencies	Fair Value Level 2	$ 1,992,940	$ -
US Treasuries	Fair Value Level 1	1,982,360	-
Commercial Paper	Fair Value Level 2	8,847,213	8,847,213
NC CLASS	Fair Value Level 1	30,640,927	N/A
NCCMT- Government Portfolio	Fair Value Level 1	84,694,394	N/A
Other Investments in NCCMT - Government Portfolio	Fair Value Level 1	12,678,406	N/A
TDA NCCMT - Government Portfolio	Fair Value Level 1	4,879,040	N/A
Total		$ 145,715,281	$ 8,847,213

All investments are measured using the market approach, using prices and other relevant information generated by market transactions involving identical or comparable assets or a group of assets. Fair Value Level 1 indicates that debt securities are valued by using directly observable, quoted prices (unadjusted) in active markets for identical assets. Fair Level 2 debt securities are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

Interest Rate Risk. As a means of limiting its exposure to fair value losses arising from rising interest rates, the City's investment policy limits the maturities of investments in Treasuries, Agencies and Instrumentalities not to exceed five years from settlement date. All other investments will have final maturities of no more than three years, except for specific reserves or projects approved by City Council.

Credit Risk. The City's investment policy follows State law (North Carolina General Statute 159-30) for allowable investment types. The City's investment in the NC Capital Management Trust Government Portfolio carried a credit rating of AAAm by Standard & Poor's as of June 30, 2024. The City's investment in the NC Capital Management Trust Term Portfolio is unrated. The Term Portfolio is authorized to invest in obligations of the U.S. Government and agencies, and in high grade money market instruments as permitted under North Carolina General Statute 159-30 as amended.

Concentration of Credit Risk. The City's investment policy limits that, with the exception of US Treasuries and the NC Capital Management Trust, no more than 50% of the City's total investment portfolio will be invested in a single security type or with a single financial institution. This year at June 30, the City's investments are made up of 6.28% Commercial Paper, 1.42% Agencies, 1.41% US Treasuries, 21.76% NC CLASS Investment Pool, and 69.14% with the North Carolina Capital Management Trust.

At June 30, 2025, the Jacksonville Tourism Development Authority had $4,879,040 invested with the North Carolina Capital Management Trust's Government Portfolio which carried a credit rating of AAAm by Standard and Poor's. The Authority has no policy regarding credit risk.

Note 4. Lease Receivable

As of 06/30/2025, City of Jacksonville, NC had 10 active leases. The leases have receipts that range from $1,200 to $85,137 and interest rates that range from 0.98% to 6.73%. As of 06/30/2025, the total combined value of the lease receivable is $1,966,408 and the combined value of the deferred inflow of resources is $1,776,027.

Principal and Interest Expected to Maturity

	Business-Type Activities		
Fiscal Year	Principal Payments	Interest Payments	Total Payments
2026	$ 296,704	$ 42,078	$ 338,782
2027	241,320	33,736	275,056
2028	238,514	26,159	264,673
2029	206,064	18,695	224,759
2030	168,314	15,349	183,663
2031- 2035	480,683	45,024	525,707
2036 - 2039	200,248	11,625	211,873
	$ 1,831,847	$ 192,666	$ 2,024,513

	Governmental Activities		
Fiscal Year	Principal Payments	Interest Payments	Total Payments
2026	$ 72,337	$ 994	$ 73,331
2027	62,224	286	62,509
	$ 134,561	$ 1,280	$ 135,840

Rollforward Schedule for the year ended June 30, 2025 is as follows:

BUSINESS-TYPE ACTIVITIES:	Balance as of July 1, 2024	Additions	Reductions	Balance as of June 30, 2025
Deferred Inflow of Resources				
Infrastructure				
Commons Drive Water Tank	$ 101,204	$ -	$ 75,903	$ 25,301
ATC Wireless Lease Site	-	458,196	30,547	427,649
Brynn Marr Elevated Water Tower - 295 Liberty Drive	129,684	574,125	72,150	631,659
Cellco Northwoods Water Storage Tower	66,457	-	26,348	40,109
Northwoods Elevated Water Tank	276,582	-	61,463	215,119
Triton Brynn Marr Elevated Water Tower - 295 Liberty Driv	325,990	-	46,570	279,420
Water Storage Tower	48,298	-	24,149	24,149
Total Infrastructure Deferred Inflow of Resources	$ 948,215	$ 1,032,321	$ 337,130	$ 1,643,406
Total Deferred Inflow of Resources	$ 948,215	$ 1,032,321	$ 337,130	$ 1,643,406

BUSINESS-TYPE ACTIVITIES:	Balance as of July 1, 2024	Additions	Reductions	Balance as of June 30, 2025
Lease Receivable				
Infrastructure				
Commons Drive Water Tank	$ 110,995	$ -	$ 82,546	$ 28,449
ATC Wireless Lease Site	521,711	-	18,419	503,292
Brynn Marr Elevated Water Tower - 295 Liberty Drive	149,248	574,125.00	78,810	644,563
Cellco Northwoods Water Storage Tower	67,902	-	26,112	41,790
Northwoods Elevated Water Tank	324,601	-	59,820	264,781
Triton Brynn Marr Elevated Water Tower - 295 Liberty Driv	363,949	-	43,817	320,132
Water Storage Tower	55,626	-	26,786	28,840
Total Infrastructure Lease Receivable	$ 1,594,032	$ 574,125	$ 336,310	$ 1,831,847
Total Lease Receivable	$ 1,594,032	$ 574,125	$ 336,310	$ 1,831,847

GOVERNMENTAL ACTIVITIES:	Balance as of July 1, 2024	Additions	Reductions	Balance as of June 30, 2025
Deferred Inflow of Resources				
Buildings				
Amtrak - Jacksonville Station Agreement	$ 3,222	$ -	$ 1,172	$ 2,050
OUTS - Jacksonville Station Lease Agreement	149,737	-	52,849	96,888
Greyhound - Jacksonville Station Lease Agreement	51,256	-	17,573	33,683
Total Building Deferred Inflow of Resources	$ 204,215	$ -	$ 71,594	$ 132,621
Total Deferred Inflow of Resources	$ 204,215	$ -	$ 71,594	$ 132,621

GOVERNMENTAL ACTIVITIES:	Balance as of July 1, 2024	Additions	Reductions	Balance as of June 30, 2025
Lease Receivable				
Buildings				
Amtrak - Jacksonville Station Agreement	$ 3,255	$ -	$ 1,173	$ 2,082
OUTS - Jacksonville Station Lease Agreement	151,200	-	52,885	98,315
Greyhound - Jacksonville Station Lease Agreement	51,736	-	17,572	34,164
Total Building Lease Receivable	$ 206,191	$ -	$ 71,630	$ 134,561
Total Lease Receivable	$ 206,191	$ -	$ 71,630	$ 134,561

Note 5. Receivables

Receivables are presented net of allowance for uncollectibles in the accompanying financial statements. The receivables and applicable allowances for uncollectibles are as follows:

Activities	Gross Receivables	Allowance	Net Receivables
Governmental			
General			
Taxes receivable	$ 1,089,959	$ 416,068	$ 673,891
Accrued interest on taxes	184,970	92,485	92,485
Accounts receivable	10,587,330	239,721	10,347,609
Major Funds			
Accounts receivable	25,624	-	25,624
Non-Major Funds			
Accounts receivable	2,007,874	-	2,007,874
Notes receivable	1,183,534	-	1,183,534
Internal Service Fund	223,154	-	223,154
Total Governmental Activities	15,302,445	748,274	14,554,171
Water/Sewer	14,589,704	348,616	14,241,088
Solid Waste	632,518	28,349	604,169
Non-Major Stormwater	497,589	34,641	462,948
Total Business-Type Activities	15,719,811	411,606	15,308,205
Discretely Presented			
Component Unit	150,360	-	150,360
Total Component Units	150,360	-	150,360
	$ 31,172,616	$ 1,159,880	$ 30,012,736

Gross notes receivable as of June 30, 2025, of $1,183,534 consists of low interest or interest free loans to homeowners and others. These loans range from a five-year term to a thirty-year term with various loans being deferred, forgiven or repaid and were originally funded by Federal Grants.

Note 6. Capital assets

Capital asset activity for the year ended June 30, 2025, was as follows:

Primary Government

	Beginning Balances	Increases	Decreases	Ending Balances
Governmental activities:				
Capital assets not being depreciated:				
Land	$ 16,054,182	$ 1,885,986	$ -	$ 17,940,168
Land Rights	3,924,106	-	-	3,924,106
Construction in progress	551,893	3,127,199	(333,289)	3,345,803
Total	20,530,181	5,013,185	(333,289)	25,210,077
Capital assets being depreciated and amortized:				
Buildings	80,911,550	444,899	-	81,356,449
Improvements other than buildings	29,426,980	467,275	-	29,894,255
Equipment	15,515,139	1,606,134	(73,611)	17,047,662
Software	1,819,421	464,115	-	2,283,536
Heavy equipment	1,195,069	-	(12,226)	1,182,843
Vehicles	18,225,432	1,823,543	(1,022,911)	19,026,064
Infrastructure	60,432,301	62,288	-	60,494,589
IT subscriptions	2,496,485	738,847	(675,061)	2,560,271
Total	210,022,377	5,607,101	(1,783,809)	213,845,669
Less accumulated depreciation and amortization for:				
Buildings	(35,791,667)	(1,044,257)	-	(36,835,924)
Improvements other than buildings	(14,965,485)	(1,273,796)	-	(16,239,281)
Equipment	(12,690,138)	(941,006)	73,610	(13,557,534)
Software	(1,533,014)	(230,691)	-	(1,763,705)
Heavy equipment	(984,110)	(110,714)	12,226	(1,082,598)
Vehicles	(13,295,260)	(786,037)	1,014,913	(13,066,384)
Infrastructure	(43,365,559)	(859,731)	-	(44,225,290)
IT subscriptions	(1,125,009)	(825,947)	601,470	(1,349,486)
Total	(123,750,242)	(6,072,179)	1,702,219	(128,120,202)
Total capital assets being depreciated and amortized, net	86,272,135	(465,078)	(81,590)	85,725,467
Governmental activities capital assets, net	$ 106,802,316	$ 4,548,107	$ (414,879)	$ 110,935,544

Capital asset activity for the year ended June 30, 2025, was as follows:

Business-type activities:	Beginning Balances	Increases	Decreases	Ending Balances
Water/Sewer Fund				
Capital assets not being depreciated:				
Land	$ 5,216,650	$ -	$ -	$ 5,216,650
Land Rights	70,887	-	-	70,887
Construction in progress	17,440,860	11,521,614	(2,984,904)	25,977,570
Total	22,728,397	11,521,614	(2,984,904)	31,265,107
Capital assets being depreciated:				
Buildings	112,749,787	-	-	112,749,787
Improvements other than buildings	103,034,671	51,618	-	103,086,289
Equipment	6,546,037	2,069,243	(38,633)	8,576,647
Software	117,309	-	-	117,309
Heavy Equipment	1,255,997	165,846	(118,315)	1,303,528
Vehicles	3,431,986	221,392	(202,041)	3,451,337
Infrastructure	43,643,714	4,438,530	-	48,082,244
Total	270,779,501	6,946,629	(358,989)	277,367,141
Less accumulated depreciation for:				
Buildings	(96,277,118)	(459,752)	-	(96,736,870)
Improvements other than buildings	(77,730,775)	(3,356,323)	-	(81,087,098)
Equipment	(5,934,864)	(167,244)	37,078	(6,065,030)
Software	(117,309)	-	-	(117,309)
Heavy Equipment	(949,069)	(89,155)	118,315	(919,909)
Vehicles	(2,738,745)	(96,403)	202,041	(2,633,107)
Infrastructure	(25,773,329)	(517,325)	-	(26,290,654)
Total	(209,521,209)	$ (4,686,202)	$ 357,434	(213,849,977)
Total capital assets being depreciated, net	61,258,292			63,517,164
Business-type activities capital assets, net	$ 83,986,689			$ 94,782,271

Capital asset activity for the year ended June 30, 2025, was as follows:

Business-type activities:	Beginning Balances	Increases	Decreases	Ending Balances
Solid Waste Fund				
Capital assets being depreciated:				
Buildings	$ 40,984	$ 25,480	$ -	$ 66,464
Improvements other than buildings	26,759	-	-	26,759
Equipment	5,410	5,750	-	11,160
Vehicles	7,628,717	1,171,102	(1,107,491)	7,692,328
Total	7,701,870	1,202,332	(1,107,491)	7,796,711
Less accumulated depreciation for:				
Buildings	(40,984)	(254)	-	(41,238)
Improvements other than buildings	(669)	(1,338)	-	(2,007)
Equipment	(4,869)	(1,116)	-	(5,985)
Vehicles	(4,285,386)	(342,402)	801,469	(3,826,319)
Total	(4,331,908)	$ (345,110)	$ 801,469	(3,875,549)
Total capital assets being depreciated, net	3,369,962			3,921,162
Business-type activities capital assets, net	$ 3,369,962			$ 3,921,162

Capital asset activity for the year ended June 30, 2025, was as follows:

Business-type activities:	Beginning Balances	Increases	Decreases	Ending Balances
Stormwater/Water Quality Fund				
Capital assets not being depreciated:				
Land	$ 167,200	$ -	$ -	$ 167,200
Land Rights	2,970,790	-	-	2,970,790
Construction in progress	906,060	254,146	(9,910)	1,150,296
Total	4,044,050	254,146	(9,910)	4,288,286
Capital assets being depreciated:				
Infrastructure	6,709,857	-	-	6,709,857
Improvements other than buildings	64,211	19,810	-	84,021
Equipment	431,312	28,261	-	459,573
Heavy Equipment	398,357	145,030	-	543,387
Vehicles	2,055,228	175,272	(115,090)	2,115,410
Total	9,658,965	368,373	(115,090)	9,912,248
Less accumulated depreciation for:				
Infrastructure	(3,048,586)	(59,054)	-	(3,107,640)
Improvements other than buildings	(43,195)	(3,705)	-	(46,900)
Equipment	(414,509)	(17,275)	-	(431,784)
Heavy Equipment	(281,867)	(66,005)	-	(347,872)
Vehicles	(1,149,976)	(101,461)	115,092	(1,136,345)
Total	(4,938,133)	$ (247,500)	$ 115,092	(5,070,541)
Total capital assets being depreciated, net	4,720,832			4,841,707
Business-type activities capital assets, net	$ 8,764,882			$ 9,129,993

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:		
General government	$	851,390
Public Works		1,540,412
Public Safety		1,672,809
Cultural and Recreational		874,985
Economic Development		29,722
Internal Service Funds		1,102,861
Total depreciation expense - governmental activities	$	6,072,179
Business-type activities:		
Water and Sewer Fund	$	4,686,202
Solid Waste Fund		345,110
Stormwater/Water Quality Fund		247,500
Total depreciation expense - business-type activities	$	5,278,812

Construction Commitments

As of June 30, 2025 the City has active construction projects. The City's commitments with contractors at June 30, 2025, are as follows:

Project	Spent to Date	Remaining Commitment
Water and Sewer	$ 24,187,993	$ 28,381,940
Streets/Storm Water	949,433	1,567,243
Capital Projects	54,488	514,445
Community Development	445,721	410,699
Total	**$ 25,637,635**	**$ 30,874,327**

Note 7. Subscriptions Payable

As of 06/30/2025, Jacksonville, NC had 15 active subscriptions. The subscriptions have payments that range from $6,205 to $188,791 and interest rates that range up to 3.67%. As of 06/30/2025, the total combined value of the subscription liability is $902,242. The combined value of the right to use asset, as of 06/30/2025 of $2,560,271 with accumulated amortization of $1,349,486.

Principal and Interest Requirements to Maturity

	Governmental Activities		
Fiscal Year	Principal Payments	Interest Payments	Total Payments
2026	$ 658,578	$ 26,108	$ 628,776
2027	243,664	8,153	251,817
Total	$ 902,242	$ 34,261	$ 880,593

Rollforward Schedule for the year ended June 30, 2025 is as follows:

GOVERNMENTAL ACTIVITIES:

	Balance as of July 1, 2024	Additions	Reductions	Balance as of June 30, 2025
Subscription Liability				
Software				
Clear for Law Enforcement Plus	$ 6,074	$ -	$ 6,074	$ -
Citrix Cloud Solution Transition	25,275	-	25,275	-
Esri FY24-26 Small Gov't Term Enterprise Lic Agr	108,650	-	53,548	55,102
Governmentjobs.com - Attract, Powerpolicy, SSO, Etc.	340,593	-	96,504	244,089
Governmentjobs.com - Perform, Biddle, Insight, Onboard, Candidate Text & Learn	81,837	-	81,837	-
Powerdms	37,836	-	17,214	20,622
RMS Bundle - ESO Hydrants	66,008	-	32,119	33,889
Univerus Phase I SAP ByDesign, Solutions and Hosting	360,663	-	179,220	181,443
E2SF-DUO-MFA - Microco Application Software	73,537	-	73,537	-
Government Mass Notification System	15,000	-	15,000	-
Mimecast 365 Protect - Cloud Software	30,100	-	30,100	-
Web Hosting Software and Service	23,317	-	11,237	12,080
NWN - Cisco Security EA Licenses	-	207,712	70,828	136,884
Univerus PDS Vista HCM & Vista Time	-	246,474	119,937	126,537
Univerus Phase II	-	135,481	43,885	91,596
Total Software Subscription Liability	$ 1,168,890	$ 589,667	$ 856,315	$ 902,242

Note 8. Pension Plan Obligations

A. Local Governmental Employees' Retirement System

Plan Description. The City of Jacksonville is a participating employer in the statewide Local Governmental Employees' Retirement System (LGERS), a cost-sharing multiple-employer defined benefit pension plan administered by the State of North Carolina. LGERS membership is comprised of general employees and local law enforcement officers (LEOs) of participating local governmental entities. Article 3 of G.S. Chapter 128 assigns the authority to establish and amend benefit provisions to the North Carolina General

Assembly. Management of the plan is vested in the LGERS Board of Trustees, which consists of 13 members – nine appointed by the Governor, one appointed by the State Senate, one appointed by the State House of Representatives, and the State Treasurer and State Superintendent, who serve as ex-officio members. The Local Governmental Employees' Retirement System is included in the Annual Comprehensive Financial Report for the State of North Carolina. The State's Annual Comprehensive Financial Report includes financial statements and required supplementary information for LGERS. That report may be obtained by writing to the Office of the State Controller, 1410 Mail Service Center, Raleigh, North Carolina 27699-1410, by calling (919) 981-5454, or at www.osc.nc.gov.

Benefits Provided. LGERS provides retirement and survivor benefits. Retirement benefits are determined as 1.85% of the member's average final compensation times the member's years of creditable service. A member's average final compensation is calculated as the average of a member's four highest consecutive years of compensation. Plan members are eligible to retire with full retirement benefits at age 65 with five years of creditable service, at age 60 with 25 years of creditable service, or at any age with 30 years of creditable service. Plan members are eligible to retire with partial retirement benefits at age 50 with 20 years of creditable service or at age 60 with five years of creditable service (age 55 for firefighters). Survivor benefits are available to eligible beneficiaries of members who die while in active service or within 180 days of their last day of service and who have either completed 20 years of creditable service regardless of age (15 years of creditable service for firefighters and rescue squad members who are killed in the line of duty) or have completed five years of service and have reached age 60. Eligible beneficiaries may elect to receive a monthly Survivor's Alternate Benefit for life or a return of the member's contributions. The plan does not provide for automatic post-retirement benefit increases. Increases are contingent upon actuarial gains of the plan.

LGERS plan members who are LEOs are eligible to retire with full retirement benefits at age 55 with five years of creditable service as an officer, or at any age with 30 years of creditable service. LEO plan members are eligible to retire with partial retirement benefits at age 50 with 15 years of creditable service as an officer. Survivor benefits are available to eligible beneficiaries of LEO members who die while in active service or within 180 days of their last day of service and who also have either completed 20 years of creditable service regardless of age, or have completed 15 years of service as a LEO and have reached age 50, or have completed five years of creditable service as a LEO and have reached age 55, or have completed 15 years of creditable service as a LEO if killed in the line of duty. Eligible beneficiaries may elect to receive a monthly Survivor's Alternate Benefit for life or a return of the member's contributions.

Contributions. Contribution provisions are established by General Statute 128-30 and may be amended only by the North Carolina General Assembly. City of Jacksonville employees are required to contribute 6% of their compensation. Employer contributions are actuarially determined and set annually by the LGERS Board of Trustees. The City of Jacksonville's contractually required contribution rate for the year ended June 30, 2025 was

15.10% of compensation for law enforcement officers and 13.60% for general employees and firefighters, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year. Contributions to the pension plan from the City of Jacksonville were $4,965,048 for the year ended June 30, 2025.

Refunds of Contributions. City employees who have terminated service as a contributing member of LGERS, may file an application for a refund of their contributions. By state law, refunds to members with at least five years of service include 4% interest. State law requires a 60-day waiting period after service termination before the refund may be paid. The acceptance of a refund payment cancels the individual's right to employer contributions or any other benefit provided by LGERS.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2025, the City reported a liability of $23,589,688 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2024. The total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2023. The total pension liability was then rolled forward to the measurement date of June 30, 2024 utilizing update procedures incorporating the actuarial assumptions. The City's proportion of the net pension liability was based on a projection of the City's long-term share of future payroll covered by the pension plan, relative to the projected future payroll covered by the pension plan of all participating LGERS employers, actuarially determined. At June 30, 2024, the City's proportion was 0.34992%, which was an decrease of 0.03963% from its proportion measured as of June 30, 2023.

For the year ended June 30, 2025, the City recognized pension expense of $6,777,256. At June 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 4,133,807	$ 27,794
Net difference between projected and actual earnings on pension plan investments	3,207,004	-
Changes in proportion and differences between City contributions and proportionate share of contributions	325,738	1,125,320
City contributions subsequent to the measurement date	4,965,048	-
	$ 12,631,597	$ 1,153,114

$4,965,048 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a decrease of

the net pension liability in the year ended June 30, 2026. Other amounts reported as deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Future Amortization		
Year ending June 30:		
2026	$	1,996,199
2027		4,447,432
2028		432,425
2029		(362,621)
	$	6,513,435

Actuarial Assumptions. The total pension liability in the December 31, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50 percent
Salary increases	3.25 to 8.25 percent, including inflation and productivity factor
Investment rate of return	6.50 percent, net of pension plan investment expense, including inflation

The plan currently uses mortality tables that vary by age, gender, employee group (i.e. general, law enforcement officer) and health status (i.e. disabled and healthy). The current mortality rates are based on published tables and based on studies that cover significant portions of the U.S. population. The healthy mortality rates also contain a provision to reflect future mortality improvements.

The assumptions used for the June 30, 2024, actuarial valuation are based on the experience study prepared as of December 31, 2019, and adopted by the Board of Trustees on January 28, 2021. No assumption changes have been made since the prior valuation.

Future ad hoc COLA amounts are not considered to be substantively automatic and are therefore not included in the measurement.

The projected long-term investment returns and inflation assumptions are developed through review of current and historical capital markets data, sell-side investment research, consultant whitepapers, and historical performance of investment strategies. Fixed income return projections reflect current yields across the U.S. Treasury yield curve and market expectations of forward yields projected and interpolated for multiple tenors and over multiple year horizons. Global public equity return projections are established through analysis of the equity risk premium and the fixed income return projections. Other asset categories and strategies' return projections reflect the foregoing and historical data analysis. These projections are combined to produce the long-term expected rate of return

by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class as of June 30, 2024 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Fixed Income	33.0%	2.4%
Global Equity	38.0%	6.9%
Real Estate	8.0%	6.0%
Alternatives	8.0%	8.6%
Credit	7.0%	5.3%
Inflation Protection	6.0%	4.3%
	100.0%	

The information above is based on 30-year expectations developed with the consulting actuary and is part of the asset, liability and investment policy study for the North Carolina Retirement Systems, including LGERS. The long-term nominal rates of return underlying the real rates of return are arithmetic annualized figures. The real rates of return are calculated from nominal rates by multiplicatively subtracting a long-term inflation assumption of 2.50%. All rates of return and inflation are annualized.

Discount rate. The discount rate used to measure the total pension liability was 6.50%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of the current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the City's proportionate share of the net pension liability to changes in the discount rate. The following presents the City's proportionate share of the net pension liability calculated using the discount rate of 6.50 percent, as well as what the City's proportionate share of the net pension asset or net pension liability would be if it were calculated using a discount rate that is one percentage point lower (5.50 percent) or one percentage point higher (7.50 percent) than the current rate:

	1% Decrease (5.50%)	Discount Rate (6.50%)	1% Increase (7.50%)
City's proportionate share of the net pension liability (Asset)	$ 41,801,618	$ 23,589,688	$ 8,607,871

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in the separately issued Annual Comprehensive Financial Report for the State of North Carolina.

B. Law Enforcement Officers' Special Separation Allowance

Plan Description

The City of Jacksonville administers a public employee retirement system (the "Separation Allowance"), a single-employer defined benefit pension plan that provides retirement benefits to the City's qualified sworn law enforcement officers under the age of 62 who have completed at least 30 years of creditable service or have attained 55 years of age and have completed five or more years of creditable service. The Separation Allowance is equal to 0.85 percent of the annual equivalent of the base rate of compensation most recently applicable to the officer for each year of creditable service. The retirement benefits are not subject to any increases in salary or retirement allowances that may be authorized by the General Assembly. Article 12D of G.S. Chapter 143 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly.

All full-time City law enforcement officers are covered by the Separation Allowance. At June 30, 2024 the most recent actuarial valuation, the Separation Allowance's membership consisted of:

Retirees receiving benefits	24
Active plan members	149
Total	173

Summary of Significant Accounting Policies:

Basis of Accounting. The City has chosen to fund the Separation Allowance on a pay as you go basis. Pension expenditures are made from the General Fund, which is maintained on the modified accrual basis of accounting. Benefits are recognized when due and payable in accordance with the terms of the plan.

The Separation Allowance has no assets accumulated in a trust that meets the following criteria which are outlined in GASB Statements 73:

- Contributions to the pension plan and earnings on those contributions are irrevocable
- Pension plan assets are dedicated to providing benefits to plan members
- Pension plan assets are legally protected from the creditors or employers, non-employer contributing entities, the plan administrator, and plan members.

Actuarial Assumptions. The entry age normal actuarial cost method was used in the June 30, 2024 valuation. The total pension liability in the June 30, 2024 actuarial valuation

was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.5 percent
Salary increases	3.25 to 7.80 percent, including inflation and productivity factor
Discount rate	4.28 percent

The discount rates are based on the yield of the S&P Municipal Bond 20 Year High Grade Rate Index as of December 31, 2024, the measurement date.

Mortality rates are projected from 2010 using generational improvement with Scale MP-2019.

Contributions. The City is required by Article 12D of G.S. Chapter 143 to provide these retirement benefits and has chosen to fund the amounts necessary to cover the benefits earned on a pay as you go basis through appropriations made in the General Fund operating budget. There were no contributions made by employees. The City's obligation to contribute to this plan is established and may be amended by the North Carolina General Assembly. The administration costs of the Separation Allowance are financed through the General Fund appropriations. The City paid $350,699 as benefits came due for the reporting period.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources related to Pensions. At June 30, 2025 the City reported a total pension liability of $4,934,860. The total pension liability was measured as of December 31, 2024 based on a June 30, 2024 actuarial valuation. The total pension liability was then rolled forward to the measurement date of December 31, 2024 utilizing update procedures incorporating the actuarial assumptions. For the year ended June 30, 2025, the City recognized pension expense of $593,502.

	Deferred Outflows	Deferred Inflows
Differences between expected and actual experience	$ 429,074	$ -
Changes in Assumptions	339,288	584,720
City benefit payments made subsequent to the measurement date of December 31, 2024	170,424	-
Total	$ 938,786	$ 584,720

$170,424 reported as deferred outflows of resources related to pensions resulting from benefit payments made and administrative expenses incurred subsequent to the measurement date will be recognized as a decrease of the total pension liability in the year ended June 30, 2026. Other amounts reported as deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Years ended June 30:	
2026	$ 159,009
2027	(40,351)
2028	(21,429)
2029	81,750
2030	4,663
	$ 183,642

***Sensitivity of the City's total pension liability to changes in the discount rate*.** The following presents, the City's total pension liability calculated using the discount rate of 4.28 percent, as well as what the City's total pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.28 percent) or 1-percentage-point higher (5.28 percent) than the current rate:

	1% Decrease (3.28%)	Discount Rate (4.28%)	1% Increase (5.28%)
Total pension liability	$5,320,273	$4,934,860	$4,584,352

Schedule of Changes in Total Pension Liablility
Law Enforcement Officers' Special Separation Allowance

	2025
Beginning balance - June 30, 2024	$ 4,628,429
Service Cost	232,316
Interest on total pension liability	168,059
Differences between expected and actual experience in the measurement of total pension liability	429,699
Changes of assumptions or other inputs	(191,801)
Benefit payments	(331,842)
Ending balance of the total pension liability - June 30, 2025	$ 4,934,860

The plan currently uses mortality tables that vary by age, and health status (i.e. disabled and healthy). The current mortality rates are based on published tables and based on studies that cover significant portions of the U.S. population. The healthy mortality rates also contain a provision to reflect future mortality improvements. The actuarial assumptions used in the June 30,2024 valuation were based on the results of an actuarial experience study for the five-year period ending December 31, 2019.

Total Expense, Liabilities, and Deferred Outflows and Inflows of Resources of Related to Pensions. Following is information related to the proportionate share and pension expense for all pension plans:

	LGERS	LEOSSA	Total
Pension Expense	$ 6,777,256	$ 593,502	$ 7,370,758
Pension Liability	23,589,688	4,934,860	28,524,548
Proportionate share of net pension liability	0.34992%	N/A	
Deferred Outflows of Resources			
Difference between expected and Actual experience	$ 4,133,807	$ 429,074	$ 4,562,881
Changes of assumptions	-	339,288	339,288
Net differences between projected and actual earnings on plan investments	3,207,004	-	3,207,004
Changes in proportion and differences between contributions and proportionate share of contributions	325,738	-	325,738
Benefit payments and administrative costs paid subsequent to the measurement date	4,965,048	170,424	5,135,472
Total	$ 12,631,597	$ 938,786	$ 13,570,383
Deferred Inflows of Resources			
Difference between expected and actual experience	$ 27,794	$ -	$ 27,794
Changes in assumptions	-	584,720	584,720
Changes in proportion and differences between contributions and proportionate share of contributions	1,125,320	-	1,125,320
Total	$ 1,153,114	$ 584,720	$ 1,737,834

C. Supplemental Retirement Income Plan for Law Enforcement Officers

Plan Description. The City contributes to the Supplemental Retirement Income Plan (Plan), a defined contribution pension plan administered by the Department of State Treasurer and a Board of Trustees. The Plan provides retirement benefits to law enforcement officers employed by the City. Article 5 of G.S. Chapter 135 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly. The Supplemental Retirement Income Plan for Law Enforcement Officers is included in the Annual Comprehensive Financial Report for the State of North Carolina. The State's Annual Comprehensive Financial Report includes the pension trust fund financial statements for the Internal Revenue Code Section 401(k) plan that includes the Supplemental Retirement Income Plan for Law Enforcement Officers. That report may be obtained by writing to the Office of the State Controller, 1410 Mail Service Center, Raleigh, North Carolina 27699-1410, by calling (919) 981-5454, or on the Internet at www.osc.nc.gov.

Funding Policy. Article 12E of G.S. Chapter 143 requires the City to contribute each month an amount equal to five percent (5%) of each officer's salary, and all amounts contributed are vested immediately. Also, the law enforcement officers may make voluntary contributions to the plan. Contributions for the year ended June 30, 2025, were $636,240, which consisted of $401,154 from the City and $235,086 from the law enforcement officers.

D. Firefighters' and Rescue Squad Workers' Pension Fund

Plan Description. The State of North Carolina contributes, on behalf of the City of Jacksonville, to the Firefighters' and Rescue Squad Workers' Pension Fund (FRSWPF), a cost-sharing multiple-employer defined benefit pension plan with a special funding situation administered by the State of North Carolina. FRSWPF provides pension benefits for eligible fire and rescue squad workers who have elected to become members of the fund. Article 86 of G.S. Chapter 58 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly. Management of the plan is vested in the LGERS Board of Trustees, which consists of 13 members – nine appointed by the Governor, one appointed by the state Senate, one appointed by the state House of Representatives, and the State Treasurer and State Superintendent, who serve as ex-officio members. The Firefighters' and Rescue Squad Workers' Pension Fund is included in the Annual Comprehensive Financial Report for the State of North Carolina. The State's Annual Comprehensive Report includes financial statements and required supplementary information for the Firefighters' and Rescue Squad Workers' Pension Fund. That report may be obtained by writing to the Office of the State Controller, 1410 Mail Service Center, Raleigh, North Carolina 27699-1410, by calling (919) 981-5454, or at www.osc.nc.gov.

Benefits Provided. FRSWPF provides retirement and survivor benefits. The present retirement benefit is $175 per month. Plan members are eligible to receive the monthly benefit at age 55 with 20 years of creditable service as a firefighter or rescue squad worker and have terminated duties as a firefighter or rescue squad worker. Eligible beneficiaries of members who die before beginning to receive the benefit will receive the amount paid by the member and contributions paid on the member's behalf into the plan. Eligible beneficiaries of members who die after beginning to receive benefits will be paid the amount the member contributed minus the benefits collected.

Contributions. Plan members are required to contribute $15 per month to the plan. The State, a non-employer contributor, funds the plan through appropriations. The City does not contribute to the plan. Contribution provisions are established by General Statute 58-86 and may be amended only by the North Carolina General Assembly. For the fiscal year ending June 30, 2025, the State contributed $19,789,708 to the plan. The City of Jacksonville's proportionate share of the State's contribution is $12,103.

Refunds of Contributions. Plan members who are no longer eligible or choose not to participate in the plan may file an application for a refund of their contributions. Refunds include the member's contributions and contributions paid by others on the member's behalf. No interest will be paid on the amount of the refund. The acceptance of a refund payment cancels the individual's right to employer contributions or any other benefit provided by FRSWPF.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At June 30, 2025, the City reported no asset or liability for its proportionate share of the net pension liability, as the State provides 100% pension support to the City through its appropriations to the FRSWPF.

The total portion of the net pension liability that was associated with the City and supported by the State was $16,939. The net pension liability was measured as of June 30, 2023. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023. The total pension liability was then rolled forward to the measurement date of June 30, 2024 utilizing update procedures incorporating the actuarial assumptions. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers. As the City is not projected to make any future contributions to the plan, its proportionate share at June 30, 2025 and at June 30, 2024 was 0%.

For the year ended June 30, 2025, the City recognized pension expense of $6,650 and revenue of $6,650 for support provided by the State. At June 30, 2025, the City reported no deferred outflows of resources and no deferred inflows of resources related to pensions.

Actuarial Assumptions. The total pension liability in the December 31, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50 percent
Salary increases	Not applicable
Investment rate of return	6.50 percent, net of pension plan investment expense, including inflation

For more information regarding actuarial assumptions, including mortality tables, the actuarial experience study, the consideration of future ad hoc COLA amounts, the development of the projected long-term investment returns, and the asset allocation policy, refer to the discussion of actuarial assumptions for the LGERS plan in Section A. of this note.

Discount rate. The discount rate used to measure the total pension liability was 6.50%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of the current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in the separately issued Annual Comprehensive Financial Report for the State of North Carolina.

E. Supplemental Retirement Income Plan for Non-Law Enforcement Employees

Plan Description. The City contributes to the Supplemental Retirement Income Plan (Plan), a defined contribution pension plan with services provided by Prudential, administered by the Department of State Treasurer. The Plan provides retirement benefits to all full-time and qualified part-time non-law enforcement employees of the City. The City Council has the authority to establish and amend the plan's provisions.

Funding Policy. The adopted plan requires the City to contribute each pay period an amount equal to two percent (2%) of each non-law enforcement employee's salary. The City Council has the authority to establish or amend contribution requirements. The City's contributions for each employee (and interest allocated to the employee's account) are fully vested immediately. All covered employees may make voluntary contributions to the plan. Contributions for the year ended June 30, 2025 were $1,106,798, which consisted of $540,775 from the City and $566,023 from the employees.

F. Other Postemployment Benefits

Healthcare Benefits

Plan Description. Provided by a City Council Action, during a regular meeting on July 27, 1999, the City's Employee Health Benefit Plan (the Plan), was amended to allow eligible City retirees to stay on the City's health insurance plan, with the retiree paying the full actuarially determined premium cost. The Plan is a single-employer defined benefit plan. The Plan provides postemployment healthcare benefits to retirees of the City who qualify for retirement from the North Carolina Local Governmental Employees' Retirement System (NCLGERS) and have at least 10 years of continuous service with the City immediately preceding retirement. Additionally, employees who have worked with the City for 20 years (regardless of age) are eligible to continue coverage. Health care and prescription drug coverage insurance are offered within the City's health care plan until the retiree reaches age 65. Retirees may also elect dependent coverage, paying the full premium cost. Retirees who qualify for coverage receive the same benefits as active employees. During a meeting on May 25, 2010, the City Council placed a freeze on the retiree health insurance benefits for all employees hired as of July 1, 2010. The City Council may amend the benefit provisions. A separate report was not issued for the plan.

Membership in the plan included the following at June 30, 2024, the date of the latest actuarial valuation:

Inactive employees or beneficiaries currently receiving benefits	18
Active employees	134
Total	152

Total OPEB Liability

The City's total OPEB liability of $1,859,981 was measured as of June 30, 2024 and was determined by an actuarial valuation as of June 30, 2024.

Actuarial assumptions and other inputs. The total OPEB liability in the June 30, 2024 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement unless otherwise specified:

Inflation	2.50 percent
Real wage growth	0.75 percent
Wage inflation	3.25 percent
Salary increases, including wage inflation	
General employees	3.30% - 8.30%
Firefighters	3.30% - 8.00%
Law enforcement officers	3.30% - 7.80%
Municipal bond index rate	
Prior measurement	3.86 percent
Measurement date	3.97 percent
Health care cost trends	
Pre-Medicare	8.00% for 2024 decreasing to an ultimate rate of 4.50% by 2033

Changes in the Total OPEB Liability

Schedule of Changes in Total OPEB Liability
Other Post Employment Benefits

Beginning balance - June 30, 2023	$	1,992,254
Service Cost		64,606
Interest on total pension liability		75,640
Differences between expected and actual experience in the measurement of total pension liability		(321,921)
Changes of assumptions or other inputs		71,886
Net benefit payments		(22,784)
Ending balance of the total pension liability - June 30, 2024	$	1,859,681

The discount rate used to measure the Total OPEB Liability was based on the June average of the Bond Buyer General Obligation 20-year Municipal Bond Index published weekly by The Bond Buyer. Mortality rates were based on the Pub-2010 mortality tables, with adjustments for LGERS experience and generational mortality improvements using Scale MP-2019. The demographic actuarial assumptions for retirement, disability incidence, withdrawal, and salary increases used in the June 30, 2024 valuation were based on the results of an actuarial experience study for the period January 1, 2015 - December 31, 2019, adopted by the LGERS. The remaining actuarial assumptions (e.g., initial per capita costs, health care cost trends, rate of plan participation, rates of plan election, etc.) used in

the June 30, 2024 valuation were based on a review of recent plan experience done concurrently with the June 30, 2024 valuation.

Sensitivity of the total OPEB liability to changes in the discount rate. The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.97 percent) or 1-percentage-point higher (4.97 percent) than the current discount rate:

Discount Rate Sensitivity		
1% Decrease (2.97%)	**Discount Rate (3.97%)**	**1% Increase (4.97%)**
$2,039,613	$1,859,681	$1,697,201

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates. The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1- percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

1% Decrease	**Current Rate**	**1% Increase**
$1,679,617	$1,859,681	$2,066,492

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2025, the City recognized OPEB expense of $117,607. At June 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows	**Deferred Inflows**
Differences between expected and actual experience	$ 132,803	$ 267,284
Changes in Assumptions	177,542	134,635
City benefit payments made subsequent to the measurement date of June 30, 2024	241,928	-
Total	$ 552,273	$ 401,919

$241,928 reported as deferred outflows of resources related to OPEB resulting from benefit payments made and administrative expenses incurred subsequent to the measurement date will be recognized as a decrease of the total OPEB liability in the year ended June 30, 2026. Other amounts reported as deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Years ended June 30:	Deferred Inflows
2026	26,214
2027	(12,270)
2028	(51,188)
2029	(54,332)
	$ (91,576)

The City participates in one other postemployment benefit plan (OPEB), the Employee Health Benefit Plan (the Plan). This is available to employees hired prior to July 1, 2010. The City currently finances the Plan following a pay-as-you-go approach, paying an amount each year equal to the benefits distributed or claimed during the year. For purposes of measuring the net OPEB liability, deferred outflows and inflows of resources related to OPEB, and OPEB expense have been determined on the same basis as they are reported by the Plan. For this purpose, the Plan recognizes benefit payments when due and payable in accordance with the benefit terms.

Note 9. Other Employment Benefits

The City has elected to provide death benefits to employees through the Death Benefit Plan for Members of the Local Governmental Employees' Retirement System (Death Benefit Plan), a multi-employer, State-administered, cost-sharing plan funded on a one-year term cost basis. The beneficiaries of those employees who die in active service after one year of contributing membership in the System, or who die within 180 days after retirement or termination of service and have at least one year of contributing membership service in the System at the time of death are eligible for death benefits. Lump sum death benefit payments to beneficiaries are equal to the employee's 12 highest months' salary in a row during the 24 months prior to his/her death, but no less than $25,000 and no more than $50,000. All death benefit payments are made from the Death Benefit Plan. The City has no liability beyond the payment of monthly contributions. Contributions are determined as a percentage of monthly payroll, based upon rates established annually by the State. Separate rates are set for employees not engaged in law enforcement and for law enforcement officers. Because the benefit payments are made by the Death Benefit Plan and not by the City, the City does not determine the number of eligible participants.

The City also provides additional death benefit through a Group Term Life Insurance program, which is provided on a non-contributory basis to all members of the retirement system after 30 days of employment. The benefit pays the designated beneficiary an amount equal to one and a half times the employee's annual salary, but the benefit may not exceed $100,000. Under the IRS regulations, the value of employer-paid Group Term Life Insurance coverage in excess of $50,000 is considered taxable to the employee as a fringe benefit.

Note 10. Risk Management

The City is exposed to various risks of loss related to torts; thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City is a participant in (e.g., transfers risk to) two insurance pools administered by the North Carolina League of Municipalities. One pool (IRFFNC) provides coverage for property damage and general liability (including auto and law enforcement officers). Major policies and their limits of coverage include: public officials ($5 million) and law enforcement liability ($5 million), vehicle liability ($5 million), public employee scheduled and blanket bonds ($600,000), general liability ($5 million), municipal equipment ($4.73 million), computer equipment ($7.84 million), portable equipment ($813,457) and property ($234.9 million). The other pool (NCRIMA) provides workers' compensation coverage up to statutory limits. These pools are reinsured through commercial companies for single occurrence claims against general liability, auto liability, police professional liability and public officials' liability in excess of $1,000,000; property in excess of $1,000,000 and $1,000,000 up to statutory limits for workers' compensations for the 7/1/2024-7/1/2025 policy period.

The City has established a risk management program to account for and finance its uninsured risks of loss for health insurance. Under this program, the risk management program provides coverage up to a maximum of $100,000 for each individual claim.

The City purchases commercial insurance for individual claims in excess of $100,000 and aggregate claims in excess of the greater of (a) the minimum annual aggregate deductible or (b) 90% of the first monthly aggregate deductible amount multiplied by twelve (12). Settled claims have not exceeded this commercial coverage in any of the last three fiscal years.

The City participates in the program and makes payments to the risk management program based on actuarial estimates of the amounts needed to pay prior- and current-year claims and to establish a reserve for catastrophic losses. Amounts withheld from employees and the City's general funds are available to pay claims, claim reserves and administrative costs for the program.

The claims liability of $865,285 reported in the Self Insurance Fund at June 30, 2025, is based on the requirements of Governmental Accounting Standards Board Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of loss can be reasonably estimated.

Changes in the reported liability since July 1, 2015 were as follows:

	Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimates	Claim Payments	Balance at Fiscal Year-End
2015-2016	299,061	3,733,564	3,705,532	327,093
2016-2017	327,093	3,188,164	3,286,761	228,496
2017-2018	228,496	3,836,897	3,758,560	306,833
2018-2019	306,833	4,118,522	3,999,138	426,217
2019-2020	426,217	4,622,766	4,747,507	301,476
2020-2021	301,476	3,902,684	3,797,914	406,246
2021-2022	406,246	4,131,877	4,143,170	394,953
2022-2023	394,953	4,804,769	4,842,876	356,846
2023-2024	356,846	6,469,531	5,763,929	1,062,448
2024-2025	1,062,448	5,660,351	5,857,514	865,285

The City carries commercial insurance for all other risks of loss. Settled claims resulting from risks have not exceeded commercial insurance coverage in any of the last three fiscal years.

The City carries flood insurance through the National Flood Insurance Plan (NFIP). Because some areas of the City are in an area of the State that has been mapped and designated an "A" area (an area close to a river, lake, or stream) by the Federal Emergency Management Agency, which includes the property adjacent to Old Fire Station 2 – Barn Street, the City is eligible for and has purchased coverage totaling $500,000 through the NFIP.

In accordance with G.S. 159-29, the City's employees that have access to $100 or more at any given time of the City's funds are performance bonded through a commercial surety bond. The Finance Director and Tax Collector are bonded for $1,000,000 and $100,000, respectively. The remaining employees that have access to funds are bonded under a blanket bond for $100,000 per occurrence.

Note 11. Claims and Judgments

At June 30, 2025, the City was a party to various lawsuits. In the opinion of the City's management and City Attorney, the ultimate effect of these legal matters will not have a material adverse effect on the City's financial statements. In the event of an unfavorable outcome, the City could be liable up to its general liability insurance deductible.
It should be noted that Section 159-93 of the General Statutes of North Carolina, as amended, generally prohibits the State from limiting or altering the rights vested in any municipality at the time of issuance of revenue bonds to establish, maintain, revise, charge and collect rates, fees, rentals, tolls and other charges where such revenues are required to pay when due the principal of and interest on such bonds or impair, in any way, the rights and remedies of bondholders.

Note 12. Long-Term Obligations

In the Government-wide Financial Statements, and proprietary fund types in the Fund Financial Statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position.

As of June 30, 2025, the City had a legal debt margin of $364,785,371.

A. Installment Purchases

The City finances various property acquisitions under direct placement installment purchase agreements. Under these agreements, the assets acquired collateralize the debt. The financing contracts require principal payments with interest rates ranging from 0.99% to 4.14%.

The direct placement installment purchase contracts payable at June 30, 2025 are comprised of the following individual contracts:

Serviced by the General Fund:

	Principal Balance June 30, 2025
$12,420,000 limited obligation bonds, Series 2017 - to advance refund a portion of the 2012 LOB at interest rates from 1.28% to 2.59% for various maturities	$ 8,775,000
$691,208 installment agreement - for vehicles and equipment with Bank of America dated December23, 2020; remaining balance payable in 4 monthly payments of $11,999 including interest at 0.99%	47,896
$640,889 installment agreement - for a fire truck with Key Government Finance dated April 20, 2021; remaining balance payable in 8 monthly payments of $11,186 including interest at 1.22%	89,050
$734,294 installment agreement - for vehicles and equipment with Bank of America dated May 16, 2022; remaining balance payable in 22 monthly payments of $12,446 not including interest at 2.312%	273,804
$303,218 installment agreement - for vehicles and equipment with Bank of America dated May 12, 2023 ; remaining balance payable in 33 monthly payments of $5,563 including interest at 3.33%	175,196
$1,207,120 installment agreement - for vehicles and equipment with Bank of America dated March 12, 2024 ; remaining balance payable in 20 monthly payments of $33,531.11 not including interest at 4.14%	670,622
$967,304 installment agreement - for vehicles and equipment with Bank of America dated March 24, 2024 ; remaining balance payable in 43 monthly payments of $16,395 including interest at 3.86%	704,984
$890,818 installment agreement - for vehicles and equipment with Bank of America dated March 28, 2025 ; remaining balance payable in 32 monthly payments of $26,148 including interest at 3.825%	794,271
$1,457,069 installment agreement - for vehicles and equipment with Bank of America dated March 28, 2025 ; remaining balance payable in 55 monthly payments of $27,052 including interest at 3.838%	1,362,365
Total	$ 12,893,188

The future minimum payments of the installment purchases payable as of June 30, 2025, including $1,787,159 of interest, are as follows:

Year Ending June 30	Principal	Interest	Total
2026	$ 2,757,869	$ 528,059	$ 3,285,928
2027	2,481,051	414,175	2,895,226
2028	2,011,591	314,570	2,326,161
2029	1,705,712	229,155	1,934,867
2030	1,451,965	152,400	1,604,365
2031-2035	2,485,000	148,800	2,633,800
Total	$ 12,893,188	$ 1,787,159	$ 14,680,347

Serviced by the Fleet Maintenance Fund:

	Principal Balance June 30, 2025
$46,000 installment agreement - for vehicles and equipment with Bank of America dated December 23, 2020; remaining balance payable in 4 monthly payments of $799 including interest at 0.99%	3,187
Total	$ 3,187

The future minimum payments of the installment purchases payable as of June 30, 2025, including $7 of interest, are as follows:

Year Ending June 30	Principal	Interest	Total
2026	3,187	7	3,194
Total	$ 3,187	$ 7	$ 3,194

Serviced by the City Hall Maintenance Fund:

	Principal Balance June 30, 2025
$201,000 installment agreement - for building equipment with Bank of America dated December 23, 2021; remaining balance payable in 4 monthly payments of $3,489 including interest at 0.99%	13,929
$177,000 installment agreement - for building equipment with Bank of America dated May 16, 2022; remaining balance payable in 22 monthly payments of $3,000 not including interest at 2.312%	66,000
$24,500 installment agreement - for building equipment with Bank of America dated May 12, 2023; remaining balance payable in 33 monthly payments of $450 including interest at 3.33%	14,156
Total	$ 94,085

The future minimum payments of the installment purchases payable as of June 30, 2025, including $2,169 of interest, are as follows:

Year Ending June 30	Principal	Interest	Total
2026	$ 54,927	$ 1,569	$ 56,496
2027	35,168	544	35,712
2028	3,990	56	4,046
Total	$ 94,085	$ 2,169	$ 96,254

Serviced by the Information Technology Services Fund:

	Principal Balance June 30, 2025
$100,000 installment agreement - for vehicles and equipment with Bank of America dated March 12, 2024; remaining balance payable in 10 monthly payments of $2,778 including interest at 4.14%	$ 55,556
$73,136 installment agreement - for a vehicle with Bank of America dated March 28, 2025; remaining balance payable in 54 monthly payments of $1,358 including interest at 3.838%	68,383
Total	$ 123,939

The future minimum payments of the installment purchases payable as of June 30, 2025, including $8,311 of interest, are as follows:

Year Ending June 30	Principal	Interest	Total
2026	$ 47,246	$ 4,048	$ 51,294
2027	36,679	2,183	38,862
2028	15,021	1,273	16,294
2029	15,608	686	16,294
2030	9,385	121	9,506
Total	$ 123,939	$ 8,311	$ 132,249

Serviced by the Video/Media Fund:

	Principal Balance June 30, 2025
$91,056 installment agreement - for vehicles and equipment with Bank of America dated May 16, 2022; remaining balance payable in 22 monthly payments of $1,543 not including interest at 2.312%.	$ 33,954
$25,000 installment agreement - for vehicles and equipment with Bank of America dated May 12, 2023; remaining balance payable in 33 monthly payments of $459 not including interest at 2.65%	14,445
Total	$ 48,399

The future minimum payments of the installment purchases payable as of June 30, 2025, including $1,443 of interest, are as follows:

Year Ending June 30	Principal	Interest	Total
2026	23,621	992	24,612
2027	20,706	395	21,101
2028	4,072	56	4,128
Total	$ 48,399	$ 1,443	$ 49,842

Serviced by the Water and Sewer Fund:

	Principal Balance June 30, 2025
$563,285 installment agreement - for vehicles and equipment with Bank of America dated December 5, 2019; remaining balance payable in 4 monthly payments of $9,778.26 including interest at 0.99%	39,032
$423,665 installment agreement - for vehicles and equipment with Bank of America dated May 16, 2022: remaining balance payable in 22 monthly payments of $7,181 not including interest at 2.312%`	157,976
$209,452 installment agreement - for vehicles and equipment with Bank of America dated May 12, 2023; remaining balance payable in 33 monthly payments of $3,843 including interest at 3.33%	121,020
$591,240 installment agreement - for vehicles and equipment with Bank of America dated March 12, 2024; remaining balance payable in 43 monthly payments of $10,021 including interest at 3.86%	430,904
$448,668 installment agreement - for vehicles and equipment with Bank of America dated March 28, 2025; remaining balance payable in 55 monthly payments of $8,330 including interest at 3.838%	419,506
Total	$ 1,168,438

The future minimum payments of the installment purchases payable as of June 30, 2025, including $78,522 of interest, are as follows:

Year Ending June 30	Principal	Interest	Total
2026	$ 373,537	$ 35,321	$ 408,858
2027	324,922	23,840	348,762
2028	246,512	13,509	260,021
2029	165,896	5,114	171,010
2030	57,571	738	58,309
Total	$ 1,168,438	$ 78,522	$ 1,246,960

Serviced by the Solid Waste Fund:

	Principal Balance June 30, 2025
$179,236 installment agreement - for vehicles and equipment with Bank of America dated December 23, 2020; remaining balance payable in 4 monthly payments of $3,111 including interest at 0.99%	12,420
$613,686 installment agreement - for vehicles and equipment with Bank of America dated May 15, 2022; remaining balance payable in 22 monthly payments of $10,401 not including interest at 2.312%	228,833
$373,362 installment agreement - for vehicles and equipment with Bank of America dated May 12, 2023; remaining balance payable in 33 monthly payments of $6,850 including interest at 3.33%	215,725
$1,693,386 installment agreement - for vehicles and equipment with Bank of America dated March 12, 2024; remaining balance payable in 20 monthly payments of $47,039 not including interest at 4.14%	940,770
$317,425 installment agreement - for vehicles and equipment with Bank of America dated March 12, 2024; remaining balance payable in 42 monthly payments of $5,380 including interest at 3.86%	231,344
$412,000 installment agreement - for vehicles with Bank of America dated March 28, 2025; remaining balance payable in 32 monthly payments of $12,093 including interest at 3.825%	367,347
$501,012 installment agreement - for vehicles and equipment with Bank of America dated March 28,2025; remaining balance payable in 55 monthly payments of $9,302 including interest at 3.838%	468,448
Total	$ 2,464,887

The future minimum payments of the installment purchases payable as of June 30, 2025, including $128,650 of interest, are as follows:

Year Ending June 30	Principal	Interest	Total
2026	$ 1,071,133	$ 74,076	$ 1,145,209
2027	861,248	34,816	896,064
2028	323,638	13,746	337,384
2029	144,580	5,187	149,767
2030	64,288	825	65,113
Total	$ 2,464,887	$ 128,650	$ 2,593,537

Serviced by the Stormwater Fund:

	Principal Balance June 30, 2025
$199,506 installment agreement - for vehicles and equipment with Bank of America dated December 23,2020; remaining balance payable in 4 monthly payments of $3,463 including interest at 0.99%	13,825
$316,882 installment agreement - for vehicles and equipment with Bank of America dated May 16, 2022; remaining balance payable in 22 monthly payments of $5,371 not including interest at 2.312%	118,159
$480,788 installment agreement - for vehicles and equipment with Bank of America dated May 12,2023; remaining balance payable in 33 monthly payments of $8,821 not including interest at 3.33%	277,795
$445,292 installment agreement - for vehicles and equipment with Bank of America dated March 12, 2024; remaining balance payable in 43 monthly payments of $8,592 not including interest at 3.861%	324,535
$238,136 installment agreement - for vehicles and equipment with Bank of America dated March 28, 2025; remaining balance payable in 55 monthly payments of $4,421 not including interest at 3.838%	222,658
Total	$ 956,972

The future minimum payments of the installment purchases payable as of June 30, 2025, including $59,428 of interest, are as follows:

Year Ending June 30	Principal	Interest	Total
2026	$ 312,234	$ 28,522	$ 340,756
2027	292,754	18,430	311,184
2028	217,776	9,169	226,945
2029	103,651	2,915	106,566
2030	30,557	392	30,949
Total	$ 956,972	$ 59,428	$ 1,016,400

B. Loans Payable

The City's direct placement loan payable services by the Water and Sewer Fund and the Stormwater Fund were issued to finance the construction of facilities utilized in the operations of water and sewer system and stormwater system and which are being retired by its resources are reported as long-term debt in the Water and Sewer Fund and Stormwater Fund. All loans payable are collateralized by the full faith, credit, and taxing powers of the City. In the event of a default, the City agrees to pay to the purchaser, on demand, interest on any and all amounts due and owing by the City under the related agreements. Principal and interest requirements are appropriated when due.

Water and Sewer Fund	Principal Balance June 30, 2025
$1,500,000 State Revolving Loan dated July 7, 2009 due in 7 annual installments of $75,000 each; interest at 0.0%	$ 525,000
Total	$ 525,000

The future minimum payments of the loans payable as of June 30, 2025, including $0 of interest, are as follows:

Year Ending June 30	Principal	Interest	Total
2026	$ 75,000	$ -	$ 75,000
2027	75,000	-	75,000
2028	75,000	-	75,000
2029	75,000	-	75,000
2030	75,000	-	75,000
2031-2035	150,000	-	150,000
Total	$ 525,000	$ -	$ 525,000

Stormwater Fund	Principal Balance June 30, 2025
$443,961 State Revolving Loan as amended July 23, 2020 due in 10 annual installments of $22,198 each; interest at 0.0%	$ 221,981
$480,200 State Revolving Loan dated February 03, 2021 due in 15 annual installments of $24,010 each; interest at 0.0%	360,150
Total	$ 582,131

The future minimum payments of the loans payable as of June 30, 2025, including $0 of interest, are as follows:

Loans Payable - Stormwater Fund

Year Ending June 30	Principal	Interest	Total
2026	$ 46,208	$ -	$ 46,208
2027	46,208	-	46,208
2028	46,208	-	46,208
2029	46,208	-	46,208
2030	46,208	-	46,208
2031-2035	231,040	-	231,040
2036-2040	120,051	-	120,051
Total	$ 582,131	$ -	$ 582,131

C. Revenue Bonds Payable

Water and Sewer Fund	Principal Balance June 30, 2025
$24,145,000 direct placement Water and Sewer Revenue Bond Payable dated May 18, 2016 due in 6 annual installments with semi-annual interest payments at various interest rates	$ 11,010,000
$24,225,000 direct placement Water and Sewer Revenue Bond Payable dated April 13, 2021 due in 9 annual installments with semi-annual interest payments at various interest rates	14,630,000
$4,100,000 direct placement Water and Sewer Revenue Bond Payable dated June 11, 2024 due in 9 annual installments with semi-annual interest payments at 4.29%	3,746,000
Total	$ 29,386,000

The future minimum payments of the bonds payable as of June 30, 2025, including $4,473,481 of interest, are as follows:

Year Ending June 30	Principal	Interest	Total
2026	$ 5,190,000	$ 1,107,447	$ 6,297,447
2027	5,390,000	1,133,276	6,523,276
2028	5,405,000	866,367	6,271,367
2029	5,862,000	593,603	6,455,603
2030	2,574,000	324,160	2,898,160
2031-2035	4,965,000	448,628	5,413,628
Total	$ 29,386,000	$ 4,473,481	$ 33,859,481

The City is in compliance with the rate covenants contained in the General Trust Indenture, Section 6, dated September 1, 2009 and adopted by the City Council on September 8, 2009 authorizing the issuance of the Water and Sewer Revenue Bonds, Series 2009. Section 6.6 of the General Indenture requires that the coverage ratios be no less than 120% of the debt service on the revenue bonds and 100% of the debt service on all other debt. The debt service coverage requirements for the year ended June 30, 2025, are as follows:

City of Jacksonville-Rate Covenant Test Section 6.6

For the Fiscal Year Ending June 30th	2025
Net Revenues	$ 14,944,962
20% of Surplus Account	$ 11,916,686
Net Revenues Plus 20% of Surplus Account	$ 26,861,648
Debt Service on Bonds	6,623,657
120% of Debt Service on Bonds	7,948,389
Debt Service on Subordinate and Other Indebtedness	1,073,160
Debt Service Coverage on Bonds Excluding 20% of Surplus Account	2.26
Debt Service Coverage on Bonds Including 20% of Surplus Account	4.06
Debt Service Coverage on 120% Debt Service on Bonds, Plus 100% Debt Service on Subordinated, and Other Indebtedness Including 20% of Surplus Account	2.98
Debt Service Coverage on 100% Debt Service on Bonds, Plus 100% Debt Service on Subordinated, and Other Indebtedness Excluding 20% of Surplus Account	1.94

D. Changes in General Long-Term Liabilities - Governmental Activities

Long-term liability activity for Governmental Activities for the year ended June 30, 2025, is as follows:

	Beginning Balance *(As Restated)	Additions	Retirements	Ending Balance	Current Portion of Balance
Direct Placement Installment purchases	$ 13,641,648	$ 2,421,023	$ 2,899,873	$ 13,162,798	$ 2,886,850
Unamortized premiums - I/P	683,011	-	149,397	533,614	164,683
Subscriptions Payable	1,168,890	589,667	856,315	902,242	658,578
**Other postemployment benefits	1,842,287	-	132,573	1,709,714	94,967
Net pension liability (LGERS)	20,116,650	-	1,452,489	18,664,161	-
Total pension liability (LEO)	4,628,429	306,431	-	4,934,860	-
*Compensated absences	5,919,360	106,649	-	6,026,009	1,883,103
Total	$ 48,000,275	$ 3,423,770	$ 5,490,647	$ 45,933,398	$ 5,688,181

By purpose	Beginning Balance *(As Restated)	Additions	Retirements	Ending Balance	Current Portion of Balance
General government	$ 2,196,369	$ 168,932	$ 473,762	$ 1,891,539	$ 395,488
Fire equipment	1,369,862	1,073,303	425,272	2,017,893	504,629
Police equipment	9,221,963	890,818	1,752,348	8,360,433	1,783,581
Recreation	586,979	196,288	202,414	580,853	188,219
Streets	774,737	18,546	162,690	630,593	105,146
Fleet Maintenance	14,384	-	11,194	3,190	3,187
City Hall Maintenance	182,936	-	88,852	94,084	54,927
Information Technology Services	1,032,986	662,803	736,201	959,588	639,233
Video/Media Services	113,333	-	52,852	60,481	35,701
**Other postemployment benefits	1,842,287	-	132,573	1,709,714	94,967
Net pension liability (LGERS)	20,116,650	-	1,452,489	18,664,161	-
Total pension liability (LEO)	4,628,429	306,431	-	4,934,860	-
*Compensated absences	5,919,360	106,649	-	6,026,009	1,883,103
Total	$ 48,000,275	$ 3,423,770	$ 5,490,647	$ 45,933,398	$ 5,688,181

*The General Fund is used to liquidate the liability for other postemployment benefits and net pension liability for governmental activities. Effective for the fiscal year ending June 30, 2025, the compensated absences balance includes both vacation and sick leave accruals. In fiscal years prior to FY 2025, the compensated absences balance reflected vacation accruals only. The City elects to present the activity in compensated absences on a net basis, reporting only the net change in the liability for the current fiscal year.

**Other postemployment benefits and the current pension liability (LEO) were calculated using the average change over four years.

E. Changes in General Long-Term Liabilities - Business-Type Activities

Long-term liability activity for Business-Type Activities for the year ended June 30, 2025, is as follows:

	Beginning Balance *(As Restated)	Additions	Retirements	Ending Balance	Current Portion of Balance
Direct Placement Loans	$ 1,228,339	$ -	$ 121,208	$ 1,107,131	$ 121,208
Direct Placement Revenue Bonds	34,410,000	-	5,024,000	29,386,000	5,190,000
Direct Placement Installment purchases	4,915,738	1,599,816	1,925,257	4,590,297	1,756,904
Unamortized premiums	3,153,362	-	795,406	2,357,956	779,841
**Other postemployment benefits	149,967	-	-	149,967	341
Net pension liability (LGERS)	5,683,850	-	758,323	4,925,527	-
*Compensated absences	1,374,793	-	55,135	1,319,658	374,356
Total	$ 50,916,049	$ 1,599,816	$ 8,679,329	$ 43,836,536	$ 8,222,650

By purpose	Beginning Balance *(As Restated)	Additions	Retirements	Ending Balance	Current Portion of Balance
Water Supply	$ 16,865,623	$ 80,046	$ 2,940,024	$ 14,005,645	$ 2,710,549
Metering	107,609	54,596	33,897	128,308	35,529
Utilities Maintenance	352,882	138,250	142,918	348,214	126,911
Sewer	21,991,971	175,776	3,212,522	18,955,225	3,545,389
Solid Waste/Sanitation	2,710,646	913,012	1,158,771	2,464,887	1,071,133
Stormwater/Water Quality	1,678,708	238,136	377,739	1,539,105	358,442
**Other postemployment benefits	149,967	-	-	149,967	341
Net pension liability (LGERS)	5,683,850	-	758,323	4,925,527	-
*Compensated absences	1,374,793	-	55,135	1,319,658	374,356
Total	$ 50,916,049	$ 1,599,816	$ 8,679,329	$ 43,836,536	$ 8,222,650

*The Water/Sewer and Solid Waste Funds are used to liquidate the liability for other postemployment benefits and net pension obligations for business-type activities. Effective for the fiscal year ending June 30, 2025, the compensated absences balance includes both vacation and sick leave accruals. In fiscal years prior to FY 2025, the compensated absences balance reflected vacation accruals only. The City elects to present the activity in compensated absences on a net basis, reporting only the net change in the liability for the current fiscal year.

**Other postemployment benefits and the current pension liability (LEO) were calculated using the average change over four years.

The City has pledged future water and sewer customer revenues, net of specified operating expenses, to repay $24,145,000 in water and sewer system direct placement revenue bonds issued in May 2016 to provide for an advance funding and a current refunding of revenue bonds of the Water and Sewer Fund. The bonds are payable solely from water and sewer customer net revenues and are payable through 2031. April 2021 the City issued $24,225,000 in revenue bonds to refinance three outstanding State Revolving Loans. These bonds did not extend the maturity dates of the refunded loans. In June 2024 the City issued $4,100,000 to provide advance funding of the Water and Sewer Fund. The bonds are payable solely from water and sewer customer net revenues and are payable through 2034.

In the event of a default, the City agrees to pay the purchaser, on demand, interest on any and all amounts due and owing by the City under the related agreement. The total principal and interest remaining to be paid on the bonds is $33,859,481. Principal and interest paid for the current year and total customer net revenues were $6,623,657 and $14,396,391, respectively.

Note 13. Interfund Receivables and Payables

Balances due to/from other funds at June 30, 2025, consist of the following:

Receivable Fund	Payable Fund	Amount	Reconciliation to Exhibit A: Governmental	Reconciliation to Exhibit A: Business-Type
General	Stormwater Fund	$ 20,600	$ 20,600	$ (20,600)
General	Non-Major Governmental	77,302	-	-
		$ 97,902	$ 20,600	$ (20,600)
			$ 20,600	$ (20,600)

The outstanding balances between funds result mainly from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

Note 14. Deferred Outflows and Inflows of Resources

Deferred inflows of resources at year-end is comprised of the following:

	Governmental Activities	Business-type Activities
CDBG Loan Escrow Payments	$ 8,091	-
Harmony Grant	7,849	-
Special Olympics	8,515	-
Recreation fees not yet earned	35,132	-
National Night Out	28,894	-
Police	8,854	-
Freedom Fountain	1,460	-
Fire department materials	2,513	-
Realtor Association Grant	7,000	-
Tree fund donations not yet earned, included in restricted assets	1,242	-
Beirut Memorial donations not yet earned, included in restricted assets	3,472	-
Prepaid taxes not yet earned	2,602	-
Privilege licenses for next year	3,592	-
Taxes receivable	401,168	-
Beer and wine tax receivable	72,332	-
Investment interest receivable	13,333	-
Public safety grant receivable	8,111	-
FTA grant receivable	3,528	-
NCDOT grant receivable	11,867	-
Part F grant receivable	15,648	-
FEMA grant receivable	301,426	-
NC DEQ receivable	79,876	-
Lease receivable	132,621	-
Opioid settlement receivable	725,417	-
Deferred Inflow (Exhibit C)	1,884,544	-
Less:		
Taxes receivable	$ (401,168)	-
Beer and wine tax receivable	(72,332)	-
Investment interest receivable	(13,333)	-
FTA grant receivable	(3,528)	-
NCDOT grant receivable	(11,867)	-
Part F grant receivable	(15,648)	-
FEMA grant receivable	(301,426)	-
Public safety grant receivable	(8,111)	-
NC DEQ receivable	(79,876)	-
Opioid settlement deferral	(725,417)	-
Lease receivable	-	1,643,406
Pension Deferrals	1,497,064	240,770
OPEB Deferrals	397,153	4,766
Deferred Inflow (Exhibit A)	$ 2,146,056	$ 1,888,942

Deferred outflows of resources at year-end is comprised of the following:

	Governmental Activities	Business-type Activities
Deferred Charge related to Debt Refinancing	$ 625,140	$ 735,073
Pension Deferrals	10,932,905	2,637,478
OPEB Deferrals	497,426	54,847
Deferred Outflow (Exhibit A)	$12,055,471	$ 3,427,398

Note 15. Intergovernmental Assistance Programs

The City of Jacksonville is an entitlement City for Community Development Block Grant funds. The City is required to administer the program and provide staff necessary to ensure compliance with Grant stipulations.

Note 16. Interfund Transfers

Transfers of resources from a fund receiving revenue to the fund through which the resources are to be expended are recorded as operating transfers, and are reported as other financing sources (uses) in the Governmental funds and non-operating revenues (expenses) in the Proprietary funds. Transfers within fund types have been eliminated.

Interfund transfers for the year ended June 30, 2025 are as follows:

	Transfers in:								
Transfers out:	Major General	Major Capital Reserve	Non-Major Government	Major Capital Projects	Non-Major Internal Service Fund	Major Solid Waste	Major Water and Sewer	Non-Major Stormwater	Total
Major General Fund	$ -	$ 12,008,857	$ 2,481,160	$ 2,812,500	$ 42,042	$ 711,210	$ 18,758	$ -	$ 18,074,527
Major Capital Reserve	1,548,207	-	-	1,050,000	-	-	-		2,598,207
Non-Major Government	402,149	-	-	-	-	-	81,485	68,272	551,906
Major Capital Projects	472,762	415,277	-	-	-	-	-	-	888,039
Non-Major Stormwater	-	-	-	-	-	-	100,000	-	100,000
Internal Service Fund	24,000	-	-	-	-	-	-	-	24,000
Major Water and Sewer	-	-	75,000	150,000	-	-	-	-	225,000
	$ 2,447,118	$ 12,424,134	$ 2,556,160	$ 4,012,500	$ 42,042	$ 711,210	$ 200,243	$ 68,272	$ 22,461,679

Transfers consist of the following:

$ 676,632	From General Fund to Non-Major Government funds to match grants
12,008,857	From General Fund to Major Capital Reserve to fund Council Initiatives
942,950	From General Fund to Non-Major Government (Powell Bill projects/Capital Reserve)
2,812,500	From General Fund to Major Capital Projects to fund new projects
18,758	From General Fund to Water Sewer Capital Projects to fund new projects
32,901	From General Fund to Non-Major Internal Service Fund to fund wellness
9,141	From General Fund to Non-Major Internal Service Fund to fund capital project
861,579	From General Fund to Non-Major Government as City match for Transportation grant
711,210	From General Fund to Major Solid Waste to fund operations
155,738	From Major Transportation to General Fund to close out projects
1,548,207	From Major Capital Reserve to General Fund for debt retirement
209,014	From Non-Major Government to close projects and return funds to General Fund
81,485	From Non-Major Government to close projects (Powell Bill) and return funds to Water Sewer Fund
1,050,000	From Major Capital Reserve to Major Capital Projects to fund capital projects
68,272	From Non-Major Economic Impact fund to Stormwater Fund to fund economic development
37,396	From Non-Major Economic Impact fund to General Fund to fund economic development
472,762	From Major Capital Projects to close projects and return funds to Major General Fund
415,277	From Major Capital Projects to close projects and return funds to Major Capital Reserve
100,000	From Major Stormwater to Water/Sewer Fund to fund capital projects
150,000	From Major Water Sewer to Major Capital projects to fund projects
75,000	From Major Water Sewer to Non-Major Government to fund projects (Powell Bill Projects)
24,000	From Internal Service Fund to General Fund to fund wellness program
$ 22,461,679	

Note 17. Encumbrances

The outstanding encumbrances are amounts needed to pay any commitments related to purchase orders and contracts that remain unperformed at year-end. Outstanding encumbrances in the Governmental fund types at June 30, 2025 are as follows:

General Fund	$ 2,066,299
Capital Projects	1,461,719
IT Capital Projects	374,618
Non-Major Funds	4,718,824
	$ 8,621,460

Note 18. Jointly Governed Organizations

The City, in conjunction with Marine Corps Base Camp Lejeune, Onslow County, and the other five municipalities within the county, established the Onslow Water and Sewer Authority (ONWASA). The ONWASA mission is to provide sewer availability to Onslow County residents. The ONWASA's board is comprised of two members from the City, two members from the County and one member from each of the four other municipalities. The City has elected to be a wholesale member of ONWASA providing and obtaining services from ONWASA. The City has partnered with ONWASA and Camp Lejeune to install three interconnections between the individual water systems. These connections will allow the system to supply water to each other in case of emergency.

The City, in conjunction with Onslow County, established the Jacksonville-Onslow Sports Commission with the IRS designation for the good of government. The purpose of the Commission is to foster sports as an economic development activity. In fiscal year 2011, funding of the 501(c)3 nonprofit was assumed by the Jacksonville Tourism Development Authority (JTDA). The City and Onslow County have appointment power for Directors of the nonprofit.

The City, in conjunction with Onslow County and Jacksonville Onslow Economic Development, Inc., established an Economic Development Program. The purpose of this organization is to guide the growth in all of Onslow County by encouraging the expansion of local industry and the development of new jobs. The City and County each fund a portion of the cost for this organization. The City's funding for fiscal year 2025 was $90,000.

The City, in conjunction with Onslow County and NC Department of Transportation, established the Jacksonville Urban Area Metropolitan Planning Organization (JUMPO) Transportation Advisory Committee (TAC). The JUMPO TAC includes two City Council members, two Onslow County Commissioners, and the Division 3 NC Board of Transportation member. The TAC serves as a forum for decision-making in transportation planning for the JUMPO.

Note 19. Commitments and Contingencies

Federal and State Assisted Programs

The City has received proceeds from several federal and state grants. Periodic audits of these grants are required and certain costs may be questioned as not being appropriate expenditures under the grant agreements. Federal and state financial assistance audits could result in the refund of grant money to the grantor agencies. Management believes that any required refunds from audit of other federal and state financial assistance will be immaterial. No provision has been made in the accompanying financial statements for the possible refund of grant money.

Note 20. Accounting changes

Changes to or within the Financial Reporting Entity

In the current year, the City’s Capital Reserve Fund now meets the definition of a major fund. The effect of this change to or within the financial reporting entity is shown in a column A of the table on the following page.

Implementation of GASB Statement No. 101

In the current year, the City implemented GASB Statement No. 101, Compensated Absences. This statement establishes recognition and measurement guidance for all types of compensated absences, including sick leave, when specific criteria are met.

As a result of adopting GASB 101, the City's compensated absences liability now includes sick leave in addition to vacation leave. The cumulative effect of this change was recorded as an adjustment to beginning net position at the government-wide level and is shown in a column B of the table below. Beginning net position decreased by $3,946,326 for governmental activities, $838,722 for business-type activities, and $196,519 for internal service funds due to the inclusion of sick leave. Corresponding restatements are also presented in the proprietary fund financial statements.

	6/30/2024 As Previously Reported	Change in Major Funds (A)	Change in Accounting Principle (B)	6/30/2024 As Restated
Governmental Funds				
Major Funds:				
Capital Reserve	$ -	$ 10,653,318	$ 10,653,318	$ 10,653,318
Nonmajor Funds	22,452,643	(10,653,318)	(10,653,318)	11,799,325
Total Governmental Funds	$ 22,452,643	$ -	$ -	$ 22,452,643
Business Type Funds				
Major Funds:				
Water Sewer	$ 108,201,759	$ -	$ (496,915)	$ 107,704,844
Solid Waste	4,482,527	-	(290,265)	4,192,262
Nonmajor Funds	9,375,119	-	(51,542)	9,323,577
Internal Service Funds	14,000,790	-	(196,519)	13,804,271
Total Business Type Funds	$ 136,060,195	$ -	$ (1,035,241)	$ 135,024,954
Governmental Activities				
Primary Government:				
Governmental Activities	$ 166,129,820	$ -	$ (3,946,326)	$ 162,183,494
Total Governmental Funds	$ 166,129,820	$ -	$ (3,946,326)	$ 162,183,494

Note 21. Subsequent Events

The City has evaluated subsequent events through December 11, 2025, in connection with the preparation of these financial statements, which is the date the financial statements were available to be issued.

Rescission of Basic Law Enforcement Training Contracts

On September 16, 2025, the City Council voted to rescind 31 contracts previously executed with former employees for the repayment of basic law enforcement training costs. As part of this action, the Council approved the write-off of the remaining uncollectible receivable balance totaling $460,528. In addition, the City authorized refunds of $81,032 for amounts that had previously been collected from individuals under these agreements. This action was taken in recognition that the continued pursuit of collection was not in the best interest of the City.

Note 22. Pronouncements Issued Recently

The City is evaluating the effects of the following GASB changes expected to impact the City in the subsequent fiscal year:

GASB Statement No. 103, *Financial Reporting Model Improvements* The objective of this Statement is to improve key components of the financial reporting model to enhance the quality and relevance of information for decision-making and assessing government accountability. That objective is achieved by making more focused analyses in the Management's Discussion and Analysis (MD&A) section, standardizing definitions of revenues and expenses, clarifying the presentation of operating and non-operating revenues and expenses for proprietary funds, and enhancing the presentation of budgetary comparison information. The requirements of this Statement are effective for fiscal years beginning after June 30, 2025, and all reporting periods thereafter.

GASB Statement No. 104, *Disclosure of Certain Capital Assets* The objective of this Statement is to provide users of government financial statements with essential information about certain capital assets to improve financial reporting, facilitate informed decision-making, and enhance the consistency and comparability of disclosures between governments. The statement achieves this by establishing requirements for separately disclosing certain types of capital assets and capital assets held for sale, along with additional information about these assets. The requirements of this Statement are effective for fiscal years beginning after June 30, 2025, and all reporting periods thereafter.

REQUIRED SUPPLEMENTARY INFORMATION

This section contains additional information required by generally accepted accounting principles.

Law Enforcement Officers' Special Separation Allowance:

Schedule of Changes in Total Pension Liability

Schedule of Total Pension Liability as a Percentage of Covered Payroll

Other Postemployment Benefits:

Schedule of Changes in Total OPEB Liability and Related Ratios

Local Governmental Employees' Retirement System:

Schedule of Proportionate Share of Net Pension Liability (Asset) for Local Governmental Employees' Retirement System

Schedule of Contributions to Local Governmental Employees' Retirement System

Firefighters' and Rescue Squad Workers' Pension:

Schedule of Proportionate Share of Net Pension Liability (Asset) for Firefighters' and Rescue Squad Workers' Pension

City of Jacksonville, North Carolina
Law Enforcement Officers' Special Separation Allowance
Required Supplementary Information
Schedule of Changes in Total Pension Liability
June 30, 2025

	2025	2024	2023	2022
Beginning balance	$ 4,628,429	$ 4,389,407	$ 5,018,606	$ 5,031,351
Service Cost	232,316	174,776	253,386	292,396
Interest on the total pension liability	168,059	182,419	109,318	94,361
Differences between expected and actual experience in the measurement of the total pension liability	429,699	11,647	106,278	19,307
Changes of assumptions or other inputs	(191,801)	195,741	(778,084)	(134,472)
Benefit payments	(331,842)	(325,561)	(320,097)	(284,337)
Ending balance of the total pension liability	$ 4,934,860	$ 4,628,429	$ 4,389,407	$ 5,018,606

The amounts presented for each fiscal year were determined as of the prior year ended December 31. This schedule is intended to show information for ten years, additional years' information will be displayed as it becomes available.

continued

City of Jacksonville, North Carolina
Law Enforcement Officers' Special Separation Allowance
Required Supplementary Information
Schedule of Changes in Total Pension Liability
June 30, 2025

	2021	2020	2019	2018	2017
Beginning balance	$ 3,767,776	$ 3,522,688	$ 3,611,693	$ 3,632,948	$ 3,639,879
Service Cost	184,382	170,611	170,526	149,404	169,404
Interest on the total pension liability	118,291	123,150	110,027	135,602	125,990
Differences between expected and actual experience in the measurement of the total pension liability	10,536	119,230	22,110	(273,237)	(80,840)
Changes of assumptions or other inputs	1,228,814	110,988	(131,997)	206,884	-
Benefit payments	(278,448)	(278,891)	(259,671)	(239,908)	(221,485)
Ending balance of the total pension liability	$ 5,031,351	$ 3,767,776	$ 3,522,688	$ 3,611,693	$ 3,632,948

The amounts presented for each fiscal year were determined as of the prior year ended December 31. This schedule is intended to show information for ten years, additional years' information will be displayed as it becomes available.

City of Jacksonville, North Carolina
Law Enforcement Officers' Special Separation Allowance
Required Supplementary Information
Schedule of Total Pension Liability as a Percentage of Covered Payroll
June 30, 2025

	2025	2024	2023	2022
Total pension liability	$ 4,934,860	$ 4,628,429	$ 4,389,407	$ 5,018,606
Covered payroll	7,885,612	6,455,250	6,455,250	6,809,458
Total pension liability as a percentage of covered-employee payroll	62.58%	71.70%	68.00%	73.70%

Notes to the schedules:

The City of Jacksonville has no assets accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 73 to pay related benefits.

This schedule is intended to show information for ten years, additional years' information will be displayed as it becomes available.

continued

City of Jacksonville, North Carolina
Law Enforcement Officers' Special Separation Allowance
Required Supplementary Information
Schedule of Total Pension Liability as a Percentage of Covered Payroll
June 30, 2025

	2021	2020	2019	2018	2017
Total pension liability	$ 5,031,351	$ 3,767,776	$ 3,522,688	$ 3,611,693	$ 3,632,948
Covered payroll	6,521,488	6,342,218	5,900,075	6,021,359	6,381,438
Total pension liability as a percentage of covered-employee payroll	77.15%	59.41%	59.71%	59.98%	56.93%

Notes to the schedules:

The City of Jacksonville has no assets accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 73 to pay related benefits.

This schedule is intended to show information for ten years, additional years' information will be displayed as it becomes available.

Required Supplementary Information
Schedule of Changes in Total OPEB Liability and Related Ratios
June 30, 2025

	2024	2023	2022	2021
Beginning balance	$ 1,992,254	$ 1,980,859	$ 2,439,527	$ 2,238,187
Service Cost	64,606	66,934	87,709	87,850
Interest on the total pension liability	75,640	68,946	48,344	50,084
Differences between expected and actual experience in the measurement of the total pension liability	(321,921)	29,663	183,158	29,288
Changes of assumptions or other inputs	71,886	(58,013)	(196,587)	154,359
Benefit payments	(22,784)	(96,135)	(581,292)	(120,241)
Ending balance of the total OPEB liability	$ 1,859,681	$ 1,992,254	$ 1,980,859	$ 2,439,527
Covered-employee payroll	9,543,168	10,397,583	10,397,583	12,047,573
Total OPEB liability as a percentage of covered-employee payroll	19.49%	19.16%	19.05%	20.25%

Notes to Schedule

Changes of assumptions: Changes of assumptions and other inputs reflect the effects of changes in the discount rate of each period. The following are the discount rates used in each period:

Fiscal year 2025	3.97%
Fiscal year 2024	3.86%
Fiscal year 2023	3.54%
Fiscal year 2022	2.16%
Fiscal year 2021	2.21%
Fiscal year 2020	3.50%
Fiscal year 2019	3.89%
Fiscal year 2018	3.56%
Fiscal year 2017	3.01%

This schedule is intended to show information for ten years, additional years' information will be displayed as it becomes available.
There are no assets accumulated in a trust that meets the criteria of GASB codification P22.101 or P52.101 to pay related benefits for the pension/OPEB plan.

continued

Required Supplementary Information
Schedule of Changes in Total OPEB Liability and Related Ratios
June 30, 2025

	2020	2019	2018	2017
Beginning balance	$ 1,891,568	$ 1,769,155	$ 2,198,905	$ 2,260,765
Service Cost	73,197	67,805	87,677	94,216
Interest on the total pension liability	68,767	65,556	72,109	66,904
Differences between expected and actual experience in the measurement of the total pension liability	(42,678)	94,286	(288,926)	(34,586)
Changes of assumptions or other inputs	247,333	64,212	49,211	(111,750)
Benefit payments	-	(169,446)	(349,821)	(76,644)
Ending balance of the total OPEB liability	$ 2,238,187	$ 1,891,568	$ 1,769,155	$ 2,198,905
Covered-employee payroll	12,047,573	14,275,365	14,275,365	16,300,446
Total OPEB liability as a percentage of covered-employee payroll	18.58%	13.25%	12.39%	13.49%

Notes to Schedule

Changes of assumptions: Changes of assumptions and other inputs reflect the effects of changes in the discount rate of each period. The following are the discount rates used in each period:

Fiscal year 2025	3.97%
Fiscal year 2024	3.86%
Fiscal year 2023	3.54%
Fiscal year 2022	2.16%
Fiscal year 2021	2.21%
Fiscal year 2020	3.50%
Fiscal year 2019	3.89%
Fiscal year 2018	3.56%
Fiscal year 2017	3.01%

This schedule is intended to show information for ten years, additional years' information will be displayed as it becomes available.
There are no assets accumulated in a trust that meets the criteria of GASB codification P22.101 or P52.101 to pay related benefits for pension/OPEB plan.

City of Jacksonville, North Carolina
Schedule of Proportionate Share of Net Pension Liability (Asset)
Required Supplementary Information
Last Ten Fiscal Years

Local Governmental Employees' Retirement System

	2025	2024	2023	2022	2021
Jacksonville's proportion of the net pension liability (asset) (%)	0.34992%	0.38955%	0.36780%	0.37699%	0.38659%
Jacksonville's proportion of the net pension liability (asset) ($)	$ 23,589,688	$ 25,800,500	$ 20,749,172	$ 5,781,504	$ 13,814,508
Jacksonville's covered payroll	$ 32,590,995	$ 30,925,816	$ 26,120,314	$ 24,941,670	$ 24,321,933
Jacksonville's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	72.38%	83.43%	79.44%	23.18%	56.80%
Plan fiduciary net position as a percentage of the total pension liability *	83.30%	82.49%	84.14%	91.63%	88.61%

* This will be the same percentage for all participant employers in the LGERS plan. Detailed information about the pension plan's fiduciary net position is available in the separately issued Annual Compregensive Financial Report for the State of North Carolina

continued

City of Jacksonville, North Carolina
Schedule of Proportionate Share of Net Pension Liability (Asset)
Required Supplementary Information
Last Ten Fiscal Years

Local Governmental Employees' Retirement System

	2020	2019	2018	2017	2016
Jacksonville's proportion of the net pension liability (asset) (%)	0.37919%	0.39008%	0.40464%	0.44140%	0.42460%
Jacksonville's proportion of the net pension liability (asset) ($)	$ 10,355,383	$ 9,254,032	$ 6,181,779	$ 9,367,988	$ 1,905,579
Jacksonville's covered payroll	$ 24,710,837	$ 23,997,739	$ 24,676,644	$ 23,278,571	$ 23,311,212
Jacksonville's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	41.91%	38.56%	25.05%	40.24%	8.17%
Plan fiduciary net position as a percentage of the total pension liability *	90.68%	91.63%	94.18%	91.47%	98.09%

* This will be the same percentage for all participant employers in the LGERS plan. Detailed information about the pension plan's fiduciary net position is available in the separately issued Annual Compregensive Financial Report for the State of North Carolina

City of Jacksonville, North Carolina
Schedule of Contributions
Required Supplementary Information
Last Ten Fiscal Years

Local Governmental Employees' Retirement System

	2025	2024	2023	2022	2021
Contractually required contribution	$ 4,965,048	$ 4,531,162	$ 3,979,271	$ 3,146,445	$ 2,700,620
Contributions in relation to the contractually required contribution	4,965,048	4,531,162	3,979,271	3,146,445	2,700,620
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -
Jacksonville's covered payroll	$ 33,803,665	$ 32,590,995	$ 30,925,816	$ 26,120,314	$ 24,941,670
Contributions as a percentage of covered payroll	14.69%	13.90%	12.87%	12.05%	10.83%

continued

City of Jacksonville, North Carolina
Schedule of Contributions
Required Supplementary Information
Last Ten Fiscal Years

Local Governmental Employees' Retirement System

	2020	2019	2018	2017	2016
Contractually required contribution	$ 2,343,965	$ 2,043,530	$ 1,917,549	$ 1,880,851	$ 1,631,358
Contributions in relation to the contractually required contribution	2,343,965	2,043,530	1,917,549	1,880,851	1,631,358
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -
Jacksonville's covered payroll	$ 24,321,933	$ 24,710,837	$ 23,997,739	$ 24,676,644	$ 23,278,571
Contributions as a percentage of covered payroll	9.64%	8.27%	7.99%	7.62%	7.01%

City of Jacksonville, North Carolina
Schedule of Proportionate Share of Net Pension Liability (Asset)
Required Supplementary Information
Last Ten Fiscal Years

Firefighters' and Rescue Squad Workers' Pension

	2025	2024	2023	2022	2021
Jacksonville's proportion of the net pension liability (%)	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%
Jacksonville's proportion of the net pension liability ($)	$ -	$ -	$ -	$ -	$ -
State's proportionate share of the net pension liability associated with the City of Jacksonville	$ 12,103	$ 10,327	$ 24,593	$ (43,473)	$ 64,778
Jacksonville's covered payroll	$ 5,300,365	$ 5,128,726	$ 5,041,601	$ 4,269,172	$ 4,147,966
Jacksonville's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	0.23%	0.20%	0.49%	-1.02%	1.56%
Plan fiduciary net position as a percentage of the total pension liability *	102.76%	98.16%	89.69%	89.69%	89.35%

* This will be the same percentage for all participant employers in the plan.

continued

City of Jacksonville, North Carolina
Schedule of Proportionate Share of Net Pension Liability (Asset)
Required Supplementary Information
Last Ten Fiscal Years

Firefighters' and Rescue Squad Workers' Pension

	2020	2019	2018	2017	2016
Jacksonville's proportion of the net pension liability (%)	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%
Jacksonville's proportion of the net pension liability ($)	$ -	$ -	$ -	$ -	$ -
State's proportionate share of the net pension liability associated with the City of Jacksonville	$ 61,944	$ 62,645	$ 69,719	$ 60,285	$ 59,782
Jacksonville's covered payroll	$ 3,978,383	$ 3,977,202	$ 3,892,896	$ 3,880,889	$ 3,775,152
Jacksonville's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	1.56%	1.58%	1.79%	1.55%	1.58%
Plan fiduciary net position as a percentage of the total pension liability *	92.43%	89.69%	89.35%	84.94%	91.40%

* This will be the same percentage for all participant employers in the plan.

Jacksonville NC
Camp Lejeune
MCAS New River
A Caring Community

MAJOR GOVERNMENTAL FUNDS

- General Fund
- Capital Projects Fund
- Capital Reserve Fund

Jacksonville NC
Camp Lejeune
MCAS New River
A Caring Community

GENERAL FUND

The General Fund accounts for resources traditionally associated with government that are not required to be accounted for in other funds.

City of Jacksonville, North Carolina
General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2025

	2025		
	Budget	Actual	Variance Positive (Negative)
Revenues:			
Ad valorem taxes:			
Current year (net of discounts)	$ 28,595,009	$ 28,298,239	$ (296,770)
Prior years	170,000	180,501	10,501
Penalties and interest	145,500	153,980	8,480
Total	28,910,509	28,632,720	(277,789)
Other taxes and licenses:			
Privilege licenses	8,000	4,637	(3,363)
Local option sales tax	5,963,522	6,055,050	91,528
One-half cent sales tax (2003)	4,238,634	4,278,311	39,677
One-half cent sales tax (1983)	3,954,916	3,955,896	980
One-half cent sales tax (1986)	3,437,460	3,172,923	(264,537)
Gross receipt on short term vehicle tax	305,334	333,085	27,751
Total	17,907,866	17,799,902	(107,964)
Unrestricted intergovernmental revenues:			
Utility franchise tax	3,797,000	3,877,621	80,621
Beer and wine tax	300,000	289,326	(10,674)
Payment in lieu of taxes (PILOT)	8,500	7,751	(749)
State Owned Buildings Fire Protection	2,000	2,394	394
ABC revenue	80,000	66,727	(13,273)
Total	4,187,500	4,243,819	56,319
Restricted intergovernmental revenues:			
Federal – 104F Transportation Grant	229,400	281,736	52,336
Federal – EECBG Voucher Program	139,090	-	(139,090)
Federal – FTA Section 5303 grant	53,434	53,435	1
Federal – DEA Task Force	47,700	58,657	10,957
Federal – NCDOT Pass Thru	116,660	91,408	(25,252)
State – CAMA permits	200	315	115
State – Street-aid Allocation	2,213,779	2,213,779	-
State – 5305 State grant funds	6,679	6,678	(1)
State – Arts Council	20,000	20,000	-
State – Traffic	190,340	149,139	(41,201)
Local – Juvenile Transportation	250	1,408	1,158
Local – TDA Contributions	433,595	401,542	(32,053)
Local – NARTEST-Court Ordered Payment	90	90	-
Local – Metropolitan Planning Organization	32,613	32,613	-
Local – Signal Preemption Maintenance	1,160	-	(1,160)
Local – Fire Protection Services	1,382,142	1,345,983	(36,159)
Total	4,867,132	4,656,783	(210,349)

continued

City of Jacksonville, North Carolina
General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2025

	2025		
	Budget	Actual	Variance Positive (Negative)
Permits and fees:			
Taxi permits	$ 4,000	$ 2,910	$ (1,090)
Development review fees	90,000	84,995	(5,005)
Planning fees	27,500	14,750	(12,750)
Inspection fees	870,000	895,196	25,196
Erosion control fees	5,500	-	(5,500)
Fire protection permit	25,175	29,290	4,115
Nuisance abatement fees	228,000	312,080	84,080
Police Department	325	775	450
Total	1,250,500	1,339,996	89,496
Sales and services:			
Utility patching service	30,000	40,603	10,603
Recreation fees	658,986	715,080	56,094
Recreation concession	57,000	72,910	15,910
Photocopy and map sales	150	64	(86)
Credit reports	10,000	8,726	(1,274)
Powell Bill equipment use allowance	5,000	14,872	9,872
Property leases	141,801	141,316	(485)
Annexation/street closing petition	1,000	1,000	-
Funeral escorts	4,000	3,475	(525)
Wrecker rotation member	5,500	5,000	(500)
Traffic Signal	95,973	93,952	(2,021)
Passport Services	217,410	249,793	32,383
Total	1,226,820	1,346,791	119,971
Investment earnings:			
Investment earnings (loss)	1,818,024	1,888,008	69,984
Investment earnings - Powell Bill	64,836	79,384	14,548
Total	1,882,860	1,967,392	84,532
Miscellaneous:			
Police court fees	30,000	24,122	(5,878)
Miscellaneous	659,860	641,205	(18,655)
Contributions	24,000	24,000	-
Refund	49,699	42,918	(6,781)
Total	763,559	732,245	(31,314)
Total revenues	60,996,746	60,719,648	(277,098)

continued

City of Jacksonville, North Carolina
General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2025

	2025		
	Budget	Actual	Variance Positive (Negative)
Expenditures:			
General government			
Mayor and Council			
Salaries and employee benefits		$ 78,227	
Operating expenses		167,579	
Contracted services		4,625	
Other departmental expenses		251,938	
Overhead allocation from General Fund		(180,162)	
Total		322,207	
City Manager			
Salaries and employee benefits		778,924	
Operating expenses		57,042	
Other departmental expenses		99,192	
Overhead allocation from General Fund		(374,025)	
Total		561,133	
Passport Operations			
Salaries and employee benefits		32,454	
Operating expenses		15,844	
Other departmental expenses		818	
Total		49,116	
Human Resources			
Salaries and employee benefits		791,878	
Operating expenses		180,290	
Contracted services		31,710	
Other departmental expenses		127,210	
Overhead allocation from General Fund		(350,199)	
Total		780,889	
City Clerk			
Salaries and employee benefits		182,938	
Operating expenses		22,732	
Other departmental expenses		49,733	
Overhead allocation from General Fund		(48,254)	
Total		207,149	
Finance			
Salaries and employee benefits		2,174,173	
Operating expenses		427,873	
Contracted services		799,468	
Other departmental expenses		183,719	
Overhead allocation from General Fund		(1,767,418)	
Total		1,817,815	

continued

City of Jacksonville, North Carolina
General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2025

	2025		
	Budget	Actual	Variance Positive (Negative)
Legal			
Salaries and employee benefits		$ 222,756	
Operating expenses		9,088	
Contracted services		18,995	
Other departmental expenses		12,684	
Overhead allocation from General Fund		(175,403)	
Total		88,120	
Planning			
Salaries and employee benefits		417,063	
Operating expenses		53,889	
Contracted services		8,000	
Other departmental expenses		93,957	
Total		572,909	
Transportation			
Salaries and employee benefits		299,249	
Operating expenses		16,087	
Contracted services		155,663	
Other departmental expenses		225,077	
Total		696,076	
Non-departmental			
Salaries and employee benefits		3,445	
Operating expenses		120,884	
Utilities, maintenance and repairs		5,032	
Contracted services		111,027	
Reserve for insurance deductible		231,418	
Contributions		1,893,333	
Capital outlay		8,750	
Bad debts		136,834	
Total		2,510,723	
Total general government	11,293,491	7,606,137	3,687,354

continued

City of Jacksonville, North Carolina
General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2025

	2025		
	Budget	Actual	Variance Positive (Negative)
Public works			
Inspections			
Salaries and employee benefits		$ 789,770	
Operating expenses		54,413	
Other departmental expenses		52,195	
Total		896,378	
Code Enforcement			
Salaries and employee benefits		272,328	
Operating expenses		35,050	
Contracted services		12,270	
Other departmental expenses		40,342	
Total		359,990	
Administration			
Salaries and employee benefits		100,140	
Operating expenses		24,106	
Other departmental expenses		19,715	
Total		143,961	
Engineering			
Salaries and employee benefits		106,925	
Operating expenses		18,002	
Contracted services		3,150	
Other departmental expenses		21,090	
Total		149,167	
Maintenance			
Salaries and employee benefits		987,632	
Operating expenses		110,676	
Utilities		16,951	
Maintenance and repairs		227,317	
Contracted services		924	
Other departmental expenses		178,006	
Capital outlay		87,003	
Overhead allocation from General Fund		(312,420)	
Total		1,296,089	

continued

City of Jacksonville, North Carolina
General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2025

	2025		
	Budget	Actual	Variance Positive (Negative)
Streets - Powell Bill			
Salaries and employee benefits		$ 216,738	
Operating expenses		275,788	
Maintenance and repairs		1,487	
Contracted services		23,700	
Capital outlay		25,708	
Total		543,421	
Streets - Non-Powell Bill			
Salaries and employee benefits		951,950	
Operating expenses		166,102	
Utilities		589,423	
Maintenance and repairs		2,111	
Contracted services		1,728	
Other departmental expenses		78,638	
Mosquito control		7,977	
Overhead allocation from General Fund		(25,524)	
Total		1,772,405	
Streets - Traffic Signal Control			
Salaries and employee benefits		444,149	
Operating expenses		115,425	
Utilities		9,623	
Maintenance and repairs		1,955	
Street lighting		477,008	
Contracted services		38,147	
Other departmental expenses		129,937	
Capital outlay		159,261	
Total		1,375,505	
Total public works	7,919,703	6,536,916	1,382,787
Public safety			
Police			
Salaries and employee benefits		12,904,332	
Employer contribution to separation allowance trust fund		340,777	
Operating expenses		2,119,769	
Utilities		160,367	
Maintenance and repairs		43,276	
Contracted services		98,856	
Other departmental expenses		1,868,256	
Capital outlay		1,212,607	
Total		18,748,240	

continued

City of Jacksonville, North Carolina
General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2025

	2025		
	Budget	Actual	Variance Positive (Negative)
Fire			
Salaries and employee benefits		$ 7,914,606	
Operating expenses		756,639	
Utilities		162,448	
Maintenance and repairs		31,263	
Contracted services		43,652	
Other departmental expenses		458,750	
Capital outlay		1,021,392	
Total		10,388,750	
Total public safety	32,043,087	29,136,990	2,906,097
Cultural and recreational			
Recreation			
Salaries and employee benefits		4,521,921	
Operating expenses		1,061,146	
Utilities		421,791	
Maintenance and repairs		41,116	
Contracted services		106,036	
Other departmental expenses		442,091	
Capital outlay		417,040	
Total cultural and recreational	7,492,055	7,011,141	480,914
Economic and physical development			
Livable Neighborhoods			
Salaries and employee benefits		275,254	
Operating expenses		17,489	
Contracted services		35,437	
Other departmental expenses		155,600	
Total economic and physical development	591,080	483,780	107,300
Debt service			
Principal retirements on lease purchase	2,923,266	2,704,569	218,697
Principle retirements on IT subscription	125,222	162,519	(37,297)
Interest and fees	632,621	575,949	56,672
Total debt service	3,681,109	3,443,037	238,072
Total expenditures	63,020,525	54,218,001	8,802,524
Revenues over (under) expenditures	(2,023,779)	6,501,647	8,525,426

continued

City of Jacksonville, North Carolina
General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2025

	2025		
	Budget	Actual	Variance Positive (Negative)
Other financing sources (uses):			
Debt issued	$ 2,347,887	$ 2,347,887	$ -
Appropriated fund balance	15,722,450	-	(15,722,450)
Sales of general capital assets	142,586	152,568	9,982
Sales of capital assets - Powell Bill	15,175	15,175	-
Issuance of IT subscriptions	134,298	-	(134,298)
Transfers in -			
From Major Capital Project Fund	472,765	472,763	(2)
From Non-Major Governmental Fund	1,950,356	1,950,355	(1)
From Internal Service Fund	24,000	24,000	-
Transfers (out) -			
To Major Capital Project Fund	(2,812,500)	(2,812,500)	-
To IT Capital Projects Fund	(9,141)	(9,141)	-
To Major Enterprise Fund	(1,422,419)	(711,210)	711,209
To Non-Major Governmental Fund	(14,490,019)	(14,490,017)	2
To Non-Major Enterprise Fund	(18,758)	(18,758)	-
To Internal Service Fund	(32,901)	(32,901)	-
Total other financing (uses)	2,023,779	(13,111,779)	(15,135,558)
Net change in fund balance	$ -	(6,610,132)	$ (6,610,132)
Fund balance:			
Beginning of year, July 1		47,538,171	
End of year, June 30		$ 40,928,039	

Jacksonville NC
Camp Lejeune
MCAS New River
A Caring Community

MAJOR CAPITAL PROJECTS FUND

The Capital Projects Fund is used to account for funds to be used in the acquisition or construction of major capital facilities or infrastructure.

City of Jacksonville, North Carolina
Major Capital Projects Fund
Schedule of Revenues and Expenditures-
Budget and Actual (Non-GAAP)
From Inception and for the Fiscal Year ended June 30, 2025

	Project Authorization	Actual			Variance Positive (Negative)
		Prior Years	Current Year	Total to Date	
Revenues:					
Restricted intergovernmental revenues:					
Federal	$ 2,585,403	$ 55,902	$ -	$ 55,902	$ (2,529,501)
State	4,316,443	3,257,547	250,977	3,508,524	(807,919)
Local	2,973,290	1,840,225	1,039,193	2,879,418	(93,872)
Total Restricted Intergovernmental Revenues	9,875,136	5,153,674	1,290,170	6,443,844	(3,431,292)
Contributions	223,012	316,252	-	316,252	93,240
Investment earnings	42,871	20,461	23,742	44,203	1,332
Total revenues	10,141,019	5,490,387	1,313,912	6,804,299	(3,336,720)
Expenditures:					
General Government	10,738,379	5,796,511	777,676	6,574,187	4,164,192
Public Safety	8,357,995	7,954,866	28,546	7,983,412	374,583
Cultural and Recreation	9,579,687	3,063,969	1,729,229	4,793,198	4,786,489
Non Capitalized Expenditures	-	-	484,234	484,234	(484,234)
Total expenditures	28,676,061	16,815,346	3,019,685	19,835,031	8,841,030
Revenues (under) expenditures	(18,535,042)	(11,324,959)	(1,705,773)	(13,030,732)	5,504,310
Other financing sources (uses):					
Debt issued	4,046,500	4,046,500	-	4,046,500	-
Premium on debt issued	315,000	315,000	-	315,000	-
Transfers in					
From Capital Reserve Fund	4,788,372	3,738,371	1,050,000	4,788,371	(1)
From General Fund	9,501,406	6,688,906	2,812,500	9,501,406	-
From Capital Projects Powell Bill Fund	91,760	91,760	-	91,760	-
From Proprietary Fund	224,280	224,280	-	224,280	-
From Major Enterprise Fund	472,340	322,340	150,000	472,340	-
From Internal Service Fund	219,629	219,629	-	219,629	-
Transfers (out)					
To Capital Reserve Fund	(651,480)	(236,200)	(415,277)	(651,477)	3
To General Fund	(472,765)	-	(472,763)	(472,763)	2
Total other financing sources (uses)	18,535,042	15,410,586	3,124,460	18,535,046	4
Net Change In Fund Balance	$ -	$ 4,085,627	$ 1,418,687	$ 5,504,314	$ 5,504,314

MAJOR CAPITAL RESERVE FUND

The Capital Reserve Fund is used to account for funds reserved by City Council for future capital improvemements.

City of Jacksonville, North Carolina
Major Capital Reserve Fund
Schedule of Revenues and Expenditures-
Budget and Actual (Non-GAAP)
From Inception and for the Fiscal Year ended June 30, 2025

	Project Authorization	Actual			Variance Positive (Negative)
		Prior Years	Current Year	Total to Date	
Revenues:					
Restricted intergovernmental revenues	$ 53,000	$ 53,000	$ -	$ 53,000	$ -
Investment earnings	2,563,184	2,714,013	706,314	3,420,327	857,143
Miscellaneous	1,282,905	1,282,906	10,500	1,293,406	10,501
Total Revenues	3,899,089	4,049,919	716,814	4,766,733	867,644
Expenditures:					
Economic and Physical Development	779,493	150,000	75,000	225,000	554,493
Capital outlay	19,355,154	-	-	-	19,355,154
Total expenditures	20,134,647	150,000	75,000	225,000	19,909,647
Revenues (under) expenditures	(16,235,558)	3,899,919	641,814	4,541,733	20,777,291
Other financing sources (uses):					
Transfers in					
From General Fund	58,340,694	46,331,837	12,008,857	58,340,694	-
From Capital Projects Fund	6,841,309	6,426,026	415,277	6,841,303	(6)
From Special Revenue Fund	153,624	153,623	-	153,623	(1)
From Non-Capitalized Projects Fund	170,000	170,000	-	170,000	-
From Major Enterprise Fund	6,884,985	6,884,985	-	6,884,985	-
Transfers (out)					
To General Fund	(19,270,656)	(17,722,082)	(1,548,207)	(19,270,289)	367
To Capital Projects Fund	(29,428,290)	(28,377,609)	(1,050,000)	(29,427,609)	681
To Major Enterprise Fund	(6,441,945)	(6,441,381)	-	(6,441,381)	564
To Internal Service Fund	(50,000)	(50,000)	-	(50,000)	-
To Non-Capitalized Projects Fund	(600,000)	(600,000)	-	(600,000)	-
To Non-Major Projects Fund	(342,163)	-	-	-	342,163
To Special Revenue Fund	(22,000)	(22,000)	-	(22,000)	-
Total other financing sources (uses)	16,235,558	6,753,399	9,825,927	16,579,326	343,768
Net Change In Fund Balance	$ -	$ 10,653,318	$ 10,467,741	$ 21,121,059	$ 21,121,059

NON-MAJOR GOVERNMENTAL FUNDS

The Non-Major Governmental Combining Statements show a combined total for all non-major governmental funds.

INDIVIDUAL FUND DESCRIPTIONS

Community Development Fund: accounts for the revenues and expenditures of the Community Development Block Grant (CDBG) and NCHFA/HOME/Affordable Housing Construction Project.

Law Enforcement Grants Fund: accounts for the revenues and expenditures of the School Resource Officer Program, Bullet Vest Grant, Federal DEA Project, State DEA Project, COAP Opioid Grants, NC Opioid Settlement, Governor's Highway Safety Program Grants, Mental Health Grants, JAG Byrne Grants, and COPS Grant.

E-911 Fund: accounts for the revenues and expenditures of the Enhanced 911 Operation.

Fire Fund: accounts for the revenues and expenditures of the FY24 Fire Truck Grant.

Non-Capitalized Projects Fund: accounts for the revenues and expenditures for the Memorial Gardens Restroom Projects, Nutrient Management Plan Grant, and Hwy 24 Railroad Crossing Project.

Street Improvements Fund continued: accounts for the revenues and expenditures used in the rehabilitation of streets and sidewalks.

Transportation Fund: accounts for the activities of the Jacksonville Transit System, a provider of public transportation.

Emergency Relief Fund: accounts for the emergency relief efforts of the City.

Economic Impact Fund: accounts for funds reserved by City Council to stimulate economic growth, support businesses, and foster job creation.

City of Jacksonville, North Carolina
Non-Major Governmental Funds
Combining Balance Sheet
June 30, 2025

	Community Development Fund	Law Enforcement Grants Fund	E-911 Fund	Fire Fund
Assets				
Cash and cash equivalents	$ -	$ 1,711,070	$ -	$ 118,141
Restricted cash and cash equivalents	490,316	1,216,627	270,628	-
Accounts receivable	1,144	995,355	26,525	-
Lease receivable	-	-	-	-
Prepaid Items	82	25,721	13,524	1,864,104
Notes receivable, net	1,183,534	-	-	-
Total Assets	$ 1,675,076	$ 3,948,773	$ 310,677	$ 1,982,245
Liabilities, Deferred Inflows of Resources and Fund Balances				
Liabilities:				
Accounts payable and accrued liabilities	72,239	142,058	1,305	-
Interfund payable	67,172	106,100	-	-
Total Liabilities	139,411	248,158	1,305	-
Total Deferred Inflows of Resources	-	733,528	-	-
Fund Balance:				
Restricted:				
Streets	-	-	-	-
Public Safety	-	556,373	309,372	-
Community Development	1,535,665	-	-	-
Committed:				
Public Safety	-	2,410,714	-	-
Emergency Relief Fund	-	-	-	-
Economic Development	-	-	-	-
Capital Projects	-	-	-	1,982,245
Unassigned	-	-	-	-
Total Fund Balance (deficit)	1,535,665	2,967,087	309,372	1,982,245
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 1,675,076	$ 3,948,773	$ 310,677	$ 1,982,245

continued

City of Jacksonville, North Carolina
Non-Major Governmental Funds
Combining Balance Sheet
June 30, 2025

	Non-Capitalized Projects Fund	Street Improvements Fund	Transportation Fund	Emergency Relief Fund
Assets				
Cash and cash equivalents	$ 50,000	$ 388,025	$ -	$ -
Restricted cash and cash equivalents	-	2,714,717	114,027	591,792
Accounts receivable	77,900	132,393	338,570	301,426
Lease receivable	-	-	134,561	-
Interfund receivable	-	-	-	228,670
Prepaid Items	-	-	-	-
Notes receivable, net	-	-	-	-
Total Assets	$ 127,900	$ 3,235,135	$ 587,158	$ 1,121,888
Liabilities, Deferred Inflows of Resources and Fund Balances				
Liabilities:				
Accounts payable and accrued liabilities	269,900	331,453	85,493	-
Interfund payable	8,000	89,500	35,200	-
Total Liabilities	277,900	420,953	120,693	-
Total Deferred Inflows of Resources	69,900	-	148,016	301,426
Fund Balance:				
Restricted:				
Streets	-	2,426,157	-	-
Public Safety	-	-	-	-
Community Development	-	-	-	-
Committed:				
Public Safety	-	-	-	-
Emergency Relief Fund	-	-	-	820,462
Economic Development	-	-	318,449	-
Capital Projects	-	388,025	-	-
Unassigned	(219,900)	-	-	-
Total Fund Balance (deficit)	(219,900)	2,814,182	318,449	820,462
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 127,900	$ 3,235,135	$ 587,158	$ 1,121,888

continued

City of Jacksonville, North Carolina
Non-Major Governmental Funds
Combining Balance Sheet
June 30, 2025

	Economic Impact Fund	Total
Assets		
Cash and cash equivalents	$ 2,862,584	$ 5,129,820
Restricted cash and cash equivalents	-	5,398,107
Accounts receivable	-	1,873,313
Lease receivable	-	134,561
Interfund receivable	-	228,670
Prepaid Items	90	1,903,521
Notes receivable, net	-	1,183,534
Total Assets	$ 2,862,674	$ 15,851,526
Liabilities, Deferred Inflows of Resources and Fund Balances		
Liabilities:		
Accounts payable and accrued liabilities	17,430	919,878
Interfund payable	-	305,972
Total Liabilities	17,430	1,225,850
Total Deferred Inflows of Resources	-	1,252,870
Fund Balance:		
Restricted:		
Streets	-	2,426,157
Public Safety	-	865,745
Community Development	-	1,535,665
Committed:		
Public Safety	-	2,410,714
Emergency Relief Fund	-	820,462
Economic Development	2,845,244	3,163,693
Capital Projects	-	2,370,270
Unassigned	-	(219,900)
Total Fund Balance (deficit)	2,845,244	13,372,806
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 2,862,674	$ 15,851,526

City of Jacksonville, North Carolina
Non-Major Governmental Funds
Combining Statement of Revenues, Expenditures and
Changes in Fund Balance
For the Fiscal Year Ended June 30, 2025

	Community Development Fund	Law Enforcement Grants Fund	E-911 Fund	Fire Fund
Revenues:				
Restricted intergovernmental revenues	$ 369,909	$ 2,035,625	$ 394,167	$ -
Other restricted revenue	-	96,045	-	-
Investment earnings	253	344	1,984	123
Miscellaneous	191,343	-	4,400	-
Total revenues	561,505	2,132,014	400,551	123
Expenditures:				
Public Safety	-	2,334,638	124,687	17,912
Economic and Physical Development	598,038	-	-	-
Capital outlay	-	259,613	121,450	-
Total expenditures	598,038	2,594,251	246,137	17,912
Revenues over (under) expenditures	(36,533)	(462,237)	154,414	(17,789)
Other financing sources (uses):				
Transfers in	-	675,364	1,268	-
Transfers (out)	-	-	-	-
Debt issued	-	-	-	-
Sale of fixed assets	-	-	-	-
SBITA Interest	-	-	-	-
Total other financing sources (uses)	-	675,364	1,268	-
Net change in fund balance	(36,533)	213,127	155,682	(17,789)
Fund balances:				
Beginning of year, July 1	1,572,198	2,753,960	153,690	2,000,034
Change in reporting entity (Note 20)	-	-	-	-
Beginning of year, July 1, as restated	1,572,198	2,753,960	153,690	2,000,034
End of year, June 30	$ 1,535,665	$ 2,967,087	$ 309,372	$ 1,982,245

continued

City of Jacksonville, North Carolina
Non-Major Governmental Funds
Combining Statement of Revenues, Expenditures and
Changes in Fund Balance
For the Fiscal Year Ended June 30, 2025

	Non-Capitalized Projects Fund	Streets Improvements Fund	Transportation Fund	Emergency Relief Fund
Revenues:				
Restricted intergovernmental revenues	$ 8,000	$ 132,393	$ 2,528,744	$ 170,852
Other restricted revenue	-	-	-	-
Investment earnings	2,737	163,083	-	-
Miscellaneous	-	33,937	277,495	-
Total revenues	10,737	329,413	2,806,239	170,852
Expenditures:				
Public Safety	-	-	-	-
Economic and Physical Development	530,720	-	2,630,018	-
Capital outlay	-	1,179,420	97,362	-
Total expenditures	530,720	1,179,420	2,727,380	-
Revenues over (under) expenditures	(519,983)	(850,007)	78,859	170,852
Other financing sources (uses):				
Transfers in	-	5,534,636	861,579	-
Transfers (out)	-	(4,807,185)	(155,738)	-
Debt issued	-	-	-	-
Sale of fixed assets	-	-	-	-
SBITA Interest				-
Total other financing sources (uses)	-	727,451	705,841	-
Net change in fund balance	(519,983)	(122,556)	784,700	170,852
Fund balances:				
Beginning of year, July 1	300,083	2,936,738	(466,251)	649,610
Change in reporting entity (Note 20)	-	-	-	-
Beginning of year, July 1, as restated	300,083	2,936,738	(466,251)	649,610
End of year, June 30	$ (219,900)	$ 2,814,182	$ 318,449	$ 820,462

continued

City of Jacksonville, North Carolina
Non-Major Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2025

	Economic Impact Fund	(Previously Non-Major) General Capital Reserve	Total
Revenues:			
Restricted intergovernmental revenues	$ -	$ -	$ 5,639,690
Other restricted revenue	-	-	96,045
Investment earnings	126,281	-	294,805
Miscellaneous	-	-	507,175
Total revenues	126,281	-	6,537,715
Expenditures:			
Public Safety	-	-	2,477,237
Economic and Physical Development	52,973	-	3,811,749
Capital outlay	1,885,986	-	3,543,831
Total expenditures	1,938,959	-	9,832,817
Revenues over (under) expenditures	(1,812,678)	-	(3,295,102)
Other financing sources (uses):			
Transfers in	-	-	7,072,847
Transfers (out)	(105,668)	-	(5,068,591)
Debt issued	-	-	-
Sale of fixed assets	2,864,327	-	2,864,327
SBITA Interest	-	-	-
Total other financing sources (uses)	2,758,659	-	4,868,583
Net change in fund balance	945,981	-	1,573,481
Fund balances:			
Beginning of year, July 1	1,899,263	10,653,318	22,452,643
Change in reporting entity (Note 20)	-	(10,653,318)	(10,653,318)
Beginning of year, July 1, as restated	1,899,263	-	11,799,325
End of year, June 30	$ 2,845,244	$ -	$ 13,372,806

City of Jacksonville, North Carolina
Non-Major Governmental Funds
Schedule of Revenues, Expenditures and
Changes in Fund Balance
Budget and Actual (Non-GAAP)
For the Fiscal Year Ended June 30, 2025

	Community Development Fund				Variance
	Project Authorization	Actual			Positive
		Prior Years	Current Year	Total to Date	(Negative)
Revenues:					
Restricted intergovernmental revenues	$ 1,217,489	$ 220,571	$ 369,909	$ 590,480	$ (627,009)
Other restricted revenue	-	-	-	-	-
Investment earnings	9,846	9,401	253	9,654	(192)
Miscellaneous	1,776,902	2,001,280	191,343	2,192,623	415,721
Total revenues	3,004,237	2,231,252	561,505	2,792,757	(211,480)
Expenditures:					
Public Safety	-	-	-	-	-
Economic and Physical Development	2,844,927	743,407	598,038	1,341,445	1,503,482
Capital outlay	243,681	-	-	-	243,681
Total expenditures	3,088,608	743,407	598,038	1,341,445	1,747,163
Revenues over (under) expenditures	(84,371)	1,487,845	(36,533)	1,451,312	1,535,683
Other financing sources (uses):					
Transfers in	84,371	84,353	-	84,353	(18)
Transfers (out)	-	-	-	-	-
Debt issued	-	-	-	-	-
Sale of fixed assets	-	-	-	-	-
SBITA Interest	-	-	-	-	-
Total other financing sources (uses)	84,371	84,353	-	84,353	(18)
Net change in fund balance	-	1,572,198	(36,533)	1,535,665	1,535,665
Fund balances:					
Beginning of year, July 1	-	-	1,572,198	-	-
End of year, June 30	$ -	$ 1,572,198	$ 1,535,665	$ 1,535,665	$ 1,535,665

continued

City of Jacksonville, North Carolina
Non-Major Governmental Funds
Schedule of Revenues, Expenditures and
Changes in Fund Balance
Budget and Actual (Non-GAAP)
For the Fiscal Year Ended June 30, 2025

	Law Enforcement Grants Fund				Variance
	Project Authorization	Actual			Positive
		Prior Years	Current Year	Total to Date	(Negative)
Revenues:					
Restricted intergovernmental revenues	$ 16,239,280	$ 12,611,770	$ 2,035,625	$ 14,647,395	$ (1,591,885)
Other restricted revenue	1,106,483	250,397	96,045	346,442	(760,041)
Investment earnings	65,135	63,569	344	63,913	(1,222)
Miscellaneous	28,875	28,875	-	28,875	-
Total revenues	17,439,773	12,954,611	2,132,014	15,086,625	(2,353,148)
Expenditures:					
Public Safety	21,048,819	14,303,611	2,334,638	16,638,249	4,410,570
Economic and Physical Development	-	-	-	-	-
Capital outlay	3,219,673	2,050,392	259,613	2,310,005	909,668
Total expenditures	24,268,492	16,354,003	2,594,251	18,948,254	5,320,238
Revenues over (under) expenditures	(6,828,719)	(3,399,392)	(462,237)	(3,861,629)	2,967,090
Other financing sources (uses):					
Transfers in	7,152,516	6,477,148	675,364	7,152,512	(4)
Transfers (out)	(323,797)	(323,796)	-	(323,796)	1
Debt issued	-	-	-	-	-
Sale of fixed assets	-	-	-	-	-
SBITA Interest	-	-	-	-	-
Total other financing sources (uses)	6,828,719	6,153,352	675,364	6,828,716	(3)
Net change in fund balance	-	2,753,960	213,127	2,967,087	2,967,087
Fund balances:					
Beginning of year, July 1	-	-	2,753,960	-	-
End of year, June 30	$ -	$ 2,753,960	$ 2,967,087	$ 2,967,087	$ 2,967,087

continued

City of Jacksonville, North Carolina
Non-Major Governmental Funds
Schedule of Revenues, Expenditures and
Changes in Fund Balance
Budget and Actual (Non-GAAP)
For the Fiscal Year Ended June 30, 2025

	E-911 Fund				Variance
	Project Authorization	Actual			Positive
		Prior Years	Current Year	Total to Date	(Negative)
Revenues:					
Restricted intergovernmental revenues	$ 746,634	$ 670,762	$ 394,167	$ 1,064,929	$ 318,295
Other restricted revenue	-	-	-	-	-
Investment earnings	33,667	30,977	1,984	32,961	(706)
Miscellaneous	6,366,083	6,047,378	4,400	6,051,778	(314,305)
Total revenues	7,146,384	6,749,117	400,551	7,149,668	3,284
Expenditures:					
Public Safety	5,331,661	4,958,655	124,687	5,083,342	248,319
Economic and Physical Development	-	-	-	-	-
Capital outlay	2,813,951	2,634,732	121,450	2,756,182	57,769
Total expenditures	8,145,612	7,593,387	246,137	7,839,524	306,088
Revenues over (under) expenditures	(999,228)	(844,270)	154,414	(689,856)	309,372
Other financing sources (uses):					
Transfers in	552,379	551,109	1,268	552,377	(2)
Transfers (out)	(147,151)	(147,149)	-	(147,149)	2
Debt issued	594,000	594,000	-	594,000	-
Sale of fixed assets	-	-	-	-	-
SBITA Interest	-	-	-	-	-
Total other financing sources (uses)	999,228	997,960	1,268	999,228	-
Net change in fund balance	-	153,690	155,682	309,372	309,372
Fund balances:					
Beginning of year, July 1	-	-	153,690	-	-
End of year, June 30	$ -	$ 153,690	$ 309,372	$ 309,372	$ 309,372

continued

City of Jacksonville, North Carolina
Non-Major Governmental Funds
Schedule of Revenues, Expenditures and
Changes in Fund Balance
Budget and Actual (Non-GAAP)
For the Fiscal Year Ended June 30, 2025

	Fire Fund				Variance
	Project	Actual			Positive
	Authorization	Prior Years	Current Year	Total to Date	(Negative)
Revenues:					
Restricted intergovernmental revenues	$ 2,000,000	$ 2,000,000	$ -	$ 2,000,000	$ -
Other restricted revenue	-	-	-	-	-
Investment earnings	300	34	123	157	(143)
Miscellaneous	-	-	-	-	-
Total revenues	2,000,300	2,000,034	123	2,000,157	(143)
Expenditures:					
Public Safety	-	-	17,912	17,912	(17,912)
Economic and Physical Development	-	-	-	-	-
Capital outlay	2,000,300	-	-	-	2,000,300
Total expenditures	2,000,300	-	17,912	17,912	1,982,388
Revenues over (under) expenditures	-	2,000,034	(17,789)	1,982,245	1,982,245
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Debt issued	-	-	-	-	-
Sale of fixed assets	-	-	-	-	-
SBITA Interest	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balance	-	2,000,034	(17,789)	1,982,245	1,982,245
Fund balances:					
Beginning of year, July 1	-	-	2,000,034	-	-
End of year, June 30	$ -	$ 2,000,034	$ 1,982,245	$ 1,982,245	$ 1,982,245

continued

City of Jacksonville, North Carolina
Non-Major Governmental Funds
Schedule of Revenues, Expenditures and
Changes in Fund Balance
Budget and Actual (Non-GAAP)
For the Fiscal Year Ended June 30, 2025

	Non-Capitalized Projects Fund				Variance
	Project	Actual			Positive
	Authorization	Prior years	Current Year	Total to Date	(Negative)
Revenues:					
Restricted intergovernmental revenues	$ 1,338,222	$ 250,000	$ 8,000	$ 258,000	$ (1,080,222)
Other restricted revenue	-	-	-	-	-
Investment earnings	8,040	83	2,737	2,820	(5,220)
Miscellaneous	128,140	-	-	-	(128,140)
Total revenues	1,474,402	250,083	10,737	260,820	(1,213,582)
Expenditures:					
Public Safety	-	-	-	-	-
Economic and Physical Development	1,524,402	-	530,720	530,720	993,682
Capital outlay	-	-	-	-	-
Total expenditures	1,524,402	-	530,720	530,720	993,682
Revenues over (under) expenditures	(50,000)	250,083	(519,983)	(269,900)	(219,900)
Other financing sources (uses):					
Transfers in	50,000	50,000	-	50,000	-
Transfers (out)	-	-	-	-	-
Debt issued	-	-	-	-	-
Sale of fixed assets	-	-	-	-	-
SBITA Interest	-	-	-	-	-
Total other financing sources (uses)	50,000	50,000	-	50,000	-
Net change in fund balance	-	300,083	(519,983)	(219,900)	(219,900)
Fund balances:					
Beginning of year, July 1	-	-	300,083	-	-
End of year, June 30	$ -	$ 300,083	$ (219,900)	$ (219,900)	$ (219,900)

continued

City of Jacksonville, North Carolina
Non-Major Governmental Funds
Schedule of Revenues, Expenditures and
Changes in Fund Balance
Budget and Actual (Non-GAAP)
For the Fiscal Year Ended June 30, 2025

	Streets Improvements Fund				Variance
	Prior	Actual			Positive
	Authorization	Prior Years	Current Year	Total to Date	(Negative)
Revenues:					
Restricted intergovernmental revenues	$ 577,000	$ 321,000	$ 132,393	$ 453,393	$ (123,607)
Other restricted revenue	-	-	-	-	-
Investment earnings	1,543,111	1,478,018	163,083	1,641,101	97,990
Miscellaneous	390,952	422,733	33,937	456,670	65,718
Total revenues	2,511,063	2,221,751	329,413	2,551,164	40,101
Expenditures:					
Public Safety	-	-	-	-	-
Economic and Physical Development	16,980,607	16,156,072	-	16,156,072	824,535
Capital outlay	3,009,905	(119,065)	1,179,420	1,060,355	1,949,550
Total expenditures	19,990,512	16,037,007	1,179,420	17,216,427	2,774,085
Revenues over (under) expenditures	(17,479,449)	(13,815,256)	(850,007)	(14,665,263)	2,814,186
Other financing sources (uses):					
Transfers in	41,335,991	35,801,351	5,534,636	41,335,987	(4)
Transfers (out)	(23,856,542)	(19,049,357)	(4,807,185)	(23,856,542)	-
Debt issued	-	-	-	-	-
Sale of fixed assets	-	-	-	-	-
SBITA Interest	-	-	-	-	-
Total other financing sources (uses)	17,479,449	16,751,994	727,451	17,479,445	(4)
Net change in fund balance	-	2,936,738	(122,556)	2,814,182	2,814,182
Fund balances:					
Beginning of year, July 1	-	-	2,936,738	-	-
End of year, June 30	$ -	$ 2,936,738	$ 2,814,182	$ 2,814,182	$ 2,814,182

continued

City of Jacksonville, North Carolina
Non-Major Governmental Funds
Schedule of Revenues, Expenditures and
Changes in Fund Balance
Budget and Actual (Non-GAAP)
For the Fiscal Year Ended June 30, 2025

	Transportation Fund				Variance
	Prior	Actual			Positive
	Authorization	Prior Years	Current Year	Total to Date	(Negative)
Revenues:					
Restricted intergovernmental revenues	$ 28,015,397	$ 19,393,117	$ 2,528,744	$ 21,921,861	$ (6,093,536)
Other restricted revenue	-	-	-	-	-
Investment earnings	-	-	-	-	-
Miscellaneous	1,611,016	1,005,517	277,495	1,283,012	(328,004)
Total revenues	29,626,413	20,398,634	2,806,239	23,204,873	(6,421,540)
Expenditures:					
Public Safety	-	-	-	-	-
Economic and Physical Development	16,505,553	11,517,953	2,630,018	14,147,971	2,357,582
Capital outlay	16,527,903	12,048,135	97,362	12,145,497	4,382,406
Total expenditures	33,033,456	23,566,088	2,727,380	26,293,468	6,739,988
Revenues over (under) expenditures	(3,407,043)	(3,167,454)	78,859	(3,088,595)	318,448
Other financing sources (uses):					
Transfers in	3,605,058	2,743,478	861,579	3,605,057	(1)
Transfers (out)	(197,879)	(42,140)	(155,738)	(197,878)	1
Debt issued	-	-	-	-	-
Sale of fixed assets	-	-	-	-	-
SBITA Interest	(136)	(135)	-	(135)	1
Total other financing sources (uses)	3,407,043	2,701,203	705,841	3,407,044	1
Net change in fund balance	-	(466,251)	784,700	318,449	318,449
Fund balances:					
Beginning of year, July 1	-	-	(466,251)	-	-
End of year, June 30	$ -	$ (466,251)	$ 318,449	$ 318,449	$ 318,449

continued

City of Jacksonville, North Carolina
Non-Major Governmental Funds
Schedule of Revenues, Expenditures and
Changes in Fund Balance
Budget and Actual (Non-GAAP)
For the Fiscal Year Ended June 30, 2025

	Emergency Relief Fund				Variance
	Prior Authorization	Actual			Positive
		Prior Years	Current year	Total to Date	(Negative)
Revenues:					
Restricted intergovernmental revenues	$ 12,601,455	$ 10,336,568	$ 170,852	$ 10,507,420	$ (2,094,035)
Other restricted revenue	-	-	-	-	-
Investment earnings	-	-	-	-	-
Miscellaneous	16,900	16,900	-	16,900	-
Total revenues	12,618,355	10,353,468	170,852	10,524,320	(2,094,035)
Expenditures:					
Public Safety	9,434,268	7,752,004	-	7,752,004	1,682,264
Economic and Physical Development	-	-	-	-	-
Capital outlay	3,397,799	2,165,566	-	2,165,566	1,232,233
Total expenditures	12,832,067	9,917,570	-	9,917,570	2,914,497
Revenues over (under) expenditures	(213,712)	435,898	170,852	606,750	820,462
Other financing sources (uses):					
Transfers in	583,628	583,628	-	583,628	-
Transfers (out)	(369,916)	(369,916)	-	(369,916)	-
Debt issued	-	-	-	-	-
Sale of fixed assets	-	-	-	-	-
SBITA Interest	-	-	-	-	-
Total other financing sources (uses)	213,712	213,712	-	213,712	-
Net change in fund balance	-	649,610	170,852	820,462	820,462
Fund balances:					
Beginning of year, July 1	-	-	649,610	-	-
End of year, June 30	$ -	$ 649,610	$ 820,462	$ 820,462	$ 820,462

continued

City of Jacksonville, North Carolina
Non-Major Governmental Funds
Schedule of Revenues, Expenditures and
Changes in Fund Balance
Budget and Actual (Non-GAAP)
For the Fiscal Year Ended June 30, 2025

	Economic Impact Fund		Variance Positive (Negative)
	Budget	Actual	
Revenues:			
Restricted intergovernmental revenues	$ -	$ -	$ -
Other restricted revenue	-	-	-
Investment earnings	-	126,281	(126,281)
Miscellaneous	-	-	-
Total revenues	-	126,281	(126,281)
Expenditures:			
Public Safety	-	-	-
Economic and Physical Development	1,850,078	52,973	1,797,105
Capital outlay	1,980,000	1,885,986	94,014
Total expenditures	3,830,078	1,938,959	1,891,119
Revenues over (under) expenditures	(3,830,078)	(1,812,678)	(2,017,400)
Other financing sources (uses):			
Transfers in	-	-	-
Transfers (out)	(105,668)	(105,668)	-
Debt issued	1,898,350	-	1,898,350
Sale of fixed assets	2,037,396	2,864,327	(826,931)
SBITA Interest	-	-	-
Total other financing sources (uses)	3,830,078	2,758,659	1,071,419
Net change in fund balance	-	945,981	945,981
Fund balances:			
Beginning of year, July 1	-	1,899,263	1,899,263
End of year, June 30	$ -	$ 2,845,244	$ 2,845,244

MAJOR BUSINESS TYPE FUNDS

- Water and Sewer Fund
- Solid Waste Fund

Jacksonville NC
Camp Lejeune
MCAS New River
A Caring Community

WATER AND SEWER FUND

The Water and Sewer Fund is used to account for water and sewer operations in the City of Jacksonville that are financed through user charges.

City of Jacksonville, North Carolina
Water and Sewer Fund
Schedule of Revenues and Expenditures
Budget and Actual (Non-GAAP)
For the Fiscal Year Ended June 30, 2025

	2025		
	Budget	**Actual**	**Variance Positive (Negative)**
Revenues:			
Operating revenues:			
Charges for sales and services:			
Water sales	$ 9,565,685	$ 9,603,469	$ 37,784
Water tap fees	7,000	14,022	7,022
Water system develop fees	-	469,913	469,913
Water meter Purchases	35,000	44,297	9,297
Sewer sales	15,275,960	15,323,754	47,794
Sewer system develop fees	-	560,570	560,570
Sewer grease trap violations	12,000	8,225	(3,775)
Late penalty charges	285,000	338,736	53,736
New account service charges	185,000	173,790	(11,210)
Inflow and Infiltration Fee	910,000	912,816	2,816
Onslow County leachate	10,000	12,558	2,558
Other operating revenue	1,800	-	(1,800)
Total	26,287,445	27,462,150	1,174,705
Nonoperating revenues:			
Interest earned on investments	2,329,900	2,856,154	526,254
Sale of capital assets	120,628	119,073	(1,555)
Capital contributions	-	9,899,439	9,899,439
Miscellaneous revenue	816,869	910,617	93,748
Total	3,267,397	13,785,283	10,517,886
Total revenues	29,554,842	41,247,433	11,692,591
Expenditures:			
Water/Sewer operations			
Administration			
Salaries and employee benefits		$ 216,592	
Supplies		673	
Insurance		2,834	
Contracted services-info technology		24,677	
Contracted services		110,413	
Bad debt		49,189	
Overhead allocation from General Fund		2,291,385	
Other departmental expenditures		503,185	
Total		3,198,948	

continued

City of Jacksonville, North Carolina
Water and Sewer Fund
Schedule of Revenues and Expenditures
Budget and Actual (Non-GAAP)
For the Fiscal Year Ended June 30, 2025

	2025		
	Budget	**Actual**	**Variance Positive (Negative)**
Engineering			
Salaries and employee benefits		$ 910,909	
Supplies		2,081	
Insurance		4,845	
Contracted services		16,560	
Contracted services-info technology		56,290	
Other departmental expenditures		405,944	
Total		1,396,629	
Metering distribution			
Salaries and employee benefits		433,121	
Supplies		160,830	
Insurance		5,573	
Utilities		4,003	
Maintenance and repair		744	
Contracted services		28,940	
Contracted services-info technology		25,598	
Other departmental expenditures		61,427	
Total		720,236	
Utilities maintenance			
Salaries and employee benefits		2,175,781	
Supplies		260,608	
Insurance		70,501	
Utilities		419,398	
Maintenance and repair		743,082	
Contracted services		641,645	
Contracted services-info technology		94,369	
Other departmental expenditures		376,170	
Total		4,781,554	
Total Water/Sewer operations	13,461,285	10,097,367	3,363,918
Water supply			
Salaries and employee benefits		1,276,613	
Supplies		227,314	
Insurance		144,792	
Utilities		740,168	
Maintenance and repair		178,588	
Contracted services		113,996	
Contracted services-info technology		115,899	
Other departmental expenditures		96,586	
Total water supply	3,245,699	2,893,956	351,743

continued

City of Jacksonville, North Carolina
Water and Sewer Fund
Schedule of Revenues and Expenditures
Budget and Actual (Non-GAAP)
For the Fiscal Year Ended June 30, 2025

	2025		
	Budget	**Actual**	**Variance Positive (Negative)**
Wastewater treatment			
Salaries and employee benefits		$ 1,412,255	
Supplies		202,206	
Insurance		64,114	
Utilities		675,522	
Maintenance and repair		164,548	
Contracted services		502,396	
Contracted services-info technology		82,907	
Other departmental expenditures		307,761	
Total wastewater treatment	3,803,063	3,411,709	391,354
Total	20,510,047	16,403,032	4,107,015
Budgetary appropriations:			
Budgetary appropriations:			
Interest paid	1,746,128	963,987	782,141
Debt principal	5,411,431	5,533,955	(122,524)
Increase (decrease) in inventory	-	53,893	(53,893)
(Increase) decrease in compensated absences payable	-	(437,943)	437,943
Increase (decrease) in prepaid expenditures	-	9,031	(9,031)
Debt issued	(448,668)	(448,668)	-
Appropriated retained earnings	(24,466,343)	-	(24,466,343)
Transfers (in) -			
From General Fund	-	(18,758)	18,758
From Water/Sewer Capital Projects	(361,884)	(361,882)	(2)
From Water/Sewer Capital Reserve	(400,000)	(2,700,000)	2,300,000
From Powell Bill Capital Projects	-	(81,485)	81,485
From Proprietary Fund	-	(100,000)	100,000
Transfers out -			
To Water/Sewer Capital Projects	26,744,492	26,744,492	-
To General Fund	150,000	150,000	-
To Powell Bill Capital Projects	-	75,000	(75,000)
Capital outlay	669,639	453,308	216,331
Total budgetary appropriations	9,044,795	29,834,930	(20,790,135)
Total expenditures	$ 29,554,842	$ 46,237,962	$ (16,683,120)

Transfers in	$ 3,262,125	Transfers out	$ 26,969,492
Transfers within the Water/Sewer Fund	(3,061,882)	Transfers within the Water/Sewer Fund	(26,744,492)
Exhibit G	$ 200,243	Exhibit G	$ 225,000

continued

City of Jacksonville, North Carolina
Water and Sewer Fund
Schedule of Revenues and Expenditures
Budget and Actual (Non-GAAP)
For the Fiscal Year Ended June 30, 2025

	2025		
	Budget	**Actual**	**Variance Positive (Negative)**
Reconciliation of modified accrual basis to full accrual basis:			
Total revenues		$ 41,247,433	
Total expenditures		46,237,962	
Excess of revenues over (under) expenditures		(4,990,529)	
Budgetary appropriations (above):			
Payment of debt principal		5,533,955	
Debt issued		(448,668)	
Increase (decrease) in inventory		53,893	
(Increase) decrease in compensated absences payable		(437,943)	
Increase (decrease) in prepaid expenditures		9,031	
Capital outlay		453,308	
Transfers		23,682,610	
Total budgetary appropriations		28,846,186	
Depreciation		(4,686,202)	
Increase in net position		$ 19,169,455	
Net increase in net position, end of year		$ 19,169,455	

Note: Prepared on the budgetary basis, which is modified accrual.

City of Jacksonville, North Carolina
Water Capital Projects Fund
Schedule of Revenues and Expenditures
Budget and Actual (Non-GAAP)
From Inception and for the Fiscal Year Ended June 30, 2025

	Project Authorization	Actual			Variance Positive (Negative)
		Prior Years	Current Year	Total to Date	
Revenues:					
ONWASA	$ 124,000	$ 120,179	$ -	$ 120,179	$ (3,821)
NC Dept. of Commerce	125,000	125,000	-	125,000	-
NC Military Affairs	134,334	134,334	-	134,334	-
Total revenues	383,334	379,513	-	379,513	(3,821)
Expenditures:					
Piney Green & 17 Water Service Area	903,785	903,785	-	903,785	-
Commerce Grant - Test Well	517,000	371,777	-	371,777	145,223
Well & Wellhouse Upgrade	324,602	324,602	-	324,602	-
Castle Hayne Monitor Well	483,000	284,975	-	284,975	198,025
Black Creek Well Replacement	2,471,500	-	-	-	2,471,500
FY 21 Water Line Replacement	391,119	87,756	303,364	391,120	(1)
Branchwood Water Service Replacement	450,000	-	-	-	450,000
Brynn Marr Tank Upgrades	1,105,000	65,339	111,205	176,544	928,456
Gum Branch Central Chlorine	525,000	-	395,342	395,342	129,658
Bypass Line Cartrge Filter	269,718	53,260	216,458	269,718	-
Country Club Area Water	1,750,715	-	-	-	1,750,715
Jacksonville Parkway and Gateway Drive	489,674	-	-	-	489,674
Marine Blvd Water Line	189,500	-	-	-	189,500
Metering Fixed Network	1,500,000	-	-	-	1,500,000
Memorial Drive Water Line	55,000	-	-	-	55,000
FY25 Well Rehabilitation	250,000	-	-	-	250,000
WTP Ground Storage Tank	147,124	-	147,124	147,124	-
Total expenditures	11,822,737	2,091,494	1,173,493	3,264,987	8,557,750
Revenues over (under) expenditures	(11,439,403)	(1,711,981)	(1,173,493)	(2,885,474)	8,553,929
Other financing sources (uses):					
Transfers in -					
From Water/Sewer Fund	13,343,312	10,396,381	2,946,931	13,343,312	-
From General Fund	18,758	-	18,758	18,758	-
From Powell Bill Capital Projects	81,485	-	81,485	81,485	-
Transfers (out) -					
To Water/Sewer Fund	(2,004,152)	(1,952,613)	(51,538)	(2,004,151)	1
Total other financing sources (uses)	11,439,403	8,443,768	2,995,636	11,439,404	1
Excess of revenues and other sources over (under) expenditures and other uses	$ -	$ 6,731,787	1,822,143	$ 8,553,930	$ 8,553,930
Fund Balance					
Beginning of year, July 1			6,731,787		
End of year, June 30			$ 8,553,930		

City of Jacksonville, North Carolina
Sewer Capital Projects Fund
Schedule of Revenues and Expenditures
Budget and Actual (Non-GAAP)
From Inception and for the Fiscal Year Ended June 30, 2025

	Project Authorization	Actual			Variance Positive (Negative)
		Prior Years	Current Year	Total to Date	
Revenues:					
Investment earnings	$ 555,782	$ 340,373	$ 183,849	$ 524,222	$ (31,560)
ARPA Funding	9,341,147	9,000,774	-	9,000,774	(340,373)
Interest Powell Bill	95,878	85,342	44,710	130,052	34,174
NC Dept of Env Quality	23,250,000	10,418,816	9,899,439	20,318,255	(2,931,745)
Total revenues	33,242,807	19,845,305	10,127,998	29,973,303	(3,269,504)
Expenditures:					
Parkwood Regional Western Trunk	55,378,473	13,708,817	11,262,253	24,971,070	30,407,403
Holiday City Lift Station	871,213	53,877	15,545	69,422	801,791
New Bridge Infrastructure	4,091,793	2,116,560	1,698,077	3,814,637	277,156
UT RL Gum Branch Rd Wide	329,000	-	27,182	27,182	301,818
UT RL Commerce to PG Rd	1,059,505	1,059,505	-	1,059,505	-
Biofilter Upgrade Brynn Marr	269,000	43,763	225,237	269,000	-
Little Creek Pump Station	525,000	11,400	-	11,400	513,600
Inflow & Infiltration FY22-23	708,683	532,682	51,618	584,300	124,383
Cole Drive Infrastructure	255,000	255,000	-	255,000	-
Mill Ave Sewer Replacement	260,000	-	-	-	260,000
Shoreline Dr Lift Station	85,650	-	85,650	85,650	-
FY23 Infrastructure Rehab	1,835,000	41,300	104,037	145,337	1,689,663
LTS Facility Improvements	1,200,000	683,566	385,547	1,069,113	130,887
Commons Pump Station	80,000	-	-	-	80,000
Inflow & Infiltration FY25-26	70,000	-	-	-	70,000
WS Extension Jax Rec Land	150,000	-	-	-	150,000
N Drummer Kellum WS Ext	865,000	-	1,392	1,392	863,608
Total expenditures	68,033,317	18,506,470	13,856,538	32,363,008	35,670,309
Revenues (under) expenditures	(34,790,510)	1,338,835	(3,728,540)	(2,389,705)	32,400,805
Other financing sources (uses):					
Debt issued -					
Revenue bonds	4,009,000	4,009,000	-	4,009,000	-
Transfers in -					
From Water/Sewer Fund	34,890,456	11,092,895	23,797,561	34,890,456	-
From W/S Capital Reserve	2,300,000	-	2,300,000	2,300,000	-
From General Fund	201,034	201,034	-	201,034	-
From General Fund - Powell Bill	624,196	624,196	-	624,196	-
From Capital Projects-Powell Bill	893,565	893,565	-	893,565	-
From Stormwater	1,129,778	1,029,778	100,000	1,129,778	-
From General Capital Reserve	468,973	468,973	-	468,973	-
Transfers (out) -					
To Water/Sewer Fund	(310,345)	-	(310,344)	(310,344)	1
To Special Revenue Fund	(9,341,147)	(9,341,147)	-	(9,341,147)	-
To Capital Projects-Powell Bill	(75,000)	-	(75,000)	(75,000)	-
Total other financing sources (uses)	34,790,510	8,978,294	25,812,217	34,790,511	(1)
Excess of revenues and other sources over expenditures and other uses	$ -	$ 10,317,129	22,083,677	$ 32,400,806	$ 32,400,806
Fund Balance					
Beginning of year, July 1			10,317,129		
End of year, June 30			$ 32,400,806		

City of Jacksonville, North Carolina
Water and Sewer Capital Reserve Fund
Schedule of Revenues and Expenditures
Budget and Actual (Non-GAAP)
From Inception and for the Fiscal Year Ended June 30, 2025

	Project Authorization	Actual			Variance Positive (Negative)
		Prior Years	Current Year	Total to Date	
Revenues:					
Water System Development Fee	$ 1,728,630	$ 1,559,576	$ 469,913	$ 2,029,489	$ 300,859
Sewer System Development Fee	2,691,299	2,439,390	560,570	2,999,960	308,661
Investment earnings	749,526	776,014	150,798	926,812	177,286
Total revenues	5,169,455	4,774,980	1,181,281	5,956,261	786,806
Expenditures:					
Water supply and distribution	2,016,002	-	-	-	2,016,002
Sewage collection and treatment	153,854	-	-	-	153,854
Total expenditures	2,169,856	-	-	-	2,169,856
Revenues over (under) expenditures	2,999,599	4,774,980	1,181,281	5,956,261	2,956,662
Other financing sources (uses):					
Transfers in -					
From Water/Sewer Fund	3,084,449	3,084,449	-	3,084,449	-
From Water/Sewer Capital Projects	2,062,326	2,062,326	-	2,062,326	-
Transfers (out) -					
To Water/Sewer Fund	(2,987,000)	(2,587,000)	(400,000)	(2,987,000)	-
To Water Capital Projects	(1,470,291)	(570,291)	(900,000)	(1,470,291)	-
To Sewer Capital Projects	(2,649,083)	(1,249,083)	(1,400,000)	(2,649,083)	-
To General Capital Reserve Fund	(1,040,000)	(1,040,000)	-	(1,040,000)	-
Total other financing sources (uses)	(2,999,599)	(299,599)	(2,700,000)	(2,999,599)	-
Excess of revenues and other sources over expenditures and other uses	$ -	$ 4,475,381	(1,518,719)	$ 2,956,662	$ 2,956,662
Fund Balance					
Beginning of year, July 1			4,475,381		
End of year, June 30			$ 2,956,662		

SOLID WASTE FUND

The Solid Waste Fund is used to account for solid waste collection operations in the City of Jacksonville that are financed through user charges.

City of Jacksonville, North Carolina
Solid Waste Fund
Schedule of Revenues and Expenditures
Budget and Actual (Non-GAAP)
For the Fiscal Year Ended June 30, 2025

	2025		
	Budget	Actual	Variance Positive (Negative)
Revenues:			
Operating revenues:			
Charges for sales and services:			
Commercial fees	$ 1,753,792	$ 1,794,728	$ 40,936
Commercial collections	1,165,000	1,233,112	68,112
Residential fees	3,822,276	3,867,891	45,615
Recycling revenues	15,500	17,859	2,359
Other operating revenues	558,475	585,831	27,356
Total operating revenues	7,315,043	7,499,421	184,378
Nonoperating revenues:			
Restricted revenue - State	57,000	55,845	(1,155)
Gain (loss) on sale of capital assets	703,375	397,354	(306,021)
Miscellaneous revenue	21,750	17,123	(4,627)
Interest earned on investments	165,241	196,905	31,664
Total nonoperating revenues (expenses)	947,366	667,227	(280,139)
Total revenues	8,262,409	8,166,648	(95,761)
Expenditures:			
Solid Waste Disposal			
Salaries and employee benefits		2,367,612	
Unleaded/on road diesel fuel		168,053	
Supplies		92,841	
Vehicle maintenance and repair		487,369	
Contracted services - landfill		1,954,128	
Contracted services - internal services		105,984	
Bad debt		4,346	
Overhead allocation from General Fund		530,223	
Other expenditures		283,017	
Total Solid Waste Disposal (Residential)	6,953,333	5,993,573	959,760
Commercial Dumpster Collection			
Salaries and employee benefits		345,271	
Unleaded/on road diesel fuel		87,662	
Vehicle maintenance and repair		226,307	
Contracted services - internal services		5,158	
Other expenditures		78,760	
Total Commercial Dumpster Collection	1,160,335	743,158	417,177
Total	8,113,668	6,736,731	1,376,937

continued

City of Jacksonville, North Carolina
Solid Waste Fund
Schedule of Revenues and Expenses
Budget and Actual (Non-GAAP)
For the Fiscal Year Ended June 30, 2025

	2025		
	Budget	**Actual**	**Variance Positive (Negative)**
Budgetary appropriations:			
Interest paid	$ 105,878	$ 86,713	$ 19,165
Debt principal	1,183,190	1,158,772	24,418
Decr. (Incr.) in compensated absences payable	-	(293,978)	293,978
Debt issued	(913,018)	(913,012)	(6)
Transfers (in) -			
From General Fund	(1,422,419)	(711,210)	(711,209)
Capital outlay	1,724,988	1,202,331	522,657
Appropriated retained earnings	(529,878)	-	(529,878)
Total budgetary appropriations	148,741	529,616	(380,875)
Total expenditures	$ 8,262,409	$ 7,266,347	$ 996,062

Reconciliation of modified accrual basis to full accrual basis:

Total revenues	$ 8,166,648
Total expenditures	7,266,347
Excess of revenues over (under) expenditures	900,301
Budgetary appropriations (above):	
Payment of debt principal	1,158,772
Debt issued	(913,012)
Decrease (Increase) in compensated absences payable	(293,978)
Capital outlay	1,202,331
Total budgetary appropriations	1,154,113
Depreciation	(345,110)
Change in Net Position	$ 1,709,304

Note: Prepared on the budgetary basis, which is modified accrual.

Jacksonville NC
Camp Lejeune
MCAS New River
A Caring Community

NON-MAJOR BUSINESS TYPE FUNDS

The Non-Major Business type statements show a combined total for all non-major Business type funds.

INDIVIDUAL FUND DESCRIPTIONS

Stormwater- accounts for funds that finance a range of activities and infrastructure required to manage stormwater runoff effectively

City of Jacksonville, North Carolina
Non-Major Stormwater/Water Quality Fund
Schedule of Revenues and Expenditures
Budget and Actual (Non-GAAP)
For the Fiscal Year Ended June 30, 2025

	2025		
	Budget	Actual	Variance Positive (Negative)
Revenues:			
Operating revenues:			
Commercial fees	$ 2,230,000	$ 2,249,838	$ 19,838
Residential fees	843,000	846,008	3,008
Permits and fees	80,400	83,668	3,268
Total operating revenues	3,153,400	3,179,514	26,114
Nonoperating revenues:			
Interest earned on investments	83,341	86,504	3,163
Restricted - State	-	29,556	29,556
Restricted- Federal	-	246,775	246,775
Sale of capital assets	35,000	34,350	(650)
Miscellaneous revenue	19,950	13,427	(6,523)
Total nonoperating revenues (expenses)	138,291	410,612	272,321
Total revenues	3,291,691	3,590,126	298,435
Expenditures:			
Stormwater/Water Quality			
Salaries and employee benefits		1,695,566	
Supplies		48,565	
Insurance		40,696	
Maintenance and repair		2,789	
Contracted services		37,667	
Contracted services-internal service		86,349	
Bad debt		18,581	
Overhead allocation from General Fund		411,797	
Other expenditures		294,797	
Total	3,404,438	2,636,807	767,631
Budgetary appropriations:			
Interest paid	37,232	31,300	5,932
Debt principal	394,808	377,739	17,069
(Increase) decrease in compensated absences payable	-	(51,667)	51,667
(Increase) decrease in prepaid items	-	(7,451)	7,451
Debt issued	(238,136)	(238,136)	-
Transfers (in) -			
From Proprietary Fund	-	(68,272)	68,272
From Stormwater Capital Projects	(109,659)	(109,658)	(1)
Transfers out -			
To Stormwater Fund	-	109,658	(109,658)
To Stormwater Capital Projects	-	68,272	(68,272)
To Water Sewer Capital Projects	100,000	100,000	-
Non-capitalized expenditures - projects	-	35,438	(35,438)
Capital outlay	361,233	348,564	12,669
Appropriated retained earnings	(658,225)	-	(658,225)
Total budgetary appropriations	(112,747)	595,787	(708,534)
Total expenditures	$ 3,291,691	$ 3,232,594	$ 59,097

Transfers in	$ (177,930)	Transfers out	$ 277,930
Transfers within the Stormwater Fund	287,588	Transfers within the Stormwater Fund	-
Exhibit G	$ 109,658	Exhibit G	$ 277,930

City of Jacksonville, North Carolina
Stormwater/Water Quality Fund
Schedule of Revenues and Expenditures
Budget and Actual (Non-GAAP)
For the Fiscal Year Ended June 30, 2025

	2025		
	Budget	**Actual**	**Variance Positive (Negative)**
Reconciliation of modified accrual basis to full accrual basis:			
Total revenues		$ 3,590,126	
Total expenditures		3,232,594	
Excess of revenues over (under) expenditures		357,532	
Budgetary appropriations (above):			
Payment of debt principal		377,739	
Debt issued		(238,136)	
(Increase) decrease in compensated absences payable		(51,667)	
(Increase) decrease in prepaid items		(7,451)	
Transfers		68,272	
Capital outlay		348,564	
Total budgetary appropriations		497,321	
Depreciation		(247,500)	
Change in Net Position		$ 607,353	

Note: Prepared on the budgetary basis, which is modified accrual.

City of Jacksonville, North Carolina
Non-Major Stormwater/Water Quality Capital Project Fund
Schedule of Revenues and Expenditures
Budget and Actual (Non-GAAP)
From Inception and for the Fiscal Year Ended June 30, 2025

	Project Authorization	Actual			Variance Positive (Negative)
		Prior Years	Current Year	Total to Date	
Revenues:					
Restricted intergovernmental	$ 10,975,820	$ 976,396	$ 276,331	1,252,727	(9,723,093)
Investment earnings	-	396	-	396	396
Miscellaneous revenue	100,000	451,000	-	451,000	351,000
Total revenues	11,075,820	1,427,792	276,331	1,704,123	(9,371,697)
Expenditures:					
Capital outlay:					
New River Oyster Hwy-EEG	175,000	141,068	24,982	166,050	8,950
Bayshore Rain Garden	25,000	9,910	9,899	19,809	5,191
Oyster Highway Donations	155,062	-	10,456	10,456	144,606
Stormwater Drainage Remed	610,341	610,738	-	610,738	(397)
Georgetown Road	500,000	4,168	-	4,168	495,832
Project Frontier	1,360,272	891,983	7,371	899,354	460,918
NEC Wetland & Shoreline	1,641,000	-	51,825	51,825	1,589,175
Sandy Run & Chaney Creek	4,815,250	-	108,000	108,000	4,707,250
Phillips Park Boardwalk	422,500	-	28,000	28,000	394,500
Scales Creek Watershed	2,121,250	-	58,950	58,950	2,062,300
Oyster Hwy Phase IV	500,000	-	-	-	500,000
Total expenditures	12,325,675	1,657,867	299,483	1,957,350	10,368,325
Revenues over (under) expenditures	(1,249,855)	(230,075)	(23,152)	(253,227)	996,628
Other financing sources (uses):					
Transfers in -					
From Proprietary Fund	1,359,514	940,242	68,272	1,008,514	(351,000)
Transfers (out) -					
To Proprietary Fund	(109,659)	-	(109,658)	(109,658)	1
Total other financing sources (uses)	1,249,855	940,242	(41,386)	898,856	(350,999)
Excess of revenues and other sources over expenditures and other uses	$ -	$ 710,167	(64,538)	$ 645,629	$ 645,629
Fund Balance:					
Beginning of year, July 1			710,167		
End of year, June 30			$ 645,629		

INTERNAL SERVICE FUNDS

The Internal Service Funds are used to account for services provided to other user departments.

INDIVIDUAL FUND DESCRIPTIONS

Fleet Maintenance Internal Service Fund – accounts for fleet management operations provided to City departments.

City Hall Maintenance Internal Service Fund – accounts for building maintenance operations provided to City departments.

Information Technology Services Internal Service Fund – accounts for data processing operations provided to City departments.

Information Technology Services Capital Project Fund – accounts for funds used in obtaining new hardware and software for data processing.

Video/Media Services Internal Service Fund – accounts for video and media operations provided to City departments and Onslow County.

Self-Insurance Fund – account for the funds contributed by both the City and its employees to provide health and dental insurance benefits for eligible employees.

City of Jacksonville, North Carolina
Internal Service Funds
Combining Statement of Net Position
June 30, 2025

	Fleet Maintenance	City Hall Maintenance	Information Technology Services
Assets			
Current Assets:			
Cash and cash equivalents	$ 493,482	$ 926,668	$ 6,578,021
Accounts receivable (net)	-	-	4,107
Inventories	125,070	-	35,291
Prepaid items	2,663	190	447,314
Total Current Assets	621,215	926,858	7,064,733
Noncurrent Assets:			
Restricted cash and cash equivalents	-	-	180,276
Capital Assets:			
Capital assets (net)	16,083	220,941	1,739,893
Total Assets	637,298	1,147,799	8,984,902
Liabilities			
Current Liabilities:			
Accounts payable and accrued liabilities	173,518	13,296	96,630
Current portion of compensated absences payable	29,354	183	39,746
Current portion of SBITA	-	-	591,987
Current portion of long-term debt	3,187	54,926	47,246
Total Current Liabilities	206,059	68,405	775,609
Noncurrent Liabilities:			
Noncurrent portion of compensated absences payable	80,712	238	111,384
Noncurrent portion of SBITA	-	-	243,662
Noncurrent portion of long-term debt	2	39,157	76,692
Total Noncurrent Liabilities	80,714	39,395	431,738
Total Liabilities	286,773	107,800	1,207,347
Net Position			
Invested in capital assets, net of related debt	12,894	126,858	780,306
Unrestricted	337,631	913,141	6,997,249
Total Net Position	$ 350,525	$ 1,039,999	$ 7,777,555

continued

City of Jacksonville, North Carolina
Internal Service Funds
Combining Statement of Net Position
June 30, 2025

	Video/ Media Services	Self Insurance	Total
Assets			
Current Assets:			
Cash and cash equivalents	$ 1,286,721	$ 4,101,075	$ 13,385,967
Accounts receivable (net)		219,047	223,154
Inventories	-	-	160,361
Prepaid items	54,238	106,642	611,047
Total Current Assets	1,340,959	4,426,764	14,380,529
Noncurrent Assets:			
Restricted cash and cash equivalents	-	-	180,276
Capital Assets:			
Capital assets (net)	73,505	-	2,050,422
Total Assets	1,414,464	4,426,764	16,611,227
Liabilities			
Current Liabilities:			
Accounts payable and accrued liabilities	75,079	874,135	1,232,658
Current portion of compensated absences payable	5,349	-	74,632
Current portion of SBITA	12,080	-	604,067
Current portion of long-term debt	23,620	-	128,979
Total Current Liabilities	116,128	874,135	2,040,336
Noncurrent Liabilities:			
Noncurrent portion of compensated absences payable	123,294	-	315,628
Noncurrent portion of SBITA	-	-	243,662
Noncurrent portion of long-term debt	24,780	-	140,631
Total Noncurrent Liabilities	148,074	-	699,921
Total Liabilities	264,202	874,135	2,740,257
Net Position			
Invested in capital assets, net of related debt	13,025	-	933,083
Unrestricted	1,137,237	3,552,629	12,937,887
Total Net Position	$ 1,150,262	$ 3,552,629	$ 13,870,970

City of Jacksonville, North Carolina
Internal Service Funds
Combining Statement of Revenues, Expenses and Changes in Net Position
For the Fiscal Year Ended June 30, 2025

	Fleet Maintenance	City Hall Maintenance	Information Technology Services
Operating revenues:			
Charges to other funds	$ 3,818,448	$ 418,633	$ 3,548,990
Other operating revenue	10,199	199	372
Total operating revenues	3,828,647	418,832	3,549,362
Operating expenses:			
Operations	3,900,681	238,994	2,179,531
Depreciation/Amortization	14,337	14,552	1,030,304
Total operating expenses	3,915,018	253,546	3,209,835
Operating income (loss)	(86,371)	165,286	339,527
Nonoperating revenues (expenses):			
Investment earnings	23,073	33,186	309,048
Gain (loss) on sale of capital assets	1,860	-	-
Non-capitalized expenses	-	-	(629,683)
Interest on long-term debt	(85)	(2,871)	(36,235)
Total nonoperating revenues (expenses)	24,848	30,315	(356,870)
Income (loss) before transfers	(61,523)	195,601	(17,343)
Operating transfers:			
Transfers in	-	-	9,141
Transfers (out)	-	-	-
Total transfers in (out)	-	-	9,141
Net income (loss)	(61,523)	195,601	(8,202)
Net position:			
Beginning of year, July 1	464,473	845,433	7,846,300
Restatement for accounting change (Note 20)	(52,425)	(1,035)	(60,543)
Beginning of year, July 1, as restated	412,048	844,398	7,785,757
End of year, June 30	$ 350,525	$ 1,039,999	$ 7,777,555

continued

City of Jacksonville, North Carolina
Internal Service Funds
Combining Statement of Revenues, Expenses and Changes in Net Position
For the Fiscal Year Ended June 30, 2025

	Video/ Media Services	Self Insurance	Total
Operating revenues:			
Charges to other funds	$ 798,135	$ 6,833,913	$ 15,418,119
Other operating revenue	371	720,134	731,275
Total operating revenues	798,506	7,554,047	16,149,394
Operating expenses:			
Operations	730,183	7,869,261	14,918,650
Depreciation/Amortization	43,668	-	1,102,861
Total operating expenses	773,851	7,869,261	16,021,511
Operating income (loss)	24,655	(315,214)	127,883
Investment earnings	50,718	174,128	590,153
Gain (loss) on disposal of capital assets	-	-	1,860
Non-capitalized expenses	-	-	(629,683)
Interest on long-term debt	(2,365)	-	(41,556)
Total nonoperating revenues (expenses)	48,353	174,128	(79,226)
Income (loss) before transfers	73,008	(141,086)	48,657
Operating transfers:			
Transfers in	-	32,901	42,042
Transfers (out)	-	(24,000)	(24,000)
Total transfers in (out)	-	8,901	18,042
Net income (loss)	73,008	(132,185)	66,699
Net position:			
Beginning of year, July 1	1,159,770	3,684,814	14,000,790
Restatement for accounting change (Note 20)	(82,516)	-	(196,519)
Beginning of year, July 1, as restated	1,077,254	3,684,814	13,804,271
End of year, June 30	$ 1,150,262	$ 3,552,629	$ 13,870,970

City of Jacksonville, North Carolina
Internal Service Funds
Combining Statement of Cash Flows
For the Fiscal Year Ended June 30, 2025

	Fleet Maintenance	City Hall Maintenance	Information Technology Services
Cash flows from operating activities:			
Cash receipts from interfund services provided	$ 3,828,647	$ 418,832	$ 3,549,411
Cash payments for interfund services (used)	(4,129,123)	(238,044)	(3,075,002)
Net cash provided by (used in) operating activities	(300,476)	180,788	474,409
Cash flows from noncapital financing activities:			
Transfers in / (out)	-	-	9,141
Net cash provided (used) by noncapital financing activities	-	-	9,141
Cash flows from capital and related financing activities:			
Principal paid on long-term debt	(11,194)	(88,851)	(68,642)
Interest paid on long-term debt	(85)	(2,871)	(36,235)
Debt issued	-	-	73,136
Purchase of capital assets	-	-	(531,863)
Upfront payments- Subscription (SBITA) assets	-	-	(738,847)
Proceeds from sale of assets	1,860	-	-
Net cash (used) for capital and related financing activities	(9,419)	(91,722)	(1,302,451)
Cash flows from investing activities:			
Interest earned on investments	23,073	33,186	309,048
Net cash provided by investing activities	23,073	33,186	309,048
Net increase in cash and cash equivalents	(286,822)	122,252	(509,853)
Cash and cash equivalents, July 1	780,304	804,416	7,268,150
Cash and cash equivalents, June 30	$ 493,482	$ 926,668	$ 6,758,297
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating income (loss)	$ (86,371)	$ 165,286	$ 339,527
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation/amortization	14,337	14,552	1,030,304
Non-capitalized expenses	-	-	(629,683)
Change in assets and liabilities:			
(Increase) decrease accounts receivable	-	-	49
(Increase) decrease in inventories	11,516	-	9,670
(Increase) decrease in prepaid items	1,623	94	(171,681)
Increase (decrease) in accounts payable	(254,107)	2,873	(38,723)
Increase (decrease) in SBITA payable	-	-	(77,893)
Increase (decrease) in compensated absences payable	12,526	(2,017)	12,839
Total adjustments	(214,105)	15,502	134,882
Net cash provided (used) by operating activities	$ (300,476)	$ 180,788	$ 474,409

continued

City of Jacksonville, North Carolina
Internal Service Funds
Combining Statement of Cash Flows
For the Fiscal Year Ended June 30, 2025

	Video/ Media Services	Self Insurance	Total
Cash flows from operating activities:			
Cash receipts from interfund services provided	$ 838,381	$ 7,722,793	$ 16,358,064
Cash payments for interfund services (used)	(728,370)	(8,069,559)	(16,240,098)
Net cash provided by (used in) operating activities	110,011	(346,766)	117,966
Cash flows from noncapital financing activities:			
Transfers in / (out)	-	8,901	18,042
Net cash provided (used) by noncapital financing activities	-	8,901	18,042
Cash flows from capital and related financing activities:			
Principal paid on long-term debt	(26,615)	-	(195,302)
Interest paid on long-term debt	(2,365)	-	(41,556)
Debt issued	-	-	73,136
Purchase of capital assets	(5,244)	-	(537,107)
Upfront payments- Subscription (SBITA) assets	-	-	(738,847)
Proceeds from sale of assets	-	-	1,860
Net cash (used) for capital and related financing activities	(34,224)	-	(1,437,816)
Cash flows from investing activities:			
Interest earned on investments	50,718	174,128	590,153
Net cash provided by investing activities	50,718	174,128	590,153
Net increase in cash and cash equivalents	126,505	(163,737)	(711,655)
Cash and cash equivalents, July 1	1,160,216	4,264,812	14,277,898
Cash and cash equivalents, June 30	$ 1,286,721	$ 4,101,075	$ 13,566,243
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating income (loss)	$ 24,655	$ (315,214)	$ 127,883
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation/amortization	43,668	-	1,102,861
Non-capitalized expenses	-	-	(629,683)
Change in assets and liabilities:			
(Increase) decrease accounts receivable	39,875	168,746	208,670
(Increase) decrease in inventories	-	-	21,186
(Increase) decrease in prepaid items	(37,311)	33,222	(174,053)
Increase (decrease) in accounts payable	49,623	(233,520)	(473,854)
Increase (decrease) in SBITA payable	(26,237)	-	(104,130)
Increase (decrease) in compensated absences payable	15,738	-	39,086
Total adjustments	85,356	(31,552)	(9,917)
Net cash provided (used) by operating activities	$ 110,011	$ (346,766)	$ 117,966

City of Jacksonville, North Carolina
Fleet Maintenance Internal Service Fund
Schedule of Revenues and Expenditures
Budget and Actual (Non-GAAP)
For the Fiscal Year Ended June 30, 2025

	2025		
	Budget	Actual	Variance Positive (Negative)
Revenues:			
Charges for services	$ 4,619,163	$ 3,818,448	$ (800,715)
Sale of capital assets	1,885	1,860	(25)
Other operating revenues	9,461	10,199	738
Investment earnings	29,758	23,073	(6,685)
Total revenues	4,660,267	3,853,580	(806,687)
Expenditures:			
Salaries and employee benefits		985,521	
Fuel		6,691	
Utilities		26,771	
Maintenance and repair		2,654,780	
Other departmental expenditures		226,918	
Total	4,810,348	3,900,681	909,667
Budgetary appropriations:			
Interest paid	89	85	4
Debt principal	11,194	11,194	-
SBITA Interest	-	-	-
Increase (decrease) in inventory	-	(11,516)	11,516
(Increase) decrease in compensated absences payable	-	(64,951)	64,951
Appropriated retained earnings	(161,364)	-	(161,364)
Total budgetary appropriations	(150,081)	(65,188)	(84,893)
Total expenditures	$ 4,660,267	$ 3,835,493	$ 824,774

Reconciliation of modified accrual basis to full accrual basis:

Total revenues	$ 3,853,580
Total expenditures	3,835,493
Excess of revenues over (under) expenditures	18,087
Budgetary appropriations (above):	
Payment of debt principal	11,194
Increase (decrease) in inventory	(11,516)
(Increase) decrease in compensated absences payable	(64,951)
Total budgetary appropriations	(65,273)
Depreciation/Amortization (Statement 15)	(14,337)
Net income (loss) (Statement 15)	$ (61,523)

Note: Prepared on the budgetary basis, which is modified accrual.

City of Jacksonville, North Carolina
City Hall Maintenance Internal Service Fund
Schedule of Revenues and Expenditures
Budget and Actual (Non-GAAP)
June 30, 2025

	2025		
	Budget	Actual	Variance Positive (Negative)
Revenues:			
Charges for services	$ 418,633	$ 418,633	$ -
Other operating revenues	180	199	19
Investment earnings	23,421	33,186	9,765
Total revenues	442,234	452,018	9,784
Expenditures:			
Salaries and employee benefits		42,684	
Utilities		101,641	
Maintenance and repair		47,859	
Other departmental expenditures		46,810	
Total	362,367	238,994	123,373
Budgetary appropriations:			
Interest paid	2,922	2,871	51
Debt principal	88,851	88,851	-
(Increase) decrease in compensated absences payable	-	982	(982)
Appropriated retained earnings	(11,906)	-	(11,906)
Total budgetary appropriations	79,867	92,704	(12,837)
Total expenditures	$ 442,234	$ 331,698	$ 110,536

Reconciliation of modified accrual basis to full accrual basis:

Total revenues	$ 452,018
Total expenditures	331,698
Excess of revenues over (under) expenditures	120,320
Budgetary appropriations (above):	
Payment of debt principal	88,851
(Increase) decrease in compensated absences payable	982
Total budgetary appropriations	89,833
Depreciation (Statement 15)	(14,552)
Net income (loss) (Statement 15)	$ 195,601

Note: Prepared on the budgetary basis, which is modified accrual.

City of Jacksonville, North Carolina
Information Technology Services Internal Service Fund
Schedule of Revenues and Expenditures
Budget and Actual (Non-GAAP)
For the Fiscal Year Ended June 30, 2025

	2025		
	Budget	Actual	Variance Positive (Negative)
Revenues:			
Charges for services	$ 3,559,226	$ 3,548,990	$ (10,236)
Restricted Intergovernmental - Local	-	-	-
Sale of capital assets	500	-	(500)
Other operating revenues	350	372	22
Investment earnings	246,294	309,048	62,754
Total revenues	3,806,370	3,858,410	52,040
Expenditures:			
Salaries and employee benefits		1,447,944	
Fuel		377	
Maintenance and repair		13,507	
Contracted services		62,084	
Other departmental expenditures		655,619	
Total	4,889,842	2,179,531	2,710,311
Budgetary appropriations:			
Interest paid	9,070	3,988	5,082
Debt principal	96,028	68,642	27,386
Debt issued	(173,136)	(73,136)	(100,000)
SBITA Interest	-	32,247	(32,247)
Transfers -			
(In) from General Fund	-	(9,141)	9,141
(Increase) decrease in compensated absences payable	-	(73,382)	73,382
(Increase) decrease in prepaid expenditures	-	(171,681)	171,681
Increase (decrease) in inventories	-	(9,670)	9,670
Capital outlay	1,196,090	531,863	664,227
Non-capitalized expenditures	-	629,683	(629,683)
Appropriated retained earnings	(2,211,524)	-	(2,211,524)
Total budgetary appropriations	(1,083,472)	929,413	(2,003,744)
Total expenditures	$ 3,806,370	$ 3,108,944	$ 706,567

Reconciliation of modified accrual basis to full accrual basis:

Total revenues	$ 3,858,410
Total expenditures	3,108,944
Excess of revenues over (under) expenditures	749,466
Budgetary appropriations (above):	
Payment of debt principal	68,642
Debt issued	(73,136)
(Increase) decrease in compensated absences payable	(73,382)
Increase (decrease) in prepaid expenditures	(171,681)
Increase (decrease) in inventories	(9,670)
Capital outlay	531,863
Total budgetary appropriations	272,636
Depreciation/Amortization (Statement 15)	(1,030,304)
Net income (loss) (Statement 15)	$ (8,202)

Note: Prepared on the budgetary basis, which is modified accrual.

City of Jacksonville, North Carolina
Information Technology Services Capital Project Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual (Non-GAAP)
From Inception and for the Fiscal Year Ended June 30, 2025

	Project Authorization	Actual			Variance Positive (Negative)
		Prior Years	Current Year	Total to Date	
Revenues:					
Investment earnings	$ -	$ -	$ 31,496	$ 31,496	$ 31,496
Total revenues	-	-	31,496	31,496	31,496
Expenditures:					
Capital outlay:					
ERP Phase I Implementation	1,235,141	230,968	629,683	860,651	374,490
Total expenditures	1,235,141	230,968	629,683	860,651	374,490
Revenues over (under) expenditures	(1,235,141)	(230,968)	(598,187)	(829,155)	405,986
Other financing sources (uses):					
Transfers in -					
From ITS Fund	1,226,000	1,226,000	-	1,226,000	-
From General Fund	9,141	-	9,141	9,141	-
Total other financing sources (uses)	1,235,141	1,693,646	9,141	1,702,787	-
Net change in fund balance	$ -	$ 995,032	(589,046)	$ 405,986	$ 405,986
Fund balance:					
Beginning of year, July 1			995,032		
End of year, June 30			$ 405,986		

City of Jacksonville, North Carolina
Video/Media Services Internal Service Fund
Schedule of Revenues and Expenditures
Budget and Actual (Non-GAAP)
For the Fiscal Year Ended June 30, 2025

	2025		
	Budget	Actual	Variance Positive (Negative)
Revenues:			
Charges for services	$ 836,635	$ 798,135	$ (38,500)
Other operating revenues	1,300	371	(929)
Investment earnings	41,167	50,718	9,551
Total revenues	879,102	849,224	(29,878)
Expenditures:			
Salaries and employee benefits		415,511	
Contracted services		107,242	
Other departmental expenditures		207,430	
Total	1,002,236	730,183	272,053
Budgetary appropriations:			
Interest paid	1,598	1,573	25
Debt principal	26,616	26,615	1
SBITA Interest	-	792	(792)
(Increase) decrease in compensated absences payable	-	(98,254)	98,254
Capital outlay	100,244	5,244	95,000
Appropriated retained earnings	(251,592)	-	(251,592)
Total budgetary appropriations	(123,134)	(64,030)	(59,104)
Total expenditures	$ 879,102	$ 666,153	$ 212,949

Reconciliation of modified accrual basis to full accrual basis:

Total revenues	$ 849,224
Total expenditures	666,153
Excess of revenues over (under) expenditures	183,071
Budgetary appropriations (above):	
Payment of debt principal	26,615
(Increase) decrease in compensated absences payable	(98,254)
Capital outlay	5,244
Total budgetary appropriations	(66,395)
Depreciation/Amortization (Statement 15)	(43,668)
Net income (loss) (Statement 15)	$ 73,008

Note: Prepared on the budgetary basis, which is modified accrual.

City of Jacksonville, North Carolina
Self Insurance Internal Service Fund
Schedule of Revenues and Expenditures
Budget and Actual (Non-GAAP)
For the Fiscal Year Ended June 30, 2025

	2025		
	Budget	Actual	Variance Positive (Negative)
Revenues:			
Charges for services	$ 6,895,058	$ 6,833,913	$ (61,145)
Other operating revenues	419,499	720,134	300,635
Investment earnings	142,638	174,128	31,490
Total revenues	7,457,195	7,728,175	270,980
Expenditures:			
Benefit payments	8,619,756	7,728,942	890,814
Other departmental expenditures	146,340	140,319	6,021
Total	8,766,096	7,869,261	896,835
Budgetary appropriations:			
Transfers			
(In) from General Fund	(32,901)	(32,901)	-
Out to General Fund	24,000	24,000	-
Appropriated retained earnings	(1,300,000)	-	(1,300,000)
Total budgetary appropriations	(1,308,901)	(8,901)	(1,300,000)
Total expenditures	$ 7,457,195	$ 7,860,360	$ (403,165)

Reconciliation of modified accrual basis to full accrual basis:

Total revenues	$ 7,728,175
Total expenditures	7,860,360
Excess of revenues over (under) expenditures	(132,185)
Net income (loss) (Statement 15)	$ (132,185)

Note: Prepared on the budgetary basis, which is modified accrual.

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ADDITIONAL FINANCIAL DATA

This section contains the following –

Additional information on property taxes:

* Schedule of Ad Valorem Taxes Receivable
* Analysis of Current Tax Levy

Schedule 23

City of Jacksonville, North Carolina
Schedule of Ad Valorem Taxes Receivable
June 30, 2025

Fiscal Year	Uncollected Balance June 30, 2024	Additions	Collections and Credits	Uncollected Balance June 30, 2025
2024-2025	$	$ 28,799,868	$ 28,400,813	$ 399,056
2023-2024	286,364		158,311	128,053
2022-2023	81,964		14,616	67,348
2021-2022	55,380		6,803	48,577
2020-2021	36,318		4,792	31,526
2019-2020	36,947		4,981	31,966
2018-2019	43,309		799	42,510
2017-2018	20,827		701	20,126
2016-2017	22,114		537	21,577
2015-2016	25,087		1,990	23,097
2014-2015	21,743		20,637	1,106
2013-2014	835		247	588
2012-2013	814		247	567
2011-2012	908		248	660
2010-2011	586		107	479
	$ 633,196	$ 28,799,868	$ 28,615,829	$ 817,236

Less allowance for uncollected ad valorem taxes receivable	416,068
Real Property taxes receivable - net	$ 401,168
Tax Tags Together receivable	272,723
Taxes receivable - net	$ 673,891

Reconcilement with revenues:		
Current Year Taxes Collected - Motor Vehicle	$ 2,964,071	
Current Year Taxes Collected - Ad Valorem	25,334,168	
Prior Year Taxes Collected - Ad Valorem	180,501	
Reconciling items:		
Current Year Motor Vehicle Refunds	32,356	
Motor Vehicle Interest	37,923	
Ad Valorem Penalties	40,948	
Current Year Ad Valorem Refunds	963	
Prior Year Releases and Writeoffs	34,514	
Interest on Collections	(9,615)	
Total collections and credits per above	$ 28,615,829	

City of Jacksonville, North Carolina
Analysis of Current Tax Levy
For the Fiscal Year Ended June 30, 2025

	City-Wide			Total Levy	
	Property Valuation	Rate	Total Levy	Property Excluding Registered Motor Vehicles	Registered Motor Vehicles
Original Levy:					
Property taxed at current	$ 493,764,707	0.6	$ 2,962,588	$ (62,146)	$ 3,024,734
Registered motor vehicles taxed at prior year's rate	-	0.6	-	-	-
Penalties	-		50,518	50,518	-
	493,764,707		3,013,106	(11,628)	3,024,734
Discoveries:					
Current year taxes and prior year taxes	4,291,849,333	0.6	25,751,096	25,751,096	
Total	4,291,849,333		25,751,096	25,751,096	-
Abatements	(12,502,635)		35,666	35,666	-
Total Property Valuation	$ 4,773,111,405				
Net Levy			28,799,868	25,775,134	3,024,734
Less Uncollected tax at June 30, 2025 (Schedule 23)			(399,056)	(399,056)	-
Current year's taxes collected			28,400,813	25,376,078	3,024,734
Percent current year collected			98.61%	98.45%	100.00%

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STATISTICAL SECTION

Schedules presented in the Statistical Section differ from financial statements because they usually cover more than one fiscal year and may present non-accounting data. The Statistical Section reflects social and economic data, financial trends and the fiscal capacity of the City.

Contents

Financial Trends (Tables 1-4)

These tables contain trend information to help the reader understand how the City's financial performance has changed over time.

Revenue Capacity (Tables 5-9)

These tables contain information to help the reader assess the City's ability to generate revenue.

Debt Capacity (Tables 10-12)

Information is presented to help the reader assess the City's ability to sustain the current levels of debt as well as its ability to issue additional debt in the future.

Demographic and Economic Information (Tables 13-14)

These tables offer trends in demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.

Operating Information (Tables 15-17)

These tables contain information about the City's service levels and capital assets, to include infrastructure, to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.

City of Jacksonville, North Carolina
Net Position by Component
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year				
	2016	2017	2018	2019	2020
Governmental activities					
Net investment in capital assets	$ 71,029,630	$ 69,120,586	$ 70,390,054	$ 73,151,872	$ 68,765,359
Restricted	10,262,904	11,992,408	16,728,828	9,533,420	13,746,079
Unrestricted	22,372,831	21,294,316	18,278,872	25,719,592	32,417,432
Total governmental activities net position	$ 103,665,365	$ 102,407,310	$ 105,397,754	$ 108,404,884	$ 114,928,870
Business-type activities					
Net investment in capital assets	$ 41,547,420	$ 39,516,023	$ 39,538,524	$ 38,711,933	$ 37,390,027
Restricted	-	-	108,801	386,553	314,475
Unrestricted	29,779,464	31,959,116	33,622,012	38,165,133	42,290,770
Total business-type activities net position	$ 71,326,884	$ 71,475,139	$ 73,269,337	$ 77,263,619	$ 79,995,272
Primary government					
Net investment in capital assets	$ 112,577,050	$ 108,636,609	$ 109,928,578	$ 111,863,805	$ 106,155,386
Restricted	10,262,904	11,992,408	16,837,629	9,919,973	14,060,554
Unrestricted	52,152,295	53,253,432 0	51,900,884	63,884,725	74,708,202
Total primary government net position	$ 174,992,249	$ 173,882,449	$ 178,667,091	$ 185,668,503	$ 194,924,142
Component Unit					
Restricted	$ 1,647,248	$ 1,526,943	$ 1,286,284	$ 1,256,241	$ 1,096,984
Unrestricted	266,241	405,610	680,986	1,524,536	2,133,399
Total component unit net position	$ 1,913,489	$ 1,932,553	$ 1,967,270	$ 2,780,777	$ 3,230,383

continued

City of Jacksonville, North Carolina
Net Position by Component
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year				
	2021	**2022**	**2023**	**2024**	**2025**
Governmental activities					
Net investment in capital assets	$ 75,728,107	$ 82,218,969	$ 86,813,293	$ 96,575,935	$ 101,828,070
Restricted	20,992,656	14,296,366	22,295,736	19,765,175	19,861,110
Unrestricted	29,720,207	40,477,089	35,720,631	49,788,710	49,295,248
Total governmental activities net position	$ 126,440,970	$ 136,992,424	$ 144,829,660	$ 166,129,820	$ 170,984,428
Business-type activities					
Net investment in capital assets	$ 35,983,429	$ 36,570,020	$ 40,802,920	$ 63,277,653	$ 77,702,704
Restricted	311,001	1,500,756	1,596,185	1,095,538	193,535
Unrestricted	47,160,553	50,850,893	54,425,178	57,686,214	64,810,556
Total business-type activities net position	$ 83,454,983	$ 88,921,669	$ 96,824,283	$ 122,059,405	$ 142,706,795
Primary government					
Net investment in capital assets	$ 111,711,536	$ 118,788,989	$ 127,616,213	$ 159,853,588	$ 179,530,774
Restricted	21,303,657	15,797,122	23,891,921	20,860,713	20,054,645
Unrestricted	76,880,761	91,327,982	90,145,809	107,474,924	114,105,804
Total primary government net position	$ 209,895,954	$ 225,914,093	$ 241,653,943	$ 288,189,225	$ 313,691,223
Component Unit					
Restricted	$ 1,116,643	$ 1,153,698	$ 1,178,768	$ 1,179,895	$ 1,300,541
Unrestricted	2,669,379	3,382,293	3,912,888	4,238,256	3,923,873
Total component unit net position	$ 3,786,022	$ 4,535,991	$ 5,091,656	$ 5,418,151	$ 5,224,414

City of Jacksonville, North Carolina
Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year				
	2016	2017	2018	2019	2020
Governmental Activities:					
Expenses					
General Government	$ 4,672,105	$ 4,557,396	$ 4,780,126	$ 9,053,212	$ 6,389,563
Public Works	7,471,612	8,659,605	6,687,511	5,459,374	7,278,696
Public Safety	24,059,681	23,029,567	23,170,764	30,492,318	25,412,392
Economic and Physical Development	2,985,321	1,937,437	3,470,617	3,198,381	2,212,749
Cultural and Recreational	6,795,717	5,906,777	5,568,317	4,679,759	5,711,717
Interest on long-term debt	751,873	996,852	(327,949)	608,384	531,585
Total expenses	46,736,309	45,087,634	43,349,386	53,491,428	47,536,702
Program Revenues					
Charges for services:					
General Government	396,720	486,797	476,913	654,517	529,207
Public Works	610,552	581,612	596,411	564,457	551,687
Public Safety	191,778	210,537	237,403	219,666	199,387
Cultural and Recreational	711,627	751,690	739,208	629,600	434,027
Operating grants and contributions	3,844,205	2,825,844	3,769,253	11,104,953	6,729,599
Capital grants and contributions	2,609,324	3,268,406	2,016,629	2,030,845	1,869,466
Total program revenues	8,364,206	8,124,886	7,835,817	15,204,038	10,313,373
Total Governmental Activities Net Program Expense	(38,372,103)	(36,962,748)	(35,513,569)	(38,287,390)	(37,223,329)
General Revenues and Other Changes in Net Position					
Taxes					
Property taxes	22,886,482	23,435,216	23,779,268	23,589,414	23,506,811
Sales tax	11,295,715	11,787,496	12,249,581	13,344,544	13,320,978
E-911 surcharge	315,815	317,190	406,119	457,922	480,254
Franchise tax	3,797,175	3,700,373	3,656,690	3,691,487	3,510,016
Beer and Wine tax	336,855	350,615	328,068	327,294	323,913
Gross receipts tax on short-term vehicle leases	198,795	190,455	190,858	245,311	241,196
Investment earnings	96,487	208,181	456,983	767,697	652,385
Miscellaneous	483,155	242,953	191,039	(120,601)	3,021,358
Transfers	(1,276,272)	(1,259,408)	(1,354,449)	(1,008,548)	(1,309,596)
Total general revenues and other changes in net position	38,134,207	38,973,071	39,904,157	41,294,520	43,747,315
Total Governmental Activities Change in Net Position	$ (237,896)	$ 2,010,323	$ 4,390,588	$ 3,007,130	$ 6,523,986

continued

City of Jacksonville, North Carolina
Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year				
	2021	**2022**	**2023**	**2024**	**2025**
Governmental Activities:					
Expenses					
General Government	$ 6,501,962	$ 6,754,746	$ 8,307,901	$ 8,844,859	$ 8,680,462
Public Works	7,473,715	7,870,995	9,042,590	7,556,871	7,966,755
Public Safety	25,722,567	25,709,214	29,789,499	30,161,069	32,256,208
Economic and Physical Development	3,249,805	3,431,425	3,138,734	3,771,974	4,508,418
Cultural and Recreational	5,505,467	5,742,427	6,931,776	7,165,632	8,114,386
Interest on long-term debt	400,276	460,865	549,779	423,379	499,895
Total expenses	48,853,792	49,969,672	57,760,279	57,923,784	62,026,124
Program Revenues					
Charges for services:					
General Government	558,873	1,005,589	810,837	755,521	850,360
Public Works	572,058	810,841	1,077,443	960,965	1,224,288
Public Safety	171,307	217,711	328,892	246,630	475,782
Cultural and Recreational	307,514	535,437	635,714	723,019	799,916
Operating grants and contributions	13,096,257	9,800,722	6,577,805	10,014,821	7,699,229
Capital grants and contributions	2,122,897	4,043,035	4,444,276	4,861,057	3,501,032
Total program revenues	16,828,906	16,413,335	13,874,967	17,562,013	14,550,607
Total Governmental Activities Net Program Expense	(32,024,886)	(33,556,337)	(43,885,312)	(40,361,771)	(47,475,517)
General Revenues and Other Changes in Net Position					
Taxes					
Property taxes	24,037,175	24,451,362	27,839,350	28,153,149	28,724,112
Sales tax	15,574,292	17,147,874	17,847,056	17,235,702	17,466,817
E-911 surcharge	534,222	221,899	329,627	842,155	394,167
Franchise tax	3,455,676	3,381,808	3,447,571	3,752,932	4,033,303
Beer and Wine tax	335,494	288,929	325,100	350,498	289,326
Gross receipts tax on short-term vehicle leases	237,267	241,726	287,000	317,686	333,085
Investment earnings	58,459	(88,942)	1,632,362	3,031,674	2,879,083
Miscellaneous	405,582	1,295,935	2,063,265	366,942	2,811,283
Transfers	(1,101,181)	(2,832,800)	(2,048,783)	8,356,319	(654,725)
Total general revenues and other changes in net position	43,536,986	44,107,791	51,722,548	62,407,057	56,276,451
Total Governmental Activities Change in Net Position	$ 11,512,100	$ 10,551,454	$ 7,837,236	$ 22,045,286	$ 8,800,934

City of Jacksonville, North Carolina
Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year				
	2016	**2017**	**2018**	**2019**	**2020**
Business-type Activities:					
Expenses					
Water and Sewer	$ 25,522,986	$ 25,005,300	$ 23,799,033	$ 22,771,649	$ 22,983,637
Solid Waste Disposal	5,261,666	5,522,476	5,619,584	5,784,678	6,054,055
Stormwater/Water Quality	2,291,507	2,430,213	2,496,568	2,702,536	3,108,804
Total expenses	33,076,159	32,957,989	31,915,185	31,258,863	32,146,496
Revenues					
Charges for services:					
Water and Sewer	22,940,859	22,760,319	22,962,438	24,481,121	24,167,324
Solid Waste Disposal	4,685,085	4,697,273	4,775,951	4,823,826	4,837,998
Stormwater/Water Quality	2,975,883	2,985,626	3,025,219	3,020,849	3,062,251
Operating grants and contributions	48,745	85,506	59,855	357,400	211,970
Capital grants and contributions	52,911	360,505	134,334	-	-
Total revenues	30,703,483	30,889,229	30,957,797	32,683,196	32,279,543
Total Business-type Activities Net Program Expense	(2,372,676)	(2,068,760)	(957,388)	1,424,333	133,047
Other Changes in Net Position					
Investment earnings	87,394	179,624	416,653	683,940	490,130
Miscellaneous	606,128	777,983	1,062,245	877,461	798,880
Transfers	1,276,272	1,259,408	1,354,449	1,008,548	1,309,596
Total Business-type Activities Change in Net Position	$ (402,882)	$ 148,255	$ 1,875,959	$ 3,994,282	$ 2,731,653
Total Primary Government Change in Net Position	$ (640,778)	$ 2,158,578	$ 6,266,547	$ 7,001,412	$ 5,738,783

continued

City of Jacksonville, North Carolina
Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year				
	2021	**2022**	**2023**	**2024**	**2025**
Business-type Activities:					
Expenses					
Water and Sewer	$ 22,972,070	$ 23,501,675	$ 23,877,231	$ 21,162,483	$ 22,053,221
Solid Waste Disposal	6,396,386	6,682,795	7,289,138	7,195,248	7,168,554
Stormwater/Water Quality	3,085,198	2,881,973	3,759,452	3,015,484	2,951,045
Total expenses	32,453,654	33,066,443	34,925,821	31,373,215	32,172,820
Revenues					
Charges for services:					
Water and Sewer	25,181,003	25,423,026	26,024,395	26,335,948	27,462,150
Solid Waste Disposal	5,137,837	5,562,785	5,698,826	6,669,903	7,499,421
Stormwater/Water Quality	3,079,204	3,097,512	3,120,546	3,164,969	3,179,514
Operating grants and contributions	481,389	-	-	-	-
Capital grants and contributions	-	-	-	19,419,590	9,899,439
Total revenues	33,879,433	34,083,323	34,843,767	55,590,410	48,040,524
Total Business-type Activities Net Program Expense	1,425,779	1,016,880	(82,054)	24,217,195	15,867,704
Other Changes in Net Position					
Investment earnings	23,580	119,526	2,295,548	3,076,225	3,139,563
Miscellaneous	909,171	1,497,479	3,640,337	2,307,331	1,824,120
Transfers	1,101,181	2,832,800	2,048,783	(8,356,319)	654,725
Total Business-type Activities Change in Net Position	$ 3,459,711	$ 5,466,685	$ 7,902,614	$ 21,244,432	$ 21,486,112
Total Primary Government Change in Net Position	$ 9,983,697	$ 16,978,785	$ 15,739,850	$ 43,289,718	$ 30,287,046

City of Jacksonville, North Carolina
Fund Balances, Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year				
	2016	2017	2018	2019	2020
General Fund					
Non-Spendable	$ 2,087,853	$ 2,120,830	$ 2,133,525	$ 2,108,944	$ 2,097,493
Restricted	6,794,310	8,013,610	9,611,393	6,383,188	7,221,674
Committed	312,733	369,355	499,143	612,450	711,069
Assigned	2,112,849	1,612,426	2,127,811	1,488,977	2,201,186
Unassigned	13,451,074	17,020,447	17,738,752	25,151,075	26,757,969
Total General Fund	$ 24,758,819	$ 29,136,668	$ 32,110,624	$ 35,744,634	$ 38,989,391
All Other Governmental Funds					
Non-Spendable	$ -	$ -	$ -	$ 2,475	$ -
Restricted	5,681,528	4,979,721	8,444,541	4,524,808	5,017,564
Committed	7,439,576	7,649,411	3,662,131	5,156,893	6,240,803
Unassigned	-	-	(1,743,762)	(1,693,535)	1,217,704
Total All Other Governmental Funds	$ 13,121,104	$ 12,629,132	$ 10,362,910	$ 7,990,641	$ 12,476,071

continued

Table 3
continued

City of Jacksonville, North Carolina
Fund Balances, Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year				
	2021	**2022**	**2023**	**2024**	**2025**
General Fund					
Non-Spendable	$ 2,100,336	$ 2,095,981	$ 2,129,668	$ 2,180,224	$ 2,180,655
Restricted	15,128,638	11,832,867	10,674,537	16,907,595	17,866,087
Committed	814,729	888,491	958,648	1,033,496	1,152,044
Assigned	5,401,419	3,548,030	489,015	468,657	3,039,845
Unassigned	15,398,830	21,791,389	26,299,816	26,948,199	16,689,408
Total General Fund	$ 38,843,952	$ 40,156,758	$ 40,551,684	$ 47,538,171	$ 40,928,039
All Other Governmental Funds					
Non-Spendable	$ -	$ -	$ -	$ 335	$ -
Restricted	5,858,513	6,355,207	11,708,351	5,842,705	6,289,286
Committed	10,645,774	11,070,140	11,750,058	21,957,038	33,928,793
Unassigned	615,592	(787,098)	(2,419,643)	(1,261,808)	(219,900)
Total All Other Governmental Funds	$ 17,119,879	$ 16,638,249	$ 21,038,766	$ 26,538,270	$ 39,998,179

City of Jacksonville, North Carolina
Changes in Fund Balances, Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year				
	2016	2017	2018	2019	2020
Revenues:					
Ad valorem taxes	$ 23,421,769	$ 23,544,063	$ 24,032,420	$ 23,975,763	$ 23,511,557
Privilege licenses	7,156	6,963	6,320	7,693	5,919
Sales tax	11,295,715	11,787,496	12,249,581	13,344,544	13,320,978
Gross receipt on short term vehicle tax	198,795	190,455	190,858	245,311	241,196
Unrestricted intergovernmental revenues	4,218,634	4,132,806	4,063,739	4,131,550	3,921,185
Restricted intergovernmental revenues	6,347,337	5,609,791	5,496,689	13,211,671	8,718,048
Other restricted revenues	-	-	-	-	-
Permits and fees	662,581	634,814	671,432	645,147	680,034
Sales and services	957,989	1,030,313	1,040,641	970,160	725,493
Investment earnings	90,596	203,780	443,779	781,162	697,682
Miscellaneous	913,778	578,659	752,474	1,068,871	1,801,236
Total revenues	48,114,350	47,719,140	48,947,933	58,381,872	53,623,328
Expenditures:					
General Government	4,308,791	4,208,179	5,942,687	6,656,496	5,372,907
Public Works	5,071,826	5,089,640	4,637,200	4,978,998	4,679,412
Public Safety	21,412,645	19,898,514	20,440,894	28,908,220	22,492,172
Cultural and Recreational	6,366,135	6,308,281	6,153,649	5,727,444	5,550,345
Economic and Physical Development	1,792,938	1,662,142	3,125,977	3,310,123	2,140,319
Capital outlay	3,913,931	2,187,066	3,046,865	3,920,009	2,145,139
Non-capitalized expenditures	940,678	(1)	-	-	-
Debt service:					
Principal retirement	4,081,897	4,191,467	3,875,499	3,100,575	2,768,182
Principal retirement- IT Subscriptions	-	-	-	-	-
Interest and fees	1,102,266	1,019,922	1,035,997	888,161	833,779
Total expenditures	48,991,107	44,565,210	48,258,768	57,490,026	45,982,255
Excess of revenues over (under) expenditures	(876,757)	3,153,930	689,165	891,846	7,641,073
Other financing sources (uses):					
Debt issued	1,101,500	1,823,978	3,534,016	1,140,255	1,267,631
Refunding Debt	-	-	12,505,000	-	-
IT subscription agreements	-	-	-	-	-
Sales of capital assets	210,233	190,973	58,487	220,066	124,890
Payment to refunded bond escrow agent	-	-	(14,691,485)	-	-
Transfers in	5,722,459	5,516,395	5,546,423	5,982,620	5,170,185
Transfers (out)	(7,053,204)	(6,799,399)	(6,933,872)	(6,972,579)	(6,473,592)
Total other financing sources (uses)	(19,012)	731,947	18,569	370,362	89,114
Net change in fund balances	$ (895,769)	$ 3,885,877	$ 707,734	$ 1,262,208	$ 7,730,187
Debt service as a percentage of noncapital expenditures	11.9%	12.3%	10.9%	7.4%	8.2%

continued

City of Jacksonville, North Carolina
Changes in Fund Balances, Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year				
	2021	**2022**	**2023**	**2024**	**2025**
Revenues:					
Ad valorem taxes	$ 23,959,198	$ 24,564,498	$ 27,751,173	$ 28,145,346	$ 28,632,720
Privilege licenses	5,518	5,035	5,162	1,809	4,637
Sales tax	15,574,292	17,147,874	17,847,056	17,235,702	17,462,180
Gross receipt on short term vehicle tax	237,267	241,726	287,000	317,686	333,085
Unrestricted intergovernmental revenues	3,916,073	3,790,471	3,858,612	4,200,992	4,243,819
Restricted intergovernmental revenues	14,873,641	13,879,096	11,306,949	12,802,246	11,586,643
Other restricted revenues	-	-	-	780,775	96,045
Permits and fees	706,353	719,101	918,547	866,078	1,339,996
Sales and services	522,460	1,149,109	1,327,648	1,188,877	1,346,791
Investment earnings	69,901	(112,823)	1,581,146	3,145,848	2,992,253
Miscellaneous	570,387	827,193	1,124,821	670,354	1,249,920
Total revenues	60,435,090	62,211,280	66,008,114	69,355,713	69,288,089
Expenditures:					
General Government	5,275,656	5,450,874	5,547,964	7,582,358	7,815,790
Public Works	4,740,711	5,270,665	5,958,220	5,987,860	6,264,944
Public Safety	25,361,253	24,790,098	27,114,435	28,159,480	29,380,229
Cultural and Recreational	4,510,359	4,929,772	5,755,939	6,236,241	6,859,931
Economic and Physical Development	3,171,596	3,396,839	3,094,702	3,655,783	4,370,529
Capital outlay	10,445,061	13,593,111	10,239,022	11,866,694	9,011,043
Non-capitalized expenditures	-	-	-	-	-
Debt service:					
Principal retirement	2,878,039	2,800,965	2,422,377	2,412,218	2,704,569
Principal retirement- IT Subscriptions	-	-	-	-	162,519
Interest and fees	767,521	683,580	625,831	584,619	575,949
Total expenditures	57,150,196	60,915,904	60,758,490	66,485,253	67,145,503
Excess of revenues over (under) expenditures	3,284,894	1,295,376	5,249,624	2,870,460	2,142,586
Other financing sources (uses):					
Debt issued	2,078,750	1,433,582	327,718	2,174,424	2,347,887
Refunding Debt	-	-	-	-	-
IT subscription agreements	-	-	317,320	53,699	-
Sales of capital assets	241,423	1,195,270	926,314	346,084	3,032,070
Payment to refunded bond escrow agent	-	-	-	-	-
Transfers in	13,018,268	12,962,057	15,027,447	30,032,020	25,956,599
Transfers (out)	(14,124,965)	(16,055,108)	(17,052,980)	(21,685,951)	(26,629,365)
Total other financing sources (uses)	1,213,476	(464,199)	(454,181)	10,920,276	4,707,191
Net change in fund balances	$ 4,498,370	$ 831,177	$ 4,795,443	$ 13,790,736	$ 6,849,777
Debt service as a percentage of noncapital expenditures	7.8%	7.4%	6.0%	5.5%	5.6%

City of Jacksonville, North Carolina
Assessed Value of Taxable Property
Last Ten Fiscal Years

Fiscal Year	Real Property		Personal Property		Less:		Total Direct
	Residential Property	Commercial Property	Motor Vehicles	Other	Tax-Exempt Real Property	Total Taxable Assessed Value	Tax Rate Per $100
2016	1,752,090,350	1,291,283,005	299,882,866	311,354,897	39,364,854	3,615,246,264	0.6420
2017	1,751,042,990	1,318,323,645	312,337,850	311,996,644	41,460,102	3,652,241,027	0.6420
2018	1,761,077,690	1,333,631,595	316,099,688	319,886,985	49,997,748	3,680,698,210	0.6420
2019	1,650,364,401	1,426,818,702	332,671,174	312,012,263	44,326,144	3,677,540,396	0.6420
2020	1,654,288,836	1,406,014,749	334,526,114	312,536,399	53,294,400	3,654,071,698	0.6420
2021	1,663,843,806	1,438,753,095	377,397,467	320,325,494	56,656,086	3,743,663,776	0.6420
2022	1,674,832,693	1,444,626,198	393,695,220	319,986,691	56,952,902	3,776,187,900	0.6420
2023	3,110,955,890	1,654,045,498	440,099,522	346,207,106	917,917,693	4,633,390,323	0.6000
2024	3,051,971,288	2,451,444,783	454,495,698	353,516,789	1,637,779,013	4,673,649,545	0.6000
2025	3,086,558,773	2,476,537,707	504,122,390	368,011,258	1,662,118,723	4,773,111,405	0.6000

Source: Onslow County Tax Administrator/Collector

Notes: Property in Onslow County is reassessed every four years. The last revaluation was completed in 2022. The County assesses property at 100 percent of actual value. Tax rates are per $100 of assessed value.

City of Jacksonville, North Carolina
Direct and Overlapping Property Tax Rates
Last Ten Fiscal Years
(rate per $100 of assessed value)

Fiscal Year	City Direct Rates			Overlapping Rates	
	Basic Rate	Council-Directed Capital Projects Initiative	Total Direct Rate	Onslow County	Total
2016	0.5506	0.0915	0.6420	0.675	1.317
2017	0.5506	0.0915	0.6420	0.675	1.317
2018	0.5506	0.0915	0.6420	0.705	1.347
2019	0.5506	0.0915	0.6420	0.705	1.347
2020	0.5506	0.0915	0.6420	0.705	1.347
2021	0.5505	0.0915	0.6420	0.705	1.347
2022	0.5505	0.0915	0.6420	0.705	1.347
2023	0.5085	0.0915	0.6000	0.655	1.255
2024	0.4994	0.1006	0.6000	0.655	1.255
2025	0.4994	0.1006	0.6000	0.655	1.255

Sources: City Finance Office and Onslow County Tax Administrator/Collector

Notes:

1. In FY2018, the City's property tax rate remained the same and as a result of the County's 3% increase the combined total property tax rate increased to $1.347.

City of Jacksonville, North Carolina
Principal Property Tax Payers
Current Year and Nine Years Ago

	2025			2016		
Taxpayer	**Taxable Assessed Value**	**Rank**	**Percentage of Total City Taxable Assessed Value**	**Taxable Assessed Value**	**Rank**	**Percentage of Total City Taxable Assessed Value**
Jones-Onslow EMC	$ 173,109,488	1	4.06 %	$ 25,770,430	3	0.78 %
Duke Energy Progress, Inc	143,977,370	2	3.37	35,583,090	2	1.07
PR Jacksonville Limited Partnership	59,884,900	3	1.40	44,492,600	1	1.34
Triangle Palisades At Jacksonville LLC	34,108,100	4	0.80			
BRC Jacksonville Commons LLC	32,269,210	5	0.76	20,003,789	7	0.60
BPP Arlington West LLC	31,265,496	6	0.73			
Williamsburg Place Holding Company LLC	27,910,500	7	0.65			
Bailey & Fuller Properties LLC	27,504,041	8	0.64	20,232,697	6	0.61
Cross Pointe Developers LLC	25,415,900	9	0.60	19,079,150	8	0.58
Jacksonville Legacy LLC	24,077,000	10	0.56			
Wal Mart Real Estate Business Trust				17,016,470	9	0.51
Williamsburg Plantation Aparments LLC				21,325,780	5	0.64
Carolina Telephone & Telegraph				16,449,892	10	0.50
Independence Place Arlingron West LLC				24,512,060	4	0.74
Total	$ 579,522,005		13.58 %	$ 244,465,958		7.37 %

Source: Onslow County Tax Administrator/Collector

City of Jacksonville, North Carolina
Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year Ended June 30	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2016	23,383,681	22,912,736	97.99	445,858	23,358,594	99.89
2017	23,519,246	23,042,770	97.97	454,362	23,497,132	99.91
2018	23,630,312	23,381,401	98.95	228,084	23,609,485	99.91
2019	23,681,716	23,525,864	99.34	112,543	23,638,407	99.82
2020	23,529,509	23,345,680	99.22	146,881	23,492,561	99.84
2021	24,087,965	23,762,461	98.65	289,186	23,762,461	98.65
2022	24,392,718	24,196,838	99.20	140,501	24,196,838	99.20
2023	27,818,384	27,576,052	99.13	160,369	27,576,052	99.13
2024	28,168,611	27,882,248	98.98	158,310	27,882,248	98.98
2025	28,799,868	28,400,813	98.61	N/A	28,400,813	98.61

Source: Onslow County Tax Administrator/Collector

City of Jacksonville, North Carolina
Direct and Overlapping Sales Tax Rates
Last Ten Fiscal Years

Fiscal Year	Onslow County [a]
2016	2.25
2017	2.25
2018	2.25
2019	2.25
2020	2.25
2021	2.25
2022	2.25
2023	2.25
2024	2.25
2025	2.25

Sources: City Finance Office and Onslow County Finance Office

Notes: The County sales tax rate may be changed only with the approval of the state legislature.

[a] The City does not levy a separate sales tax from the County.

City of Jacksonville, North Carolina
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Year	General Obligation Bonds	Percentage of Actual Taxable Value of Property	Per Capita
2016	-	0%	-
2017	-	0%	-
2018	-	0%	-
2019	-	0%	-
2020	-	0%	-
2021	-	0%	-
2022	-	0%	-
2023	-	0%	-
2024	-	0%	-
2025	-	0%	-

	Other Governmental Activities Debt		Business-type Activities					
Fiscal	Installment Purchase	Subscriptions	State Revolving	Installment Purchase	Revenue	Total Primary	Percentage of Personal	Debt Per
2016	30,054,993	-	45,133,775	5,882,757	27,863,072	108,934,597	1.30%	1,405
2017	28,641,956	-	42,168,042	4,689,377	26,350,509	101,849,884	1.24%	1,315
2018	25,487,428	-	39,242,563	4,138,119	30,091,662	98,959,772	1.11%	1,307
2019	22,696,324	-	36,106,223	4,160,783	22,815,000	85,778,330	0.98%	1,139
2020	20,889,230	-	32,969,883	3,806,674	21,030,000	78,695,787	0.86%	1,086
2021	19,619,267	-	1,591,963	3,611,369	43,210,000	68,032,599	0.72%	848
2022	17,858,560	-	1,470,755	4,127,571	39,200,000	62,656,886	0.71%	861
2023	15,325,918	792,110	1,349,547	3,388,461	34,820,000	55,676,036	0.53%	764
2024	14,324,659	1,168,890	1,228,339	4,915,738	34,410,000	56,047,626	0.52%	796
2025	13,696,412	902,242	1,107,131	4,590,297	31,743,956	52,040,038	0.45%	715

Notes:

The City has no outstanding general obligation bonds. Details regarding the City's outstanding debt can be found in the notes to the financial statements (Note 12). The "Installment Purchase Loans" totals for 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024, and 2025 are adjusted to include the unamortized bond premium for the City's limited obligation bonds (see Note 12D). The "Revenue Bonds" total for 2025 is adjusted to include the unamortized bond premium for the City's revenue bonds (see Note 12D).

[a] Source: United States Census Bureau and FRED Economic Research Resources. See Table 13 for personal income and population data. These ratios are calculated using personal income and population for the prior calendar year.

City of Jacksonville, North Carolina
Direct and Overlapping Governmental Activities Debt
As of June 30, 2025

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable [a]	Estimated Share of Direct and Overlapping Debt
Debt repaid with property taxes			
Onslow County General Obligation Debt	$ 10,585,000	21.9%	$ 27,510,000
Other debt			
Onslow County Certificates of Participation	3,330,000	21.9%	6,660,000
Onslow County Installment Purchase Loans	550,000	21.9%	2,200,000
Onslow County Limited Obligation Bonds	162,355,000	21.9%	162,825,000
Subtotal, overlapping debt			199,195,000
City direct debt			17,063,541
Total direct and overlapping debt			$ 216,258,541

Sources: Assessed value data used to estimate applicable percentages provided by the Onslow County Tax Collector/ Assessor. Debt outstanding data provided by each governmental unit.

Notes: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Jacksonville. This process recognizes that, when considering the City's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident--and therefore responsible for repaying the debt--of each overlapping government.

City direct debt includes the debt service for the Solid Waste Fund, as this debt is serviced by the General Fund.

[a] For debt repaid with property taxes, the percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of Onslow County's taxable assessed value that is within the City's boundaries and dividing it by each unit's total taxable assessed value. This approach was also used for Onslow County's installment purchase, loan, and other debt. The percentage of overlapping debt is based on the June 30, 2025, assessed valuation of the County of Onslow ($21,777,412,010) as compared to the June 30, 2025, assessed valuation of the City of Jacksonville ($4,773,111,405).

Jacksonville NC
Camp Lejeune
MCAS New River
A Caring Community

City of Jacksonville, North Carolina
Legal Debt Margin Information
Last Ten Fiscal Years

	Fiscal Year				
	2016	**2017**	**2018**	**2019**	**2020**
Debt limit	$ 289,253,859	$ 292,213,440	$ 294,455,857	$ 293,240,925	$ 292,359,393
Total net debt applicable to limit	31,486,694	28,832,309	26,321,769	24,163,462	22,207,338
Legal debt margin	$ 257,767,165	$ 263,381,131	$ 268,134,088	$ 269,077,463	$ 270,152,055
Total net debt applicable to the limit as a percentage of debt limit	10.9%	9.9%	8.9%	8.2%	7.6%

Note: Under state finance law, the City's outstanding general obligation debt may not exceed eight percent (8%) of total assessed property value. The City has no outstanding general obligation bond debt. Solid Waste Fund debt is included in the installment purchases total above since the Solid Waste Fund debt is serviced by the General Fund.

continued

Legal Debt Margin Calculation for Fiscal Year 2025

Assessed value	$ 4,773,111,405
Debt limit (8% of assessed value)	381,848,912
Debt applicable to limit:	
Installment purchase and SBITAs	17,063,541
Total net debt applicable to limit	17,063,541
Legal debt margin	$ 364,785,371

	Fiscal Year				
	2021	**2022**	**2023**	**2024**	**2025**
Debt limit	$ 299,493,102	$ 302,128,683	$ 373,106,011	$ 373,891,964	$ 381,848,912
Total net debt applicable to limit	21,074,594	19,905,443	17,629,312	18,204,195	17,063,541
Legal debt margin	$ 278,418,508	$ 282,223,240	$ 355,476,699	$ 355,687,769	$ 364,785,371
Total net debt applicable to the limit as a percentage of debt limit	7.0%	6.6%	4.7%	4.9%	4.5%

Installment Purchase/SBITA Reconciliation to Note 12:

Installment Purchase and SBITAs	$ 17,063,541
Governmental Activities Installment Purchases	$ 13,162,798
Governmental Activities Unamortized Premiums	533,614
Governmental Activities Subscriptions Payable	902,242
Solid Waste Ending Balance (See Note 12)	2,464,887
	$ 17,063,541

City of Jacksonville, North Carolina
Demographic and Economic Statistics

Last Ten Calendar Years

Fiscal Year	(1) Population [a]	(2) Personal Income [a] (in thousands)	(5) Per Capita Personal Income [a]	Median Age [a]	(3) School Enrollment*	(4) Unemployment Rate Percentage
2016	77,542	8,188,720	43,952	26.3	25,484	5.5
2017	77,464	8,892,158	47,517	26.1	25,744	4.6
2018	75,744	8,719,800	44,972	25.8	26,195	4.6
2019	75,310	9,121,475	46,142	26.0	26,410	5.3
2020	80,328	9,407,046	47,525	26.0	26,864	7.2
2021	72,800	8,794,423	43,122	26.5	26,946	5.3
2022	72,876	10,487,249	49,238	26.2	26,269	3.9
2023	70,420	10,693,469	51,585	23.2	27,264	4.3
2024	72,789	11,451,771	53,594	22.7	27,921	4.7
2025	72,867	N/A	N/A	23.3	27,592	4.1

Sources:

(1) United States Census Bureau. Population figures are revised estimates as of July 2024
(2) FRED Economic Research Resources as of Nov 16, 2023
(3) National Center for Education Statistics. County of Onslow data.
(4) US Dept of Labor, Bureau of Labor Statistics / Metropolitan Area Employment and Unemployment / Not seasonally adjusted.
(5) FRED Economic Research Resources as of March 5, 2025 - Next Release Date Dec 11, 2025
N/A - Data not available at the time of report

Notes:

a) Population, personal income, and median age information is based on surveys conducted during the last quarter of the calendar year. Population includes portions of Marine Corps Base Camp Lejeune that were annexed in 1990. Personal income and per capita personal income figures are for the Jacksonville Metropolitan Statistical Area (MSA), which includes Onslow County.

City of Jacksonville, North Carolina
Principal Employers, Current and Nine Years Ago

	2025		2016	
Employer	**Employees [a]**	**Rank**	**Employees [a]**	**Rank**
Department of Defense [b]	1,000+	1	1,000+	1
Onslow County Board of Education	1,000+	2	1,000+	2
Camp Lejeune Marine Corps Exchange Services	1,000+	3	1,000+	3
Wal-Mart Associates, Inc.	1,000+	4	1,000+	4
Onslow County Government	1,000+	5	1,000+	5
Onslow Memorial Hospital	1,000+	6	1,000+	6
Food Lion, LLC	500-999	8	500-999	9
City of Jacksonville	500-999	7	500-999	10
Coastal Carolina Community College	500-999	9	500-999	8
Coastal Enterprises of Jacksonville	500-999	10	250-499	11
Results Customer Solutions LLC	250-499	11	250-499	
Lowes Home Centers Inc	250-499	15	250-499	15
Dominos	250-499	13	250-499	
Sodexo Management Inc	250-499	14	250-499	
US Postal Service	250-499	12	250-499	
Convergys Customer Management Group			500-999	7
Dixon Foods Group Inc			250-499	13
Sag Payroll, LLC			250-499	12
Stanadyne Corporation			250-499	14

Notes:

[a] Actual number of employees is not available; therefore, the range/ranking provided by the Employment Security Commission is used.

[b] Includes civilian employees at the Marine Corps Base Camp Lejeune, New River Air Station, and Camp Johnson.

Employment by Industry Category

Because only ranges are available, the percentage of total City employment cannot be calculated for each employer. To give an idea of the impact the Marine Corps installations and other government agencies have on the local economy, the following table from the NC Employment Security Commission is provided. The high percentage (27.2%) of government employment at all levels contributes to an extremely stable economy for Jacksonville and Onslow County.

Industry	No. of Units	Annual Average Employment	Percentage
Total Federal Government	27	6,606	12.4
Total State Government	18	897	1.7
Total Local Government	124	7,725	14.5
Total Private Industry	4,160	38,178	71.5
Total All Industries	4,329	53,406	100.0

City of Jacksonville, North Carolina
Full-Time City Government Employees by Function/Program
Last Ten Fiscal Years

Function/Program	2016	2017	2018	2019	2020
General government:					
Mayor and Council	7	7	7	7	7
City Manager	6.3	6.3	6.3	5	5
Community Programs	2	1	1	1	1
Legal	1	1	1	1	1
Human Resources	5	5	6	6	6
City Clerk	2	2	2	2	2
Finance	24	24	24	24	24
Planning	7	6	6	6	6
Transportation	3.5	3.5	3.5	4.8	4.8
JTDA	-	-	-	-	-
Traffic Signal Control	4.3	4.3	5.3	5.3	5.3
Public Safety:					
Police					
Sworn	123	123	123	126	126
Non-sworn	30	32	32	32	32
Fire					
Firefighters	86	86	86	86	88
Administrative Support	2	2	2	2	2
Building Inspections	6	6	6	5	5
Code Enforcement	3.3	3.3	3	3	3
Public Works:					
Administration	0.4	0.4	0.4	1.1	0.8
Engineering	2	2	2	2.2	0.6
Facilities Maintenance	14	14	14	14	14
Streets	19	19	19	17	17
Recreation and Parks	44	44	46	46	46
Livable Neighborhoods	-	1	1.4	1.4	1.4
Community Engagement	-	-	-	1	1
Water/Sewer Operations:					
Administration	1.6	1.6	1.6	1.9	1.9
Engineering	8.6	8.6	8.6	8.7	8.9
Metering	5	5	5	5	5
Utilities Maintenance	29	29	29	29	29
Water Supply	14.35	15.35	15.35	15.35	15.35
Wastewater	17.65	17.65	17.65	17.65	17.65
Stormwater/Water Quality	3	3	3	3	3
Streets/Stormwater Drainage	19	19	19	20.7	22.4
Sanitation/Solid Waste Disposal	37	37	37	36	36
Solid Waste/Commercial Disposal	5	5	5	5	5
Fleet Maintenance	11	11	11	11	11
City Hall Maintenance	1	1	1	1	1
Info Technology Services	12.3	12.3	12.3	12.3	12.3
Video/Media Services	4	4	4	4	4
Community Development	1.7	1.7	0.6	0.6	0.6
TOTAL	562	564	567	570	572

Source: Finance Department

Note 1: Several positions are split between departments or funds, which accounts for the decimal numbers in various departments.

continued

City of Jacksonville, North Carolina
Full-Time City Government Employees by Function/Program
Last Ten Fiscal Years

Function/Program	2021	2022	2023	2024	2025
General government:					
Mayor and Council	7	7	7	7	7
City Manager	5	5	6	6	6
Community Programs	1	1	-	-	-
Legal	1	1	1	1	1
Human Resources	6	7	7	7	7
City Clerk	2	2	2	2	2
Finance	24	24	24	25	25
Planning	6	4	4	7.1	7.1
Transportation	4.8	4.8	24.8	22.2	22.2
JTDA	-	-	1	1	1
Traffic Signal Control	5.3	5.3	5.3	4.8	4.8
Public Safety:					
Police					
Sworn	126	126	144	145	146
Non-sworn	34	35	36	36	36
Fire					
Firefighters	88	88	91	91	91
Administrative Support	2	4	1	1	1
Building Inspections	5	6	7	7	7
Code Enforcement	3	3	4	4	3
Public Works:					
Administration	0.8	0.8	0.8	0.8	1
Engineering	0.6	0.6	0.8	1	1
Facilities Maintenance	14	14	15	14	15
Streets	17	18	18	18	18
Recreation and Parks	45	48	48	50	50
Livable Neighborhoods	1.4	1.4	1.4	2.4	3.4
Community Engagement	1	-	-	-	-
Water/Sewer Operations:					
Administration	1.9	1.9	1.9	1.9	2
Engineering	8.9	8.9	10.2	11	8.6
Metering	5	5	5	6	6
Utilities Maintenance	29	30	30	30	30
Water Supply	15.35	15.35	15.35	15.35	15
Wastewater	17.65	17.65	17.65	17.65	18
Stormwater/Water Quality	3	3.7	4.2	4.2	6
Streets/Stormwater Drainage	22.4	21.7	20.7	20.7	20
Sanitation/Solid Waste Disposal	36	36	36	36	36
Solid Waste/Commercial Disposal	5	5	5	5	5
Fleet Maintenance	12	12	12	12	12
City Hall Maintenance	1	1	1	1	1
Info Technology Services	12.3	13.3	13.3	13.3	13.3
Video/Media Services	4	4	4	4	4
Community Development	0.6	0.6	0.6	0.6	0.6
TOTAL	574	581	626	632	633

Source: Finance Department

City of Jacksonville, North Carolina
Operating Indicators by Function/Program
Last Ten Fiscal Years

Function/Program	2016	2017	2018	2019	2020
General government					
Building permits issued (Note 1)	717	794	811	1,158	818
Number of residential units (Note 2)	118	78	108	86	101
Number of commercial units (Note 2)	202	269	210	454	214
Building inspections conducted (Note 1)	9,479	8,531	10,025	9,963	9,927
Business privilege licenses issued	410	431	357	323	318
Business privilege license collections	7,345	7,547	6,545	5,689	6,072
Zoning inspections conducted	3,021	3,340	3,681	1,118	957
Police					
Physical arrests	4,004	4,095	4,121	3,170	2,720
Traffic citations	12,316	12,913	14,482	15,383	13,601
Calls for service	45,142	42,298	53,550	147,447	52,146
Priority 1 response time (minutes/seconds)	3:15	3:09	3:27	3:21	3:22
Fire					
Emergency responses	3,775	3,375	4,012	4,522	4,153
Fires extinguished	112	111	155	171	143
Fire inspections conducted	3,304	2,883	3,056	3,480	3,344
Calls for service	42,415	39,430	39,020	38,934	35,398
Public Works					
Potholes repaired (Note 3)	2,182	1,423	1,354	1,353	1,978
Total street miles swept	3,378	5,532	2,503	1,506	1,350
Recreation and Parks					
After school program registrations	5,288	4,326	4,549	5,390	5,772
Athletic program registrations	6,595	5,890	6,939	5,195	2,541
Summer and Days Out Programs	1,066	924	1,192	1,108	1,036
Senior citizen program registrations	803	834	423	727	730
Water					
Avg daily consumption (thousands of gallons)	3,141	3,131	3,215	3,247	3,150
Number of utility accounts	17,662	17,761	17,957	18,039	18,116
Wastewater					
Avg daily sewer treatment (thousands of gallons)	6,500	4,900	4,900	6,524	5,086
Solid Waste Disposal					
Refuse collected (residential/commercial tons/wk)	566	633	786	692	909
Yard waste collected (tons per week)	78	79	93	98	118
Recyclables collected (tons per fiscal year)	2,615	2,480	2,764	2,492	2,467
Stormwater					
Drainage ditches maintained (miles)	79	59	67	105	106
Transportation					
Jacksonville Transit System					
ridership (monthly average)	10,868	11,427	11,647	10,385	10,383

Source: City departments

continued

Notes:

Note 1: The number of building permits issued includes only those issued for structures (single- and multi-family homes, mobile homes, commercial buildings, additions, and schools), and Certificate of Occupancy permits. It does not include swimming pools, signs, demolitions, and electrical, mechanical, and plumbing permits; however, these categories are included in the total for building inspections conducted.

Note 2: The number of residential and commercial units does not correspond to the building permits issued because 1) building permits includes additions/alterations and Certificates of Occupancy, and 2) only one permit is issued for multi-family (apartment) buildings with multiple units.

City of Jacksonville, North Carolina
Operating Indicators by Function/Program
Last Ten Fiscal Years

Function/Program	2021	2022	2023	2024	2025
General government					
Building permits issued (Note 1)	829	690	690	710	348
Number of residential units (Note 2)	109	326	326	318	87
Number of commercial units (Note 2)	213	351	351	392	13
Building inspections conducted (Note 1)	8,777	7,992	7,992	8,713	8,829
Business privilege licenses issued	274	290	290	260	218
Business privilege license collections	5,350	5,802	5,802	5,280	4,495
Zoning inspections conducted (Note 5)	3,792	4,444	4,444	4,173	736
Police					
Physical arrests	2,546	2,044	2,044	3,229	2,786
Traffic citations	14,796	9,511	11,203	11,627	8,201
Calls for service	54,496	57,992	57,590	92,350	125,943
Priority 1 response time (minutes/seconds)	3:19	3:31	3:46	3:37	3:41
Fire					
Emergency responses (Note 4)	2,416	4,477	4,772	4,969	5,154
Fires extinguished	149	156	145	157	133
Fire inspections conducted	3,664	4,100	4,960	4,554	4,352
Calls for service (Note 4)	33,276	49,683	16,821	21,417	28,344
Public Works					
Potholes repaired (Note 3)	3,176	3,311	3,671	2,265	2,271
Total street miles swept	2,192	2,012	2,386	1,863	850
Recreation and Parks					
After school program registrations	1,226	2,090	2,389	3,170	3,630
Athletic program registrations	1,615	2,183	3,314	3,546	3,844
Summer and adventure camp registrations	638	924	754	1,022	1,104
Adult program registrations	255	477	536	802	804
Water					
Avg daily consumption (thousands of gallons)	3,160	3,205	2,915	3,156	3,128
Number of utility accounts	18,043	18,478	18,618	18,659	18,413
Wastewater					
Avg daily sewer treatment (thousands of gallons)	5,701	4,136	4,323	4,767	4,619
Solid Waste Disposal					
Refuse collected (residential/commercial tons/wk)	676	714	655	629	624
Yard waste collected (tons per week)	194	187	101	109	155
Recyclables collected (tons per fiscal year)	2,548	2,453	2,271	2,177	2,101
Stormwater					
Drainage ditches maintained (miles)	125	125	125	125	125
Transportation					
Jacksonville Transit System ridership (monthly average)	16,232	9,808	8,777	7,520	7,068

Source: City departments

Notes (continued):

Note 3: Only repairs on potholes measuring 12" or larger are documented.
Note 4: Emergency responses were reduced due to COVID-19 restrictions and modified response protocol for FY21.
Note 5: The decrease from FY24 to FY25 is primarily due to a change in staff responsible for data reporting. New staff interpreted the indicator differently and use alernate date sources, resulting in lower reported values. Steps are being take to clarify definitions and ensure consistency in future reporting.

City of Jacksonville, North Carolina
Capital Asset Statistics by Function/Program
Last Ten Fiscal Years

Function/Program	2016	2017	2018	2019	2020
General government					
Area (square miles)	55.89	55.94	56.00	56.00	56.27
Land/Buildings (dollars)	66,109,656	66,935,223	67,051,759	70,812,734	73,859,297
Police					
Stations	1	1	1	1	1
Police vehicles	145	144	154	166	160
Fire					
Stations	4	4	4	4	4
Fire Engines	11	11	11	11	12
Public Works					
Streets (miles)	187.28	187.28	187.88	216.20	196.00
Sidewalks (miles)	NA	NA	92.93	92.93	140.00
Recreation and Parks					
Parks	19	19	19	19	19
Acreage	265.40	265.40	265.40	265.40	265.40
Playgrounds	19	19	19	19	19
Athletic fields	21	21	21	21	21
Recreation centers	4	4	4	4	4
Splash pad	1	1	2	2	2
Marina	1	1	1	1	1
Water					
Water mains (miles)	318.00	318.00	318.00	319.49	319.90
Pump stations	45	45	45	45	45
Fire hydrants	2,406	2,407	2,407	2,407	2,490
Storage capacity (mil gallons)	5.9	5.9	5.9	5.9	5.9
Wastewater					
Sanitary sewers (miles)	291.00	300.00	300.00	271.73	272.45
Storm drainage ditches (miles)	118.00	118.00	92.93	88.33	106.00
Treatment capacity (mgd)	6.5	9.0	9.0	9.0	9.0
Solid Waste Disposal					
Sanitation trucks	24	23	23	27	24
Other sanitation vehicles	9	9	9	8	10

Source: City departments

continued

City of Jacksonville, North Carolina
Capital Asset Statistics by Function/Program
Last Ten Fiscal Years

Function/Program	2021	2022	2023	2024	2025
General government					
Area (square miles)	56.27	56.27	57.00	57.20	57.20
Land/Buildings (dollars)	79,362,997	84,153,471	89,424,566	96,953,153	99,284,039
Police					
Stations	1	1	1	1	1
Police vehicles	168	168	175	178	204
Fire					
Stations	4	4	4	4	4
Fire Engines	11	11	9	13	13
Public Works					
Streets (miles) (Note 1)	212.00	212.00	212.00	212.00	166.00
Sidewalks (miles)	189.00	189.00	189.00	189.00	189.00
Recreation and Parks					
Parks	19	19	19	19	19
Acreage	661.09	661.09	910.00	910.00	910.00
Playgrounds	19	19	19	19	19
Athletic fields	21	21	21	21	21
Recreation centers	4	5	5	5	5
Splash pad	2	2	2	2	2
Marina	1	1	1	1	1
Water					
Water mains (miles)	326.33	326.33	324.80	325.10	326.10
Pump stations	45	45	45	45	45
Fire hydrants	2,492	2,523	2,492	2,543	2,569
Storage capacity (mil gallons)	6.4	6.4	6.4	6.4	6.3
Wastewater					
Sanitary sewers (miles)	273.46	273.81	275.21	276.12	277.92
Storm drainage ditches (miles)	125.00	125.00	125.00	125.00	125.00
Treatment capacity (mgd)	9.0	9.0	9.0	9.0	9.0
Solid Waste Disposal					
Sanitation trucks	24	24	24	24	25
Other sanitation vehicles	10	17	17	17	17

Source: City departments

Note 1: Previous years included DOT streets in error while FY25 street miles reflects City assets only.

Jacksonville NC
Camp Lejeune
MCAS New River
A Caring Community

COMPLIANCE SECTION

The Compliance Section contains various schedules and Auditor opinions reflecting Federal, State and Local matching participation in various projects and programs of the City. The Single Audit Amendments Act of 1996 established audit requirements for State and Local governments that receive Federal assistance. The audit requirements were established to insure that audits are conducted on an organization wide basis, rather than on a grant-by-grant basis.

CITY OF JACKSONVILLE, NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Fiscal Year Ended June 30, 2025

Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	State Pass-Through or Grantor's Number		Expenditures Federal	State	Pass-Through to Subrecipients	Local
FEDERAL AWARDS							
US Department of Housing & Urban Development							
Direct Program:							
Community Development Entitlement	14.218	B-24-MC-37-0014		$ 91	$ -	$ -	$ -
Community Development Entitlement	14.218	B-23-MC-37-0014		208,423	-	251,062	-
Community Development Entitlement	14.218	B-22-MC-37-0014		138,439	-	230,221	22,956
Total US Department of HUD				346,953	-	481,283	22,956
US Department of Justice							
Direct Programs:							
Bulletproof Vest Partnership Grant	16.607			29,472	-	-	29,472
2019 BJA FY19 COSSAP Opioid Abuse Grant	16.838	2019-AR-BX-K077		233,228	-	-	-
2022 BJA FY 22 Comp. Opioid Stimulant Abuse Site-based Program	16.838	15PBJA-22-GG-04441-COAP		227,390	-	-	-
2022 COPS Hiring Program	16.710	15JCOPS-22-GG-03473-UHPX		111,957	-	-	69,484
2024 BJA FY 24 Rifle Shields	16.738	15PBJA-24-GG-04608-JAGX		15,900	-	-	-
2023 BJA FY 23 Rapid DNA Testing	16.753	15PBJA-23-GG-00113-BRND		50,329	-	-	-
Restricted Federal DEA	16.922			12,079	-	-	-
Pass through: NC Department of Crime Control and Public Safety							
2023 Victim of Crime Act -OVC FY23 VOCA Victim Assist. Formula Grant	16.575	2000071016		115,863	-	-	-
Total US Department of Justice				796,218	-	-	98,956
US Department of Transportation							
Direct Programs:							
Federal Transit Formula Grants							
Urbanized Area Formula Program	20.507	NC-2024-068		1,571,408	3,002	-	785,435
2020 Transit Cares Project	20.507	NC-2020-017-01		78,930	-	-	-
Pass through: NC Department of Transportation							
NC Governor's Highway Safety Program FY2024 - Overtime Grant	20.600	2000070450		538	-	-	-
NC Governor's Highway Safety Program FY2025 - Bike Safe Grant	20.600	2000079278		132	-	-	-
Section 5303 Grant	20.505	2000079613		53,435	6,678	-	6,678
104-F Transportation Grant FY2024	20.205-5	7500025863		96,482	-	-	24,121
104-F Transportation Grant FY2025	20.205-5	7500026464		185,254	-	-	46,313
Total US Department of Transportation				1,986,179	9,680	-	862,547
US Department of Commerce							
National Oceanic and Atmospheric Administration							
The New River Watershed Restoration and Resiliency Initiative	11.463	NA24NMFX463C0056-T1-01		246,775	-	-	-
Total US Department of Commerce				246,775	-	-	-
US Department of the Treasury							
Pass through: NC Department of Environmental Quality - Division of Water Infrastructure	21.027	SRP-W-ARP-0014	M	10,968,536	-	-	-
Total US Department of Treasury				10,968,536	-	-	-

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (Continued)
For the Fiscal Year Ended June 30, 2025

Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	State Pass-Through or Grantor's Number		Expenditures Federal	State	Pass-Through to Subrecipients	Local
STATE GRANTS (All Direct):							
NC Department of Public Safety							
Division of Adult Correction & Juvenile Justice							
Juvenile Transportation Program		N/A		$ -	$ 434	$ -	$ -
Total NC Department of Public Safety				-	434	-	-
NC Department of Transportation							
Non-State System Street Aid Allocation (FY2025)		N/A	M	-	2,845,949	-	-
State Maintenance Assistance Program		N/A		-	182,049	-	182,049
Total NC Department of Transportation				-	3,027,998	-	182,049
NC Department of Environmental Quality							
Division of Water Infrastructure							
Jacksonville Stormwater Resiliency Plan - LASII Planning Grant		SRP-SW-0001		-	77,900	-	-
Public Utilities Complex Equipment Wash LASII Grant		SRP-SW-0011		-	9,976	-	-
Total NC Department of Environmental Quality				-	87,876	-	-
NC Department of Natural and Cultural Resources							
NC Arts Council							
Onslow County Grassroots Arts Subgrant FY24-25		N/A		-	20,000	-	162,017
NC Parks and Recreation Trust Fund - Marina		2022-974		-	52,158	-	108,006
Total NC Department of Natural and Cultural Resources				-	72,158	-	270,023
General Assembly of North Carolina							
NC Office of State Budget and Management - Lejeune Memorial RR Phase I		10182		-	265,831	-	-
NC Office of State Budget and Management - Fire Truck		10184		-	17,912	-	-
NC Office of State Budget and Management - Lejeune Memorial RR Phase II		10185		-	252,821	-	-
Total General Assembly of North Carolina				-	536,563	-	-
NC Department of Information Technology							
NC 911 Board - 2023 Portable Radio		PR2024-32		-	47,554	-	-
NC 911 Board - MCC7500E Radio Console System Upgrade		G2024-05		-	28,319	-	-
Total NC Department of Information Technology				-	75,873	-	-
NC Department of Justice							
NC Opioid Settlement Funds		N/A		-	15,235	-	-
Total NC Department of Justice				-	15,235	-	-
Total Federal Expenditures				$ 14,344,662			
Total State Expenditures					$ 3,825,818		
Total Pass-Through to Subrecipients Expenditures						$ 481,283	
Total Local Expenditures							$ 1,436,531

M Indicates Major Federal or State Program
See Notes to the Schedule of Expenditures of Federal and State Awards.

CITY OF JACKSONVILLE, NORTH CAROLINA

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Fiscal Year Ended June 30, 2025

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal and State awards (the "Schedule") includes the federal and State award activity of the City of Jacksonville, North Carolina, primary government, under programs of the federal and State government for the year ended June 30, 2025. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of City of Jacksonville, it is not intended to and does not present the financial position, changes in net position, or cash flows of City of Jacksonville. Therefore, some amounts presented in the schedule may differ from the amount presented in or used in the preparation of the basic financial statements.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain typesof expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The City has not adopted the 10% de minimums indirect cost rate allowed under Uniform Guidance.

Powell Bill expenditures above represent eligible expenditures reported to the North Carolina Department of Transportation (NCDOT) for the fiscal year ended June 30, 2025. The City is required to report annually to the NCDOT on the accumulated unexpended Powell Bill funds. Unexpended Powell Bill funds are accounted for and maintained within various City Funds. The total unexpended balance on-hand at June 30, 2025, is $4,888,560.

Note 3. Opioid Settlement Funds

The Opioid Settlement Funds are not considered State Financial Assistance but are to be included under State Expenditures only for reporting and audit purposes.

Note 4. Prepaids

During the fiscal year, the City of Jacksonville made prepayments of $30,504 for software, $184 for training, $88 for a stormwater permit, and $82 for a subscription. These prepayments were recorded as prepaid expenses on the balance sheet. For SEFSA reporting, the full $30,858 is included in the year of payment, as per the accrual basis of accounting.

MAULDIN & JENKINS
CPAs & ADVISORS

Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the Honorable Mayor and
Members of the City Council
City of Jacksonville, North Carolina

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the **City of Jacksonville, North Carolina** (the "City") as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated December 11, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2025-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

City of Jacksonville, North Carolina's Response to Finding

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the finding identified in our audit and described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Mauldin & Jenkins, PLLC

Raleigh, North Carolina
December 11, 2025

MAULDIN & JENKINS
CPAs & ADVISORS

Independent Auditor's Report on Compliance for the Major Federal Program and Report on Internal Control over Compliance in Accordance with Applicable Sections of the OMB Uniform Guidance and the State Single Audit Implementation Act

To the Honorable Mayor and
Members of the City Council
City of Jacksonville, North Carolina

Report on Compliance for the Major Federal Program

Opinion on the Major Federal Program

We have audited the **City of Jacksonville, North Carolina's** (the "City") compliance with the types of compliance requirements described in the OMB *Compliance Supplement* and the *Audit Manual for Governmental Auditors in North Carolina,* issued by the Local Government Commission, that could have a direct and material effect on each of the City's major federal programs for the year ended June 30, 2025. The City's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the major federal program for the year ended June 30, 2025.

Basis for Opinion on the Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and the State Single Audit Implementation Act. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a reasonable basis for our opinion on compliance for the major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the City's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and the State Single Audit Implementation Act will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of the major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and the State Single Audit Implementation Act, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and State Single Audit Implementation Act, but not for the purpose of expressing an opinion on the effectiveness of City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and the State Single Audit Implementation Act. Accordingly, this report is not suitable for any other purpose.

Mauldin & Jenkins, PLLC

Raleigh, North Carolina
December 11, 2025

MAULDIN & JENKINS
CPAs & ADVISORS

Independent Auditor's Report on Compliance for the Major State Program and Report on Internal Control over Compliance in Accordance with Applicable Sections of the OMB Uniform Guidance and the State Single Audit Implementation Act

To the Honorable Mayor and
Members of the City Council
City of Jacksonville, North Carolina

Report on Compliance for the Major State Program

Opinion on the Major State Program

We have audited the **City of Jacksonville, North Carolina's** (the "City") compliance with the types of compliance requirements described in the OMB *Compliance Supplement* and the *Audit Manual for Governmental Auditors in North Carolina,* issued by the Local Government Commission, that could have a direct and material effect on each of the City's major state programs for the year ended June 30, 2025. The City's major state program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the major state program for the year ended June 30, 2025.

Basis for Opinion on the Major State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and the State Single Audit Implementation Act. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a reasonable basis for our opinion on compliance for the major state program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the City's state programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and the State Single Audit Implementation Act will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of the major state program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and the State Single Audit Implementation Act, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and State Single Audit Implementation Act, but not for the purpose of expressing an opinion on the effectiveness of City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and the State Single Audit Implementation Act. Accordingly, this report is not suitable for any other purpose.

Mauldin & Jenkins, PLLC

Raleigh, North Carolina
December 11, 2025

CITY OF JACKSONVILLE, NORTH CAROLINA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2025

SECTION I
SUMMARY OF AUDIT RESULTS

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	X Yes ____ No
Significant deficiency(ies) identified?	____ Yes X None reported
Noncompliance material to financial statements noted?	____ Yes X No

Federal Awards

Internal control over major state programs:	
Material weakness(es) identified?	____ Yes X No
Significant deficiency(ies) identified?	____ Yes X None reported
Type of auditor's report issued on compliance for major federal programs?	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	____ Yes X No

Identification of major federal programs:

Assistance Listing Number	Name of Federal Program or Cluster
21.027	Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold used to distinguish between type A and type B programs:	$750,000
Auditee qualified as low-risk auditee?	No

SECTION I
SUMMARY OF AUDIT RESULTS (CONTINUED)

State Awards

Internal control over major state programs:	
Material weakness(es) identified?	_____ Yes __X__ No
Significant deficiency(ies) identified?	_____ Yes __X__ None reported
Type of auditor's report issued on compliance for major state programs?	Unmodified
Any audit findings disclosed that are required to be reported in accordance with the State Single Audit Implementation Act?	_____ Yes __X__ No
Identification of major state programs:	North Carolina Office of State Budget and Management – Powell Bill
Auditee qualified as low-risk auditee?	Yes

SECTION II
FINANCIAL STATEMENT FINDINGS AND RESPONSES

2025-001 Annual Financial Close and preparation of Records for Audit

Criteria: Internal controls should be in place to ensure that financial statements properly present the financial position and results of the City in accordance with generally accepted accounting principles.

Condition: The City's review and manual adjustments were not sufficient to prevent, or detect and correct, material misstatements in the City's financial statements.

Cause: During the audit for the year ended June 30, 2025, material audit adjustments were required to correct current year balances in several audit areas:

- Audit adjustments totaling $508,248 were required in the Water and Sewer Fund to correct the reporting of a City's GASB 87 lease. The City incorrectly terminated the lease before the actual date of termination per the signed lease agreement.
- Audit adjustments totaling $3,733,578 for the Water and Sewer Capital Projects Fund and $226,925 for the Stormwater Projects Fund were required to reclassify deferred revenue to revenue in accordance with GASB 33, *Accounting and Financial Reporting for Nonexchange Transactions.*
- Audit adjustments totaling $374,829 were required to move revenue, payables, cash and investments between the Capital Projects Fund and the Projects not Capitalized fund as a granting agency requested funding not be commingled in the Capital Projects Fund.
- Audit adjustments totaling $247,070 were required to move FEMA revenue incorrectly recorded in the Emergency Relief fund to the General Fund.
- Audit adjustments totaling approximately $329,557 were required to properly reflect the allowance for uncollectable taxes.

Effect: While the errors were identified and corrected during the audit, the incomplete financial close process resulted in increased reconciliation efforts from City staff, increased potential risk for misstatements, requiring additional review and adjustments.

Recommendation: Internal controls should be set up to ensure that these closing items are prevented, and if necessary, detected and corrected.

Auditee's Response: We concur with the finding.

CITY OF JACKSONVILLE, NORTH CAROLINA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2025

SECTION III
FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None reported.

SECTION IV
STATE AWARD FINDINGS AND QUESTIONED COSTS

None reported.

CITY OF JACKSONVILLE, NORTH CAROLINA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2025

2024-001 Restatement of Prior Year Balances

Criteria: Internal controls should be in place to ensure that financial statements properly present the future financial position and results of the City in accordance with generally accepted accounting principles (GAAP).

Condition: Internal controls were not sufficient to timely detect material misstatements in the City's financial statements for the year ended June 30, 2023.

Current Status: Corrected.

City of Jacksonville
Finance Department
PO Box 128 • Jacksonville NC 28541-0128 • 910 938-5200

CORRECTIVE ACTION PLAN

FOR THE FISCAL YEAR ENDED JUNE 30, 2025

II. Financial Statement Findings and Responses

Finding: 2025-001, Annual Financial Close and preparation of Records for Audit

Name of Contact Person: Sabrina Adams, Finance Director

Corrective Action/Management's Response: The City has strengthened its financial close process by updating review procedures, enhancing reconciliations, and is committed to providing targeted staff training on applicable accounting standards. To prevent recurrence, the City will maintain a formal internal checklist for year-end close. This checklist will include an internal control process that requires a formal management review and approval of all material journal entries. The City will establish formal procedures for documenting and reviewing all lease terminations and schedules that includes a multi-level review and sign-off process. Staff will receive targeted training on GASB 33, GASB 87, and other applicable standards to ensure consistent application of accounting principles.

Proposed Completion Date: All corrective and preventive actions will be implemented immediately and incorporated into the standard year-end closing procedures for fiscal year ending June 30, 2026. Ongoing monitoring will be conducted throughout the fiscal year to ensure effectiveness.

City of Jacksonville
Finance Department
PO Box 128 • Jacksonville NC 28541-0128 • 910 938-5200

January 6, 2026

LGC FPIC Team
NC Department of State Treasurer
State and Local Government Division
3200 Atlantic Avenue, Raleigh, NC 27604

RE: Response to the Auditor's Findings, Recommendations, and Fiscal Matters

This letter is to serve as the required response to the City's FY25 Financial Performance Indicators of Concern. For FY25, the City's data input indicated a capital asset ratio of 22.9%, up from 22.62% in FY24, which still indicates a potential need to replace assets in the near future. The City's ratio has remained between 22% and 28% for several years and resulted in an FPIC last year as well. The City of Jacksonville invested $15.5 million in capital outlay in FY25 and maintains that this ratio is not an accurate representation of the condition of our capital assets.

In FY24, the City of Jacksonville reviewed the accounting estimates that are used for the useful lives of City assets, and updated the Fixed Asset Policy to set useful lives that are more reflective of the length of time that our assets are in service. We did remeasure depreciation on assets that were not yet fully depreciated. Since this is a prospective change, the increase in ratio will be gradual as we cannot recalculate depreciation on assets that are already fully depreciated.

Additionally, the City has an adopted 10-year Capital Improvement Plan (CIP) which includes water and sewer rehabilitation and replacement projects. CIP Projects are evaluated annually, and the City's CIP is adopted accordingly, with significant funding allocated to water and sewer projects.

The City also received an FPIC for a reported material weakness related to annual financial close and preparation of audit records. The finding is described in detail in the notes to the FY25 financial statements. The required audit adjustments primarily related to the accounting and classification of complex transactions, including GASB 87 lease accounting, deferred revenue recognition under GASB 33, interfund activity between capital-related funds, FEMA grant revenue classification, and the allowance for uncollectible taxes. These areas require a higher level of technical review, coordination across funds, and consistent application of accounting standards during year-end close.

Attachment
B

In response, the City has strengthened its financial close process by enhancing internal review procedures and formalizing year-end controls. Management is implementing a comprehensive year-end closing checklist that includes required reconciliations, documented supervisory review, and approval of all material journal entries. Specific procedures are being established for high-risk and complex accounting areas, including lease accounting, grant revenue recognition, interfund activity, and deferred revenue classifications. In addition, the City has implemented enhanced documentation and review requirements for lease terminations and schedules to ensure compliance with GASB 87, as well as formal review procedures for grant-related revenues to ensure proper fund classification and revenue recognition. Finance staff will receive targeted training on applicable accounting standards, including GASB 33 and GASB 87, to promote consistent and accurate application.

Management believes these corrective actions will strengthen internal controls over financial reporting, improve the effectiveness of the year-end close process, and reduce the likelihood of similar audit adjustments in future periods.

_____ _____

Sabrina Adams, Finance Director Joshua W. Ray, City Manager

_____ _____

Sammy Phillips, Mayor Cindy Edwards, Mayor Pro Tem

_____ _____

Dr. Angelia Washington, Council Member Logan Sosa, Council Member

_____ _____

Jerome Willingham, Council Member Evella Mickey Smith, Council Member

_____

Michael Yaniero, Council Member

City Council Report

Agenda Item:	10
Date:	1/6/2026

Subject: Annual Solid Waste Report
Department: Public Services
Presented by: Wally Hansen, Public Services Director
Presentation: Yes

Presentation Description

During the FY24 budget discussions, City Council approved the implementation of a 3-year plan to reduce the General Fund Transfer required to support Sanitation. The plan included a $4 per month increase in FY24, $4 increase in FY25, and an additional $4 increase in FY26. Staff will provide an update based on the first 6 months of FY26.

In addition, staff will discuss renewal of the Sonoco recycling contract. On November 1, 2021, the City signed a contract with Sonoco for the processing of recycling material that expires on June 30, 2026. Under that contract, the City agreed to a base rate of $95 per ton the first year with a $5 per ton increase each additional year until the contract expired. The value of the recycled material was then subtracted from the base rate to derive the actual payment made to Sonoco. Upon expiration of the contract, Sonoco has proposed a 5-year contract that continues the current base rate of $115 for one additional year with incremental increases of $5 per year for the remaining 4 years.

Action

Receive report.

Approved: ☒ City Manager ☒ City Attorney

Attachments: None

City Council Report

Agenda Item:	11
Date:	1/6/2026

Subject: Intergovernmental Support Agreement IGSA for Water and Sewer Operations and Maintenance
Department: Public Services
Presented by: Wally Hansen, Public Services Director
Presentation: Yes

Presentation Description

The authority for military installations to enter into Intergovernmental Support Agreements (IGSA) with State and local governments was authorized by the US Congress in Section 331 of the 2013 National Defense Authorization Act, in order to enhance mission effectiveness and/or create efficiency or economies of scale by sharing, providing, or receiving installation support services.

As a military host City, it is important for us to support our Marine Installations in accomplishing their mission as a warfighting platform from which our Marines and Sailors train, operate, launch, and recover while providing facilities, services and support that meet the needs of our warfighters and their families. We achieve this with the support of Council by working closely with Base leadership using the Cooperative Planning Group.

MCBCL has requested an additional IGSA with the City to support water and sewer maintenance and operations. Staff will provide an overview of the proposed water and sewer IGSA.

Action

Receive the presentation.

Approved: ☒ City Manager ☒ City Attorney

Attachments: None

City Council Report

Agenda Item:	12
Date:	1/6/2026

Subject: Capital Improvement Plan (CIP) Discussion
Department: Public Services
Presented by: Wally Hansen, Public Services Director
Presentation: Yes

Presentation Description

Staff will present the draft FY27 – FY36 Capital Improvement Plan. This discussion will include an overview of the CIP, a summary of projects proposed for FY27, and the total projects planned for future years.

Action

Review the Draft CIP and provide comments and guidance on current or future CIP projects.

Approved: ☒ City Manager ☒ City Attorney

Attachments:

A Draft FY27 – FY36 Capital Improvement Plan

City of Jacksonville

DRAFT Capital Improvement Plan
Fiscal Year 2027 - 2036

Jacksonville NC
Camp Lejeune MCAS New River
A Caring Community

Western Regional & Main Pump Station Interconnect

Attachment
A

CITY OF JACKSONVILLE
CAPITAL IMPROVEMENT PLAN FY2027-2036

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CITY OF JACKSONVILLE, NC
CAPITAL IMPROVEMENT PLANNING

LONG-TERM CAPITAL PLANNING IS CRITICAL TO ECONOMIC DEVELOPMENT, REVENUE, CASH FLOW AND DEBT FORECASTING

WHAT IS A CIP?

A Capital Improvement Plan (CIP) is a list of identified capital projects and acquisition needs that cover ten years, identifies financing alternatives and is formally adopted annually. The CIP:

- Discloses cost or expenditure estimates
- Identifies probable sources of financing
- Evaluates, prioritizes and schedules projects and acquisitions
- Estimates the potential impact of projects and acquisitions on the operating budget

A CIP is essentially a long-term plan. **Projects and acquisitions in the first year of the CIP forecast period become the capital budget for that budget year**. Most capital project or acquisition requests initially enter the CIP in one of the later planning years of the forecast period and then progress toward completion. This process creates a system for approval and completion of capital projects that supports planning and accountability.

Capital projects are defined as major, non-recurring investments in physical infrastructure and facilities that exceed $50,000 in cost, require more than 12 months to complete and have a useful life of at least 5 years. The purchase and replacement of vehicles and technology equipment are not considered capital projects but do meet the $5,000 capitalization threshold and are considered capital assets. Investments in streets, sidewalks and utilities lines qualify based on the cost of the entire program, not necessarily individual projects.

How to Read the Individual Project Detail Pages

Following the Introduction and Summary section of this document are the individual project pages by department. Each page contains useful, detailed information. To aid the reader in better understanding each project page, a description of the material is explained and presented below using screen shots.

The header of the project page provides the ten-year capital improvement plan period and name of the document. The next section details the project type (expansion, improvement, new construction, reclamation, rehabilitation, replacement, enhancement or mandated), useful life of the project, the category (building, parks, water/sewer lines, etc.), responsible department, contact person and priority or ranking of the project.

The last section shown below identifies whether the project is part of a master plan, externally mandated (by a higher authority, such as the State), growth related and/or service related.

Capital Improvement Plan FY 25 *thru* FY 34

City of Jacksonville, NC

Project #	**SR-11-005**
Project Name	**Parkwood Regional PS & Western Trunk Sewer SF1105**

Type	New Construction	**Department**	Public Services
Useful Life	30	**Contact**	Engineering Division
Category	Sewer - Lift Station		
Master Plan	Y	**Growth Related**	Y
Mandated	N	**Service Related**	Y
		Status	Active

The next two sections provide a description of the project and justification of need for the project. Project descriptions provide the most basic information about the components of the project along with updates, if the scope or timing has changed due to unforeseen circumstances. The justification section explains why the project is needed and potential consequences of not funding the project.

Description **Total Project Cost:** $43,576,610

Construct a new gravity trunk sewer main from Western Boulevard near its intersection with Williamsburg Parkway to a new 4.5 mgd lift station in the Parkwood-Williamsburg Plantation area. Also construct a new 36-inch regional force main that will connect the pump station to the City's Land Treatment site. The project will also enable the future redirecting of sewer from the Carolina Forest Subdivision via a new force main constructed from Carolina Forest Boulevard to the trunk sewer.

Future phases will follow the engineer's recommended schedule which includes the regional pump station, the force main, and upgrades to the LTS headworks. This portion of the project has received grant funding of $20,000,000 from the State.

Justification

In evaluating the projected pattern of growth and the location of the existing infrastructure, the need to convey wastewater around the existing congested City system became evident. This project is a key component to providing sewer service to the Gum Branch and northern Western Boulevard areas as adopted by Council in the Sewer Service Area Master Plan.

Following the description and justification sections are the financial tables for the project. The first table displays project expenditures, or projected costs by type. In the example below, the "Prior" column ($21,921,010) lists all expenditures that were incurred prior to 2025 by type (engineering/design, construction, contingency) and vary by project. The anticipated expenditures for the ten-year period are listed next. The projected expenditures are listed by year and expenditure type and subsequently totaled for each year of the ten-year period. In 2025, $14,561,000 is expected to be spent on construction, contingency, and construction administration. If projected expenditures fall beyond the ten-year timeframe this would be reflected in a "Future" column, similar to the "Prior" column of the table. The total column is the sum of the expenditures in the ten-year period, and **does** include prior and future spending.

Expenditures	*Prior*	FY 25	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	*Future*	Total
Planning/Prelim Design	391,636												391,636
Engineering/Design	2,025,480												2,025,480
Land/Right of Way	406,135												406,135
Construction	16,903,000	12,892,000	6,449,600										36,244,600
Contingency	1,690,000	1,285,000	645,000										3,620,000
Construction Admin	504,759	384,000											888,759
Total	21,921,010	14,561,000	7,094,600										43,576,610

The funding sources table below contains prior funding of $43,576,010 from the Funding Sources listed. Total project funding must always match total project costs such that revenues and expenditures are balanced. The timing of funding sources is dependent upon the expected stages of project execution and may not mirror the timing of expenditures dollar for dollar. In this example, the funding took place in prior years and will be occurring in the current year as well.

Funding Sources	*Prior*	FY 25	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	*Future*	Total
Revenue Bonds	11,065,787												11,065,787
State RLF - Sewer	20,000,000												20,000,000
Sewer Fund	3,506,130												3,506,130
ARP Funding	9,000,774												9,000,774
Other Funding Source	3,919												3,919
Total	43,576,610												43,576,610

If the project impacts the City's operating budget this is explained in the "Budget Impact/Other" section along with any other items of importance. The operating budget financial impact is displayed in the "Budget Items" table and typically includes debt service, if debt is being issued to fund the project, along with any other operating expenses for the ten-year planning period. Prior and future expenses will also be noted.

WHY LONG-TERM PLANNING

Long-term capital planning has three key benefits. First, is cash flow planning. Cities have limited ability to adjust revenues and doing so often requires significant advance planning and/or can be politically difficult. This creates an institutional bias toward stability or incremental changes in revenue. Capital expenditures, in contrast, are large and can vary significantly from year to year. Debt can be used as a tool to smooth the cash flow requirements of capital expenditures, but successful, long-term utilization of a city's debt capacity requires careful planning. Further, some forms of financing can require significant lead time to put in place, such as revenue bonds, or are only available on an intermittent basis, such as grants.

Second, the process forces prioritization, which assists in assuring that limited resources are allocated to those projects supported by political consensus. When considering a specific project proposal, policy-making bodies must consider it in relationship to other potential expenditures, often asking the question, "What are the tradeoffs?". This question can only effectively be responded to in the context of long-range capital planning, which provides an opportunity to understand which projects are planned, the financial resources demanded, and how changes impact other projects.

Finally, the plan provides opportunities to both manage expectations and measure performance. By accumulating all of the project activity into a single source document that describes the expected timing and expense of the planned projects, the CIP provides visibility into project details for project proponents and supporters. It also assists in communicating the impact of operational and fiscal constraints on the timing and complexity of the project. It provides responses to questions such as: When will this project be done? What will this project cost and, in part, why can't this get done earlier or How can it get done earlier? Further, if a project keeps sliding back on the schedule, the CIP will highlight what is happening and provide clues as to potential causes.

In addition to these key benefits, long-range planning through CIP formation and adoption also assists in coordinating dependent or related projects, facilitates personnel workload planning and/or staffing needs analysis, and provides a vehicle to see infrastructure investments planned in response to changing community needs or conditions - additional wastewater capacity in the face of growth, for example.

Financial Planning

A local government in a fast-growing region may have to rely heavily on debt and certain pay-as-you-go sources, such as facility fees, to finance the infrastructure needed to accommodate growth. On the other hand, local governments in areas where growth is limited or nonexistent are less likely to rely on debt and more likely to rely on certain other pay-as-you-go sources such as annual revenues earmarked for capital purposes, capital reserves and state grants and loans. Some benefits of financial planning through a CIP include:

- Achieve a balance between the use of cash reserves and debt financial resources
- Protect and improve a local government's bond rating
- State grants and low interest loan programs give priority points for an adopted CIP
- Diversification - use a variety of financing sources to support the CIP
- Enable officials to realistically foresee emerging capital needs and estimate project costs
- Allow time to plan projects and arrange financing

Accountability Benefits

The value of a CIP for communicating the progress of on-going and long-term projects and acquisitions is essential for providing information for economic development and constituent inquiries.

- What projects are on the list and when will they occur?
    - Economic Development decisions
        - Where is the City investing in water, sewer and streets?
    - Constituent inquiries
        - What is the status of a project I am interested in?
- What is the overall progress of the CIP?
    - Cash flow projections
    - Debt management

JACKSONVILLE'S CIP PROCESS

The steps in the CIP process generally mimic the steps followed in preparing the operating or annual budget. The process usually includes the following steps:

- **Formulate, review and approve goals and policies** – Local governing boards usually hold retreats to review, update and approve policies and goals to guide capital budgeting.

- **Identify needs** – During the fall, department heads review programmed projects and assess current capital needs for the upcoming budget year. Capital projects are selected based on repair, maintenance or replacement needs, which, if not addressed, will result in higher costs in future years; as well as infrastructure investments required to meet growth demands.

- **Determine costs** – City staff work together to determine the full extent of project costs based on scope, timing, ongoing operational costs, land acquisition, etc. This process is applied to new projects and projects previously programmed in the Capital Plan to ensure the most accurate cost estimates are budgeted and any operational impacts are identified.

- **Develop financing strategies** – The Finance department works with each department to determine the best method for financing proposed projects. The selected financing strategies seek to:

    - Ensure reliability and stability of identified funding sources
    - Evaluate affordability of the strategy
    - Diversify funding strategies:
        - Grants
        - Debt Financing
        - Facility Fees
        - User Fees
        - Pay-as-you-go

- **Prioritize** – Once projects are selected, costs determined and a funding strategy is identified, a Capital Projects Committee consisting of City staff meets with each department to review project forecasts and prioritize the requests. The following criteria are considered in the prioritization of capital projects:
    - Necessary to ensure the health, welfare or safety of the community
    - Externally mandated
    - Links to an adopted Master Plan
    - Ties to Council Goals

    - Demanded due to growth or service improvement
    - Age and condition of infrastructure
    - Availability of funding
- **Adopted Capital Improvement Plan** – In the spring, the City Manager presents a Proposed Capital Improvement Plan to the City Council. The projects are refined and reprioritized during Council workshops and the formal Plan is adopted.

- **Ongoing Monitoring** – Authorized capital projects are monitored to determine if timelines and milestones are being met and if financial transactions follow the adopted budget. Periodic status reports are provided to the City Council.

Citizen Involvement

Because the decisions and issues faced in a CIP are often substantial and carry long-term implications, involving citizens can help ensure that the projects selected are valued by the community and that citizens understand the need for issuing debt and levying taxes to finance projects. Some of the ways citizens are involved:

- Project feedback/recommendation through the City's website
- Public hearings
- Community forums

What This CIP Contains

This CIP captures infrastructure and facility needs. However, this document does not include detailed staff, vehicles, equipment, technology or transit needs, which will be incorporated into the 2027 budget requests.

Additionally, the first year of this CIP (2027) will be the capital budget for 2027 along with additional requests for capital equipment such as vehicles, equipment and technology that will be discussed during the 2027 Budget Process.

This CIP has anticipated using the following funding sources:

- User Fees
- Grants
- Fundraising
- Borrowing:
    - Revenue Bonds
    - Installment Purchase

On the following pages we have assembled a comprehensive CIP that shows previously approved projects as well as new requests. The result of this intense analysis of new and previously approved projects demonstrates to the City Council and our citizens the investment that is being made to maintain vital infrastructure and "PLAN" for future needs.

It is also vitally important to know what this CIP is <u>not</u> - and that is a perfect prediction of our needs. As acknowledged in current bid costs, the estimates made in a long-term plan are not the same as a project that has been fully designed and engineered. Therefore, it is important that staff continually keep this CIP updated with new estimates as the year for funding approaches. In other words, a CIP is not a static document that once approved is placed on a shelf and only looked at during the budget process; it is a constantly changing document that must be flexible to incorporate updated costs and unforeseen needs.

CAPITAL IMPROVEMENT PLAN SUMMARY

Project Expenditures: 2027-2036

There are seven major departmental categories of capital projects represented in the 2027-2036 CIP. In order to have a more comprehensive Capital Improvement Plan, the decision was made to move from a five-year plan to a ten-year plan. Total proposed spending for all departments over the next ten years is $128,000,345, which is approximately $29.6 million less than the total ten-year capital plan adopted in 2026 ($157,634,464). The proposed investment in capital projects in 2027 is $22,671,192, which is approximately $872,637 dollars more than adopted capital spending for 2026 ($21,798,555). Proposed 2027-2036 expenditures by department are detailed below:

- **Finance Department Projects**

  Finance Department projects total $5,700,000 and 4.5% of spending over the next ten-year period in support of Fleet Fuel System Updates and Fleet Maintenance Facility Expansion.

- **Fire Department Projects**

  Investments in Fire Department projects total $3,780,000 and 3% of total capital spending over the next ten years in support of the need to provide fire protection for growing areas of the City.

- **Police Department Projects**

  Police Department projects total $450,000 and 0.4% of spending over the next ten-year period in support of the Firing Range Up-fit.

- **Public Services Projects**

  Public Services projects are the largest category of projects in the CIP and represent a wide variety of infrastructure projects. Spending in 2027 is $17,383,854, 76.7% of the total Capital Plan in 2027. Over the ten-year period, investment is estimated to be 76.5% of total spending or $97,972,607 for Public Services projects. These investments include streets and sidewalk improvements, stormwater management, water and sewer treatment, and wells and lines improvements. The largest financial investment continues to be the Parkwood Regional Pump Station and Western Trunk Sewer project.

- **Recreation and Parks Projects**

  Spending on Recreation and Parks projects in 2027 is $1,320,000 and totals $12,499,000 between 2027 and 2036. Areas that will see work during 2027 include the Miracle Field, Wilson Bay Seawall, Boardwalk and Gazebo. Projects in 2027 represent 5.8% of investment and 9.8% overall in the 2027-2036 Capital Plan.

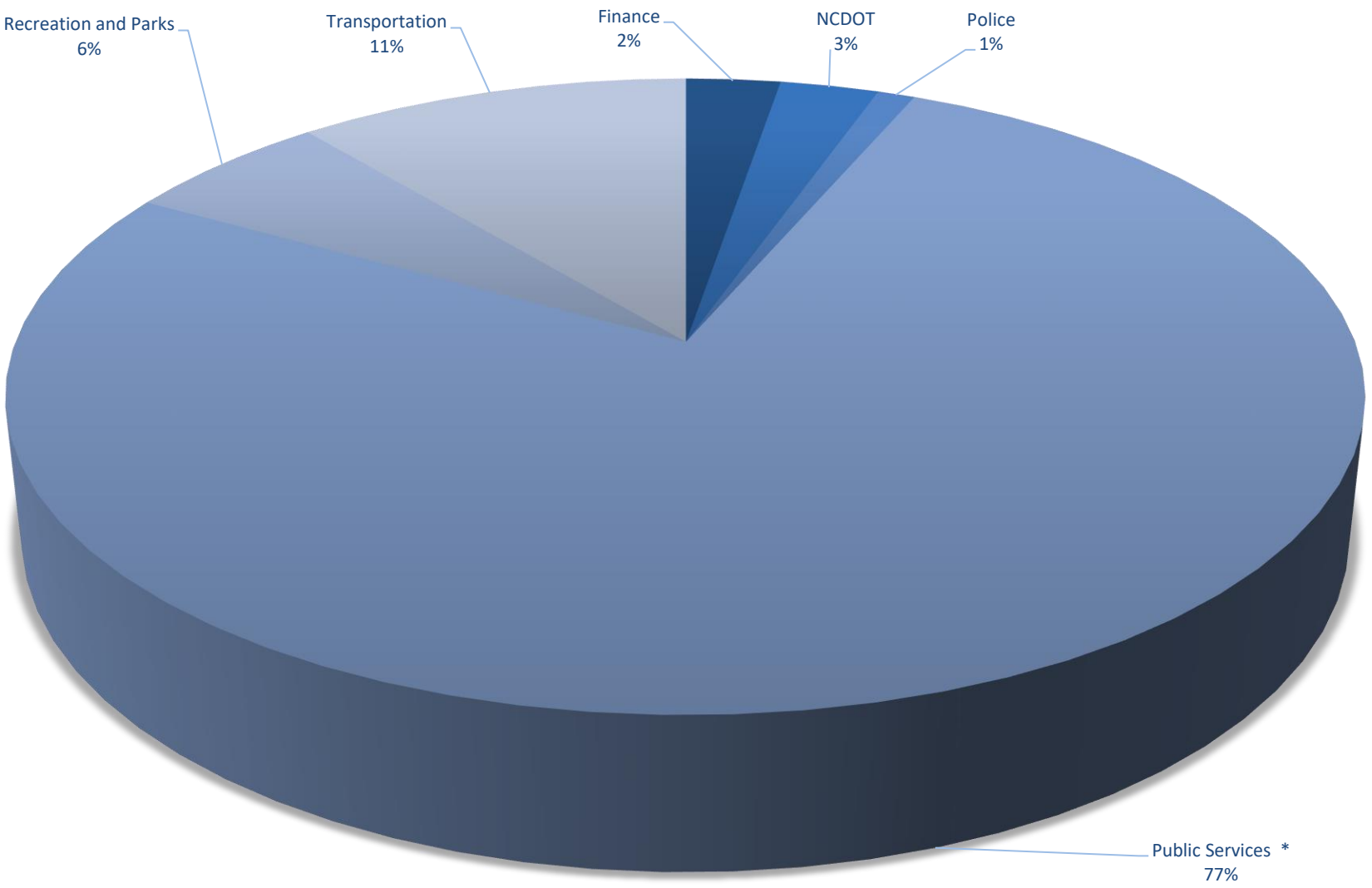
- **Transportation Projects**

  Transportation has thirteen projects included in the Capital Plan, with the Jacksonville Station (Phase II) project having the most investment in 2027. Fiber Installation has also been included for the next ten years. Spending for 2027 is $2,502,251 (11%) and totals $3,661,651 (2.9%) between 2027 and 2036. Major sources of funding for these projects are Federal and State transportation grants.

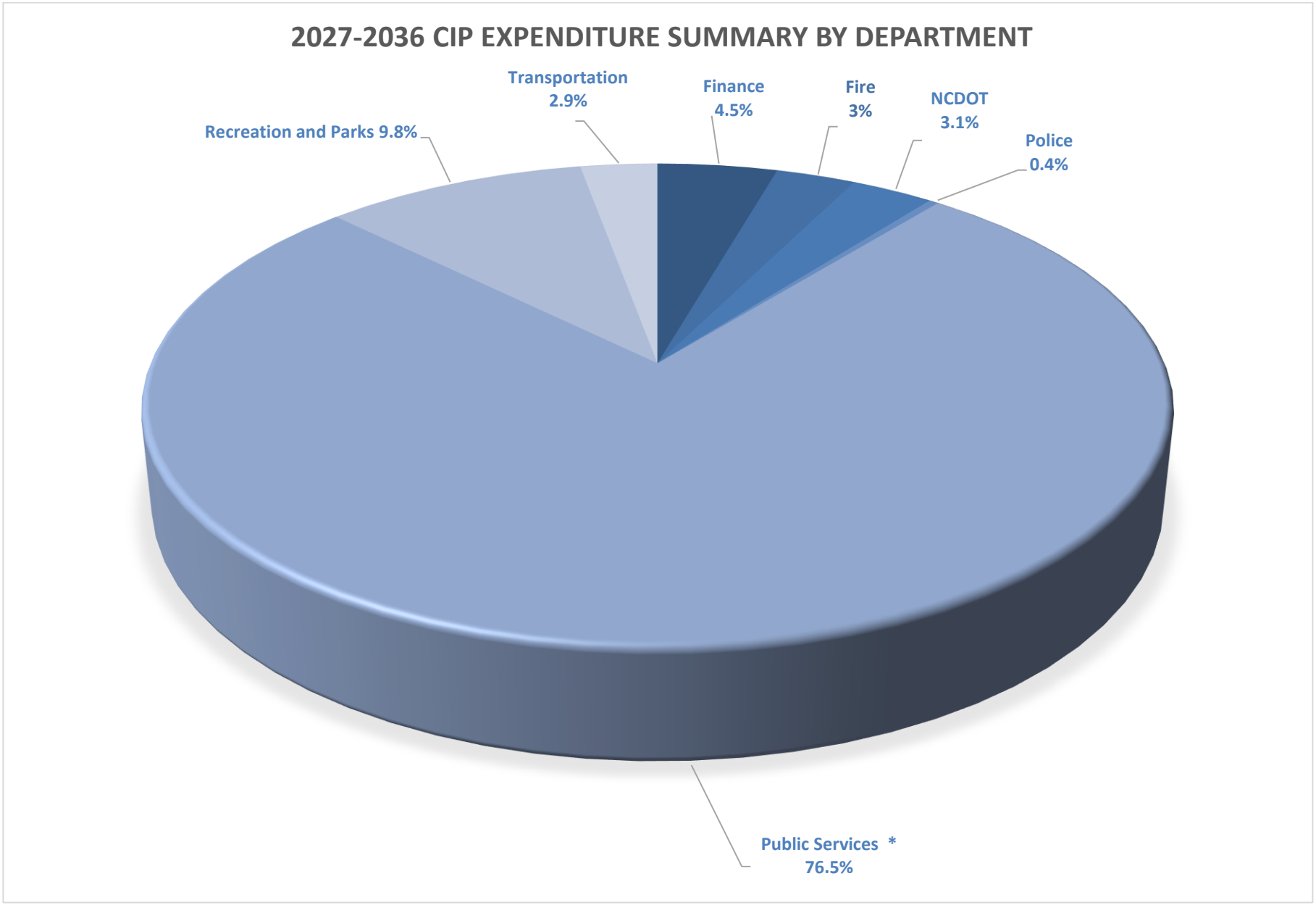
- **NCDOT**

  NCDOT projects a total $3,937,087 of the total CIP for the ten-year CIP period or 3.1%. Major projects include Western Blvd Access Median, US-258 Superstreet Pony Farm to Burgaw Highway project, and US258 at NC24 Interchange.

BUDGET YEAR 2027 CIP EXPENDITURE SUMMARY BY DEPARTMENT



*** Public Services projects cover a wide range of infrastructure projects to include Water, Sewer, Stormwater, and Streets. Some of these projects are reoccurring projects that take place year after year.**



*** Public Services projects cover a wide range of infrastructure projects to include Water, Sewer, Stormwater, and Streets. Some of these projects are reoccurring projects that take place year after year.**

Operating Impacts: FY2027

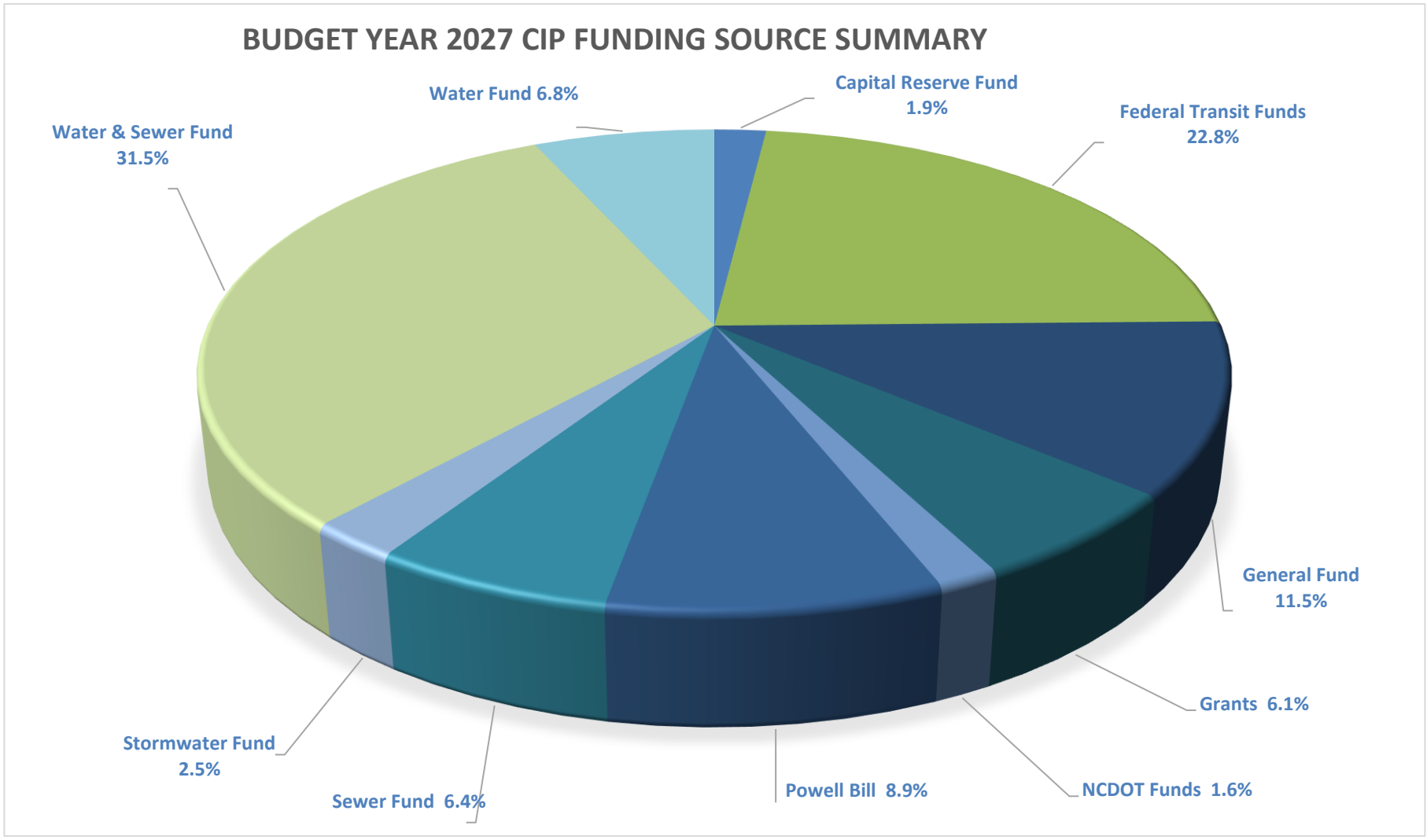
The impact of CIP projects and acquisitions on present and future operating budgets can be significant. Some projects can add recurring expenditures and new positions, possibly creating the need to increase revenues to offset the new operating expenditures. The impact of capital projects and acquisitions on the operating budget is too often overlooked due to timing and uncertainty. Some operational impacts that the CIP identifies and provides for include:

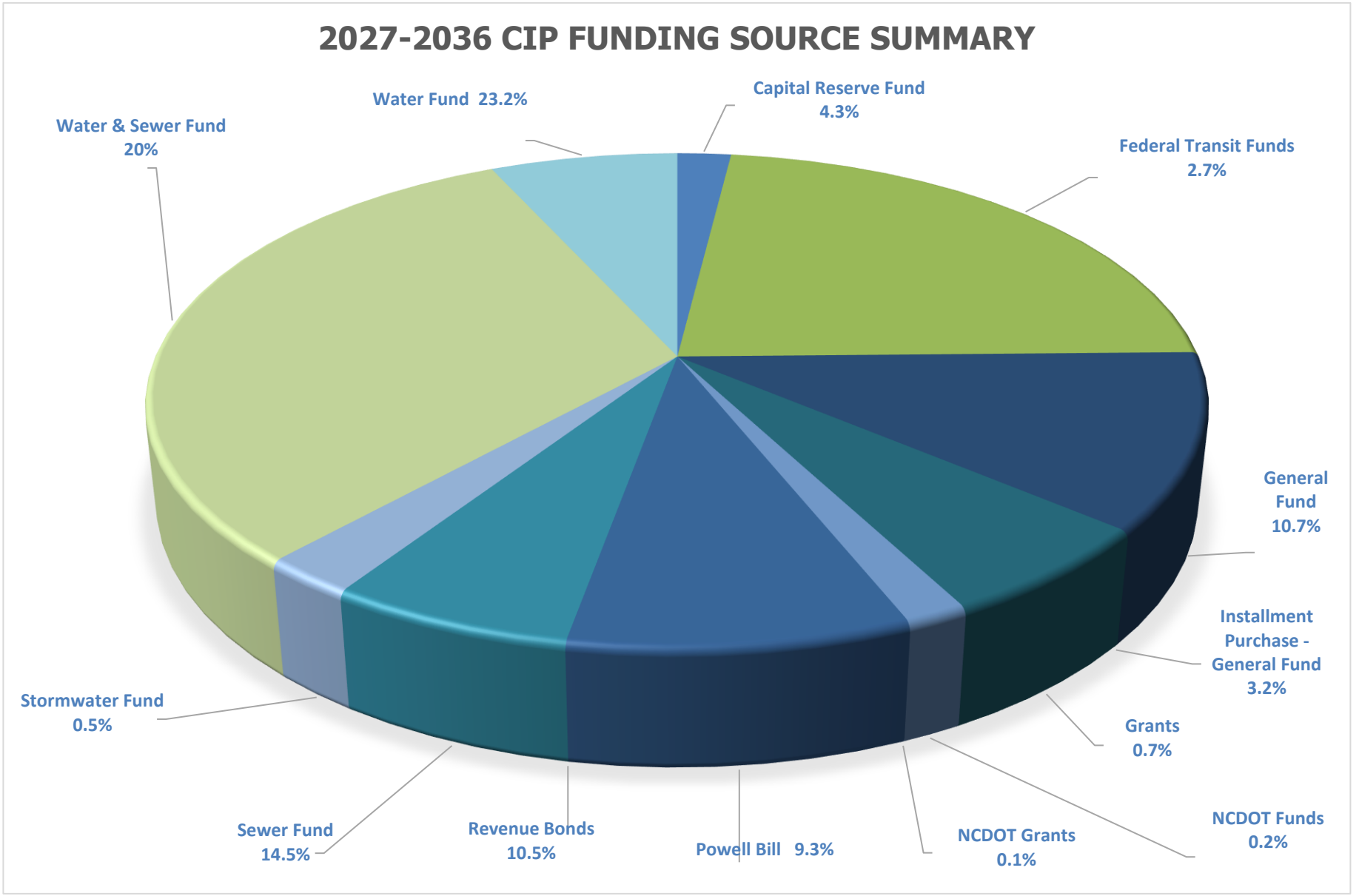
- New positions and additional program or operating expenses
- Workload associated with support personnel to manage the various capital projects
- Annual debt service on new debt issuance
- Cash transfers from funds to support projects (pay-as-you-go financing)

The most significant operating impact is annual debt service requirements due to necessary borrowing to fund CIP projects. The two most common types of borrowing in this CIP are installment purchase debt and revenue bond debt. This debt service is budgeted as an annual operating expense based on current interest rates and terms of borrowing for project type, adjusted for future uncertainties. A schedule of projected 2027-2036 CIP debt service obligations can be found in the summary table (Projects by Budget Item). A summary of existing city-wide debt service commitments is located in the annual operating budget.

FINANCING THE CAPITAL IMPROVEMENT PLAN

The FY2027-2036 Capital Improvement Plan funding summary is presented below. Project funding for 2027 is provided in more detail in the project descriptions following this summary.




2027-2036 CIP FUNDING SOURCE SUMMARY
Water Fund 23.2%
Capital Reserve Fund 4.3%
Water & Sewer Fund 20%
Federal Transit Funds 2.7%
General Fund 10.7%
Installment Purchase - General Fund 3.2%
Grants 0.7%
NCDOT Funds 0.2%
NCDOT Grants 0.1%
Powell Bill 9.3%
Revenue Bonds 10.5%
Sewer Fund 14.5%
Stormwater Fund 0.5%

CIP REPORTS

The following pages contain the proposed CIP for the 2027-2036 planning period. A description of each report is listed below:

- **Projects by Department** – This report shows a list of all the projects that must be managed by each Department/Division (Workload Indicator).

- **Department Summary** – This report shows a summary of the total expenditures by year, by Department Type.

- **Projects by Funding Source** – This report shows the name of each project by year, by Funding Type.

- **Funding Source Summary** – This report shows a summary of the total funding by year, by Funding Type.

- **Projects by Budget Item** – This report shows a summary of anticipated operational impacts by type and project.

- **Individual Project Request** – This report shows the name, description, justification, operational impacts, expenditures, and funding sources for each project request.

FY 27 through FY 36

Capital Improvement Plan

Jacksonville, NC

Projects By Department

Department	Project #	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total
Finance												
Fleet Fuel System Upgrade/Replacement	*FN-26-001*	100,000	100,000									**200,000**
Fleet Maintenance Facility Expansion	*FN-26-002*	500,000	3,000,000	2,000,000								**5,500,000**
Finance Total		**600,000**	**3,100,000**	**2,000,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**5,700,000**
Fire & Emergency Services												
Fire Station #3	*FR-28-001*		310,000	300,000	3,170,000							**3,780,000**
Fire & Emergency Services Total		**0**	**310,000**	**300,000**	**3,170,000**	**0**	**0**	**0**	**0**	**0**	**0**	**3,780,000**
NCDOT												
U-5789 NC53 at Jville Pkwy & Gateway Dr.	*DOT-18-001*	244,837										**244,837**
U-5728 US 17B (Marine Blvd)	*DOT-19-002*	189,500										**189,500**
U-5739 US-258 Superstreet Pony Farm to Burgaw Hwy	*DOT-19-003*	30,500		299,500								**330,000**
U-5736 Western Blvd Access Median	*DOT-19-005*	132,250		2,390,000								**2,522,250**
U-5716 US-258 at NC24 Interchange	*DOT-20-001*	30,500		620,000								**650,500**
NCDOT Total		**627,587**	**0**	**3,309,500**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**3,937,087**
Police												
Range Up-Fit	*PD-26-001*	237,500	212,500									**450,000**
Police Total		**237,500**	**212,500**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**450,000**
Public Services												
PS Equipment Wash Facility	*EN-20-012*	1,203,187	1,332,072									**2,535,259**
COJ Public Services Storage Facility	*EN-26-001*	306,000	300,000									**606,000**
Jack Amyette Stormwater & Water Quality Impr.	*EN-26-002*	76,500										**76,500**
Court Street Infrastructure & Streetscape Project	*EN-27-001*	202,000	642,300	600,000								**1,444,300**
Old Bridge St Infrastructure & Streetscape Project	*EN-32-001*						62,000	272,000	1,000,000			**1,334,000**
FY27 Pedestrian Improvements	*SK-27-001*	100,000										**100,000**
FY28 Pedestrian Improvements	*SK-28-001*		100,000									**100,000**
FY29 Pedestrian Improvements	*SK-29-001*			100,000								**100,000**

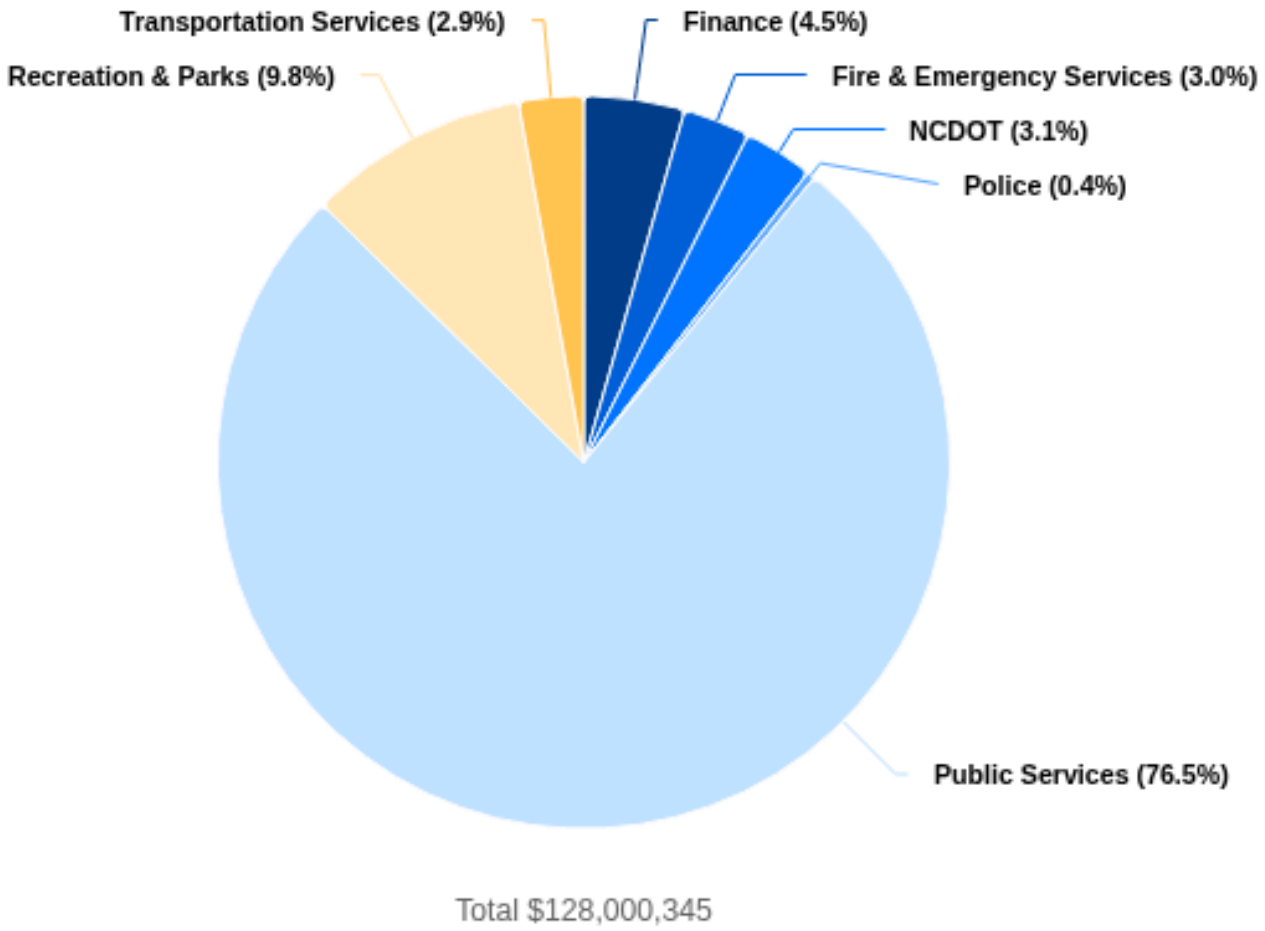
Department	Project #	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total
FY30 Pedestrian Improvements	*SK-30-001*				100,000							**100,000**
FY31 Pedestrian Improvements	*SK-31-001*					100,000						**100,000**
FY32 Pedestrian Improvements	*SK-32-001*						100,000					**100,000**
FY33 Pedestrian Improvements	*SK-33-001*							100,000				**100,000**
FY34 Pedestrian Improvements	*SK-34-001*								100,000			**100,000**
FY35 Pedestrian Improvements	*SK-35-001*									100,000		**100,000**
FY36 Pedestrian Improvements	*SK-36-001*										100,000	**100,000**
Parkwood Regional PS & Western Trunk Sewer	*SR-11-005*	3,125,000	574,800									**3,699,800**
Commons Pump Station Rehabilitation	*SR-25-001*	500,000	200,000									**700,000**
Western Trunk Sewer Phase II	*SR-26-001*	200,500	3,575,500	4,025,000								**7,801,000**
Chaney Creek Trunk Line Rehab	*SR-26-003*	187,500	562,500									**750,000**
Brynn Marr Lift Station Rehab	*SR-26-005*	337,500										**337,500**
HWY24 Sewer Main Rehabilitation	*SR-27-001*	200,000	60,000									**260,000**
Pipe Barn Enclosure	*SR-27-002*	85,000										**85,000**
Western Reg. & Main Pump Station Interconnect SF	*SR-28-001*					300,000	2,475,000	550,000				**3,325,000**
FY 28 Pump Station Rehabilitation Program	*SR-28-002*		70,000									**70,000**
Land Application Improvements at LTS	*SR-29-001*			105,000	1,090,000	940,000						**2,135,000**
FY 30 Pump Station Rehabilitation Program	*SR-30-001*				70,000							**70,000**
FY 32 Pump Station Rehabilitation Program	*SR-32-001*						70,000					**70,000**
Poplar Branch Pump Station #2 & Sewer	*SR-34-002*								242,000	1,006,500	1,006,500	**2,255,000**
FY 34 Pump Station Rehabilitation Program	*SR-34-003*								70,000			**70,000**
Wolf Swamp Pump Station & Sewer - Phase I	*SR-35-001*									332,500	886,300	**1,218,800**
FY 36 Pump Station Rehabilitation Program	*SR-36-002*										70,000	**70,000**
Inflow & Infiltration (I&I) FY28-29	*SR-II-28*		70,000	630,000								**700,000**
Inflow & Infiltration (I&I) FY31-32	*SR-II-31*					70,000	630,000					**700,000**
Inflow & Infiltration (I&I) FY34-35	*SR-II-34*								70,000	630,000		**700,000**
FY27 Street Rehabilitation	*ST-27-001*	830,000										**830,000**
FY28 Street Rehabilitation	*ST-28-001*		830,000									**830,000**
FY29 Street Rehabilitation	*ST-29-001*			830,000								**830,000**
FY30 Street Rehabilitation	*ST-30-001*				830,000							**830,000**
FY31 Street Rehabilitation	*ST-31-001*					830,000						**830,000**
FY32 Street Rehabilitation	*ST-32-001*						830,000					**830,000**

Department	Project #	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total
FY33 Street Rehabilitation	*ST-33-001*							830,000				**830,000**
FY34 Street Rehabilitation	*ST-34-001*								830,000			**830,000**
FY35 Street Rehabilitation	*ST-35-001*									830,000		**830,000**
FY36 Street Rehabilitation	*ST-36-001*									16,600	813,400	**830,000**
New River Watershed Restoration & Resiliency Init.	*SW-25-001*	2,666,667	1,666,666	1,000,000								**5,333,333**
Scales Creek Watershed Restoration	*SW-27-001*	965,000	2,865,000	2,815,000	2,815,000	315,000						**9,775,000**
Cardinal Village Stormwater Improvements	*SW-27-002*	350,000	400,000									**750,000**
FY23 Infrastructure Rehabilitation	*WS-23-001*	1,200,000	775,000									**1,975,000**
Metering Fixed Network	*WS-25-001*	675,000	2,150,000	3,050,000	1,550,000							**7,425,000**
Water & Sewer Ext. Jacksonville Rec Land	*WS-25-002*	750,000	1,100,000									**1,850,000**
Sanders, School, and Thompson Water/ Sewer Rehab	*WS-28-001*			320,400	534,000							**854,400**
FY30 Infrastructure Rehabilitation	*WS-30-001*				85,000	865,000						**950,000**
FY33 Infrastructure Rehabilitation	*WS-33-001*							85,000	865,000			**950,000**
FY36 Infrastructure Rehabilitation	*WS-36-001*									85,000	865,000	**950,000**
Branchwood Water Service Line Replacements	*WT-21-001*	160,000										**160,000**
Brynn Marr Water Tank Upgrades WF2103	*WT-21-002*	630,000										**630,000**
Memorial Drive Water Line Replacement	*WT-24-002*	569,000	250,000									**819,000**
Piney Green Area Water System Improvements	*WT-26-001*	1,075,000	1,350,000	1,125,715								**3,550,715**
PLC Upgrades - Remote Sites	*WT-26-002*	123,000										**123,000**
Water Plant - Mixing Tank	*WT-27-002*	622,000										**622,000**
PLC Upgrades - WTP Trains	*WT-27-003*	245,000										**245,000**
FY28 Well Rehabilitation Project	*WT-28-002*		250,000									**250,000**
Castle Hayne Water Supply Wells	*WT-28-003*		625,000	1,460,000	1,790,000							**3,875,000**
Drummer Kellum Rd Waterline Extension	*WT-28-005*		344,000	638,000	630,000							**1,612,000**
PLC Upgrades - Non-Priority Sites	*WT-29-001*			205,000								**205,000**
Water Plant Odor Control Expansion	*WT-30-001*				60,000	365,000	110,000					**535,000**
Southwest Water Tank	*WT-30-002*				300,000	2,190,000	1,200,000					**3,690,000**
FY30 Well Rehabilitation Project	*WT-30-003*				250,000							**250,000**
FY32 Well Rehabilitation Project	*WT-32-001*						250,000					**250,000**
US 17-Halltown Rd Waterline Extension	*WT-32-002*						635,000	2,644,000	2,644,000			**5,923,000**
FY34 Well Rehabilitation Project	*WT-34-001*								250,000			**250,000**
Citywide Single Pressure Zone Change	*WT-34-002*									1,116,000	1,341,000	**2,457,000**

Department	Project #	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total
Commerce Road Water Line Extension	*WT-34-003*			80,000	850,000	220,000						**1,150,000**
FY 36 Well Rehabilitation Program	*WT-36-001*										250,000	**250,000**
Public Services Total		**17,383,854**	**20,092,838**	**16,984,115**	**10,954,000**	**6,195,000**	**6,362,000**	**4,481,000**	**6,071,000**	**4,116,600**	**5,332,200**	**97,972,607**
Recreation & Parks												
Miracle Field	*RC-24-004*	100,000										**100,000**
Commons Splash Pad	*RC-25-006*			350,000								**350,000**
Commons Challenge Crs & Passive Rec Trail GF 2511	*RC-25-007*	250,000										**250,000**
Commons Tennis Courts	*RC-26-001*	420,000										**420,000**
Commons Parking Lot Rehabilitation	*RC-27-002*	400,000										**400,000**
Commons Adult Softball Field Drainage	*RC-27-003*	25,000	100,000									**125,000**
Beirut Memorial Grove Sign	*RC-27-004*	50,000	250,000									**300,000**
Wilson Bay Seawall, Boardwalk and Gazebo	*RC-27-005*	75,000	100,000	1,325,000								**1,500,000**
Kerr Street Fishing Pier	*RC-28-001*		161,000	161,000								**322,000**
NEC Park Restroom & Shelter - Ballfield Side	*RC-28-002*		340,000									**340,000**
FY28 Recreation Center Roof Replacement	*RC-28-003*		50,000									**50,000**
Richard Ray Bathroom Facility	*RC-28-004*		19,000	291,000								**310,000**
Commons Trail Rehabilitation	*RC-29-001*			75,000	825,000							**900,000**
Trail & Greenway - Western Blvd Corridor	*RC-30-002*				350,000							**350,000**
City Parks Improvements Program	*RC-30-003*				25,000	275,000	100,000					**400,000**
Skate Park	*RC-31-001*						400,000					**400,000**
Trail Rehabilitation (Rails to Trails)	*RC-31-002*			1,200,000								**1,200,000**
New River Boardwalk Expansion	*RC-33-001*							198,000	2,584,000	2,000,000		**4,782,000**
Recreation & Parks Total		**1,320,000**	**1,020,000**	**3,402,000**	**1,200,000**	**275,000**	**500,000**	**198,000**	**2,584,000**	**2,000,000**	**0**	**12,499,000**
Transportation Services												
Jacksonville Station Phase II	*TR-24-002*	1,402,651										**1,402,651**
Gum Branch Road Sidewalk Infill	*TR-24-007*	997,600	209,400									**1,207,000**
FY27 Fiber Installation	*TR-27-001*	100,000										**100,000**
FY27/28 ADA Improvements	*TR-27-002*	2,000	50,000									**52,000**
FY28 Fiber Installation	*TR-28-001*		100,000									**100,000**
FY29 Fiber Installation	*TR-29-001*			100,000								**100,000**
FY30 Fiber Installation	*TR-30-001*				100,000							**100,000**
FY31 Fiber Installation	*TR-31-001*					100,000						**100,000**
FY32 Fiber Installation	*TR-32-001*						100,000					**100,000**

Department	Project #	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total
FY33 Fiber Installation	*TR-33-001*							100,000				**100,000**
FY34 Fiber Installation	*TR-34-001*								100,000			**100,000**
FY35 Fiber Installation	*TR-35-001*									100,000		**100,000**
FY36 Fiber Installation	*TR-36-001*										100,000	**100,000**
Transportation Services Total		**2,502,251**	**359,400**	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	**3,661,651**
GRAND TOTAL		**22,671,192**	**25,094,738**	**26,095,615**	**15,424,000**	**6,570,000**	**6,962,000**	**4,779,000**	**8,755,000**	**6,216,600**	**5,432,200**	**128,000,345**

Department Summary



FY 27 through FY 36

Capital Improvement Plan

Jacksonville, NC

Projects By Funding Source

Source	Project #	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total
Capital Reserve Fund												
Old Bridge St Infrastructure & Streetscape Project	*EN-32-001*							824,000				**824,000**
Range Up-Fit	*PD-26-001*	237,500	212,500									**450,000**
Commons Splash Pad	*RC-25-006*			350,000								**350,000**
Kerr Street Fishing Pier	*RC-28-001*		322,000									**322,000**
NEC Park Restroom & Shelter - Ballfield Side	*RC-28-002*		340,000									**340,000**
Commons Trail Rehabilitation	*RC-29-001*			75,000								**75,000**
Trail & Greenway - Western Blvd Corridor	*RC-30-002*				350,000							**350,000**
Skate Park	*RC-31-001*						400,000					**400,000**
Trail Rehabilitation (Rails to Trails)	*RC-31-002*			1,200,000								**1,200,000**
Capital Reserve Fund Total		**237,500**	**874,500**	**1,625,000**	**350,000**	**0**	**400,000**	**824,000**	**0**	**0**	**0**	**4,311,000**
Federal Transit Funds												
Fleet Maintenance Facility Expansion	*FN-26-002*		2,787,500									**2,787,500**
Federal Transit Funds Total		**0**	**2,787,500**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**2,787,500**
General Fund												
Court Street Infrastructure & Streetscape Project	*EN-27-001*	151,500	621,150									**772,650**
Fleet Maintenance Facility Expansion	*FN-26-002*	500,000										**500,000**
Fire Station #3	*FR-28-001*		210,000	370,000								**580,000**
Commons Parking Lot Rehabilitation	*RC-27-002*	400,000										**400,000**
Commons Adult Softball Field Drainage	*RC-27-003*	25,000	100,000									**125,000**
Beirut Memorial Grove Sign	*RC-27-004*	100,000										**100,000**
Wilson Bay Seawall, Boardwalk and Gazebo	*RC-27-005*	175,000	1,325,000									**1,500,000**
FY28 Recreation Center Roof Replacement	*RC-28-003*		50,000									**50,000**
Richard Ray Bathroom Facility	*RC-28-004*		310,000									**310,000**

Source	Project #	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total
Commons Trail Rehabilitation	*RC-29-001*				825,000							**825,000**
City Parks Improvements Program	*RC-30-003*				25,000	275,000	100,000					**400,000**
New River Boardwalk Expansion	*RC-33-001*							198,000	2,584,000	2,000,000		**4,782,000**
FY27 Fiber Installation	*TR-27-001*	50,000										**50,000**
FY27/28 ADA Improvements	*TR-27-002*	2,000	50,000									**52,000**
FY28 Fiber Installation	*TR-28-001*		50,000									**50,000**
FY29 Fiber Installation	*TR-29-001*			50,000								**50,000**
FY30 Fiber Installation	*TR-30-001*				50,000							**50,000**
FY31 Fiber Installation	*TR-31-001*					50,000						**50,000**
FY32 Fiber Installation	*TR-32-001*						50,000					**50,000**
FY33 Fiber Installation	*TR-33-001*							50,000				**50,000**
FY34 Fiber Installation	*TR-34-001*								50,000			**50,000**
FY35 Fiber Installation	*TR-35-001*									50,000		**50,000**
FY36 Fiber Installation	*TR-36-001*										50,000	**50,000**
General Fund Total		**1,403,500**	**2,716,150**	**420,000**	**900,000**	**325,000**	**150,000**	**248,000**	**2,634,000**	**2,050,000**	**50,000**	**10,896,650**
General Fund-Installment Purchase												
Fire Station #3	*FR-28-001*			3,200,000								**3,200,000**
General Fund-Installment Purchase Total		**0**	**0**	**3,200,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**3,200,000**
Grants												
Cardinal Village Stormwater Improvements	*SW-27-002*	750,000										**750,000**
Grants Total		**750,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**750,000**
NCDOT Funds												
Beirut Memorial Grove Sign	*RC-27-004*	200,000										**200,000**
NCDOT Funds Total		**200,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**200,000**
NCDOT Grant												
Old Bridge St Infrastructure & Streetscape Project	*EN-32-001*							100,000				**100,000**
NCDOT Grant Total		**0**	**0**	**0**	**0**	**0**	**0**	**100,000**	**0**	**0**	**0**	**100,000**

Source	Project #	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total
Powell Bill												
FY27 Pedestrian Improvements	*SK-27-001*	100,000										**100,000**
FY28 Pedestrian Improvements	*SK-28-001*		100,000									**100,000**
FY29 Pedestrian Improvements	*SK-29-001*			100,000								**100,000**
FY30 Pedestrian Improvements	*SK-30-001*				100,000							**100,000**
FY31 Pedestrian Improvements	*SK-31-001*					100,000						**100,000**
FY32 Pedestrian Improvements	*SK-32-001*						100,000					**100,000**
FY33 Pedestrian Improvements	*SK-33-001*							100,000				**100,000**
FY34 Pedestrian Improvements	*SK-34-001*								100,000			**100,000**
FY35 Pedestrian Improvements	*SK-35-001*									100,000		**100,000**
FY36 Pedestrian Improvements	*SK-36-001*										100,000	**100,000**
FY27 Street Rehabilitation	*ST-27-001*	830,000										**830,000**
FY28 Street Rehabilitation	*ST-28-001*		830,000									**830,000**
FY29 Street Rehabilitation	*ST-29-001*			830,000								**830,000**
FY30 Street Rehabilitation	*ST-30-001*				830,000							**830,000**
FY31 Street Rehabilitation	*ST-31-001*					830,000						**830,000**
FY32 Street Rehabilitation	*ST-32-001*						830,000					**830,000**
FY33 Street Rehabilitation	*ST-33-001*							830,000				**830,000**
FY34 Street Rehabilitation	*ST-34-001*								830,000			**830,000**
FY35 Street Rehabilitation	*ST-35-001*									830,000		**830,000**
FY36 Street Rehabilitation	*ST-36-001*										830,000	**830,000**
Gum Branch Road Sidewalk Infill	*TR-24-007*	160,000										**160,000**
Powell Bill Total		**1,090,000**	**930,000**	**930,000**	**930,000**	**930,000**	**930,000**	**930,000**	**930,000**	**930,000**	**930,000**	**9,460,000**
Revenue Bonds												
Western Trunk Sewer Phase II	*SR-26-001*		7,600,500									**7,600,500**
Western Reg. & Main Pump Station Interconnect SF	*SR-28-001*						3,025,000					**3,025,000**
Revenue Bonds Total		**0**	**7,600,500**	**0**	**0**	**0**	**3,025,000**	**0**	**0**	**0**	**0**	**10,625,500**
Sewer Fund												
Chaney Creek Trunk Line Rehab	*SR-26-003*	187,500	562,500									**750,000**
Brynn Marr Lift Station Rehab	*SR-26-005*	337,500										**337,500**
HWY24 Sewer Main Rehabilitation	*SR-27-001*	260,000										**260,000**
Western Reg. & Main Pump Station Interconnect SF	*SR-28-001*					300,000						**300,000**

Source	Project #	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total
FY 28 Pump Station Rehabilitation Program	*SR-28-002*		70,000									**70,000**
Land Application Improvements at LTS	*SR-29-001*			105,000	2,030,000							**2,135,000**
FY 30 Pump Station Rehabilitation Program	*SR-30-001*				70,000							**70,000**
FY 32 Pump Station Rehabilitation Program	*SR-32-001*						70,000					**70,000**
Poplar Branch Pump Station #2 & Sewer	*SR-34-002*								242,000	2,013,000		**2,255,000**
FY 34 Pump Station Rehabilitation Program	*SR-34-003*								70,000			**70,000**
Wolf Swamp Pump Station & Sewer - Phase I	*SR-35-001*									665,000	5,538,000	**6,203,000**
FY 36 Pump Station Rehabilitation Program	*SR-36-002*										70,000	**70,000**
Inflow & Infiltration (I&I) FY28-29	*SR-II-28*		70,000	630,000								**700,000**
Inflow & Infiltration (I&I) FY31-32	*SR-II-31*					70,000	630,000					**700,000**
Inflow & Infiltration (I&I) FY34-35	*SR-II-34*								70,000	630,000		**700,000**
Sewer Fund Total		**785,000**	**702,500**	**735,000**	**2,100,000**	**370,000**	**700,000**	**0**	**382,000**	**3,308,000**	**5,608,000**	**14,690,500**

Stormwater Fund

COJ Public Services Storage Facility	*EN-26-001*	300,000										**300,000**
Court Street Infrastructure & Streetscape Project	*EN-27-001*		248,460									**248,460**
Stormwater Fund Total		**300,000**	**248,460**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**548,460**

Water and Sewer Fund

U-5739 US-258 Superstreet Pony Farm to Burgaw Hwy	*DOT-19-003*	30,500		299,500								**330,000**
U-5736 Western Blvd Access Median	*DOT-19-005*	132,250		2,390,000								**2,522,250**
U-5716 US-258 at NC24 Interchange	*DOT-20-001*	30,500		620,000								**650,500**
COJ Public Services Storage Facility	*EN-26-001*	306,000										**306,000**
Court Street Infrastructure & Streetscape Project	*EN-27-001*	50,500	372,690									**423,190**
Old Bridge St Infrastructure & Streetscape Project	*EN-32-001*						62,000	348,000				**410,000**
Fleet Maintenance Facility Expansion	*FN-26-002*		2,212,500									**2,212,500**
Pipe Barn Enclosure	*SR-27-002*	85,000										**85,000**
FY27 Fiber Installation	*TR-27-001*	50,000										**50,000**
FY28 Fiber Installation	*TR-28-001*		50,000									**50,000**

Source	Project #	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total
FY29 Fiber Installation	*TR-29-001*			50,000								**50,000**
FY30 Fiber Installation	*TR-30-001*				50,000							**50,000**
FY31 Fiber Installation	*TR-31-001*					50,000						**50,000**
FY32 Fiber Installation	*TR-32-001*						50,000					**50,000**
FY33 Fiber Installation	*TR-33-001*							50,000				**50,000**
FY34 Fiber Installation	*TR-34-001*								50,000			**50,000**
FY35 Fiber Installation	*TR-35-001*									50,000		**50,000**
FY36 Fiber Installation	*TR-36-001*										50,000	**50,000**
FY23 Infrastructure Rehabilitation	*WS-23-001*	1,200,000										**1,200,000**
Metering Fixed Network	*WS-25-001*		6,000,000									**6,000,000**
Water & Sewer Ext. Jacksonville Rec Land	*WS-25-002*	1,350,000										**1,350,000**
Sanders, School, and Thompson Water/ Sewer Rehab	*WS-28-001*			854,400								**854,400**
FY30 Infrastructure Rehabilitation	*WS-30-001*				85,000	865,000						**950,000**
FY33 Infrastructure Rehabilitation	*WS-33-001*							85,000	865,000			**950,000**
FY36 Infrastructure Rehabilitation	*WS-36-001*									85,000	865,000	**950,000**
Water Plant - Mixing Tank	*WT-27-002*	622,000										**622,000**
Water and Sewer Fund Total		**3,856,750**	**8,635,190**	**4,213,900**	**135,000**	**915,000**	**112,000**	**483,000**	**915,000**	**135,000**	**915,000**	**20,315,840**

Water Fund

Brynn Marr Water Tank Upgrades WF2103	*WT-21-002*	230,000										**230,000**
Memorial Drive Water Line Replacement	*WT-24-002*	235,000										**235,000**
Piney Green Area Water System Improvements	*WT-26-001*		2,000,000									**2,000,000**
PLC Upgrades - Remote Sites	*WT-26-002*	123,000										**123,000**
PLC Upgrades - WTP Trains	*WT-27-003*	245,000										**245,000**
FY28 Well Rehabilitation Project	*WT-28-002*		250,000									**250,000**
Castle Hayne Water Supply Wells	*WT-28-003*		625,000	3,250,000								**3,875,000**
Drummer Kellum Rd Waterline Extension	*WT-28-005*		344,000	1,268,000								**1,612,000**
PLC Upgrades - Non-Priority Sites	*WT-29-001*			205,000								**205,000**
Water Plant Odor Control Expansion	*WT-30-001*				60,000	365,000	110,000					**535,000**
Southwest Water Tank	*WT-30-002*				300,000	3,390,000						**3,690,000**
FY30 Well Rehabilitation Project	*WT-30-003*				250,000							**250,000**
FY32 Well Rehabilitation Project	*WT-32-001*						250,000					**250,000**
US 17-Halltown Rd Waterline Extension	*WT-32-002*						635,000	5,288,000				**5,923,000**

Source	Project #	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total
FY34 Well Rehabilitation Project	*WT-34-001*								250,000			**250,000**
Citywide Single Pressure Zone Change	*WT-34-002*									2,232,000	225,000	**2,457,000**
Commerce Road Water Line Extension	*WT-34-003*			80,000	850,000	220,000						**1,150,000**
FY 36 Well Rehabilitation Program	*WT-36-001*										250,000	**250,000**
Water Fund Total		**833,000**	**3,219,000**	**4,803,000**	**1,460,000**	**3,975,000**	**995,000**	**5,288,000**	**250,000**	**2,232,000**	**475,000**	**23,530,000**
GRAND TOTAL		**9,455,750**	**27,713,800**	**15,926,900**	**5,875,000**	**6,515,000**	**6,312,000**	**7,873,000**	**5,111,000**	**8,655,000**	**7,978,000**	**101,415,450**

FY 27 through FY 36

Capital Improvement Plan

Jacksonville, NC

Funding Source Summary

Source	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total
Capital Reserve Fund	237,500	874,500	1,625,000	350,000		400,000	824,000				**4,311,000**
Federal Transit Funds		2,787,500									**2,787,500**
General Fund	1,403,500	2,716,150	420,000	900,000	325,000	150,000	248,000	2,634,000	2,050,000	50,000	**10,896,650**
General Fund-Installment Purchase			3,200,000								**3,200,000**
Grants	750,000										**750,000**
NCDOT Funds	200,000										**200,000**
NCDOT Grant							100,000				**100,000**
Powell Bill	1,090,000	930,000	930,000	930,000	930,000	930,000	930,000	930,000	930,000	930,000	**9,460,000**
Revenue Bonds		7,600,500				3,025,000					**10,625,500**
Sewer Fund	785,000	702,500	735,000	2,100,000	370,000	700,000		382,000	3,308,000	5,608,000	**14,690,500**
Stormwater Fund	300,000	248,460									**548,460**
Water and Sewer Fund	3,856,750	8,635,190	4,213,900	135,000	915,000	112,000	483,000	915,000	135,000	915,000	**20,315,840**
Water Fund	833,000	3,219,000	4,803,000	1,460,000	3,975,000	995,000	5,288,000	250,000	2,232,000	475,000	**23,530,000**
GRAND TOTAL	**9,455,750**	**27,713,800**	**15,926,900**	**5,875,000**	**6,515,000**	**6,312,000**	**7,873,000**	**5,111,000**	**8,655,000**	**7,978,000**	**101,415,450**

FY 27 through FY 36

Capital Improvement Plan

Jacksonville, NC

Projects By Operating Budget Item

Budget Item	Project #	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total
Capital Outlay												
Pipe Barn Enclosure	*SR-27-002*	30,000										**30,000**
Capital Outlay Total		**30,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**30,000**
Debt Service - General Fund												
Fire Station #3	*FR-28-001*						248,885	426,659	426,659	426,659	426,659	**1,955,521**
Debt Service - General Fund Total		**0**	**0**	**0**	**0**	**0**	**248,885**	**426,659**	**426,659**	**426,659**	**426,659**	**1,955,521**
Debt Service-Rev Bonds												
Parkwood Regional PS & Western Trunk Sewer	*SR-11-005*	1,125,944	1,092,747	1,059,549	1,026,352	993,155	959,957	926,760	772,668	772,668	772,668	**9,502,468**
Western Reg. & Main Pump Station Interconnect SF	*SR-28-001*				210,921	323,675	314,600	305,525	296,450	287,375	278,300	**2,016,846**
Western Trunk Sewer Phase II	*SR-26-001*	529,953	813,254	790,452	767,650	774,849	722,048	699,246	676,444	653,643	630,842	**7,058,381**
Debt Service-Rev Bonds Total		**1,655,897**	**1,906,001**	**1,850,001**	**2,004,923**	**2,091,679**	**1,996,605**	**1,931,531**	**1,745,562**	**1,713,686**	**1,681,810**	**18,577,695**
Operating Expense												
Fire Station #3	*FR-28-001*						129,622	133,511	137,516	141,642	145,891	**688,182**
Operating Expense Total		**0**	**0**	**0**	**0**	**0**	**129,622**	**133,511**	**137,516**	**141,642**	**145,891**	**688,182**
Personnel												
Fire Station #3	*FR-28-001*						1,021,070	1,051,702	1,083,253	1,115,751	1,149,223	**5,420,999**
Personnel Total		**0**	**0**	**0**	**0**	**0**	**1,021,070**	**1,051,702**	**1,083,253**	**1,115,751**	**1,149,223**	**5,420,999**
GRAND TOTAL		**1,685,897**	**1,906,001**	**1,850,001**	**2,004,923**	**2,091,679**	**3,396,182**	**3,543,403**	**3,392,990**	**3,397,738**	**3,403,583**	**26,672,397**

Capital Improvement Plan

Jacksonville, NC

Project #	FN-26-001
Project Name	Fleet Fuel System Upgrade/Replacement

Total Project Cost	$300,000	Contact	Fleet Maintenance
Department	Finance	Type	Replacement
Category	Buildings	Priority	M Medium Priority
Status	Active	City Project #	GF 2605
Mandated	N	Master Plan	N
Growth Related	Y	Service Related	Y

Description/Scope of Work

Upgrade and/or replace the current fuel dispensing system

Justification

Due to ongoing repairs to the City's fuel dispensing system and considering the age of the system, it necessary to evaluate either the upgrade or replacement of this system. Upgrading or replacing this system will eliminate the issues of continued and increasing maintenance costs and down time of the pumps.

Engineering comment: Project will be managed by Fleet Maintenance

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
100,000	Construction	0	100,000	0	0	0	0	0	0	0	0	**100,000**	-
	Engineering/Design	100,000	0	0	0	0	0	0	0	0	0	**100,000**	
	Total	**100,000**	**100,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**200,000**	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
300,000	-	-	-	-	-	-	-	-	-	-	-		-

Capital Improvement Plan

Jacksonville, NC

Project #	FN-26-002
Project Name	Fleet Maintenance Facility Expansion

Total Project Cost	$5,575,000	Contact	Fleet Maintenance
Department	Finance	Type	Expansion
Category	Buildings	Priority	L Low Priority
Status	Active	City Project #	GF 2606
Mandated	N	Master Plan	N
Growth Related	Y	Service Related	Y

Description/Scope of Work

Expansion of the Fleet Maintenance Facility to include two heavy truck maintenance bays and employee parking lot.

Justification

City fleet continues to grow as the City expands services due to growth. Specifically, on the heavy truck side, the growth of transit and solid waste will exceed the space that is currently available for maintenance. Having no employee parking is problematic as employees are forced to find random places to park around the shop.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
75,000	Construction	0	2,500,000	0	0	0	0	0	0	0	0	**2,500,000**	-
	Unassigned	0	0	2,000,000	0	0	0	0	0	0	0	**2,000,000**	
	Contingency	0	500,000	0	0	0	0	0	0	0	0	**500,000**	
	Engineering/Design	500,000	0	0	0	0	0	0	0	0	0	**500,000**	
	Total	**500,000**	**3,000,000**	**2,000,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**5,500,000**	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
75,000	Federal Transit Funds	0	2,787,500	0	0	0	0	0	0	0	0	**2,787,500**	-
	Water and Sewer Fund	0	2,212,500	0	0	0	0	0	0	0	0	**2,212,500**	
	General Fund	500,000	0	0	0	0	0	0	0	0	0	**500,000**	
	Total	**500,000**	**5,000,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**5,500,000**	

Capital Improvement Plan

Jacksonville, NC

Project #	FR-28-001
Project Name	Fire Station #3

Total Project Cost	$3,780,000	Contact	Fire & Emergency Services
Department	Fire & Emergency Services	Type	New Construction
Category	Buildings	Priority	H High Priority
Status	Active	City Project #	GF 28XX
Mandated	N	Master Plan	N
Growth Related	Y	Service Related	Y

Description/Scope of Work

This project will replace the old, undersized Fire Station 3, ensuring the community has a modern, efficient facility that addresses capacity and urgent repair concerns. By including costs for demolition, temporary facilities, construction, and furnishings, the project supports uninterrupted operations. The proposed design, similar to Station 4, would fit the current site and respond to recurring accreditation recommendations. Improving this station will better support emergency response needs; while the current engine and squad are sufficient, purchasing and housing a new rescue truck will enhance the station's capabilities.

This project adds a needed fire station to provide fire protection for a growing area of the city that is considered outside the prudent response area. This includes the cost for land acquisition for the future fire station site, construction, a pumper truck, water tender, and furnishings.

Justification

Emergency responses to the growing areas of the city is not effectively served by the existing fire stations. This need will become urgent as the City continues additional annexation projects.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Construction	0	0	0	1,800,000	0	0	0	0	0	0	**1,800,000**	-
	Equipment/Furnishings	0	0	0	1,150,000	0	0	0	0	0	0	**1,150,000**	
	Contingency	0	0	70,000	180,000	0	0	0	0	0	0	**250,000**	
	Temporary Leasing Facillities	0	200,000	0	0	0	0	0	0	0	0	**200,000**	
	Engineering/Design	0	0	150,000	0	0	0	0	0	0	0	**150,000**	
	Planning/Prelim Design	0	110,000	30,000	0	0	0	0	0	0	0	**140,000**	
	Demolition	0	0	50,000	0	0	0	0	0	0	0	**50,000**	
	Construction Admin	0	0	0	40,000	0	0	0	0	0	0	**40,000**	
	Total	**0**	**310,000**	**300,000**	**3,170,000**	**0**	**0**	**0**	**0**	**0**	**0**	**3,780,000**	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	General Fund-Installment Purchase	0	0	3,200,000	0	0	0	0	0	0	0	**3,200,000**	-
	General Fund	0	210,000	370,000	0	0	0	0	0	0	0	**580,000**	
	Total	**0**	**210,000**	**3,570,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**3,780,000**	

Capital Improvement Plan

Jacksonville, NC

Project #	DOT-18-001
Project Name	U-5789 NC53 at Jville Pkwy & Gateway Dr.

Total Project Cost	$489,674	Contact	Transportation Services
Department	NCDOT	Type	Mandated
Category	Water - Distribution Lines	Priority	C Committed To
Status	Active	City Project #	WF 2501
Mandated	Y	Master Plan	N
Growth Related	Y	Service Related	N

Description/Scope of Work

NCDOT TIP U-5789 NC 53 (Western Blvd) consists of intersection improvements at Western Blvd and Jacksonville Parkway. The City will be requesting NCDOT to include the engineering design for any conflicts involving City-owned water or sewer utilities related to the planned project. The City will also request that work to relocate City-owned water and sewer infrastructure be included as part of the NCDOT contract covering the improvements project. The project cost is based on the most recent NCDOT estimate for construction, design and oversight. The year of encumbrance is not the year of expense. Upon execution of agreements, funds are encumbered for the anticipated expense which will be paid in yearly payments once construction begins. This estimate is likely to change once NCDOT is able to provide the actual bid costs for this project.

Newly received estimates require additional funds to be programmed into this project.

Justification

By the City requesting that this work be included with their larger project, it will allow for a seamless transition from design through construction with one design firm and one contractor. Additionally, it minimizes the number of potential conflicts in the field as well as time delays.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
244,837	Construction	244,837	0	0	0	0	0	0	0	0	0	**244,837**	-
	Total	**244,837**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**244,837**	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
489,674	-	-	-	-	-	-	-	-	-	-	-		-

Capital Improvement Plan

Jacksonville, NC

Project #	DOT-19-002
Project Name	U-5728 US 17B (Marine Blvd)

Total Project Cost	$214,930	Contact	Transportation Services
Department	NCDOT	Type	Mandated
Category	Water - Distribution Lines	Priority	C Committed To
Status	Active	City Project #	WF 2502
Mandated	Y	Master Plan	N
Growth Related	Y	Service Related	N

Description/Scope of Work

NCDOT TIP U-5728 US 17B (Marine Blvd) consists of intersection improvements at Gum Branch Rd/Bell Fork Road and Marine Blvd. The City will be requesting NCDOT to include the engineering design for any conflicts involving City-owned water or sewer utilities related to the planned project. The City will also request that work to relocate City-owned water and sewer infrastructure be included as part of the NCDOT contract covering the improvements project. The project cost is based on the most recent NCDOT estimate for construction, design and oversight. The year of encumbrance is not the year of expense. Upon execution of agreements, funds are encumbered for the anticipated expense which will be paid in yearly payments once construction begins. This estimate is likely to change once NCDOT is able to provide the actual bid costs for this project.

Justification

By the City requesting that this work be included with their larger project, it will allow for a seamless transition from design through construction with one design firm and one contractor. Additionally, it minimizes the number of potential conflicts in the field as well as time delays.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
25,430	Construction	150,000	0	0	0	0	0	0	0	0	0	**150,000**	-
	Engineering/Design	39,500	0	0	0	0	0	0	0	0	0	**39,500**	
	Total	**189,500**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**189,500**	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
214,930	-	-	-	-	-	-	-	-	-	-	-		-

Capital Improvement Plan

Jacksonville, NC

Project #	DOT-19-003
Project Name	U-5739 US-258 Superstreet Pony Farm to Burgaw Hwy

Total Project Cost	$330,000	Contact	Transportation Services
Department	NCDOT	Type	Mandated
Category	Water - Distribution Lines	Priority	C Committed To
Status	Active	City Project #	WF 27XX
Mandated	Y	Master Plan	N
Growth Related	Y	Service Related	N

Description/Scope of Work

NCDOT TIP U-5739 US 258 (Richlands Hwy) consists of a superstreet from SR 1212 (Pony Farm Rd) to NC 53 (Burgaw Hwy). The City will be requesting NCDOT to include the engineering design for any conflicts involving City-owned water utilities related to the planned project. The City will also request that work to relocate City-owned water and sewer infrastructure be included as part of the NCDOT contract covering the improvements project. The project cost is based on the most recent NCDOT estimate for construction, design and oversight. The year of encumbrance is not the year of expense. Upon execution of agreements, funds are encumbered for the anticipated expense which will be paid in yearly payments once construction begins. This estimate is likely to change once NCDOT is able to provide the actual bid costs for this project.

Justification

By the City requesting that this work be included with their larger project, it will allow for a seamless transition from design through construction with one design firm and one contractor. Additionally, it minimizes the number of potential conflicts in the field as well as time delays.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Construction	0	0	299,500	0	0	0	0	0	0	0	**299,500**	-
	Engineering/Design	30,500	0	0	0	0	0	0	0	0	0	**30,500**	
	Total	**30,500**	**0**	**299,500**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**330,000**	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Water and Sewer Fund	30,500	0	299,500	0	0	0	0	0	0	0	**330,000**	-
	Total	**30,500**	**0**	**299,500**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**330,000**	

Capital Improvement Plan

Jacksonville, NC

Project #	DOT-19-005
Project Name	U-5736 Western Blvd Access Median

Total Project Cost	$2,522,250	Contact	Transportation Services
Department	NCDOT	Type	Mandated
Category	Water - Distribution Lines	Priority	C Committed To
Status	Active	City Project #	WS 27XX
Mandated	Y	Master Plan	N
Growth Related	Y	Service Related	N

Description/Scope of Work

NCDOT TIP U-5736 Western Blvd Access Median consists of constructing controlled access median from US-17 (Marine) to NC24. The City will be requesting NCDOT to include the engineering design for any conflicts involving City-owned water or sewer utilities related to the planned project. The City will also request that work to relocate City owned water and sewer infrastructure be included as part of the NCDOT contract covering the improvements project. The project cost is based on the most recent NCDOT estimate for construction, design and oversight. The year of encumbrance is not the year of expense. Upon execution of agreements, funds are encumbered for the anticipated expense which will be paid in yearly payments once construction begins. This estimate is likely to change once NCDOT provides the actual bid costs for this project.

Justification

The City has requested that this utility work be included with NCDOT's larger projects. This allows for a seamless transition from design through construction with one design firm and one contractor. Additionally, it minimizes the number of potential conflicts in the field as well as time delays.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Construction	0	0	2,390,000	0	0	0	0	0	0	0	**2,390,000**	-
	Engineering/Design	132,250	0	0	0	0	0	0	0	0	0	**132,250**	
	Total	**132,250**	**0**	**2,390,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**2,522,250**	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Water and Sewer Fund	132,250	0	2,390,000	0	0	0	0	0	0	0	**2,522,250**	-
	Total	**132,250**	**0**	**2,390,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**2,522,250**	

Capital Improvement Plan

Jacksonville, NC

Project #	DOT-20-001
Project Name	U-5716 US-258 at NC24 Interchange

Total Project Cost	$650,500	Contact	Transportation Services
Department	NCDOT	Type	Mandated
Category	Water - Distribution Lines	Priority	C Committed To
Status	Active	City Project #	WS 27XX
Mandated	Y	Master Plan	N
Growth Related	Y	Service Related	N

Description/Scope of Work

Update FY21: Recent funding challenges have caused NCDOT to delay projects. This utility project will be delayed to correspond with the NCDOT project. NCDOT TIP U-5716 US-258 at NC-24 Interchange consists of constructing an interchange. The City will be requesting NCDOT to include the engineering/design for any conflicts involving City-owned water or sewer utilities related to the planned project. The City will also request that work to relocate City-owned water and sewer infrastructure be included as part of the NCDOT contract covering the improvements project. The project cost is based on the most recent NCDOT estimate for construction, design and oversight. The year of encumbrance is not the year of expense. Upon execution of agreements, funds are encumbered for the anticipated expense which will be paid in yearly payments once construction begins. This estimate is likely to change once NCDOT is able to provide the actual bid costs for this project.

Justification

The City has requested that this utility work be included with NCDOT's larger projects. This allows for a seamless transition from design through construction with one design firm and one contractor. Additionally, it minimizes the number of potential conflicts in the field as well as time delays.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Construction	0	0	620,000	0	0	0	0	0	0	0	**620,000**	-
	Engineering/Design	30,500	0	0	0	0	0	0	0	0	0	**30,500**	
	Total	**30,500**	**0**	**620,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**650,500**	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Water and Sewer Fund	30,500	0	620,000	0	0	0	0	0	0	0	**650,500**	-
	Total	**30,500**	**0**	**620,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**650,500**	

Capital Improvement Plan

Jacksonville, NC

Project #	PD-26-001
Project Name	Range Up-Fit

Total Project Cost	$500,000	Contact	Police
Department	Police	Type	Improvement
Category	Buildings	Priority	M Medium Priority
Status	Active	City Project #	GF2602
Mandated	N	Master Plan	N
Growth Related	N	Service Related	Y

Description/Scope of Work

Install a covered baffle system at the current range. A covered baffle system uses angled, suspended steel plates with ballistic rubber or other coverings to safely capture or deflect bullets, preventing ricochets, and reduce noise. This creates a safer environment for all types of firearms and makes cleanup easier. This system enhances safety, protects equipment (overhead structures, lights, etc.), provides for easier maintenance and improves acoustics for shooters and staff through noise reduction. Staff will research partnership and grant opportunities to aid in funding this project.

Project Schedule to be revised during design phase.

Justification

During firearms training in the past, there have been instances where rounds have gone over the berm and cleared the wall. With a residence approximately 500 feet beyond the target point, the potential liability far exceeds the projected cost of this project. BLET students regularly utilize this range, as do other agencies. Despite that, the liability falls primarily to the City of Jacksonville. There have been occasions where the residents, located behind the range, have complained about the noise and of projectiles over their residence. Installing a covered baffle system will enable us to reduce noise and prevent projectiles from leaving the range. This will ensure a higher level of safety than currently realized and help to reduce the concerns of the residence behind the range.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
50,000	Construction	200,000	175,000	0	0	0	0	0	0	0	0	**375,000**	-
	Construction Admin	37,500	0	0	0	0	0	0	0	0	0	**37,500**	
	Contingency	0	37,500	0	0	0	0	0	0	0	0	**37,500**	
	Total	**237,500**	**212,500**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**450,000**	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
50,000	Capital Reserve Fund	237,500	212,500	0	0	0	0	0	0	0	0	**450,000**	-
	Total	**237,500**	**212,500**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**450,000**	

Capital Improvement Plan

Jacksonville, NC

Project #	EN-20-012
Project Name	PS Equipment Wash Facility

Total Project Cost	$3,083,500	Contact	Engineering Division
Department	Public Services	Type	New Construction
Category	Buildings	Priority	M Medium Priority
Status	Active	City Project #	GF 2002
Mandated	N	Master Plan	N
Growth Related	N	Service Related	N

Description/Scope of Work

Construction of a new Public Services Equipment Wash Facility at the Public Services Complex. This project is primarily grant funded.

Justification

All heavy equipment requires proper preventive checks and services performed daily, this includes proper lubrication and visual inspection of all components. This is a difficult task to perform currently due to the lack of a proper wash rack in Sanitation. The mixture of trash and moisture creates a caustic sludge that degrades hydraulic seals, corrodes wiring harnesses and impairs access to grease points. This byproduct of collection also smells terrible. Currently sanitation cleans residential vehicles every Friday with hand wand type pressure washers in our dirt lot. The commercial fleet uses a contracted service of the same method to clean bi-weekly. Besides being infrequent and inefficient, the lack of proper drainage is an environmental hazard and safety concern. Water, Sewer and Stormwater equipment and dump trucks are also affected by this lack of resource. Staff will try to seek grant funding to help offset a portion of this cost.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
548,241	Construction	973,187	1,332,072	0	0	0	0	0	0	0	0	**2,305,259**	-
	Contingency	230,000	0	0	0	0	0	0	0	0	0	**230,000**	
	Total	**1,203,187**	**1,332,072**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**2,535,259**	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
3,083,500	-	-	-	-	-	-	-	-	-	-	-		-

Capital Improvement Plan

Jacksonville, NC

Project #	EN-26-001
Project Name	COJ Public Services Storage Facility

Total Project Cost	$656,000	Contact	Engineering Division
Department	Public Services	Type	New Construction
Category	Buildings	Priority	L Low Priority
Status	Active	City Project #	SF 2603
Mandated	N	Master Plan	Y
Growth Related	N	Service Related	N

Description/Scope of Work

This project shall identify opportunities to increase the storage capacities of materials and capital assets. Public Services is considering partnerships with other departments, including the joint purchase of an existing facility.

Justification

The Public Services Department lacks sufficient storage for materials and assets. A&B Tire had been used prior to its donation to the YMCA. The loss of this facility has created additional challenges for the department.

Multiple conversations have been had with Transportation about combining funds for a shared facility. To date, both attempts at purchasing a facility have failed.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
50,000	Construction	300,000	300,000	0	0	0	0	0	0	0	0	**600,000**	-
	Contingency	6,000	0	0	0	0	0	0	0	0	0	**6,000**	
	Total	**306,000**	**300,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	606,000	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
50,000	Water and Sewer Fund	306,000	0	0	0	0	0	0	0	0	0	**306,000**	-
	Stormwater Fund	300,000	0	0	0	0	0	0	0	0	0	**300,000**	
	Total	**606,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	606,000	

Capital Improvement Plan

Jacksonville, NC

Project #	EN-26-002
Project Name	Jack Amyette Stormwater & Water Quality Impr.

Total Project Cost	$85,000	Contact	Engineering Division
Department	Public Services	Type	Rehabilitation
Category	Stormwater-Water Quality	Priority	M Medium Priority
Status	Active	City Project #	SW 2602
Mandated	N	Master Plan	N
Growth Related	Y	Service Related	N

Description/Scope of Work

This project is for the removal of existing deteriorated asphalt in the parking bays of the Jack Amyette Recreational Facility and replace with a pervious surface to allow for water infiltration. Staff will seek grant funding to leverage City investment.

Justification

Improvements to the Jack Amyette Park began in the 60's. since then, the City has continued to develop this park. Although much of it predates stormwater requirements, this project seeks to reduce runoff and flooding with the added benefit of improving water quality.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
8,500	Construction	76,500	0	0	0	0	0	0	0	0	0	**76,500**	-
	Total	**76,500**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**76,500**	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
85,000	-	-	-	-	-	-	-	-	-	-	-	-	-

Capital Improvement Plan

Jacksonville, NC

Project #	EN-27-001
Project Name	Court Street Infrastructure & Streetscape Project

Total Project Cost	$1,444,300	Contact	Engineering Division
Department	Public Services	Type	Rehabilitation
Category	Streets	Priority	L Low Priority
Status	Active	City Project #	GF 27XX
Mandated	Y	Master Plan	N
Growth Related	N	Service Related	Y

Description/Scope of Work

This project is intended to complete the work that began with the re-work of Tallman Street and has continued with current work to realign Court Street between Chaney Avenue and Marine Boulevard as part of the Center for Public Safety project. It involves enhancements intended to make the Court Street from Chaney to New Bridge St. more pedestrian friendly so as to promote and enhance the commercial activities along the street. Currently, enhancements such as wider sidewalks, ADA improvements, enhanced lighting, planters median, utility burial and water/sewer improvements are envisioned. Funding and construction schedule to be updated during the design phase.

Justification

Streetscape improvements will create confidence in the private sector and lead to increased investment in property improvements and foster redevelopment in downtown as well as provide a safer path of travel for pedestrians.

Progress Energy provided an estimate for the rerouting and burial of power lines along Court St. This estimate was provided in 2012 and the cost was roughly $582,000.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Construction	0	510,000	500,000	0	0	0	0	0	0	0	**1,010,000**	-
	Engineering/Design	202,000	0	0	0	0	0	0	0	0	0	**202,000**	
	Contingency	0	102,000	100,000	0	0	0	0	0	0	0	**202,000**	
	Construction Admin	0	30,300	0	0	0	0	0	0	0	0	**30,300**	
	Total	**202,000**	**642,300**	**600,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**1,444,300**	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	General Fund	151,500	621,150	0	0	0	0	0	0	0	0	**772,650**	-
	Water and Sewer Fund	50,500	372,690	0	0	0	0	0	0	0	0	**423,190**	
	Stormwater Fund	0	248,460	0	0	0	0	0	0	0	0	**248,460**	
	Total	**202,000**	**1,242,300**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**1,444,300**	

Capital Improvement Plan

Jacksonville, NC

Project #	EN-32-001
Project Name	Old Bridge St Infrastructure & Streetscape Project

Total Project Cost	$1,334,000	Contact	Engineering Division
Department	Public Services	Type	Rehabilitation
Category	Streets	Priority	L Low Priority
Status	Active	City Project #	WF 32XX
Mandated	N	Master Plan	N
Growth Related	Y	Service Related	N

Description/Scope of Work

The work planned for this portion of Old Bridge Street is from East Railroad Street to Anne Street. It is to involve enhancements intended to make the Old Bridge Street area more pedestrian friendly so as to promote and enhance the commercial activities along the street. Currently, enhancements such as wider sidewalks, improved lighting, planters median, utility burial and water/sewer improvements are envisioned. Additionally, the City would have to consider accepting maintenance of this section of Old Bridge Street from NCDOT.

Justification

NCDOT funding will come with an execution deadline. If the City desires to combine resurfacing and ADA upgrades with other streetscape improvements into one project, it is likely that all of the work would have to occur within two years of the NCDOT municipal agreement.

Progress Energy provided an estimate for the rerouting and burial of power lines along Court St. This estimate was provided in 2012 and the cost was roughly $764,000.

Question: Is this project one that the City wants to keep in the current CIP with the work that has recently been completed by NCDOT?

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Construction	0	0	0	0	0	0	180,000	1,000,000	0	0	**1,180,000**	-
	Contingency	0	0	0	0	0	0	80,000	0	0	0	**80,000**	
	Engineering/Design	0	0	0	0	0	62,000	0	0	0	0	**62,000**	
	Construction Admin	0	0	0	0	0	0	12,000	0	0	0	**12,000**	
	Total	**0**	**0**	**0**	**0**	**0**	**62,000**	**272,000**	**1,000,000**	**0**	**0**	**1,334,000**	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Capital Reserve Fund	0	0	0	0	0	0	824,000	0	0	0	**824,000**	-
	Water and Sewer Fund	0	0	0	0	0	62,000	348,000	0	0	0	**410,000**	
	NCDOT Grant	0	0	0	0	0	0	100,000	0	0	0	**100,000**	
	Total	**0**	**0**	**0**	**0**	**0**	**62,000**	**1,272,000**	**0**	**0**	**0**	**1,334,000**	

Capital Improvement Plan

Jacksonville, NC

Project #	SK-27-001
Project Name	FY27 Pedestrian Improvements

Total Project Cost	$100,000	Contact	Streets Division
Department	Public Services	Type	New Construction
Category	Sidewalks	Priority	M Medium Priority
Status	Active	City Project #	GF 27XX
Mandated	Y	Master Plan	N
Growth Related	N	Service Related	Y

Description/Scope of Work

As part of the City's ongoing Pedestrian Improvement Program, intent is to install sidewalks, trails, and ADA accommodations. This includes grout and seal between sidewalk and curb in key areas to improve pedestrian access, safety and connectivity. This will not impact street paving, nor will it reduce funds. Street paving includes the installation of curb ramps, curb and gutter when necessary.

Justification

The pedestrian improvement program is designed to increase the connectivity of existing sidewalks and trails within neighborhoods, connectivity between neighborhoods and connectivity along the City's major commercial corridors. The ADA accommodations will follow the recommendations stated in the ADA Transition Plan.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Construction	90,000	0	0	0	0	0	0	0	0	0	**90,000**	-
	Contingency	5,000	0	0	0	0	0	0	0	0	0	**5,000**	
	Engineering/Design	5,000	0	0	0	0	0	0	0	0	0	**5,000**	
	Total	**100,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**100,000**	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Powell Bill	100,000	0	0	0	0	0	0	0	0	0	**100,000**	-
	Total	**100,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**100,000**	

Capital Improvement Plan

Jacksonville, NC

Project #	SK-28-001
Project Name	FY28 Pedestrian Improvements

Total Project Cost	$100,000	Contact	Streets Division
Department	Public Services	Type	New Construction
Category	Sidewalks	Priority	M Medium Priority
Status	Active	City Project #	GF 28XX
Mandated	Y	Master Plan	N
Growth Related	N	Service Related	Y

Description/Scope of Work

As part of the City's ongoing Pedestrian Improvement Program, intent is to install sidewalks, trails, and ADA accommodations. This includes grout and seal between sidewalk and curb in key areas to improve pedestrian access, safety and connectivity. This will not impact street paving, nor will it reduce funds. Street paving includes the installation of curb ramps, curb and gutter when necessary.

Justification

The pedestrian improvement program is designed to increase the connectivity of existing sidewalks and trails within neighborhoods, connectivity between neighborhoods and connectivity along the City's major commercial corridors. The ADA accommodations will follow the recommendations stated in the ADA Transition Plan.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Construction	0	90,000	0	0	0	0	0	0	0	0	**90,000**	-
	Contingency	0	5,000	0	0	0	0	0	0	0	0	**5,000**	
	Engineering/Design	0	5,000	0	0	0	0	0	0	0	0	**5,000**	
	Total	**0**	**100,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**100,000**	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Powell Bill	0	100,000	0	0	0	0	0	0	0	0	**100,000**	-
	Total	**0**	**100,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**100,000**	

Capital Improvement Plan

Jacksonville, NC

Project #	SK-29-001
Project Name	FY29 Pedestrian Improvements

Total Project Cost	$100,000	Contact	Streets Division
Department	Public Services	Type	New Construction
Category	Sidewalks	Priority	M Medium Priority
Status	Active	City Project #	GF 29XX
Mandated	Y	Master Plan	N
Growth Related	N	Service Related	Y

Description/Scope of Work

As part of the City's ongoing Pedestrian Improvement Program, intent is to install sidewalks, trails, and ADA accommodations. This includes grout and seal between sidewalk and curb in key areas to improve pedestrian access, safety and connectivity. This will not impact street paving, nor will it reduce funds. Street paving includes the installation of curb ramps, curb and gutter when necessary.

Justification

The pedestrian improvement program is designed to increase the connectivity of existing sidewalks and trails within neighborhoods, connectivity between neighborhoods and connectivity along the City's major commercial corridors. The ADA accommodations will follow the recommendations stated in the ADA Transition Plan.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Construction	0	0	90,000	0	0	0	0	0	0	0	**90,000**	-
	Engineering/Design	0	0	5,000	0	0	0	0	0	0	0	**5,000**	
	Contingency	0	0	5,000	0	0	0	0	0	0	0	**5,000**	
	Total	**0**	**0**	**100,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**100,000**	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Powell Bill	0	0	100,000	0	0	0	0	0	0	0	**100,000**	-
	Total	**0**	**0**	**100,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**100,000**	

Capital Improvement Plan

Jacksonville, NC

Project #	SK-30-001
Project Name	FY30 Pedestrian Improvements

Total Project Cost	$100,000	Contact	Streets Division
Department	Public Services	Type	New Construction
Category	Sidewalks	Priority	M Medium Priority
Status	Active	City Project #	GF 30XX
Mandated	Y	Master Plan	N
Growth Related	N	Service Related	Y

Description/Scope of Work

As part of the City's ongoing Pedestrian Improvement Program, intent is to install sidewalks, trails, and ADA accommodations. This includes grout and seal between sidewalk and curb in key areas to improve pedestrian access, safety and connectivity. This will not impact street paving, nor will it reduce funds. Street paving includes the installation of curb ramps, curb and gutter when necessary.

Justification

The pedestrian improvement program is designed to increase the connectivity of existing sidewalks and trails within neighborhoods, connectivity between neighborhoods and connectivity along the City's major commercial corridors. The ADA accommodations will follow the recommendations stated in the ADA Transition Plan.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Construction	0	0	0	90,000	0	0	0	0	0	0	**90,000**	-
	Contingency	0	0	0	5,000	0	0	0	0	0	0	**5,000**	
	Engineering/Design	0	0	0	5,000	0	0	0	0	0	0	**5,000**	
	Total	**0**	**0**	**0**	**100,000**	**0**	**0**	**0**	**0**	**0**	**0**	**100,000**	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Powell Bill	0	0	0	100,000	0	0	0	0	0	0	**100,000**	-
	Total	**0**	**0**	**0**	**100,000**	**0**	**0**	**0**	**0**	**0**	**0**	**100,000**	

Capital Improvement Plan

Jacksonville, NC

Project #	SK-31-001
Project Name	FY31 Pedestrian Improvements

Total Project Cost	$100,000	Contact	Streets Division
Department	Public Services	Type	New Construction
Category	Sidewalks	Priority	M Medium Priority
Status	Active	City Project #	GF 31XX
Mandated	Y	Master Plan	N
Growth Related	N	Service Related	Y

Description/Scope of Work

As part of the City's ongoing Pedestrian Improvement Program, intent is to install sidewalks, trails, and ADA accommodations. This includes grout and seal between sidewalk and curb in key areas to improve pedestrian access, safety and connectivity. This will not impact street paving, nor will it reduce funds. Street paving includes the installation of curb ramps, curb and gutter when necessary.

Justification

The pedestrian improvement program is designed to increase the connectivity of existing sidewalks and trails within neighborhoods, connectivity between neighborhoods and connectivity along the City's major commercial corridors. The ADA accommodations will follow the recommendations stated in the ADA Transition Plan.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Construction	0	0	0	0	90,000	0	0	0	0	0	**90,000**	-
	Engineering/Design	0	0	0	0	5,000	0	0	0	0	0	**5,000**	
	Contingency	0	0	0	0	5,000	0	0	0	0	0	**5,000**	
	Total	**0**	**0**	**0**	**0**	**100,000**	**0**	**0**	**0**	**0**	**0**	**100,000**	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Powell Bill	0	0	0	0	100,000	0	0	0	0	0	**100,000**	-
	Total	**0**	**0**	**0**	**0**	**100,000**	**0**	**0**	**0**	**0**	**0**	**100,000**	

Capital Improvement Plan

Jacksonville, NC

Project #	SK-32-001
Project Name	FY32 Pedestrian Improvements

Total Project Cost	$100,000	Contact	Streets Division
Department	Public Services	Type	New Construction
Category	Sidewalks	Priority	M Medium Priority
Status	Active	City Project #	GF 32XX
Mandated	Y	Master Plan	N
Growth Related	N	Service Related	Y

Description/Scope of Work

As part of the City's ongoing Pedestrian Improvement Program, intent is to install sidewalks, trails, and ADA accommodations. This includes grout and seal between sidewalk and curb in key areas to improve pedestrian access, safety and connectivity. This will not impact street paving, nor will it reduce funds. Street paving includes the installation of curb ramps, curb and gutter when necessary.

Justification

The pedestrian improvement program is designed to increase the connectivity of existing sidewalks and trails within neighborhoods, connectivity between neighborhoods and connectivity along the City's major commercial corridors. The ADA accommodations will follow the recommendations stated in the ADA Transition Plan.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Construction	0	0	0	0	0	90,000	0	0	0	0	**90,000**	-
	Contingency	0	0	0	0	0	5,000	0	0	0	0	**5,000**	
	Engineering/Design	0	0	0	0	0	5,000	0	0	0	0	**5,000**	
	Total	**0**	**0**	**0**	**0**	**0**	**100,000**	**0**	**0**	**0**	**0**	**100,000**	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Powell Bill	0	0	0	0	0	100,000	0	0	0	0	**100,000**	-
	Total	**0**	**0**	**0**	**0**	**0**	**100,000**	**0**	**0**	**0**	**0**	**100,000**	

Capital Improvement Plan

Jacksonville, NC

Project #	SK-33-001
Project Name	FY33 Pedestrian Improvements

Total Project Cost	$100,000	Contact	Streets Division
Department	Public Services	Type	New Construction
Category	Sidewalks	Priority	M Medium Priority
Status	Active	City Project #	GF 33XX
Mandated	Y	Master Plan	N
Growth Related	N	Service Related	Y

Description/Scope of Work

As part of the City's ongoing Pedestrian Improvement Program, intent is to install sidewalks, trails, and ADA accommodations. This includes grout and seal between sidewalk and curb in key areas to improve pedestrian access, safety and connectivity. This will not impact street paving, nor will it reduce funds. Street paving includes the installation of curb ramps, curb and gutter when necessary.

Justification

The pedestrian improvement program is designed to increase the connectivity of existing sidewalks and trails within neighborhoods, connectivity between neighborhoods and connectivity along the City's major commercial corridors. The ADA accommodations will follow the recommendations stated in the ADA Transition Plan.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Construction	0	0	0	0	0	0	90,000	0	0	0	**90,000**	-
	Contingency	0	0	0	0	0	0	5,000	0	0	0	**5,000**	
	Engineering/Design	0	0	0	0	0	0	5,000	0	0	0	**5,000**	
	Total	**0**	**0**	**0**	**0**	**0**	**0**	**100,000**	**0**	**0**	**0**	**100,000**	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Powell Bill	0	0	0	0	0	0	100,000	0	0	0	**100,000**	-
	Total	**0**	**0**	**0**	**0**	**0**	**0**	**100,000**	**0**	**0**	**0**	**100,000**	

Capital Improvement Plan

Jacksonville, NC

Project #	SK-34-001
Project Name	FY34 Pedestrian Improvements

Total Project Cost	$100,000	Contact	Streets Division
Department	Public Services	Type	New Construction
Category	Sidewalks	Priority	M Medium Priority
Status	Active	City Project #	GF 34XX
Mandated	Y	Master Plan	N
Growth Related	N	Service Related	Y

Description/Scope of Work

As part of the City's ongoing Pedestrian Improvement Program, intent is to install sidewalks, trails, and ADA accommodations. This includes grout and seal between sidewalk and curb in key areas to improve pedestrian access, safety and connectivity. This will not impact street paving, nor will it reduce funds. Street paving includes the installation of curb ramps, curb and gutter when necessary.

Justification

The pedestrian improvement program is designed to increase the connectivity of existing sidewalks and trails within neighborhoods, connectivity between neighborhoods and connectivity along the City's major commercial corridors. The ADA accommodations will follow the recommendations stated in the ADA Transition Plan.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Construction	0	0	0	0	0	0	0	90,000	0	0	**90,000**	-
	Contingency	0	0	0	0	0	0	0	5,000	0	0	**5,000**	
	Engineering/Design	0	0	0	0	0	0	0	5,000	0	0	**5,000**	
	Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**100,000**	**0**	**0**	**100,000**	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Powell Bill	0	0	0	0	0	0	0	100,000	0	0	**100,000**	-
	Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**100,000**	**0**	**0**	**100,000**	

Capital Improvement Plan

Jacksonville, NC

Project #	SK-35-001
Project Name	FY35 Pedestrian Improvements

Total Project Cost	$100,000	Contact	Streets Division
Department	Public Services	Type	New Construction
Category	Sidewalks	Priority	M Medium Priority
Status	Active	City Project #	GF 35XX
Mandated	Y	Master Plan	N
Growth Related	N	Service Related	Y

Description/Scope of Work

As part of the City's ongoing Pedestrian Improvement Program, intent is to install sidewalks, trails, and ADA accommodations. This includes grout and seal between sidewalk and curb in key areas to improve pedestrian access, safety and connectivity. This will not impact street paving, nor will it reduce funds. Street paving includes the installation of curb ramps, curb and gutter when necessary.

Justification

The pedestrian improvement program is designed to increase the connectivity of existing sidewalks and trails within neighborhoods, connectivity between neighborhoods and connectivity along the City's major commercial corridors. The ADA accommodations will follow the recommendations stated in the ADA Transition Plan.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Construction	0	0	0	0	0	0	0	0	90,000	0	**90,000**	-
	Contingency	0	0	0	0	0	0	0	0	5,000	0	**5,000**	
	Engineering/Design	0	0	0	0	0	0	0	0	5,000	0	**5,000**	
	Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**100,000**	**0**	**100,000**	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Powell Bill	0	0	0	0	0	0	0	0	100,000	0	**100,000**	-
	Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**100,000**	**0**	**100,000**	

Capital Improvement Plan

Jacksonville, NC

Project #	SK-36-001
Project Name	FY36 Pedestrian Improvements

Total Project Cost	$100,000	Contact	Streets Division
Department	Public Services	Type	New Construction
Category	Sidewalks	Priority	M Medium Priority
Status	Active	City Project #	GF 36XX
Mandated	Y	Master Plan	N
Growth Related	N	Service Related	Y

Description/Scope of Work

As part of the City's ongoing Pedestrian Improvement Program, intent is to install sidewalks, trails, and ADA accommodations. This includes grout and seal between sidewalk and curb in key areas to improve pedestrian access, safety and connectivity. This will not impact street paving, nor will it reduce funds. Street paving includes the installation of curb ramps, curb and gutter when necessary.

Justification

The pedestrian improvement program is designed to increase the connectivity of existing sidewalks and trails within neighborhoods, connectivity between neighborhoods and connectivity along the City's major commercial corridors. The ADA accommodations will follow the recommendations stated in the ADA Transition Plan.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Construction	0	0	0	0	0	0	0	0	0	90,000	**90,000**	-
	Contingency	0	0	0	0	0	0	0	0	0	5,000	**5,000**	
	Engineering/Design	0	0	0	0	0	0	0	0	0	5,000	**5,000**	
	Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**100,000**	**100,000**	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Powell Bill	0	0	0	0	0	0	0	0	0	100,000	**100,000**	-
	Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**100,000**	**100,000**	

Capital Improvement Plan

Jacksonville, NC

Project #	SR-11-005
Project Name	Parkwood Regional PS & Western Trunk Sewer

Total Project Cost	$55,378,473	Contact	Engineering Division
Department	Public Services	Type	New Construction
Category	Sewer - Lift Station	Priority	C Committed To
Status	Active	City Project #	SF 1105
Mandated	Y	Master Plan	N
Growth Related	Y	Service Related	N

Description/Scope of Work

Project will tie in the existing gravity trunk sewer from Western Boulevard to a new 4.5 mgd lift station in the Parkwood-Williamsburg Plantation area. This project will also construct a new 36-inch regional force main that will connect the pump station to the City's Land Treatment site. The project will also enable the future construction of a new gravity trunk sewer main from Western Boulevard near its intersection with Williamsburg Parkway and redirect sewer from the Carolina Forest Subdivision via a new force main constructed from Carolina Forest Boulevard to the trunk sewer. Future phases will follow the engineer's recommended schedule which includes the regional pump station, the force main, and upgrades to the LTS headworks. This portion of the project has received grant funding of $23,250,000 from the State.

Justification

In evaluating the projected pattern of growth and the location of the existing infrastructure, the need to convey wastewater around the existing congested City system became evident. This project is a key component to providing sewer service to the Gum Branch and northern Western Boulevard areas as adopted by Council in the Sewer Service Area Master Plan.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
51,678,673	Construction	2,800,000	574,800	0	0	0	0	0	0	0	0	**3,374,800**	-
	Contingency	325,000	0	0	0	0	0	0	0	0	0	**325,000**	
	Total	**3,125,000**	**574,800**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**3,699,800**	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
55,378,473	-	-	-	-	-	-	-	-	-	-	-		-

Capital Improvement Plan

Jacksonville, NC

Project #	SR-25-001
Project Name	Commons Pump Station Rehabilitation

Total Project Cost	$880,000	Contact	Utilities Maintenance
Department	Public Services	Type	Rehabilitation
Category	Sewer - Lift Station	Priority	H High Priority
Status	Active	City Project #	SF 2501
Mandated	N	Master Plan	N
Growth Related	Y	Service Related	Y

Description/Scope of Work

Project Scope will contain an evaluation and upgrade to the Commons Duplex Pump Station. **The Water & Sewer Model Update may change or adjust the need to upgrade the Commons Pump Station.** If this project moves forward, it will consist of evaluating current capacity, upsizing pumps and wetwell as necessary, along with replacing pump discharge pipes, base 90 flanges, pump guide rails, waste basket rails, check valves and plug valves. This upgrade will also add a bypass connection.

Justification

The Commons Sewer Basin is experiencing growth in the Drummer Kellum/ Ramsey Road area. In order to serve this basin and extend the life of the Commons Pump Station, it needs to be upgraded to include the addition of a bypass connection. The size of the upgrade to this station will be determined through an Engineering evaluation. The bypass connection will allow for maintenance and repairs to take place. This bypass connection will also allow for a temporary solution in the event of a catastrophic failure of the pump station, thereby allowing continuous flow.

FY 26 Update: Staff is working with the developer of Muscadine development on Ramsey Road for the installation of a new sewer force main (along Ramsey Road) from Country View Lift Station to Carolina Forest. Should this occur, it likely reduces the need for upgrades at the Commons Lift Station. Staff will re-evaluate this project in FY 27 as Muscadine is designed.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
180,000	Construction	500,000	200,000	0	0	0	0	0	0	0	0	**700,000**	-
	Total	**500,000**	**200,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**700,000**	

Prior	Funding Sources		FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
880,000	-	-	-	-	-	-	-	-	-	-	-	-		-

Capital Improvement Plan

Jacksonville, NC

Project #	SR-26-001
Project Name	Western Trunk Sewer Phase II

Total Project Cost	$7,801,000	Contact	Engineering Division
Department	Public Services	Type	New Construction
Category	Sewer - Trunk Lines	Priority	H High Priority
Status	Active	City Project #	SF 2606
Mandated	Y	Master Plan	N
Growth Related	Y	Service Related	N

Description/Scope of Work

Design Engineers for Western Regional Sewer System provided updated preliminary cost estimates for this phase resulting in an adjustment of cost. This project is a continuation of the Western Regional Lift Station and Force Main Sewer project. This project will result in the construction of a new trunk sewer and sewer-force main to and along Western Boulevard. The purpose of the project is to put sewer in place that serves the area to the north of Western Boulevard. It will transmit sewerage via the lower trunk sewer which will in turn, convey the sewerage to the Western Regional Pump Station.

Justification

Completion of this project is critical to development and redevelopment north of Western Boulevard. It is critical because the trunk sewers which currently receive sewerage from the Western Boulevard corridor from Carolina Forest Boulevard to Marine Boulevard are at capacity. This will relieve pressure from downstream Henderson pump station. The timeline for this project will be coordinated with the completion of the Western Regional Sewer System project.

FY 26 Update: Design is complete, however due to recent developments, timeline may need to be adjusted. Project schedule has been adjusted to better correlate with work on WRSS. Planned projects, such as Thornwood, may have additional implications on this project. Project costs will need to be updated as we develop the design and draw closer to execution.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Construction	0	3,000,000	3,550,000	0	0	0	0	0	0	0	**6,550,000**	-
	Contingency	0	300,000	400,000	0	0	0	0	0	0	0	**700,000**	
	Engineering/Design	200,500	200,500	0	0	0	0	0	0	0	0	**401,000**	
	Construction Admin	0	75,000	75,000	0	0	0	0	0	0	0	**150,000**	
	Total	**200,500**	**3,575,500**	**4,025,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**7,801,000**	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
200,500	Revenue Bonds	0	7,600,500	0	0	0	0	0	0	0	0	**7,600,500**	-
	Total	**0**	**7,600,500**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**7,600,500**	

Capital Improvement Plan

Jacksonville, NC

Project #	SR-26-003
Project Name	Chaney Creek Trunk Line Rehab

Total Project Cost	$815,000	Contact	Utilities Maintenance
Department	Public Services	Type	Rehabilitation
Category	Sewer - Trunk Lines	Priority	H High Priority
Status	Active	City Project #	SF 2602
Mandated	N	Master Plan	N
Growth Related	N	Service Related	Y

Description/Scope of Work

Rehabilitate or replace 1 Million Gallons Per Day (MGD) 36 inch trunkline behind the Main Pump Station.

Justification

This trunk line has been compromised by Hydrogen Sulfide (H2S) in the system. H2S has the propensity to degrade all components of the line to include all structures and seals of the collection system. As this is a major line going to our largest lift station and currently has the capacity to carry up to 1 MGD, it is considered a critical and high priority line. Rehabilitating or replacing this line will help to ensure this line does not degrade to the point of failure.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
65,000	Construction	0	562,500	0	0	0	0	0	0	0	0	**562,500**	-
	Engineering/Design	187,500	0	0	0	0	0	0	0	0	0	**187,500**	
	Total	**187,500**	**562,500**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**750,000**	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
65,000	Sewer Fund	187,500	562,500	0	0	0	0	0	0	0	0	**750,000**	-
	Total	**187,500**	**562,500**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**750,000**	

Capital Improvement Plan

Jacksonville, NC

Project #	SR-26-005
Project Name	Brynn Marr Lift Station Rehab

Total Project Cost	$450,000	Contact	Utilities Maintenance
Department	Public Services	Type	Rehabilitation
Category	Sewer - Lift Station	Priority	M Medium Priority
Status	Active	City Project #	SF 2601
Mandated	N	Master Plan	N
Growth Related	N	Service Related	Y

Description/Scope of Work

Rehabilitate pumps, channel grinder, wet well access hatches, air conditioning units, coatings, generator, PLC and automatic transfer switch replacements.

Justification

Components date back to 1977. With an atmosphere of grease, Hydrogen Sulfide (H2S) and moisture, the life expectancy of this lift station has been significantly reduced. Utilities Maintenance currently has a new bio-filter on the way that will prevent or reduce accelerated wear while prolonging the life of the station.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
112,500	Construction	337,500	0	0	0	0	0	0	0	0	0	**337,500**	-
	Total	**337,500**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**337,500**	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
112,500	Sewer Fund	337,500	0	0	0	0	0	0	0	0	0	**337,500**	-
	Total	**337,500**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**337,500**	

Capital Improvement Plan

Jacksonville, NC

Project #	SR-27-001
Project Name	HWY24 Sewer Main Rehabilitation

Total Project Cost	$260,000	Contact	Utilities Maintenance
Department	Public Services	Type	Rehabilitation
Category	Sewer - Lines (Other)	Priority	M Medium Priority
Status	Active	City Project #	SF 27XX
Mandated	N	Master Plan	N
Growth Related	N	Service Related	Y

Description/Scope of Work

In addition to regularly scheduled I&I Activities, this project specifically focuses on the Hwy 24 corridor. This project will rehabilitate this sewer line, using CIPPL (Cured In Place Pipe Lining).

Justification

In the recent past we have had multiple SSO's due to aging sewer infrastructure. In order to prevent more in the future we need to address the remaining segments of 24' sewer mains. We also stand the risk of being fined by the state.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Construction	200,000	60,000	0	0	0	0	0	0	0	0	**260,000**	-
	Total	**200,000**	**60,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	260,000	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Sewer Fund	260,000	0	0	0	0	0	0	0	0	0	**260,000**	-
	Total	**260,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	260,000	

Capital Improvement Plan

Jacksonville, NC

Project #	SR-27-002
Project Name	Pipe Barn Enclosure

Total Project Cost	$85,000	Contact	Engineering Division
Department	Public Services	Type	Improvement
Category	Buildings	Priority	M Medium Priority
Status	Active	City Project #	SF 27XX
Mandated	N	Master Plan	N
Growth Related	N	Service Related	Y

Description/Scope of Work

Conduct a structural analysis to validate the feasibility of adding sides to the existing pole barn used to store PVC Pipe and other inventory and equipment utilized in the maintenance of te water and sewer system.

Justification

Enclosing the existing pole barn that houses the PVC Pipe Inventory for making water & sewer system repairs. PVC Pipe is highly sensitive to ultraviolet light and begins to degrade the longer it is exposed to the elements. Adding sides to the structure will extend the life of the materials used for such repairs.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Construction	75,000	0	0	0	0	0	0	0	0	0	**75,000**	-
	Engineering/Design	10,000	0	0	0	0	0	0	0	0	0	**10,000**	
	Total	**85,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	85,000	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Water and Sewer Fund	85,000	0	0	0	0	0	0	0	0	0	**85,000**	-
	Total	**85,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	85,000	

Capital Improvement Plan

Jacksonville, NC

Project #	SR-28-001
Project Name	Western Reg. & Main Pump Station Interconnect SF

Total Project Cost	$3,325,000	Contact	Engineering Division
Department	Public Services	Type	New Construction
Category	Sewer - Trunk Lines	Priority	H High Priority
Status	Active	City Project #	SF 28XX
Mandated	N	Master Plan	N
Growth Related	Y	Service Related	Y

Description/Scope of Work

This would be a pipe and valve project that would connect the Main Pump Station to the new Western Regional Pump Station allowing for wastewater to be transferred between pump stations to the LTS. The sewer system masterplan update will prioritize the scope and funding for this project.

Justification

This project would provide redundancy in the event of a failure of either stations.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Construction	0	0	0	0	0	2,200,000	550,000	0	0	0	**2,750,000**	-
	Engineering/Design	0	0	0	0	300,000	0	0	0	0	0	**300,000**	
	Contingency	0	0	0	0	0	200,000	0	0	0	0	**200,000**	
	Construction Admin	0	0	0	0	0	75,000	0	0	0	0	**75,000**	
	Total	**0**	**0**	**0**	**0**	**300,000**	**2,475,000**	**550,000**	**0**	**0**	**0**	**3,325,000**	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Revenue Bonds	0	0	0	0	0	3,025,000	0	0	0	0	**3,025,000**	-
	Sewer Fund	0	0	0	0	300,000	0	0	0	0	0	**300,000**	
	Total	**0**	**0**	**0**	**0**	**300,000**	**3,025,000**	**0**	**0**	**0**	**0**	**3,325,000**	

Capital Improvement Plan

Jacksonville, NC

Project #	SR-28-002
Project Name	FY 28 Pump Station Rehabilitation Program

Total Project Cost	$70,000	Contact	Utilities Maintenance
Department	Public Services	Type	Rehabilitation
Category	Sewer - Lift Station	Priority	M Medium Priority
Status	Active	City Project #	SF 28XX
Mandated	Y	Master Plan	N
Growth Related	Y	Service Related	Y

Description/Scope of Work

This program will analyze and rehabilitate identified pump station(s) to include wet well, electrical components, pumps, and generators.

Justification

The city owns and operates 46+ sewer pump stations ranging in size from 5,000 gallons/day to over 9 MGD. This systematic program will analyze and prioritize pump stations based upon conditions and demand for rehabilitation. In addition, State regulations require pump station to have a standby power source or pump with controls that allow for automatic activation. The City currently utilizes portable generators and Manual Transfer Switches requiring employees to physically hook up portable generators during a significant weather event. Installing a Station Generator and Automatic Transfer switch allows for the remote or automatic activation of a pump station whenever necessary. Reduced risk to personnel and a greater level of reliability during significant weather events is the justification for this analysis.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Construction	0	70,000	0	0	0	0	0	0	0	0	**70,000**	-
	Total	**0**	**70,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**70,000**	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Sewer Fund	0	70,000	0	0	0	0	0	0	0	0	**70,000**	-
	Total	**0**	**70,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**70,000**	

Capital Improvement Plan

Jacksonville, NC

Project #	SR-29-001
Project Name	Land Application Improvements at LTS

Total Project Cost	$2,135,000	Contact	Land Treatment Site
Department	Public Services	Type	Improvement
Category	Sewer - Treatment	Priority	M Medium Priority
Status	Active	City Project #	SF 29XX
Mandated	N	Master Plan	N
Growth Related	Y	Service Related	Y

Description/Scope of Work

Evaluate existing spray irrigation areas for efficiencies and improvements and identify new irrigation areas for rapid infiltration basins or other methods that would improve and increase treatment capacity.

Justification

Improved areas would make the facility less susceptible to wet weather and increase the overall capacity of the facility. Size, capacity, permitting and treatment requirements will affect the overall cost of this project.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Construction	0	0	0	800,000	890,000	0	0	0	0	0	**1,690,000**	-
	Contingency	0	0	0	250,000	0	0	0	0	0	0	**250,000**	
	Construction Admin	0	0	0	40,000	50,000	0	0	0	0	0	**90,000**	
	Engineering/Design	0	0	90,000	0	0	0	0	0	0	0	**90,000**	
	Planning/Prelim Design	0	0	15,000	0	0	0	0	0	0	0	**15,000**	
	Total	**0**	**0**	**105,000**	**1,090,000**	**940,000**	**0**	**0**	**0**	**0**	**0**	**2,135,000**	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Sewer Fund	0	0	105,000	2,030,000	0	0	0	0	0	0	**2,135,000**	-
	Total	**0**	**0**	**105,000**	**2,030,000**	**0**	**0**	**0**	**0**	**0**	**0**	**2,135,000**	

Capital Improvement Plan

Jacksonville, NC

Project #	SR-30-001
Project Name	FY 30 Pump Station Rehabilitation Program

Total Project Cost	$70,000	Contact	Utilities Maintenance
Department	Public Services	Type	Rehabilitation
Category	Sewer - Lift Station	Priority	M Medium Priority
Status	Active	City Project #	SF 30XX
Mandated	N	Master Plan	Y
Growth Related	Y	Service Related	Y

Description/Scope of Work

This program will analyze and rehabilitate identified pump station(s) to include wet well, electrical components, pumps, and generators.

Justification

The city owns and operates 46+ sewer pump stations ranging in size from 5,000 gallons/day to over 9 MGD. This systematic program will analyze and prioritize pump stations based upon conditions and demand for rehabilitation. In addition, State regulations require pump station to have a standby power source or pump with controls that allow for automatic activation. The City currently utilizes portable generators and Manual Transfer Switches requiring employees to physically hook up portable generators during a significant weather event. Installing a Station Generator and Automatic Transfer switch allows for the remote or automatic activation of a pump station whenever necessary. Reduced risk to personnel and a greater level of reliability during significant weather events is the justification for this analysis.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Construction	0	0	0	70,000	0	0	0	0	0	0	**70,000**	-
	Total	**0**	**0**	**0**	**70,000**	**0**	**0**	**0**	**0**	**0**	**0**	**70,000**	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Sewer Fund	0	0	0	70,000	0	0	0	0	0	0	**70,000**	-
	Total	**0**	**0**	**0**	**70,000**	**0**	**0**	**0**	**0**	**0**	**0**	**70,000**	

Capital Improvement Plan

Jacksonville, NC

Project #	SR-32-001
Project Name	FY 32 Pump Station Rehabilitation Program

Total Project Cost	$70,000	Contact	Utilities Maintenance
Department	Public Services	Type	Rehabilitation
Category	Sewer - Lift Station	Priority	M Medium Priority
Status	Active	City Project #	SF 32XX
Mandated	N	Master Plan	Y
Growth Related	Y	Service Related	Y

Description/Scope of Work

This program will analyze and rehabilitate identified pump station(s) to include wet well, electrical components, pumps, and generators.

Justification

The city owns and operates 46+ sewer pump stations ranging in size from 5,000 gallons/day to over 9 MGD. This systematic program will analyze and prioritize pump stations based upon conditions and demand for rehabilitation. In addition, State regulations require pump station to have a standby power source or pump with controls that allow for automatic activation. The City currently utilizes portable generators and Manual Transfer Switches requiring employees to physically hook up portable generators during a significant weather event. Installing a Station Generator and Automatic Transfer switch allows for the remote or automatic activation of a pump station whenever necessary. Reduced risk to personnel and a greater level of reliability during significant weather events is the justification for this analysis.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Construction	0	0	0	0	0	70,000	0	0	0	0	**70,000**	-
	Total	**0**	**0**	**0**	**0**	**0**	**70,000**	**0**	**0**	**0**	**0**	**70,000**	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Sewer Fund	0	0	0	0	0	70,000	0	0	0	0	**70,000**	-
	Total	**0**	**0**	**0**	**0**	**0**	**70,000**	**0**	**0**	**0**	**0**	**70,000**	

Capital Improvement Plan

Jacksonville, NC

Project #	SR-34-002
Project Name	Poplar Branch Pump Station #2 & Sewer

Total Project Cost	$2,255,000	Contact	Engineering Division
Department	Public Services	Type	Expansion
Category	Sewer - Lift Station	Priority	M Medium Priority
Status	Active	City Project #	SF 34XX
Mandated	Y	Master Plan	N
Growth Related	Y	Service Related	N

Description/Scope of Work

This project is proposed on the north side of Piney Green Road, west of Poplar Branch. This new pump station will be set a depth so that all parcels in the sewer basin can be served by gravity sewer. It will pump through a short force main across Piney Green Road to gravity sewer that is tributary to Poplar Branch Pump Station #1. Trunk sewers will be extended from the new pump station along the west side of Poplar Branch and along a tributary to Poplar Branch. This project will be analyzed as part of the sewer system master plan. **This project will be analyzed as part of the sewer system master plan currently underway.**

Justification

The City of Jacksonville anticipates growth to the northeast of the City in the next 10-20 years. The growth is projected to occur beyond the extraterritorial jurisdiction (ETJ) and be concentrated along the US 17 corridor, north of Wolf Swamp Road, and in the Piney Green Area along Poplar Branch, north of Piney Green Road. The City desires to extend water and sewer service to the US 17 North-Piney Green Area in an efficient, cost-effective, and timely manner that accommodates growth. Additionally, the City desires to raise the water pressure along Halltown Road to an improved level of service for potential customers in this area. If the City extends sewer to an area, City water infrastructure should be extended to that area as well. Alternatively, the City could provide water to the area through the resale of that acquired by the City via bulk purchases from ONWASA, provided that a bulk purchase agreement can be negotiated with ONWASA. The sewer priorities should be coordinated with the water priorities so both are available when required.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Construction	0	0	0	0	0	0	0	0	805,000	805,000	**1,610,000**	-
	Contingency	0	0	0	0	0	0	0	0	161,000	161,000	**322,000**	
	Engineering/Design	0	0	0	0	0	0	0	242,000	0	0	**242,000**	
	Construction Admin	0	0	0	0	0	0	0	0	40,500	40,500	**81,000**	
	Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**242,000**	**1,006,500**	**1,006,500**	**2,255,000**	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Sewer Fund	0	0	0	0	0	0	0	242,000	2,013,000	0	**2,255,000**	-
	Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**242,000**	**2,013,000**	**0**	**2,255,000**	

Capital Improvement Plan

Jacksonville, NC

Project #	SR-34-003
Project Name	FY 34 Pump Station Rehabilitation Program

Total Project Cost	$70,000	Contact	Utilities Maintenance
Department	Public Services	Type	Rehabilitation
Category	Sewer - Lift Station	Priority	M Medium Priority
Status	Active	City Project #	SF 34XX
Mandated	N	Master Plan	Y
Growth Related	Y	Service Related	Y

Description/Scope of Work

This program will analyze and rehabilitate identified pump station(s) to include wet well, electrical components, pumps, and generators.

Justification

The city owns and operates 46+ sewer pump stations ranging in size from 5,000 gallons/day to over 9 MGD. This systematic program will analyze and prioritize pump stations based upon conditions and demand for rehabilitation. In addition, State regulations require pump station to have a standby power source or pump with controls that allow for automatic activation. The City currently utilizes portable generators and Manual Transfer Switches requiring employees to physically hook up portable generators during a significant weather event. Installing a Station Generator and Automatic Transfer switch allows for the remote or automatic activation of a pump station whenever necessary. Reduced risk to personnel and a greater level of reliability during significant weather events is the justification for this analysis.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Construction	0	0	0	0	0	0	0	70,000	0	0	**70,000**	-
	Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**70,000**	**0**	**0**	**70,000**	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Sewer Fund	0	0	0	0	0	0	0	70,000	0	0	**70,000**	-
	Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**70,000**	**0**	**0**	**70,000**	

Capital Improvement Plan

Jacksonville, NC

Project #	SR-35-001
Project Name	Wolf Swamp Pump Station & Sewer - Phase I

Total Project Cost	$6,203,000	Contact	Engineering Division
Department	Public Services	Type	Expansion
Category	Sewer - Trunk Lines	Priority	M Medium Priority
Status	Active	City Project #	SF 35XX
Mandated	Y	Master Plan	N
Growth Related	Y	Service Related	N

Description/Scope of Work

The Wolf Swamp Force Main and Pump Station will likely extend to Thomas-Humphrey Road where it will follow the City's Thomas Humphrey Road/Halltown Road water main easement to Regalwood Drive. From there, it will likely extend along Regalwood Drive to Piney Green Road, cross Piney Green and connect to the City's Piney Green Sewer. This project establishes part of the (downstream) trunk sewer necessary to eliminate the Country View Pump Station and serve land north of the Commons. This project will be analyzed as part of the sewer system master plan currently underway. Pending changes in the Country View basin may impact the need for this project.

Justification

The City of Jacksonville anticipates growth to the northeast of the City in the next 10-20 years. The growth is projected to occur beyond the extraterritorial jurisdiction (ETJ) and be concentrated along the US 17 corridor, north of Wolf Swamp Road, and in the Piney Green Area along Poplar Branch, north of Piney Green Road. The City desires to extend water and sewer service to the US 17 North-Piney Green Area in an efficient, cost-effective, and timely manner that accommodates growth. Additionally, the City desires to raise the water pressure along Halltown Road to an improved level of service for potential customers in this area. If the City extends sewer to an area, City water infrastructure should be extended to that area as well. Alternatively, the City could provide water to the area through the resale of that acquired by the City via bulk purchases from ONWASA, provided that a bulk purchase agreement can be negotiated with ONWASA. The sewer priorities should be coordinated with the water priorities so both are available when required.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Engineering/Design	0	0	0	0	0	0	0	0	332,500	332,500	**665,000**	4,984,200
	Construction	0	0	0	0	0	0	0	0	0	443,000	**443,000**	
	Contingency	0	0	0	0	0	0	0	0	0	88,600	**88,600**	
	Construction Admin	0	0	0	0	0	0	0	0	0	22,200	**22,200**	
	Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**332,500**	**886,300**	**1,218,800**	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Sewer Fund	0	0	0	0	0	0	0	0	665,000	5,538,000	**6,203,000**	-
	Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**665,000**	**5,538,000**	**6,203,000**	

Capital Improvement Plan

Jacksonville, NC

Project #	SR-36-002
Project Name	FY 36 Pump Station Rehabilitation Program

Total Project Cost	$70,000	Contact	Utilities Maintenance
Department	Public Services	Type	Rehabilitation
Category	Sewer - Lift Station	Priority	M Medium Priority
Status	Active	City Project #	SF 36XX
Mandated	N	Master Plan	Y
Growth Related	Y	Service Related	Y

Description/Scope of Work

This program will analyze and rehabilitate identified pump station(s) to include wet well, electrical components, pumps, and generators.

Justification

The city owns and operates 46+ sewer pump stations ranging in size from 5,000 gallons/day to over 9 MGD. This systematic program will analyze and prioritize pump stations based upon conditions and demand for rehabilitation. In addition, State regulations require pump station to have a standby power source or pump with controls that allow for automatic activation. The City currently utilizes portable generators and Manual Transfer Switches requiring employees to physically hook up portable generators during a significant weather event. Installing a Station Generator and Automatic Transfer switch allows for the remote or automatic activation of a pump station whenever necessary. Reduced risk to personnel and a greater level of reliability during significant weather events is the justification for this analysis.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Construction	0	0	0	0	0	0	0	0	0	70,000	**70,000**	-
	Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**70,000**	**70,000**	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Sewer Fund	0	0	0	0	0	0	0	0	0	70,000	**70,000**	-
	Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**70,000**	**70,000**	

Capital Improvement Plan

Jacksonville, NC

Project #	SR-II-28
Project Name	Inflow & Infiltration (I&I) FY28-29

Total Project Cost	$700,000	Contact	Utilities Maintenance
Department	Public Services	Type	Improvement
Category	Sewer - Lines (Other)	Priority	C Committed To
Status	Active	City Project #	SF 28XX
Mandated	N	Master Plan	N
Growth Related	Y	Service Related	Y

Description/Scope of Work

This project will represent the City's ongoing effort to reduce infiltration of groundwater and inflow of stormwater into the sewer collection system which usually is attributable to aging infrastructure that needs maintenance or replacement. Reduction of I&I translates to reduced operational and maintenance costs as well as reducing the risk of sewer system overflows (SSOs) during periods of high rainfall. The first phase of this work will involve identifying sources of I&I by one or more of the following: flow monitoring, smoke testing, and video inspection. These sources will be prioritized based upon severity and location along with other sources discovered via other utility projects and through the work of the City's Utilities Maintenance Division. Once I&I sources are identified and prioritized, a project will be undertaken to correct as many of the deficiencies as the available budget will allow. It is expected that the project will involve several repair and rehabilitation methods including but not necessarily limited to, complete manhole-to-manhole line replacements, spot repairs, manhole repairs and Cured-In-Place Pipe Lining (CIPPL).

Justification

This project is an ongoing effort to minimize water inflow and infiltration into the wastewater system and reduce overall flow at the sewer treatment site. An aggressive I&I program could help regain system and treatment capacity.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Construction	0	0	585,000	0	0	0	0	0	0	0	**585,000**	-
	Engineering/Design	0	70,000	0	0	0	0	0	0	0	0	**70,000**	
	Construction Admin	0	0	45,000	0	0	0	0	0	0	0	**45,000**	
	Total	**0**	**70,000**	**630,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**700,000**	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Sewer Fund	0	70,000	630,000	0	0	0	0	0	0	0	**700,000**	-
	Total	**0**	**70,000**	**630,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**700,000**	

Capital Improvement Plan

Jacksonville, NC

Project #	SR-II-31
Project Name	Inflow & Infiltration (I&I) FY31-32

Total Project Cost	$700,000	Contact	Utilities Maintenance
Department	Public Services	Type	Improvement
Category	Sewer - Lines (Other)	Priority	C Committed To
Status	Active	City Project #	SF 31XX
Mandated	N	Master Plan	N
Growth Related	Y	Service Related	Y

Description/Scope of Work

This project will represent the City's ongoing effort to reduce infiltration of groundwater and inflow of stormwater into the sewer collection system which usually is attributable to aging infrastructure that needs maintenance or replacement. Reduction of I&I translates to reduced operational and maintenance costs as well as reducing the risk of sewer system overflows (SSOs) during periods of high rainfall. The first phase of this work will involve identifying sources of I&I by one or more of the following: flow monitoring, smoke testing, and video inspection. These sources will be prioritized based upon severity and location along with other sources discovered via other utility projects and through the work of the City's Utilities Maintenance Division. Once I&I sources are identified and prioritized, a project will be undertaken to correct as many of the deficiencies as the available budget will allow. It is expected that the project will involve several repair and rehabilitation methods including but not necessarily limited to, complete manhole-to-manhole line replacements, spot repairs, manhole repairs and Cured-In-Place Pipe Lining (CIPPL).

Justification

This project is an ongoing effort to minimize water inflow and infiltration into the wastewater system and reduce overall flow at the sewer treatment site. An aggressive I&I program could help regain system and treatment capacity.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Construction	0	0	0	0	0	585,000	0	0	0	0	**585,000**	-
	Engineering/Design	0	0	0	0	70,000	0	0	0	0	0	**70,000**	
	Contingency	0	0	0	0	0	45,000	0	0	0	0	**45,000**	
	Total	**0**	**0**	**0**	**0**	**70,000**	**630,000**	**0**	**0**	**0**	**0**	**700,000**	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Sewer Fund	0	0	0	0	70,000	630,000	0	0	0	0	**700,000**	-
	Total	**0**	**0**	**0**	**0**	**70,000**	**630,000**	**0**	**0**	**0**	**0**	**700,000**	

Capital Improvement Plan

Jacksonville, NC

Project #	SR-II-34
Project Name	Inflow & Infiltration (I&I) FY34-35

Total Project Cost	$700,000	Contact	Utilities Maintenance
Department	Public Services	Type	Improvement
Category	Sewer - Lines (Other)	Priority	M Medium Priority
Status	Active	City Project #	SF 34XX
Mandated	N	Master Plan	N
Growth Related	Y	Service Related	Y

Description/Scope of Work

This project will represent the City's ongoing effort to reduce infiltration of groundwater and inflow of stormwater into the sewer collection system which usually is attributable to aging infrastructure that needs maintenance or replacement. Reduction of I&I translates to reduced operational and maintenance costs as well as reducing the risk of sewer system overflows (SSOs) during periods of high rainfall. The first phase of this work will involve identifying sources of I&I by one or more of the following: flow monitoring, smoke testing, and video inspection. These sources will be prioritized based upon severity and location along with other sources discovered via other utility projects and through the work of the City's Utilities Maintenance Division. Once I&I sources are identified and prioritized, a project will be undertaken to correct as many of the deficiencies as the available budget will allow. It is expected that the project will involve several repair and rehabilitation methods including but not necessarily limited to, complete manhole-to-manhole line replacements, spot repairs, manhole repairs and Cured-In-Place Pipe Lining (CIPPL).

Justification

This project is an ongoing effort to minimize water inflow and infiltration into the wastewater system and reduce overall flow at the sewer treatment site. An aggressive I&I program could help regain system and treatment capacity.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Construction	0	0	0	0	0	0	0	0	585,000	0	**585,000**	-
	Engineering/Design	0	0	0	0	0	0	0	70,000	0	0	**70,000**	
	Contingency	0	0	0	0	0	0	0	0	45,000	0	**45,000**	
	Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**70,000**	**630,000**	**0**	**700,000**	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Sewer Fund	0	0	0	0	0	0	0	70,000	630,000	0	**700,000**	-
	Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**70,000**	**630,000**	**0**	**700,000**	

Capital Improvement Plan

Jacksonville, NC

Project #	ST-27-001
Project Name	FY27 Street Rehabilitation

Total Project Cost	$830,000	Contact	Engineering Division
Department	Public Services	Type	Rehabilitation
Category	Streets	Priority	C Committed To
Status	Active	City Project #	GF 27XX
Mandated	Y	Master Plan	N
Growth Related	N	Service Related	Y

Description/Scope of Work

Staff is currently evaluating the street rehabilitation process and will determine the best method of either rebuilding the road or to mill and overlay the street. Staff will provide Council a list of potential streets that will be rehabilitated each year. In accordance with ADA guidelines, all street rehabilitation projects will also include ADA accommodation upgrades for curb depressions and wheelchair ramps - where appropropriate.

Justification

The street rehabilitation program is intended to improve the street structure, improve ride quality and extend the useful life of the street in order to defer more costly street reconstruction. Streets Division analyzes and assigns a rating grade for all City streets by street segments by observing thirteen (13) common pavement surface distresses and their corresponding severity levels. Staff will utilize the information gathered to select streets for rehabilitation based on their age, the condition of the street, and the condition of any underlying infrastructure.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Construction	771,900	0	0	0	0	0	0	0	0	0	**771,900**	-
	Contingency	41,500	0	0	0	0	0	0	0	0	0	**41,500**	
	Engineering/Design	16,600	0	0	0	0	0	0	0	0	0	**16,600**	
	Total	**830,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	830,000	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Powell Bill	830,000	0	0	0	0	0	0	0	0	0	**830,000**	-
	Total	**830,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	830,000	

Capital Improvement Plan

Jacksonville, NC

Project #	ST-28-001
Project Name	FY28 Street Rehabilitation

Total Project Cost	$830,000	Contact	Engineering Division
Department	Public Services	Type	Rehabilitation
Category	Streets	Priority	C Committed To
Status	Active	City Project #	GF 28XX
Mandated	Y	Master Plan	N
Growth Related	N	Service Related	Y

Description/Scope of Work

Staff is currently evaluating the street rehabilitation process and will determine the best method of either rebuilding the road or to mill and overlay the street. Staff will provide Council a list of potential streets that will be rehabilitated each year. In accordance with ADA guidelines, all street rehabilitation projects will also include ADA accommodation upgrades for curb depressions and wheelchair ramps - where appropropriate.

Justification

The street rehabilitation program is intended to improve the street structure, improve ride quality and extend the useful life of the street in order to defer more costly street reconstruction. Streets Division analyzes and assigns a rating grade for all City streets by street segments by observing thirteen (13) common pavement surface distresses and their corresponding severity levels. Staff will utilize the information gathered to select streets for rehabilitation based on their age, the condition of the street, and the condition of any underlying infrastructure.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Construction	0	771,900	0	0	0	0	0	0	0	0	**771,900**	-
	Contingency	0	41,500	0	0	0	0	0	0	0	0	**41,500**	
	Engineering/Design	0	16,600	0	0	0	0	0	0	0	0	**16,600**	
	Total	**0**	**830,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	830,000	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Powell Bill	0	830,000	0	0	0	0	0	0	0	0	**830,000**	-
	Total	**0**	**830,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	830,000	

Capital Improvement Plan

Jacksonville, NC

Project #	ST-29-001
Project Name	FY29 Street Rehabilitation

Total Project Cost	$830,000	Contact	Engineering Division
Department	Public Services	Type	Rehabilitation
Category	Streets	Priority	C Committed To
Status	Active	City Project #	GF 29XX
Mandated	Y	Master Plan	N
Growth Related	N	Service Related	Y

Description/Scope of Work

Staff is currently evaluating the street rehabilitation process and will determine the best method of either rebuilding the road or to mill and overlay the street. Staff will provide Council a list of potential streets that will be rehabilitated each year. In accordance with ADA guidelines, all street rehabilitation projects will also include ADA accommodation upgrades for curb depressions and wheelchair ramps - where appropriate.

Justification

The street rehabilitation program is intended to improve the street structure, improve ride quality and extend the useful life of the street in order to defer more costly street reconstruction. Streets Division analyzes and assigns a rating grade for all City streets by street segments by observing thirteen (13) common pavement surface distresses and their corresponding severity levels. Staff will utilize the information gathered to select streets for rehabilitation based on their age, the condition of the street, and the condition of any underlying infrastructure.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Construction	0	0	771,900	0	0	0	0	0	0	0	**771,900**	-
	Contingency	0	0	41,500	0	0	0	0	0	0	0	**41,500**	
	Engineering/Design	0	0	16,600	0	0	0	0	0	0	0	**16,600**	
	Total	**0**	**0**	**830,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	830,000	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Powell Bill	0	0	830,000	0	0	0	0	0	0	0	**830,000**	-
	Total	**0**	**0**	**830,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	830,000	

Capital Improvement Plan

Jacksonville, NC

Project #	ST-30-001
Project Name	FY30 Street Rehabilitation

Total Project Cost	$830,000	Contact	Engineering Division
Department	Public Services	Type	Rehabilitation
Category	Streets	Priority	C Committed To
Status	Active	City Project #	GF 30XX
Mandated	Y	Master Plan	N
Growth Related	N	Service Related	Y

Description/Scope of Work

Staff is currently evaluating the street rehabilitation process and will determine the best method of either rebuilding the road or to mill and overlay the street. Staff will provide Council a list of potential streets that will be rehabilitated each year. In accordance with ADA guidelines, all street rehabilitation projects will also include ADA accommodation upgrades for curb depressions and wheelchair ramps - where appropriate.

Justification

The street rehabilitation program is intended to improve the street structure, improve ride quality and extend the useful life of the street in order to defer more costly street reconstruction. Streets Division analyzes and assigns a rating grade for all City streets by street segments by observing thirteen (13) common pavement surface distresses and their corresponding severity levels. Staff will utilize the information gathered to select streets for rehabilitation based on their age, the condition of the street, and the condition of any underlying infrastructure.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Construction	0	0	0	771,900	0	0	0	0	0	0	**771,900**	-
	Contingency	0	0	0	41,500	0	0	0	0	0	0	**41,500**	
	Engineering/Design	0	0	0	16,600	0	0	0	0	0	0	**16,600**	
	Total	**0**	**0**	**0**	**830,000**	**0**	**0**	**0**	**0**	**0**	**0**	830,000	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Powell Bill	0	0	0	830,000	0	0	0	0	0	0	**830,000**	-
	Total	**0**	**0**	**0**	**830,000**	**0**	**0**	**0**	**0**	**0**	**0**	830,000	

Capital Improvement Plan

Jacksonville, NC

Project #	ST-31-001
Project Name	FY31 Street Rehabilitation

Total Project Cost	$830,000	Contact	Engineering Division
Department	Public Services	Type	Rehabilitation
Category	Streets	Priority	C Committed To
Status	Active	City Project #	GF 31XX
Mandated	Y	Master Plan	N
Growth Related	N	Service Related	Y

Description/Scope of Work

Staff is currently evaluating the street rehabilitation process and will determine the best method of either rebuilding the road or to mill and overlay the street. Staff will provide Council a list of potential streets that will be rehabilitated each year. In accordance with ADA guidelines, all street rehabilitation projects will also include ADA accommodation upgrades for curb depressions and wheelchair ramps - where appropriate.

Justification

The street rehabilitation program is intended to improve the street structure, improve ride quality and extend the useful life of the street in order to defer more costly street reconstruction. Streets Division analyzes and assigns a rating grade for all City streets by street segments by observing thirteen (13) common pavement surface distresses and their corresponding severity levels. Staff will utilize the information gathered to select streets for rehabilitation based on their age, the condition of the street, and the condition of any underlying infrastructure.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Construction	0	0	0	0	771,900	0	0	0	0	0	**771,900**	-
	Contingency	0	0	0	0	41,500	0	0	0	0	0	**41,500**	
	Engineering/Design	0	0	0	0	16,600	0	0	0	0	0	**16,600**	
	Total	**0**	**0**	**0**	**0**	**830,000**	**0**	**0**	**0**	**0**	**0**	830,000	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Powell Bill	0	0	0	0	830,000	0	0	0	0	0	**830,000**	-
	Total	**0**	**0**	**0**	**0**	**830,000**	**0**	**0**	**0**	**0**	**0**	830,000	

Capital Improvement Plan

Jacksonville, NC

Project #	ST-32-001
Project Name	FY32 Street Rehabilitation

Total Project Cost	$830,000	Contact	Engineering Division
Department	Public Services	Type	Rehabilitation
Category	Streets	Priority	C Committed To
Status	Active	City Project #	GF 32XX
Mandated	Y	Master Plan	N
Growth Related	N	Service Related	Y

Description/Scope of Work

Staff is currently evaluating the street rehabilitation process and will determine the best method of either rebuilding the road or to mill and overlay the street. Staff will provide Council a list of potential streets that will be rehabilitated each year. In accordance with ADA guidelines, all street rehabilitation projects will also include ADA accommodation upgrades for curb depressions and wheelchair ramps - where appropriate.

Justification

The street rehabilitation program is intended to improve the street structure, improve ride quality and extend the useful life of the street in order to defer more costly street reconstruction. Streets Division analyzes and assigns a rating grade for all City streets by street segments by observing thirteen (13) common pavement surface distresses and their corresponding severity levels. Staff will utilize the information gathered to select streets for rehabilitation based on their age, the condition of the street, and the condition of any underlying infrastructure.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Construction	0	0	0	0	0	771,900	0	0	0	0	**771,900**	-
	Contingency	0	0	0	0	0	41,500	0	0	0	0	**41,500**	
	Engineering/Design	0	0	0	0	0	16,600	0	0	0	0	**16,600**	
	Total	**0**	**0**	**0**	**0**	**0**	**830,000**	**0**	**0**	**0**	**0**	**830,000**	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Powell Bill	0	0	0	0	0	830,000	0	0	0	0	**830,000**	-
	Total	**0**	**0**	**0**	**0**	**0**	**830,000**	**0**	**0**	**0**	**0**	**830,000**	

Capital Improvement Plan

Jacksonville, NC

Project #	ST-33-001
Project Name	FY33 Street Rehabilitation

Total Project Cost	$830,000	Contact	Engineering Division
Department	Public Services	Type	Rehabilitation
Category	Streets	Priority	C Committed To
Status	Active	City Project #	GF 33XX
Mandated	Y	Master Plan	N
Growth Related	N	Service Related	Y

Description/Scope of Work

Staff is currently evaluating the street rehabilitation process and will determine the best method of either rebuilding the road or to mill and overlay the street. Staff will provide Council a list of potential streets that will be rehabilitated each year. In accordance with ADA guidelines, all street rehabilitation projects will also include ADA accommodation upgrades for curb depressions and wheelchair ramps - where appropriate.

Justification

The street rehabilitation program is intended to improve the street structure, improve ride quality and extend the useful life of the street in order to defer more costly street reconstruction. Streets Division analyzes and assigns a rating grade for all City streets by street segments by observing thirteen (13) common pavement surface distresses and their corresponding severity levels. Staff will utilize the information gathered to select streets for rehabilitation based on their age, the condition of the street, and the condition of any underlying infrastructure.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Construction	0	0	0	0	0	0	771,900	0	0	0	**771,900**	-
	Contingency	0	0	0	0	0	0	41,500	0	0	0	**41,500**	
	Engineering/Design	0	0	0	0	0	0	16,600	0	0	0	**16,600**	
	Total	**0**	**0**	**0**	**0**	**0**	**0**	**830,000**	**0**	**0**	**0**	**830,000**	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Powell Bill	0	0	0	0	0	0	830,000	0	0	0	**830,000**	-
	Total	**0**	**0**	**0**	**0**	**0**	**0**	**830,000**	**0**	**0**	**0**	**830,000**	

Capital Improvement Plan

Jacksonville, NC

Project #	ST-34-001
Project Name	FY34 Street Rehabilitation

Total Project Cost	$830,000	Contact	Engineering Division
Department	Public Services	Type	Rehabilitation
Category	Streets	Priority	M Medium Priority
Status	Active	City Project #	GF 34XX
Mandated	Y	Master Plan	N
Growth Related	N	Service Related	Y

Description/Scope of Work

Staff is currently evaluating the street rehabilitation process and will determine the best method of either rebuilding the road or to mill and overlay the street. Staff will provide Council a list of potential streets that will be rehabilitated each year. In accordance with ADA guidelines, all street rehabilitation projects will also include ADA accommodation upgrades for curb depressions and wheelchair ramps where appropriate.

Justification

The street rehabilitation program is intended to improve the street structure, improve ride quality and extend the useful life of the street in order to defer more costly street reconstruction. Streets Division analyzes and assigns a rating grade for all City streets by street segments by observing thirteen (13) common pavement surface distresses and their corresponding severity levels. Staff will utilize the information gathered to select streets for rehabilitation based on their age, the condition of the street, and the condition of any underlying infrastructure.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Construction	0	0	0	0	0	0	0	771,900	0	0	**771,900**	-
	Contingency	0	0	0	0	0	0	0	41,500	0	0	**41,500**	
	Engineering/Design	0	0	0	0	0	0	0	16,600	0	0	**16,600**	
	Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**830,000**	**0**	**0**	**830,000**	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Powell Bill	0	0	0	0	0	0	0	830,000	0	0	**830,000**	-
	Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**830,000**	**0**	**0**	**830,000**	

Capital Improvement Plan

Jacksonville, NC

Project #	ST-35-001
Project Name	FY35 Street Rehabilitation

Total Project Cost	$830,000	Contact	Engineering Division
Department	Public Services	Type	Rehabilitation
Category	Streets	Priority	M Medium Priority
Status	Active	City Project #	GF 35XX
Mandated	Y	Master Plan	N
Growth Related	N	Service Related	Y

Description/Scope of Work

Staff is currently evaluating the street rehabilitation process and will determine the best method of either rebuilding the road or to mill and overlay the street. Staff will provide Council a list of potential streets that will be rehabilitated each year. In accordance with ADA guidelines, all street rehabilitation projects will also include ADA accommodation upgrades for curb depressions and wheelchair ramps where appropriate.

Justification

The street rehabilitation program is intended to improve the street structure, improve ride quality and extend the useful life of the street in order to defer more costly street reconstruction. Streets Division analyzes and assigns a rating grade for all City streets by street segments by observing thirteen (13) common pavement surface distresses and their corresponding severity levels. Staff will utilize the information gathered to select streets for rehabilitation based on their age, the condition of the street, and the condition of any underlying infrastructure.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Construction	0	0	0	0	0	0	0	0	771,900	0	**771,900**	-
	Contingency	0	0	0	0	0	0	0	0	41,500	0	**41,500**	
	Engineering/Design	0	0	0	0	0	0	0	0	16,600	0	**16,600**	
	Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**830,000**	**0**	**830,000**	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Powell Bill	0	0	0	0	0	0	0	0	830,000	0	**830,000**	-
	Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**830,000**	**0**	**830,000**	

Capital Improvement Plan

Jacksonville, NC

Project #	ST-36-001
Project Name	FY36 Street Rehabilitation

Total Project Cost	$830,000	Contact	Engineering Division
Department	Public Services	Type	Rehabilitation
Category	Streets	Priority	M Medium Priority
Status	Active	City Project #	GF 36XX
Mandated	Y	Master Plan	N
Growth Related	N	Service Related	Y

Description/Scope of Work

Staff is currently evaluating the street rehabilitation process and will determine the best method of either rebuilding the road or to mill and overlay the street. Staff will provide Council a list of potential streets that will be rehabilitated each year. In accordance with ADA guidelines, all street rehabilitation projects will also include ADA accommodation upgrades for curb depressions and wheelchair ramps where appropriate.

Justification

The street rehabilitation program is intended to improve the street structure, improve ride quality and extend the useful life of the street in order to defer more costly street reconstruction. Streets Division analyzes and assigns a rating grade for all City streets by street segments by observing thirteen (13) common pavement surface distresses and their corresponding severity levels. Staff will utilize the information gathered to select streets for rehabilitation based on their age, the condition of the street, and the condition of any underlying infrastructure.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Construction	0	0	0	0	0	0	0	0	0	771,900	**771,900**	-
	Contingency	0	0	0	0	0	0	0	0	0	41,500	**41,500**	
	Engineering/Design	0	0	0	0	0	0	0	0	16,600	0	**16,600**	
	Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**16,600**	**813,400**	**830,000**	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Powell Bill	0	0	0	0	0	0	0	0	0	830,000	**830,000**	-
	Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**830,000**	**830,000**	

Capital Improvement Plan

Jacksonville, NC

Project #	SW-25-001
Project Name	New River Watershed Restoration & Resiliency Init.

Total Project Cost	$16,000,000	Contact	Stormwater and Water Quality
Department	Public Services	Type	Mandated
Category	Stormwater-Water Quality	Priority	H High Priority
Status	Active	City Project #	SW 2501; SW 2502
Mandated	Y	Master Plan	N
Growth Related	Y	Service Related	Y

Description/Scope of Work

This project is a result of the application and awarding of NOAA Grant Funds for a large-scale New River Watershed Restoration and Resiliency Initicative through the NOAA Transformational Habitat Restoration and Coastal Resilience Grant program.

This project consists of five elements. These elements include: Northeast Creek Wetland and Living Shoreline Improvements, Sandy Run Branch, Chaney Creek & Phillips Park Stream and Wetland Restoration, Scales Creek Watershed and Wetland Restoration, New River Oyster Highway Expansion Phase Four.

Justification

This is a NOAA grant. There are no required matching funds. The City has been awarded $16 Million to construct these improvements.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
10,666,667	Construction	2,400,000	1,400,000	1,000,000	0	0	0	0	0	0	0	**4,800,000**	-
	Engineering/Design	266,667	266,666	0	0	0	0	0	0	0	0	**533,333**	
	Total	**2,666,667**	**1,666,666**	**1,000,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**5,333,333**	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
16,000,000	-	-	-	-	-	-	-	-	-	-	-		-

Capital Improvement Plan

Jacksonville, NC

Project #	SW-27-001
Project Name	Scales Creek Watershed Restoration

Total Project Cost	$10,000,000	Contact	Stormwater and Water Quality
Department	Public Services	Type	Rehabilitation
Category	Stormwater-Drainage Improvements	Priority	M Medium Priority
Status	Active	City Project #	SW 2504
Mandated	N	Master Plan	N
Growth Related	N	Service Related	Y

Description/Scope of Work

This project consists of watershed and resiliency improvements within the Scales Creek Basin. Improvements may include channel restoration, stream bank stabilization, in-stream structures, short term storage, wetland improvements, and access improvements at Hardison Hills.

Justification

This project will restore Scales Creek to the original stream bottom and flood plain, provide Stormwater treatment, improve water quality parameters and reduce flooding to an industrial area that is lacking SCM's. The access to Hardison Hills Apartments floods during major rain events, cutting off the entire complex. This prevents residents from entering or leaving the apartments as well as preventing emergency response. Staff will continue to seek future Grant Funding to support this project if this project is not fully funded.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
225,000	Construction	150,000	2,800,000	2,750,000	2,750,000	250,000	0	0	0	0	0	**8,700,000**	-
	Engineering/Design	750,000	0	0	0	0	0	0	0	0	0	**750,000**	
	Construction Admin	65,000	65,000	65,000	65,000	65,000	0	0	0	0	0	**325,000**	
	Total	**965,000**	**2,865,000**	**2,815,000**	**2,815,000**	**315,000**	**0**	**0**	**0**	**0**	**0**	**9,775,000**	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
10,000,000	-	-	-	-	-	-	-	-	-	-	-		-

Capital Improvement Plan

Jacksonville, NC

Project #	SW-27-002
Project Name	Cardinal Village Stormwater Improvements

Total Project Cost	$825,000	Contact	Streets Division
Department	Public Services	Type	Improvement
Category	Stormwater-Drainage Improvements	Priority	H High Priority
Status	Active	City Project #	SW 27XX
Mandated	N	Master Plan	N
Growth Related	N	Service Related	Y

Description/Scope of Work

Stream, ditch, and pipe restoration and upgrades in the Cardinal Village area. Piping improvements are needed in the Cardinal Road, Linwood Drive, and Brookdale Drive area. The outfall at Henderson Drive should be reviewed as a part of this project. This will serve to alleviate flooding issues currently experienced by citizens in this area.

Original project as submitted (to be removed): Install a new drainage pipe to upgrade from a single 36" storm water pipe to a dual 36" with a new flared head wall on both inflow and outflow. This new system will cross Cardinal Rd to the main ditch at Linwood and Brookdale Plaza.

Justification

There are areas of historic flooding that negatively impact citizens in the Henderson Drive, Indian Drive, and Cardinal Drive areas. This project would serve to mitigate the flooding potential and improve stream and channel characteristics in this area. Staff will seek grant funding to aid in the construction of this project.

Original project as submitted (to be removed): A resident at 203 Cardinal Dr called in about his yard flooding, after investigation, the area is flooding due to the amount of storm-water running through his area flowing into a single 36" pipe, causing a choke point. All cross pipes downstream have dual pipes to accommodate water.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
75,000	Construction	350,000	350,000	0	0	0	0	0	0	0	0	**700,000**	-
	Contingency	0	50,000	0	0	0	0	0	0	0	0	**50,000**	
	Total	**350,000**	**400,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**750,000**	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
75,000	Grants	750,000	0	0	0	0	0	0	0	0	0	**750,000**	-
	Total	**750,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**750,000**	

Capital Improvement Plan

Jacksonville, NC

Project #	WS-23-001
Project Name	FY23 Infrastructure Rehabilitation

Total Project Cost	$3,035,000	Contact	Engineering Division
Department	Public Services	Type	Rehabilitation
Category	Combined Infrastructure	Priority	C Committed To
Status	Active	City Project #	SF 2304
Mandated	Y	Master Plan	N
Growth Related	N	Service Related	Y

Description/Scope of Work

Sewer evaluation of Dewitt and North Bayshore completed and show significant deficiencies. Rehabilitate existing water and sewer lines that are failing then repair the street, along sections of Dewitt Street, North Bayshore and other identified areas. Engineer's recommendation includes lining portion of Dewitt Street and the schedule and funding will be updated upon completion of the design.

Justification

This is a continuing program designed to replace, repair, or reconstruct deteriorating water and sewer lines then repaving the affected street. This program will help reduce costs by repairing the infrastructure prior to repaving cutting down on utility cuts and repairs.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
1,060,000	Construction	1,200,000	775,000	0	0	0	0	0	0	0	0	**1,975,000**	-
	Total	**1,200,000**	**775,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	1,975,000	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
1,835,000	Water and Sewer Fund	1,200,000	0	0	0	0	0	0	0	0	0	**1,200,000**	-
	Total	**1,200,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	1,200,000	

Capital Improvement Plan

Jacksonville, NC

Project #	WS-25-001
Project Name	Metering Fixed Network

Total Project Cost	$7,500,000	Contact	Finance
Department	Public Services	Type	Replacement
Category	Combined Infrastructure	Priority	H High Priority
Status	Active	City Project #	WF 2503
Mandated	N	Master Plan	N
Growth Related	N	Service Related	Y

Description/Scope of Work

This would be a complete replacement of our current meter reading system to improve our technology to a more modern and customer service based system. Replacement of the current system will alleviate the issues we currently face due to inventory shortages and dependency on software upgrades. The fixed network would utilize our existing towers for the placement of modules, replacement of all the meters and lead to the conservation of water. The network would also allow citizens to have power over their usage with accessibility. The schedule may need to be adjusted based on ERP implementation. **Funding adjusted to accomodate ERP Project.**

Justification

This would be a complete overhaul of all meters for the capability of using remote desktop for cycle bill reading and accessing hourly usage reports by both staff and citizens. Benefits include, water conservation, safety, fuel savings, decrease in fleet vehicle usage and no more dependency on out of date replacement parts with long lead times. Additionally, the new network includes wireless meters encased with leak detection and alerts, flow monitoring assist, theft and tamper notifications and inactive meter identification all of which aid in reducing long term revenue loss. It also gives customers access to monitor readings and set leak alarms with their smartphones. This water management software for the consumer puts the power of the online portal in the citizen's hands allowing for simple management of their usage.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
75,000	Construction	100,000	2,000,000	3,000,000	1,400,000	0	0	0	0	0	0	**6,500,000**	-
	Engineering/Design	425,000	0	0	0	0	0	0	0	0	0	**425,000**	
	Contingency	150,000	0	0	150,000	0	0	0	0	0	0	**300,000**	
	Construction Admin	0	150,000	50,000	0	0	0	0	0	0	0	**200,000**	
	Total	**675,000**	**2,150,000**	**3,050,000**	**1,550,000**	**0**	**0**	**0**	**0**	**0**	**0**	**7,425,000**	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
1,500,000	Water and Sewer Fund	0	6,000,000	0	0	0	0	0	0	0	0	**6,000,000**	-
	Total	**0**	**6,000,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**6,000,000**	

Capital Improvement Plan

Jacksonville, NC

Project #	WS-25-002
Project Name	Water & Sewer Ext. Jacksonville Rec Land

Total Project Cost	$2,000,000	Contact	Engineering Division
Department	Public Services	Type	New Construction
Category	Combined Infrastructure	Priority	M Medium Priority
Status	Active	City Project #	SF 2504
Mandated	N	Master Plan	N
Growth Related	Y	Service Related	N

Description/Scope of Work

Extension of water and sewer lines to serve the future development of Jacksonville Recreation and mixed development on the 400 acres located at the end of Western Blvd. A preliminary engineering study will be conducted in FY 25. Upon completion of this study, the scope and cost will be updated to reflect actual needs.

Justification

The City is conducting a study to identify and develop the City owned 400 acres located at the end of Western Blvd. The preliminary study includes mixed residential and commercial deveopment, a multipurpose event center, and tournament quality rectangular fields.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
150,000	Construction	750,000	1,000,000	0	0	0	0	0	0	0	0	**1,750,000**	-
	Contingency	0	100,000	0	0	0	0	0	0	0	0	**100,000**	
	Total	**750,000**	**1,100,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**1,850,000**	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
650,000	Water and Sewer Fund	1,350,000	0	0	0	0	0	0	0	0	0	**1,350,000**	-
	Total	**1,350,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**1,350,000**	

Capital Improvement Plan

Jacksonville, NC

Project #	WS-28-001
Project Name	Sanders, School, and Thompson Water/Sewer Rehab

Total Project Cost	$854,400	Contact	Utilities Maintenance
Department	Public Services	Type	Replacement
Category	Combined Infrastructure	Priority	C Committed To
Status	Active	City Project #	SF 28XX
Mandated	Y	Master Plan	N
Growth Related	N	Service Related	Y

Description/Scope of Work

Sanders Street: Replace approximately 1010 feet of water and 900 feet of sewer lines along Sanders Street between Marine Boulevard and South Shore Drive. In addition, approximately 2500 square yards of Sanders Street will be rehabilitated. School Street: Replace 385 feet of 6" cast iron water line along School Street from Jarman Street to Oak Lane and 678 feet along School Street from Henderson Drive to Elm Street. Thompson Street: Replace approximately 1010 feet of 6" DIP water line along Thompson Street between Marine Blvd and South Shore Drive.

Justification

This is a continuing program of the replacement, repair, or reconstruction of older water and sewer lines. The replacement of older water and sewer lines are intended to improve the City's water distribution and wastewater collection systems. The water side of this program is intended to replace existing water lines and/or provide new lines necessary to provide adequate fire protection and customer service. The sewer portion of this program is intended to replace existing sewer lines as part of the City's preventative maintenance program.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Construction	0	0	284,800	427,200	0	0	0	0	0	0	**712,000**	-
	Contingency	0	0	0	71,200	0	0	0	0	0	0	**71,200**	
	Construction Admin	0	0	0	35,600	0	0	0	0	0	0	**35,600**	
	Engineering/Design	0	0	35,600	0	0	0	0	0	0	0	**35,600**	
	Total	**0**	**0**	**320,400**	**534,000**	**0**	**0**	**0**	**0**	**0**	**0**	**854,400**	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Water and Sewer Fund	0	0	854,400	0	0	0	0	0	0	0	**854,400**	-
	Total	**0**	**0**	**854,400**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**854,400**	

Capital Improvement Plan

Jacksonville, NC

Project #	WS-30-001
Project Name	FY30 Infrastructure Rehabilitation

Total Project Cost	$950,000	Contact	Engineering Division
Department	Public Services	Type	Rehabilitation
Category	Combined Infrastructure	Priority	C Committed To
Status	Active	City Project #	SF 30XX
Mandated	Y	Master Plan	N
Growth Related	N	Service Related	Y

Description/Scope of Work

Rehabilitate existing water and sewer lines that are failing then repair the street. City staff will identify the specific areas in need of rehabilitation.

Justification

This is a continuing program designed to replace, repair, or reconstruct deteriorating water and sewer lines then repaving the affected street. This program will help reduce costs by repairing the infrastructure prior to repaving cutting down on utility cuts and repairs.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Construction	0	0	0	0	850,000	0	0	0	0	0	**850,000**	-
	Engineering/Design	0	0	0	85,000	0	0	0	0	0	0	**85,000**	
	Contingency	0	0	0	0	15,000	0	0	0	0	0	**15,000**	
	Total	**0**	**0**	**0**	**85,000**	**865,000**	**0**	**0**	**0**	**0**	**0**	**950,000**	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Water and Sewer Fund	0	0	0	85,000	865,000	0	0	0	0	0	**950,000**	-
	Total	**0**	**0**	**0**	**85,000**	**865,000**	**0**	**0**	**0**	**0**	**0**	**950,000**	

Capital Improvement Plan

Jacksonville, NC

Project #	WS-33-001
Project Name	FY33 Infrastructure Rehabilitation

Total Project Cost	$950,000	Contact	Engineering Division
Department	Public Services	Type	Rehabilitation
Category	Combined Infrastructure	Priority	C Committed To
Status	Active	City Project #	SF 33XX
Mandated	Y	Master Plan	N
Growth Related	N	Service Related	Y

Description/Scope of Work

Rehabilitate existing water and sewer lines that are failing then repair the street. City staff will identify the specific areas in need of rehabilitation.

Justification

This is a continuing program designed to replace, repair, or reconstruct deteriorating water and sewer lines then repaving the affected street. This program will help reduce costs by repairing the infrastructure prior to repaving cutting down on utility cuts and repairs.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Construction	0	0	0	0	0	0	0	850,000	0	0	**850,000**	-
	Engineering/Design	0	0	0	0	0	0	85,000	0	0	0	**85,000**	
	Contingency	0	0	0	0	0	0	0	15,000	0	0	**15,000**	
	Total	**0**	**0**	**0**	**0**	**0**	**0**	**85,000**	**865,000**	**0**	**0**	**950,000**	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Water and Sewer Fund	0	0	0	0	0	0	85,000	865,000	0	0	**950,000**	-
	Total	**0**	**0**	**0**	**0**	**0**	**0**	**85,000**	**865,000**	**0**	**0**	**950,000**	

Capital Improvement Plan

Jacksonville, NC

Project #	WS-36-001
Project Name	FY36 Infrastructure Rehabilitation

Total Project Cost	$950,000	Contact	Engineering Division
Department	Public Services	Type	Rehabilitation
Category	Combined Infrastructure	Priority	C Committed To
Status	Active	City Project #	SF 36XX
Mandated	Y	Master Plan	N
Growth Related	N	Service Related	Y

Description/Scope of Work

Rehabilitate existing water and sewer lines that are failing then repair the street. City staff will identify the specific areas in need of rehabilitation.

Justification

This is a continuing program designed to replace, repair, or reconstruct deteriorating water and sewer lines then repaving the affected street. This program will help reduce costs by repairing the infrastructure prior to repaving cutting down on utility cuts and repairs.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Construction	0	0	0	0	0	0	0	0	0	850,000	**850,000**	-
	Engineering/Design	0	0	0	0	0	0	0	0	85,000	0	**85,000**	
	Contingency	0	0	0	0	0	0	0	0	0	15,000	**15,000**	
	Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**85,000**	**865,000**	**950,000**	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Water and Sewer Fund	0	0	0	0	0	0	0	0	85,000	865,000	**950,000**	-
	Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**85,000**	**865,000**	**950,000**	

Capital Improvement Plan

Jacksonville, NC

Project #	WT-21-001
Project Name	Branchwood Water Service Line Replacements

Total Project Cost	$450,000	Contact	Engineering Division
Department	Public Services	Type	Replacement
Category	Water - Distribution Lines	Priority	H High Priority
Status	Active	City Project #	WF 2102
Mandated	N	Master Plan	N
Growth Related	N	Service Related	Y

Description/Scope of Work

Replacement of water service lines in the Branchwood Subdivision and the connecting streets. Upon analysis, staff determined that the sewer system in the Branchwood area also needs to be addressed due to I&I concerns. These concerns will be addressed as part of the ongoing I&I program.

Justification

This area has significant number of leak repairs throughout the year. The majority of these repairs have been due to water service leaks and not water main leaks. By replacing these water services lines now, we will prevent future water leaks and associated repair costs. City staff conducted a desktop analysis to determine scope and feasibility of this project.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
290,000	Construction	160,000	0	0	0	0	0	0	0	0	0	**160,000**	-
	Total	**160,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**160,000**	

Prior	Funding Sources		FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
450,000	-	-	-	-	-	-	-	-	-	-	-	-		-

Capital Improvement Plan

Jacksonville, NC

Project #	WT-21-002
Project Name	Brynn Marr Water Tank Upgrades WF2103

Total Project Cost	$1,535,000	Contact	Water Supply
Department	Public Services	Type	Improvement
Category	Water - Storage Tanks	Priority	M Medium Priority
Status	Active	City Project #	WF 2103
Mandated	N	Master Plan	N
Growth Related	Y	Service Related	Y

Description/Scope of Work

Improvements such as raising the tank or installing a Booster Station at the Brynn Marr Tank will enable the City to put the Brynn Marr Tank back into service. Alternatives analysis indicates installation of a booster station is the best long term solution.

Update: Design complete, awaiting state permits.

Justification

The Commons Tank needs periodic scheduled maintenance to the inside of the storage bowl. Currently, the Brynn Marr Tank in conjunction with the Booster Station are all that can be manipulated to get water to half the city when this maintenance is needed. The Brynn Marr Tank is too low and only has a capacity of 500,000 gallons. It currently does not have the pressure to sustain business, residential and fire flow if the Commons Tank is off line. This project will enable the Brynn Marr tank to feed the city's high pressure zone.

Additional funding added for construction based on the Engineer's Opinion of Cost.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
905,000	Construction	630,000	0	0	0	0	0	0	0	0	0	**630,000**	-
	Total	**630,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	630,000	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
1,305,000	Water Fund	230,000	0	0	0	0	0	0	0	0	0	**230,000**	-
	Total	**230,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	230,000	

Capital Improvement Plan

Jacksonville, NC

Project #	WT-24-002
Project Name	Memorial Drive Water Line Replacement

Total Project Cost	$899,000	Contact	Water Supply
Department	Public Services	Type	Replacement
Category	Water - Distribution Lines	Priority	C Committed To
Status	Active	City Project #	WF 2504
Mandated	Y	Master Plan	N
Growth Related	N	Service Related	Y

Description/Scope of Work

Memorial Drive: Replace all water lines, fire hydrants, and services along Memorial Drive and Memorial Court. The water line along Memorial Drive is located behind back of curb for the majority of the road with the exception where it crosses to the other side at the curve. Staff has identified a need to evaluate the existing water lines along these roads. The project estimate reflects the cost for full replacement of all water lines within these roads. Staff will assess the current infrastructure to determine the most feasible way to make the necessary repairs. Preliminary evaluation has raised concerns of the existing sewer system.

Justification

This is a continuing program of the replacement, repair, or reconstruction of older water lines. The replacement of the older water lines are intended to improve the City's water distribution system. This program is intended to replace existing water lines and/or provide new lines as necessary to provide adequate fire protection and customer service.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
80,000	Construction	500,000	250,000	0	0	0	0	0	0	0	0	**750,000**	-
	Contingency	55,000	0	0	0	0	0	0	0	0	0	**55,000**	
	Construction Admin	14,000	0	0	0	0	0	0	0	0	0	**14,000**	
	Total	**569,000**	**250,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**819,000**	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
664,000	Water Fund	235,000	0	0	0	0	0	0	0	0	0	**235,000**	-
	Total	**235,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**235,000**	

Capital Improvement Plan

Jacksonville, NC

Project #	WT-26-001
Project Name	Piney Green Area Water System Improvements

Total Project Cost	$3,750,715	Contact	Water Supply
Department	Public Services	Type	New Construction
Category	Water - Distribution Lines	Priority	M Medium Priority
Status	Active	City Project #	WF 26XX
Mandated	N	Master Plan	N
Growth Related	Y	Service Related	N

Description/Scope of Work

A 12" water main was extended from North Marine Town Center to Halltown Road to provide water to Patriot Park. A future extension will be necessary to loop the Patriot Park system back to the Country Club area. **The water system model and master plan will evaluate alternatives and identify the scope of this project.** This project also includes obtaining the water systems for Country Club and Sunset Acres and tying them into the City's system.

Justification

This project began with the issuance of a 2011 service level evaluation that explored the need for and feasibility of establishing major trunk water mains from which water service can be extended and the existing service potentially improved within an area referred to as the Patriots Park to US 17 Service Area. **This project is contingent on the development of Patriot Park and obtaining the water system from ONWASA.**

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
200,000	Construction	900,000	1,225,000	1,000,715	0	0	0	0	0	0	0	**3,125,715**	-
	Contingency	175,000	125,000	125,000	0	0	0	0	0	0	0	**425,000**	
	Total	**1,075,000**	**1,350,000**	**1,125,715**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	3,550,715	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
1,750,715	Water Fund	0	2,000,000	0	0	0	0	0	0	0	0	**2,000,000**	-
	Total	**0**	**2,000,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	2,000,000	

Capital Improvement Plan

Jacksonville, NC

Project #	WT-26-002
Project Name	PLC Upgrades - Remote Sites

Total Project Cost	$205,000	Contact	Water Supply
Department	Public Services	Type	Improvement
Category	Water - Wells	Priority	M Medium Priority
Status	Active	City Project #	WF 2602
Mandated	N	Service Related	Y

Description/Scope of Work

Replacement of existing Programmable Logic Controllers (PLC) that allow for service and device support (wells). This upgrade will provide the system with an updated asset capable of integration with new software and cyber security standards.

Justification

Rockwell Automation announced that the current PLCs will be discontinued and no longer available for sale. New inventory will no longer be manufactured or procured and repair/exchange service may become unavailable. As part of our cyber security assessment, this was identified as a red flag due to the absence of device support.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
82,000	Other	123,000	0	0	0	0	0	0	0	0	0	**123,000**	-
	Total	**123,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**123,000**	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
82,000	Water Fund	123,000	0	0	0	0	0	0	0	0	0	**123,000**	-
	Total	**123,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**123,000**	

FY 27 thru FY 36

Capital Improvement Plan

Jacksonville, NC

Project #	WT-27-002
Project Name	Water Plant - Mixing Tank

Total Project Cost	$622,000	Contact	Water Supply
Department	Public Services	Type	Rehabilitation
Category	Water - Storage Tanks	Priority	H High Priority
Status	Active	City Project #	WF 27XX
Mandated	N	Master Plan	N
Growth Related	N	Service Related	Y

Description/Scope of Work

Interior and exterior renovation and piping renovation of the Water Plant Mixing Tank. The Mixing Tank is a chlorine contact chamber with 11 baffle walls. Three (3) fiberglass cylindrical tanks sit on top of this chamber. Interior concrete and steel piping is to be prepped and coated. Exterior concrete to be prepped and coated. Fiberglass De-Gasifier, Bio-Scrubber and Scrubber exteriors to be pressure washed and coated. Exterior steel and fiberglass piping to be prepped and coated.

Justification

The mixing tank has been in operation for 13 years and has never been maintenanced. In order to maintain structural integrity, provide preventative care and improve overall function of the treatment process, the cleaning and coating of the concrete is vital. The coating will prevent structual damage to the concrete created by the constant flow of chemicals and water moving through the tank.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Construction	622,000	0	0	0	0	0	0	0	0	0	**622,000**	-
	Total	**622,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**622,000**	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Water and Sewer Fund	622,000	0	0	0	0	0	0	0	0	0	**622,000**	-
	Total	**622,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**622,000**	

Capital Improvement Plan

Jacksonville, NC

Project #	WT-27-003
Project Name	PLC Upgrades - WTP Trains

Total Project Cost	$245,000	Contact	Water Supply
Department	Public Services	Type	Improvement
Category	Water - Treatment	Priority	M Medium Priority
Status	Active	City Project #	W 27XX
Service Related	Y		

Description/Scope of Work

Replacement of existing Programmable Logic Controllers (PLC) that allow for service and device support (Water Treatment Plant). This upgrade will provide the system with an updated asset capable of integration with new software and cyber security standards. Replacement of Treatment Train Control Panels to integrate with updated PLCs.

Justification

Rockwell Automation announced that the current PLCs will be discontinued and no longer available for sale. New inventory will no longer be manufactured or procured and repair/exchange service may become unavailable. As part of our cyber security assessment, this was identified as a red flag due to the absence of device support.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Construction	245,000	0	0	0	0	0	0	0	0	0	**245,000**	-
	Total	**245,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**245,000**	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Water Fund	245,000	0	0	0	0	0	0	0	0	0	**245,000**	-
	Total	**245,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**245,000**	

Capital Improvement Plan

Jacksonville, NC

Project #	WT-28-002
Project Name	FY28 Well Rehabilitation Project

Total Project Cost	$250,000	Contact	Water Supply
Department	Public Services	Type	Rehabilitation
Category	Water - Wells	Priority	M Medium Priority
Status	Active	City Project #	WF 28XX
Mandated	N	Master Plan	N
Growth Related	N	Service Related	Y

Description/Scope of Work

Annual appropriation to make necessary repairs at various well sites throughout the City. The City has 35 wells which involve maintenance and repair to well houses, electrical upgrades; mechanical repairs; generator maintenance; and pump repairs or replacement.

Justification

The oldest wells in the City were constructed in the late 1950s and are in need of significant repair and improvements. This project is intended to set aside funds to make the necessary rehabilitation and improvements.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Construction	0	137,000	0	0	0	0	0	0	0	0	**137,000**	-
	Contingency	0	50,000	0	0	0	0	0	0	0	0	**50,000**	
	Engineering/Design	0	38,000	0	0	0	0	0	0	0	0	**38,000**	
	Construction Admin	0	25,000	0	0	0	0	0	0	0	0	**25,000**	
	Total	**0**	**250,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	250,000	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Water Fund	0	250,000	0	0	0	0	0	0	0	0	**250,000**	-
	Total	**0**	**250,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	250,000	

Capital Improvement Plan

Jacksonville, NC

Project #	WT-28-003
Project Name	Castle Hayne Water Supply Wells

Total Project Cost	$3,875,000	Contact	Water Supply
Department	Public Services	Type	New Construction
Category	Water - Wells	Priority	M Medium Priority
Status	Active	City Project #	WF 28XX
Mandated	N	Master Plan	Y
Growth Related	Y	Service Related	N

Description/Scope of Work

The Castle Hayne wells project is being proposed subsequent to the Black Creek wells project. The stated purpose of this project is to provide better spacing of the Castle Hayne raw water withdrawal well field. This will allow for more opportunities to rotate between wells under current day water demands thereby further limiting the possibility of overuse of the aquifer in certain areas of the well field. **The water system model and master plan will evaluate alternatives and identify the scope of this project.**

Justification

If and when water demands increase, the additional wells should also allow the City to accommodate the early stages of the increase thereby allowing for planning, design and construction of other wells to meet the projected demands.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Construction	0	0	1,130,000	1,370,000	0	0	0	0	0	0	**2,500,000**	-
	Contingency	0	0	210,000	290,000	0	0	0	0	0	0	**500,000**	
	Engineering/Design	0	375,000	0	0	0	0	0	0	0	0	**375,000**	
	Land/Right of Way	0	250,000	0	0	0	0	0	0	0	0	**250,000**	
	Construction Admin	0	0	120,000	130,000	0	0	0	0	0	0	**250,000**	
	Total	**0**	**625,000**	**1,460,000**	**1,790,000**	**0**	**0**	**0**	**0**	**0**	**0**	**3,875,000**	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Water Fund	0	625,000	3,250,000	0	0	0	0	0	0	0	**3,875,000**	-
	Total	**0**	**625,000**	**3,250,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**3,875,000**	

Capital Improvement Plan

Jacksonville, NC

Project #	WT-28-005
Project Name	Drummer Kellum Rd Waterline Extension

Total Project Cost	$1,612,000	Contact	Utilities Maintenance
Department	Public Services	Type	New Construction
Category	Water-Transmission	Priority	M Medium Priority
Status	Active	City Project #	WF 2601
Mandated	Y	Master Plan	N
Growth Related	Y	Service Related	N

Description/Scope of Work

The Drummer Kellum Road Waterline Extension extends a 12-inch water main from the Commons Tank, across undeveloped property to Drummer Kellum Road, along Kellum Road to US 17 N, and then north along US 17 N to the City's existing 12-inch water line. **The water system model and master plan will evaluate alternatives and identify the scope of this project.**

Justification

The City of Jacksonville anticipates growth to the northeast of the City in the next 10-20 years. The growth is projected to occur beyond the extraterritorial jurisdiction (ETJ) and be concentrated along the US 17 corridor, north of Wolf Swamp Road, and in the Piney Green Area along Poplar Branch, north of Piney Green Road. The City desires to extend water and sewer service to the US 17 North-Piney Green Area in an efficient, cost-effective, and timely manner that accommodates growth. Additionally, the City desires to raise the water pressure along Halltown Road to an improved level of service for potential customers in this area. If the City extends sewer to an area, City water infrastructure should be extended to that area as well so that the City can provide both utilities. Alternatively, the City could provide water to the area through the resale of that acquired by the City via bulk purchases from ONWASA, provided that a bulk purchase agreement can be negotiated with ONWASA. The sewer priorities should be coordinated with the water priorities so both are available when required.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Construction	0	0	520,000	520,000	0	0	0	0	0	0	**1,040,000**	-
	Contingency	0	0	108,000	100,000	0	0	0	0	0	0	**208,000**	
	Engineering/Design	0	188,000	0	0	0	0	0	0	0	0	**188,000**	
	Land/Right of Way	0	156,000	0	0	0	0	0	0	0	0	**156,000**	
	Construction Admin	0	0	10,000	10,000	0	0	0	0	0	0	**20,000**	
	Total	**0**	**344,000**	**638,000**	**630,000**	**0**	**0**	**0**	**0**	**0**	**0**	**1,612,000**	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Water Fund	0	344,000	1,268,000	0	0	0	0	0	0	0	**1,612,000**	-
	Total	**0**	**344,000**	**1,268,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**1,612,000**	

Capital Improvement Plan

Jacksonville, NC

Project #	WT-29-001
Project Name	PLC Upgrades - Non-Priority Sites

Total Project Cost	$205,000	Contact	Water Supply
Department	Public Services	Type	Improvement
Category	Water - Wells	Priority	M Medium Priority
Status	Active	City Project #	WF 29XX
Mandated	N	Master Plan	N
Growth Related	N	Service Related	Y

Description/Scope of Work

Replacement of existing Programmable Logic Controllers (PLC) that allow for service and device support (Wells). This upgrade will provide the system with an updated asset capable of integration with new software and cyber security standards.

Justification

Rockwell Automation announced that the current PLCs will be discontinued and no longer available for sale. New inventory will no longer be manufactured or procured and repair/exchange service may become unavailable. As part of our cyber security assessment, this was identified as a red flag due to the absence of device support.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Other	0	0	205,000	0	0	0	0	0	0	0	**205,000**	-
	Total	**0**	**0**	**205,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**205,000**	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Water Fund	0	0	205,000	0	0	0	0	0	0	0	**205,000**	-
	Total	**0**	**0**	**205,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**205,000**	

Capital Improvement Plan

Jacksonville, NC

Project #	WT-30-001
Project Name	Water Plant Odor Control Expansion

Total Project Cost	$535,000	Contact	Water Supply
Department	Public Services	Type	Expansion
Category	Water - Treatment	Priority	M Medium Priority
Status	Active	City Project #	WF 30XX
Mandated	N	Master Plan	N
Growth Related	Y	Service Related	N

Description/Scope of Work

The Nano-Plant Mixing Tank was originally constructed for an expansion from 2 to 3 Blowers, Degasifiers and Bio-Scrubbers. Only 2 were installed during the original construction however the concrete structuring and electrical hook-ups for the 3rd are already in place.

Justification

Finishing the construction will provide much more effective odor removal as more trains are activated. Currently 4 trains can run at one time but the efficiency of the scrubber system drops significantly. For any additional expansion, the odor control system will need all 3 scrubber assemblies on line.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Construction	0	0	0	0	350,000	110,000	0	0	0	0	**460,000**	-
	Engineering/Design	0	0	0	60,000	0	0	0	0	0	0	**60,000**	
	Contingency	0	0	0	0	10,000	0	0	0	0	0	**10,000**	
	Construction Admin	0	0	0	0	5,000	0	0	0	0	0	**5,000**	
	Total	**0**	**0**	**0**	**60,000**	**365,000**	**110,000**	**0**	**0**	**0**	**0**	535,000	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Water Fund	0	0	0	60,000	365,000	110,000	0	0	0	0	**535,000**	-
	Total	**0**	**0**	**0**	**60,000**	**365,000**	**110,000**	**0**	**0**	**0**	**0**	535,000	

Capital Improvement Plan

Jacksonville, NC

Project #	WT-30-002
Project Name	Southwest Water Tank

Total Project Cost	$3,690,000	Contact	Water Supply
Department	Public Services	Type	New Construction
Category	Water - Storage Tanks	Priority	M Medium Priority
Status	Active	City Project #	WF 28XX
Mandated	N	Master Plan	N
Growth Related	Y	Service Related	Y

Description/Scope of Work

Construct a new water tank in the Yopp Road area. **The water system model and master plan will evaluate alternatives and identify the scope of this project.**

Justification

This City's Water System Model indicates that a new water tank similar to the Commons tank will improve water pressure and eliminate the low pressure zones.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Construction	0	0	0	0	1,750,000	1,000,000	0	0	0	0	**2,750,000**	-
	Contingency	0	0	0	0	310,000	150,000	0	0	0	0	**460,000**	
	Engineering/Design	0	0	0	250,000	0	0	0	0	0	0	**250,000**	
	Construction Admin	0	0	0	0	130,000	50,000	0	0	0	0	**180,000**	
	Planning/Prelim Design	0	0	0	50,000	0	0	0	0	0	0	**50,000**	
	Total	**0**	**0**	**0**	**300,000**	**2,190,000**	**1,200,000**	**0**	**0**	**0**	**0**	**3,690,000**	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Water Fund	0	0	0	300,000	3,390,000	0	0	0	0	0	**3,690,000**	-
	Total	**0**	**0**	**0**	**300,000**	**3,390,000**	**0**	**0**	**0**	**0**	**0**	**3,690,000**	

Capital Improvement Plan

Jacksonville, NC

Project #	WT-30-003
Project Name	FY30 Well Rehabilitation Project

Total Project Cost	$250,000	Contact	Water Supply
Department	Public Services	Type	Rehabilitation
Category	Water - Wells	Priority	M Medium Priority
Status	Active	City Project #	WF 30XX
Mandated	N	Master Plan	N
Growth Related	N	Service Related	Y

Description/Scope of Work

Annual appropriation to make necessary repairs at various well sites throughout the City. The City has 35 wells which involve maintenance and repair to well houses, electrical upgrades; mechanical repairs; generator maintenance; and pump repairs or replacement.

Justification

The oldest wells in the City were constructed in the late 1950s and are in need of significant repair and improvements. This project is intended to set aside funds to make the necessary rehabilitation and improvements.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Construction	0	0	0	137,000	0	0	0	0	0	0	**137,000**	-
	Contingency	0	0	0	50,000	0	0	0	0	0	0	**50,000**	
	Engineering/Design	0	0	0	38,000	0	0	0	0	0	0	**38,000**	
	Construction Admin	0	0	0	25,000	0	0	0	0	0	0	**25,000**	
	Total	**0**	**0**	**0**	**250,000**	**0**	**0**	**0**	**0**	**0**	**0**	250,000	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Water Fund	0	0	0	250,000	0	0	0	0	0	0	**250,000**	-
	Total	**0**	**0**	**0**	**250,000**	**0**	**0**	**0**	**0**	**0**	**0**	250,000	

Capital Improvement Plan

Jacksonville, NC

Project #	WT-32-001
Project Name	FY32 Well Rehabilitation Project

Total Project Cost	$250,000	Contact	Water Supply
Department	Public Services	Type	Rehabilitation
Category	Water - Wells	Priority	M Medium Priority
Status	Active	City Project #	WF 32XX
Mandated	N	Master Plan	N
Growth Related	N	Service Related	Y

Description/Scope of Work

Annual appropriation to make necessary repairs at various well sites throughout the City. The City has 35 wells which involve maintenance and repair to well houses, electrical upgrades; mechanical repairs; generator maintenance; and pump repairs or replacement.

Justification

The oldest wells in the City were constructed in the late 1950s and are in need of significant repair and improvements. This project is intended to set aside funds to make the necessary rehabilitation and improvements.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Construction	0	0	0	0	0	137,000	0	0	0	0	**137,000**	-
	Contingency	0	0	0	0	0	50,000	0	0	0	0	**50,000**	
	Engineering/Design	0	0	0	0	0	38,000	0	0	0	0	**38,000**	
	Construction Admin	0	0	0	0	0	25,000	0	0	0	0	**25,000**	
	Total	**0**	**0**	**0**	**0**	**0**	**250,000**	**0**	**0**	**0**	**0**	**250,000**	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Water Fund	0	0	0	0	0	250,000	0	0	0	0	**250,000**	-
	Total	**0**	**0**	**0**	**0**	**0**	**250,000**	**0**	**0**	**0**	**0**	**250,000**	

Capital Improvement Plan

Jacksonville, NC

Project #	WT-32-002
Project Name	US 17-Halltown Rd Waterline Extension

Total Project Cost	$5,923,000	Contact	Engineering Division
Department	Public Services	Type	Expansion
Category	Water-Transmission	Priority	M Medium Priority
Status	Active	City Project #	WF 32XX
Mandated	Y	Master Plan	N
Growth Related	Y	Service Related	N

Description/Scope of Work

The US 17 N/Halltown Road Route extends a 12-inch water main from Piney Green Road, along US 17 North to the intersection of US 17 North and Halltown Road, and then south along Halltown Road to the City's 12-inch water main. **The water system model and master plan will evaluate alternatives and identify the scope of this project.**

Justification

The City of Jacksonville anticipates growth to the northeast of the City in the next 10-20 years. The growth is projected to occur beyond the extraterritorial jurisdiction (ETJ) and be concentrated along the US 17 corridor, north of Wolf Swamp Road, and in the Piney Green Area along Poplar Branch, north of Piney Green Road. The City desires to extend water and sewer service to the US 17 North-Piney Green Area in an efficient, cost-effective, and timely manner that accommodates growth. Additionally, the City desires to raise the water pressure along Halltown Road to an improved level of service for potential customers in this area. If the City extends sewer to an area, City water infrastructure should be extended to that area as well so that the City can provide both utilities. Alternatively, the City could provide water to the area through the resale of that acquired by the City via bulk purchases from ONWASA, provided that a bulk purchase agreement can be negotiated with ONWASA. The sewer priorities should be coordinated with the water priorities so both are available when required.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Construction	0	0	0	0	0	0	2,115,000	2,115,000	0	0	**4,230,000**	-
	Contingency	0	0	0	0	0	0	423,000	423,000	0	0	**846,000**	
	Engineering/Design	0	0	0	0	0	635,000	0	0	0	0	**635,000**	
	Construction Admin	0	0	0	0	0	0	106,000	106,000	0	0	**212,000**	
	Total	**0**	**0**	**0**	**0**	**0**	**635,000**	**2,644,000**	**2,644,000**	**0**	**0**	**5,923,000**	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Water Fund	0	0	0	0	0	635,000	5,288,000	0	0	0	**5,923,000**	-
	Total	**0**	**0**	**0**	**0**	**0**	**635,000**	**5,288,000**	**0**	**0**	**0**	**5,923,000**	

Capital Improvement Plan

Jacksonville, NC

Project #	WT-34-001
Project Name	FY34 Well Rehabilitation Project

Total Project Cost	$250,000	Contact	Water Supply
Department	Public Services	Type	Rehabilitation
Category	Water - Wells	Priority	M Medium Priority
Status	Active	City Project #	WF 34XX
Mandated	N	Master Plan	N
Growth Related	N	Service Related	Y

Description/Scope of Work

Annual appropriation to make necessary repairs at various well sites throughout the City. The City has 35 wells which involve maintenance and repair to well houses, electrical upgrades; mechanical repairs; generator maintenance; and pump repairs or replacement.

Justification

The oldest wells in the City were constructed in the late 1950s and are in need of significant repair and improvements. This project is intended to set aside funds to make the necessary rehabilitation and improvements.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Construction	0	0	0	0	0	0	0	137,000	0	0	**137,000**	-
	Contingency	0	0	0	0	0	0	0	50,000	0	0	**50,000**	
	Engineering/Design	0	0	0	0	0	0	0	38,000	0	0	**38,000**	
	Construction Admin	0	0	0	0	0	0	0	25,000	0	0	**25,000**	
	Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**250,000**	**0**	**0**	**250,000**	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Water Fund	0	0	0	0	0	0	0	250,000	0	0	**250,000**	-
	Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**250,000**	**0**	**0**	**250,000**	

Capital Improvement Plan

Jacksonville, NC

Project #	WT-34-002
Project Name	Citywide Single Pressure Zone Change

Total Project Cost	$11,757,000	Contact	Water Supply
Department	Public Services	Type	Expansion
Category	Water - Storage Tanks	Priority	M Medium Priority
Status	Active	City Project #	WF 34XX
Mandated	Y	Master Plan	N
Growth Related	Y	Service Related	Y

Description/Scope of Work

Operate the entire water system at a single pressure zone equal to the hydraulic grade line (HGL) for the current North Commons Tank with an overflow of 200-ft. Extend a 12" water line north along Blue Creek School Road from Highway 17/24 Interchange. **The water system model and master plan will evaluate the feasibility, potential alternatives, and identify the full scope of this project.**

Justification

A single City pressure zone that is operated at the existing upper zone HGL of 200' provides improved normal operating system pressures to not only the Southwest Area but the entire existing lower pressure zone. A single City pressure zone does require some major infrastructure and operational changes to the system. The existing elevated water storage tanks in the lower zone would no longer be useful unless they were raised to the higher HGL. Additional benefits of the single City pressure zone include the elimination of the existing booster pumping station that currently pumps from the lower zone to the upper zone. Modifications would also be required at the finished water pumps located at the Water Treatment Plant to pump all finished water to the higher HGL of 200'. This alternative also requires additional evaluation of the existing 258 wells to determine the impact of pumping to a higher HGL.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Engineering/Design	0	0	0	0	0	0	0	0	1,116,000	1,116,000	**2,232,000**	9,300,000
	Land/Right of Way	0	0	0	0	0	0	0	0	0	225,000	**225,000**	
	Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**1,116,000**	**1,341,000**	**2,457,000**	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Water Fund	0	0	0	0	0	0	0	0	2,232,000	225,000	**2,457,000**	9,300,000
	Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**2,232,000**	**225,000**	**2,457,000**	

Capital Improvement Plan

Jacksonville, NC

Project #	WT-34-003
Project Name	Commerce Road Water Line Extension

Total Project Cost	$1,150,000	Contact	Engineering Division
Department	Public Services	Type	Replacement
Category	Water - Distribution Lines	Priority	C Committed To
Status	Active	City Project #	WF 34XX
Mandated	Y	Master Plan	N
Growth Related	Y	Service Related	Y

Description/Scope of Work

Replace the 6" and 8" water lines with 12" main, hydrants and services from Western Blvd to end of Commerce Road. Staff has identified a need to evaluate and upgrade the existing water lines along these roads. The project estimate reflects the cost for full replacement of all water lines within these roads. Staff will assess the current infrastructure to determine the most feasible way to make the necessary repairs. **The water system model and master plan will evaluate alternatives and identify the scope of this project.**

Justification

This is a continuing program of the replacement, and upsizing of undersized water lines. The replacement of the older water lines are intended to improve the City's water distribution system. This program is intended to replace existing water lines and/or provide new lines as necessary to provide adequate fire protection, customer service and provide for expected growth.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Construction	0	0	0	753,100	200,000	0	0	0	0	0	**953,100**	-
	Contingency	0	0	0	85,000	20,000	0	0	0	0	0	**105,000**	
	Engineering/Design	0	0	80,000	0	0	0	0	0	0	0	**80,000**	
	Construction Admin	0	0	0	11,900	0	0	0	0	0	0	**11,900**	
	Total	**0**	**0**	**80,000**	**850,000**	**220,000**	**0**	**0**	**0**	**0**	**0**	**1,150,000**	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Water Fund	0	0	80,000	850,000	220,000	0	0	0	0	0	**1,150,000**	-
	Total	**0**	**0**	**80,000**	**850,000**	**220,000**	**0**	**0**	**0**	**0**	**0**	**1,150,000**	

Capital Improvement Plan

Jacksonville, NC

Project #	WT-36-001
Project Name	FY 36 Well Rehabilitation Program

Total Project Cost	$250,000	Contact	Water Supply
Department	Public Services	Type	Rehabilitation
Category	Water - Wells	Priority	M Medium Priority
Status	Active	City Project #	WF 36XX
Mandated	Y	Master Plan	N
Growth Related	Y	Service Related	Y

Description/Scope of Work

Annual appropriation to make necessary repairs at various well sites throughout the City. The City has 35 wells which involve maintenance and repair to well houses, electrical upgrades; mechanical repairs; generator maintenance; and pump repairs or replacement.

Justification

The oldest wells in the City were constructed in the late 1950s and are in need of significant repair and improvements. This project is intended to set aside funds to make the necessary rehabilitation and improvements.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Construction	0	0	0	0	0	0	0	0	0	137,000	**137,000**	-
	Contingency	0	0	0	0	0	0	0	0	0	50,000	**50,000**	
	Engineering/Design	0	0	0	0	0	0	0	0	0	38,000	**38,000**	
	Construction Admin	0	0	0	0	0	0	0	0	0	25,000	**25,000**	
	Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**250,000**	**250,000**	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Water Fund	0	0	0	0	0	0	0	0	0	250,000	**250,000**	-
	Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**250,000**	**250,000**	

Capital Improvement Plan

Jacksonville, NC

Project #	RC-24-004
Project Name	Miracle Field

Total Project Cost	$971,000	Contact	Recreation
Department	Recreation & Parks	Type	New Construction
Category	Parks	Priority	M Medium Priority
Status	Active	City Project #	GF 2408
Mandated	N	Master Plan	N
Growth Related	Y	Service Related	Y

Description/Scope of Work

A Miracle Field is universally accessible and designed to allow individuals with disabilities to enjoy outdoor play. The field is typically constructed with vibrant colors and includes sensory-stimulating activities and components. It can be used for multiple sports and is constructed with a rubberized, outdoor surfacing. The vision is that this field would be smaller than a youth baseball field, no field lighting with a small exterior fence. Possible locations: Commons, Northeast Creek, or Phillips Parks.

Justification

The City does not currently have any inclusive/accessible sports amenities. A special needs baseball league currently utilizes the youth fields at the Commons to meet the minimum need.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
871,000	Construction	100,000	0	0	0	0	0	0	0	0	0	**100,000**	-
	Total	**100,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**100,000**	

Prior	Funding Sources		FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
971,000	-	-	-	-	-	-	-	-	-	-	-	-		-

Capital Improvement Plan

Jacksonville, NC

Project #	RC-25-006
Project Name	Commons Splash Pad

Total Project Cost	$350,000	Contact	Recreation
Department	Recreation & Parks	Type	New Construction
Category	Parks	Priority	H High Priority
Status	Active	City Project #	GF 25XX
Mandated	N	Master Plan	Y
Growth Related	Y	Service Related	Y

Description/Scope of Work

Construct interactive spray ground/splash pads at the Commons that has features which will be enhanced by the spray ground/splash pad and which has water and sewer infrastructure suited to installation of the spray ground/splash pad.

CMO requests additional information/justification. Recommend evaluating location/timing.

Justification

The City of Jacksonville Comprehensive Master Plan identified public water features as the pre-eminent need. A splash pad/spray ground would serve as one of the responses to this need.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Construction	0	0	350,000	0	0	0	0	0	0	0	**350,000**	-
	Total	**0**	**0**	**350,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	350,000	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Capital Reserve Fund	0	0	350,000	0	0	0	0	0	0	0	**350,000**	-
	Total	**0**	**0**	**350,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	350,000	

Capital Improvement Plan

Jacksonville, NC

Project #	RC-25-007
Project Name	Commons Challenge Crs & Passive Rec Trail GF 2511

Total Project Cost	$500,000	Contact	Transportation Services
Department	Recreation & Parks	Type	New Construction
Category	Trails and Greenways	Priority	M Medium Priority
Status	Active	City Project #	GF 2511
Mandated	N	Master Plan	N
Growth Related	N	Service Related	N

Description/Scope of Work

The Jacksonville Commons Challenge Course and Passive Recreation Trail will establish a new challenge course, create passive park improvements for running or walking on unpaved trails in the Commons. This project will utilize City owned property that could not accommodate hardscapes or structures.

CMO requests additional information/justification. Recommend evaluating location/timing.

Justification

In 2019, a developer donated property north of the Commons. This property is primarily wetlands with limited use for anything other than outdoor recreation. The existing Challenge Course has been impacted by development within the Commons and will continue to occur as One Place and the Jacksonville Parkway Extension is constructed. Survey results indicate that there is strong public demand for the Challenge Course and staff recommends that it be reconstructed on City property between Carolina Forest and the Commons.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
250,000	Construction	200,000	0	0	0	0	0	0	0	0	0	**200,000**	-
	Contingency	50,000	0	0	0	0	0	0	0	0	0	**50,000**	
	Total	**250,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	250,000	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
500,000	-	-	-	-	-	-	-	-	-	-	-		-

Capital Improvement Plan

Jacksonville, NC

Project #	RC-26-001
Project Name	Commons Tennis Courts

Total Project Cost	$860,000	Contact	Parks
Department	Recreation & Parks	Type	Rehabilitation
Category	Parks	Priority	M Medium Priority
Status	Active	City Project #	GF 2601
Mandated	N	Master Plan	N
Growth Related	N	Service Related	Y

Description/Scope of Work

The Commons Tennis Courts were constructed in 2008 and consist of eight courts. These courts are experiencing cracking and the surface coat is fading. This project would repair surface. Staff intends to evaluate replacement of concrete slabs and the placement of striping/barriers to allow for use for both tennis and pickleball.

Justification

The Commons Tennis Courts are experiencing cracking making play difficult. Staff desires to establish a resurfacing schedule to address these cracks or to determine a long-term fix.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
440,000	Construction	400,000	0	0	0	0	0	0	0	0	0	**400,000**	-
	Contingency	20,000	0	0	0	0	0	0	0	0	0	**20,000**	
	Total	**420,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	420,000	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
860,000	-	-	-	-	-	-	-	-	-	-	-		-

Capital Improvement Plan

Jacksonville, NC

Project #	RC-27-002
Project Name	Commons Parking Lot Rehabilitation

Total Project Cost	$400,000	Contact	Recreation
Department	Recreation & Parks	Type	Rehabilitation
Category	Streets	Priority	L Low Priority
Status	Active	City Project #	GF 27XX
Mandated	N	Master Plan	N
Growth Related	N	Service Related	Y

Description/Scope of Work

The parking lots at the Commons complex needs some attention. Repave or top coat needs to occur to prevent further damage to the lots. Also explore option of additional parking lot at NEC Park, playground side.

Justification

Parking lots are public and have a high volume of traffic continuously during the year. The Commons parking lot is 25+ years old and has never been resealed, repaved or repaired. It is showing significant cracks and depressions. This parking lot as well as others in the parks system need a routine program to address aging infrastructure.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Construction	400,000	0	0	0	0	0	0	0	0	0	**400,000**	-
	Total	**400,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**400,000**	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	General Fund	400,000	0	0	0	0	0	0	0	0	0	**400,000**	-
	Total	**400,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**400,000**	

Capital Improvement Plan

Jacksonville, NC

Project #	RC-27-003
Project Name	Commons Adult Softball Field Drainage

Total Project Cost	$125,000	Contact	Recreation
Department	Recreation & Parks	Type	Improvement
Category	Stormwater-Drainage Improvements	Priority	M Medium Priority
Status	Active	City Project #	GF 27XX
Mandated	N	Master Plan	N
Growth Related	Y	Service Related	Y

Description/Scope of Work

The project involves the design and implementation of a comprehensive drainage system for the Commons Adult Softball Field's cloverleaf configuration of four softball fields arranged around a central hub (e.g., concessions, restrooms). The aim is to manage surface and subsurface water to ensure the fields remain playable, safe, and protected from erosion and flooding during rain events.

1. Site Survey and Existing Conditions Assessment 2. Drainage Design Criteria 3. Surface Drainage Design 4. Subsurface Drainage System 5. Central Hub and Pedestrian Areas 6. Stormwater Management Systems (if applicable) 7. Erosion and Sediment Control (During Construction) 8. Construction Documentation

Justification

The current drainage of four-inch corrugated pipe is insufficient and clogged with years of built-up clay and debris. When it rains the common area and dugouts flood up to four inches and the water has to be pumped out with a sump pump causing delays and game postponements when the fields would otherwise be ready to play.

Engineering Comment: Depending on the Scope of Work for this project, may need additional funding.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Construction	0	100,000	0	0	0	0	0	0	0	0	**100,000**	-
	Engineering/Design	25,000	0	0	0	0	0	0	0	0	0	**25,000**	
	Total	**25,000**	**100,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**125,000**	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	General Fund	25,000	100,000	0	0	0	0	0	0	0	0	**125,000**	-
	Total	**25,000**	**100,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**125,000**	

Capital Improvement Plan

Jacksonville, NC

Project #	RC-27-004
Project Name	Beirut Memorial Grove Sign

Total Project Cost	$300,000	Contact	Parks
Department	Recreation & Parks	Type	New Construction
Category	Parks	Priority	H High Priority
Status	Active	City Project #	GF 27XX
Mandated	N	Master Plan	N
Growth Related	N	Service Related	N

Description/Scope of Work

Design and installation of signage for the Beirut Memorial Grove to signify what it is and hopefully what it represents. This project will require a study to determine the appropriate type of sign to install at this location considering its location along Hwy 17 bypass.

Justification

Residents and passersby have no idea what this area is or the significance of the trees planted here. It's our hope that signage would inform the public as to what the significance of the site is.

Goal is to request some funding from NCDOT. There have been some discussions in the past with NCDOT, but nothing has been allocated as of yet.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Construction	0	175,000	0	0	0	0	0	0	0	0	**175,000**	-
	Contingency	0	50,000	0	0	0	0	0	0	0	0	**50,000**	
	Engineering/Design	50,000	0	0	0	0	0	0	0	0	0	**50,000**	
	Permitting	0	25,000	0	0	0	0	0	0	0	0	**25,000**	
	Total	**50,000**	**250,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**300,000**	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	NCDOT Funds	200,000	0	0	0	0	0	0	0	0	0	**200,000**	-
	General Fund	100,000	0	0	0	0	0	0	0	0	0	**100,000**	
	Total	**300,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**300,000**	

Capital Improvement Plan

Jacksonville, NC

Project #	RC-27-005
Project Name	Wilson Bay Seawall, Boardwalk and Gazebo

Total Project Cost	$1,500,000	Contact	Parks
Department	Recreation & Parks	Type	Rehabilitation
Category	Parks	Priority	M Medium Priority
Status	Active	City Project #	GF 27XX
Mandated	N	Master Plan	N
Growth Related	Y	Service Related	Y

Description/Scope of Work

This project will be a study of current conditions and improvements that need to be made in order to ensure the amenities currently present at Wilson Bay Park continue to provide citizens with a safe and usable recreation space that typically sees high volumes throughout the year. The age and conditions of these amenities warrants this study.

Justification

Wilson Bay Park is one of the busiest passive parks in the City's park system. Wilson Bay is busy all throughout the year with citizens eating lunch, fishing and sitting on benches. The seawall, boardwalk and gazebo are in excess 35 years old and are beginning to show signs of deterioration and without addressing will become a liability.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Construction	0	0	950,000	0	0	0	0	0	0	0	**950,000**	-
	Contingency	0	0	300,000	0	0	0	0	0	0	0	**300,000**	
	Engineering/Design	75,000	100,000	0	0	0	0	0	0	0	0	**175,000**	
	Construction Admin	0	0	75,000	0	0	0	0	0	0	0	**75,000**	
	Total	**75,000**	**100,000**	**1,325,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**1,500,000**	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	General Fund	175,000	1,325,000	0	0	0	0	0	0	0	0	**1,500,000**	-
	Total	**175,000**	**1,325,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**1,500,000**	

Capital Improvement Plan

Jacksonville, NC

Project #	RC-28-001
Project Name	Kerr Street Fishing Pier

Total Project Cost	$322,000	Contact	Parks
Department	Recreation & Parks	Type	Rehabilitation
Category	Parks	Priority	M Medium Priority
Status	Active	City Project #	GF 28XX
Mandated	N	Master Plan	N
Growth Related	Y	Service Related	Y

Description/Scope of Work

The scope of this project has been revised to include not only a pier extension, but refurbishment/replacement of the existing pier. The pier extension will result in a northward addition of the existing fishing pier by approximately 75 feet which will parallel the existing shore. The refurbishment/replacement of the existing pier will include a timber boardwalk over a rip rap shoreline with the boardwalk supported by concrete end bent on the landward side and timber piles on the water side.

Justification

The Kerr Street Pier and boardwalk are heavily used by the community for fishing and gatherings. The existing boardwalk and pier are beginning to reach the point where they need significant maintenance or replacement.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Construction	0	111,500	111,500	0	0	0	0	0	0	0	**223,000**	-
	Contingency	0	22,500	22,500	0	0	0	0	0	0	0	**45,000**	
	Engineering/Design	0	16,500	16,500	0	0	0	0	0	0	0	**33,000**	
	Construction Admin	0	10,500	10,500	0	0	0	0	0	0	0	**21,000**	
	Total	**0**	**161,000**	**161,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**322,000**	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Capital Reserve Fund	0	322,000	0	0	0	0	0	0	0	0	**322,000**	-
	Total	**0**	**322,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**322,000**	

Capital Improvement Plan

Jacksonville, NC

Project #	RC-28-002
Project Name	NEC Park Restroom & Shelter - Ballfield Side

Total Project Cost	$340,000	Contact	Parks
Department	Recreation & Parks	Type	Improvement
Category	Parks	Priority	H High Priority
Status	Active	City Project #	GF 28XX
Mandated	N	Master Plan	Y
Growth Related	Y	Service Related	Y

Description/Scope of Work

This project consists of the demolition of the existing shelter and restroom building and to construct a new stand alone restroom and shelter on the east side of Corbin Street. Improvements would be constructed on the ballfield side of Northeast Creek Park. This project will meet ADA requirements where necessary.

Justification

The shelter and bathroom were originally constructed in the 1970's and are not good candidates for remodel. They have become difficult to maintain and are not H/C accessible. They need to be demolished and the new standard restroom building constructed.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Construction	0	265,000	0	0	0	0	0	0	0	0	**265,000**	-
	Contingency	0	50,000	0	0	0	0	0	0	0	0	**50,000**	
	Engineering/Design	0	25,000	0	0	0	0	0	0	0	0	**25,000**	
	Total	**0**	**340,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	340,000	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Capital Reserve Fund	0	340,000	0	0	0	0	0	0	0	0	**340,000**	-
	Total	**0**	**340,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	340,000	

Capital Improvement Plan

Jacksonville, NC

Project #	RC-28-003
Project Name	FY28 Recreation Center Roof Replacement

Total Project Cost	$50,000	Contact	Recreation
Department	Recreation & Parks	Type	Rehabilitation
Category	Buildings	Priority	M Medium Priority
Status	Active	City Project #	GF 28XX
Mandated	N	Master Plan	N
Growth Related	N	Service Related	N

Description/Scope of Work

Update: A complete replacement of the existing EDPM roofing system at the Youth Center is needed based on the age and condition. Complete replacement of the thermoplastic polyolefin (TPO) roofing system at recreation centers within the City of Jacksonville.

Justification

The normal life expectancy of a roof is 20 years. Staff will evaluate the condition of the roof before making a final decision whether the roof should be replaced.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Construction	0	32,000	0	0	0	0	0	0	0	0	**32,000**	-
	Engineering/Design	0	13,000	0	0	0	0	0	0	0	0	**13,000**	
	Contingency	0	5,000	0	0	0	0	0	0	0	0	**5,000**	
	Total	**0**	**50,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**50,000**	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	General Fund	0	50,000	0	0	0	0	0	0	0	0	**50,000**	-
	Total	**0**	**50,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**50,000**	

Capital Improvement Plan

Jacksonville, NC

Project #	RC-28-004
Project Name	Richard Ray Bathroom Facility

Total Project Cost	$310,000	Contact	Parks
Department	Recreation & Parks	Type	New Construction
Category	Parks	Priority	M Medium Priority
Status	Active	City Project #	GF 26XX
Mandated	N	Master Plan	N
Growth Related	N	Service Related	Y

Description/Scope of Work

Current restroom facilities were installed approximately 15 years ago. Richard Ray Park, as initially designed, has grown with the construction of the playground (approximately 2005) and new Amphitheater (2017/2018). As such, the need for additional restroom facilities has significantly expanded. Current restrooms are individual restrooms that do not accommodate the demand during special events regularly held at the amphitheater.

Build a new bathroom facility at Richard Ray Park using the same design of bathroom facilities at other parks. Location should be in close proximity to amphitheater.

CMO requests additional information/justification. Recommend evaluating scope/location/timing.

Bathroom type needs to be decided upon. Location - consider playground and amphitheater.

Justification

Current restrooms are individual restrooms that do not accommodate the demand during special events regularly held at the amphitheater.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Construction	0	0	232,000	0	0	0	0	0	0	0	**232,000**	-
	Contingency	0	0	47,000	0	0	0	0	0	0	0	**47,000**	
	Engineering/Design	0	19,000	0	0	0	0	0	0	0	0	**19,000**	
	Construction Admin	0	0	12,000	0	0	0	0	0	0	0	**12,000**	
	Total	**0**	**19,000**	**291,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	310,000	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	General Fund	0	310,000	0	0	0	0	0	0	0	0	**310,000**	-
	Total	**0**	**310,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	310,000	

Capital Improvement Plan

Jacksonville, NC

Project #	RC-29-001
Project Name	Commons Trail Rehabilitation

Total Project Cost	$900,000	Contact	Parks
Department	Recreation & Parks	Type	Rehabilitation
Category	Trails and Greenways	Priority	M Medium Priority
Status	Active	City Project #	GF 31XX
Mandated	N	Master Plan	N
Growth Related	N	Service Related	Y

Description/Scope of Work

The Jacksonville Commons asphalt trail needs to be inspected and a determination made as to the extent of repairs needed to bring it back up to standard. Primary concern is the section from the Jacksonville Commons Middle School to the Jacksonville Commons Elementary School. Estimated length is 1.3 miles and approximately four feet wide.

CMO requests additional information/justification. Recommend evaluating scope/location/timing.

Justification

The trail is showing signs of cracking, uneven areas and low spots in some areas. The Parks Department feels it is important to have this trail looked at for possible repair/replacement so that it can continue to be a safe, active, and usable trail for all of our citizens.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Construction	0	0	0	750,000	0	0	0	0	0	0	**750,000**	-
	Engineering/Design	0	0	60,000	0	0	0	0	0	0	0	**60,000**	
	Contingency	0	0	0	30,000	0	0	0	0	0	0	**30,000**	
	Demolition	0	0	0	25,000	0	0	0	0	0	0	**25,000**	
	Construction Admin	0	0	0	20,000	0	0	0	0	0	0	**20,000**	
	Planning/Prelim Design	0	0	15,000	0	0	0	0	0	0	0	**15,000**	
	Total	**0**	**0**	**75,000**	**825,000**	**0**	**0**	**0**	**0**	**0**	**0**	**900,000**	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	General Fund	0	0	0	825,000	0	0	0	0	0	0	**825,000**	-
	Capital Reserve Fund	0	0	75,000	0	0	0	0	0	0	0	**75,000**	
	Total	**0**	**0**	**75,000**	**825,000**	**0**	**0**	**0**	**0**	**0**	**0**	**900,000**	

Capital Improvement Plan

Jacksonville, NC

Project #	RC-30-002
Project Name	Trail & Greenway - Western Blvd Corridor

Total Project Cost	$350,000	Contact	Parks
Department	Recreation & Parks	Type	New Construction
Category	Parks	Priority	L Low Priority
Status	Active	City Project #	GF 30XX
Mandated	N	Master Plan	Y
Growth Related	Y	Service Related	Y

Description/Scope of Work

Trail and greenway through the northern corridor of Western Blvd to connect areas such as Carolina Forest, Western Blvd and through to the Commons.

Justification

To create a connected trail and greenway system on the northern end of the City.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Construction	0	0	0	285,000	0	0	0	0	0	0	**285,000**	-
	Contingency	0	0	0	45,000	0	0	0	0	0	0	**45,000**	
	Engineering/Design	0	0	0	20,000	0	0	0	0	0	0	**20,000**	
	Total	**0**	**0**	**0**	**350,000**	**0**	**0**	**0**	**0**	**0**	**0**	**350,000**	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Capital Reserve Fund	0	0	0	350,000	0	0	0	0	0	0	**350,000**	-
	Total	**0**	**0**	**0**	**350,000**	**0**	**0**	**0**	**0**	**0**	**0**	**350,000**	

Capital Improvement Plan

Jacksonville, NC

Project #	RC-30-003
Project Name	City Parks Improvements Program

Total Project Cost	$400,000	Contact	Parks
Department	Recreation & Parks	Type	Rehabilitation
Category	Parks	Priority	L Low Priority
Status	Active	City Project #	GF 30XX
Mandated	N	Master Plan	N
Growth Related	Y	Service Related	Y

Description/Scope of Work

This program is designed to provide for the continuous improvement of City Parks. In accordance with the 2024 Recreation and Parks Master Plan, recommendations included the development of master plans for individual parks. This program will help to develop those plans and subsequent recommendations to guide the improvement process for each of the Parks maintained by the City of Jacksonville. City staff, along with Public Input, will help develop and prioritize planning for the parks of the City of Jacksonville.

CMO requests additional information/justification. Recommend evaluating scope/location/timing.

Parks & Rec - 3 year recurring program cycle. Change funding to $400k over three years.

Justification

The Parks Department needs to continue to provide a safe, fun, active space for all our citizens. In doing so we need to continue to update our parks to reflect the importance of them and active health in our community. City staff will seek opportunities to apply for Grants to aid in funding Park Improvements.

Engineering Comment: Do the Consutant Fees include a final product (ie. playground designed for specific location, etc.)?

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Construction	0	0	0	0	275,000	100,000	0	0	0	0	**375,000**	-
	Planning/Prelim Design	0	0	0	25,000	0	0	0	0	0	0	**25,000**	
	Total	**0**	**0**	**0**	**25,000**	**275,000**	**100,000**	**0**	**0**	**0**	**0**	**400,000**	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	General Fund	0	0	0	25,000	275,000	100,000	0	0	0	0	**400,000**	-
	Total	**0**	**0**	**0**	**25,000**	**275,000**	**100,000**	**0**	**0**	**0**	**0**	**400,000**	

Capital Improvement Plan

Jacksonville, NC

Project #	RC-31-001
Project Name	Skate Park

Total Project Cost	$400,000	Contact	Recreation
Department	Recreation & Parks	Type	New Construction
Category	Parks	Priority	M Medium Priority
Status	Active	City Project #	GF 31XX
Mandated	N	Master Plan	N
Growth Related	N	Service Related	Y

Description/Scope of Work

Replace the skate park with concrete skate park structure at the current location.

Justification

The previous skate park, located in the Jacksonville Commons was dismantled in 2020 due to safety regulations/concerns. The previous skate park was well used and has been requested by many community members.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Construction	0	0	0	0	0	400,000	0	0	0	0	**400,000**	-
	Total	**0**	**0**	**0**	**0**	**0**	**400,000**	**0**	**0**	**0**	**0**	**400,000**	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Capital Reserve Fund	0	0	0	0	0	400,000	0	0	0	0	**400,000**	-
	Total	**0**	**0**	**0**	**0**	**0**	**400,000**	**0**	**0**	**0**	**0**	**400,000**	

Capital Improvement Plan

Jacksonville, NC

Project #	RC-31-002
Project Name	Trail Rehabilitation (Rails to Trails)

Total Project Cost	$1,200,000	Contact	Parks
Department	Recreation & Parks	Type	Rehabilitation
Category	Parks	Priority	L Low Priority
Status	Active	City Project #	GF 29XX
Mandated	N	Master Plan	N
Growth Related	Y	Service Related	Y

Description/Scope of Work

Resurfacing of the walking trails from behind New Bridge Middle School to the Camp Lejeune Gate. This area includes parts of Miracle Drive going across Bell Fork Road. This area is approximately 8 miles long in length by 12 feet wide. There are approximately 100 trees that need to be removed and replaced along the trail areas.

Justification

The existing asphalt is beginning to crack along the edges and tree roots are beginning to impede the asphalt. The Streets Department have begun fixing some areas but they are getting much larger and bigger for them to be able to repair. The trees need to be removed along Hwy 17 next to the trail due to impeding roots to the trail and long term look of the City. At this point we are seeing a major decline in these trees and are beginning to remove them as needed. Multiple varieties of trees need to be planted to prevent chances of insects and diseases and to also have trees set back from the trail to help prevent impeding roots for the future.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Construction	0	0	1,100,000	0	0	0	0	0	0	0	**1,100,000**	-
	Contingency	0	0	85,000	0	0	0	0	0	0	0	**85,000**	
	Planning/Prelim Design	0	0	15,000	0	0	0	0	0	0	0	**15,000**	
	Total	**0**	**0**	**1,200,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**1,200,000**	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Capital Reserve Fund	0	0	1,200,000	0	0	0	0	0	0	0	**1,200,000**	-
	Total	**0**	**0**	**1,200,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**1,200,000**	

Capital Improvement Plan

Jacksonville, NC

Project #	RC-33-001
Project Name	New River Boardwalk Expansion

Total Project Cost	$4,782,000	Contact	Parks
Department	Recreation & Parks	Type	New Construction
Category	Parks	Priority	M Medium Priority
Status	Active	City Project #	GF 33XX
Mandated	N	Master Plan	N
Growth Related	N	Service Related	Y

Description/Scope of Work

This is a boardwalk that will consist of wood like material that extends from the old USO area to the Philips Park and Chaney Creek area.

CMO directed boardwalk limits to be adjusted. Recommend evaluating scope/location/timing.

Discussed w/ parks, could be marked pending....utilize as a place holder for the future.

Justification

Connectivity of the Jacksonville Parks system with waterfront areas for transportation and recreational use.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Construction	0	0	0	0	0	0	0	2,584,000	2,000,000	0	**4,584,000**	-
	Engineering/Design	0	0	0	0	0	0	198,000	0	0	0	**198,000**	
	Total	**0**	**0**	**0**	**0**	**0**	**0**	**198,000**	**2,584,000**	**2,000,000**	**0**	4,782,000	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	General Fund	0	0	0	0	0	0	198,000	2,584,000	2,000,000	0	**4,782,000**	-
	Total	**0**	**0**	**0**	**0**	**0**	**0**	**198,000**	**2,584,000**	**2,000,000**	**0**	4,782,000	

Capital Improvement Plan

Jacksonville, NC

Project #	TR-24-002
Project Name	Jacksonville Station Phase II

Total Project Cost	$1,517,690	Contact	Transportation Services
Department	Transportation Services	Type	New Construction
Category	Buildings	Priority	C Committed To
Status	Active	City Project #	TR 2402
Mandated	Y	Master Plan	N
Growth Related	Y	Service Related	Y

Description/Scope of Work

Construct a fueling station, vehicle wash bay and parking area on City-owned property adjacent to Jacksonville Station.

Justification

FTA approved the use of residual grant funds from Jacksonville Station to build support amenities on an adjacent site. Construction of the project will be funded 100% by FTA with local match being in-kind contribution of the land. This facility will increase the operational efficiency of Jacksonville Transit, while also increasing the City's overall capacity to fuel, maintain and store vehicles.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
115,039	Construction	1,357,651	0	0	0	0	0	0	0	0	0	**1,357,651**	-
	Contingency	30,000	0	0	0	0	0	0	0	0	0	**30,000**	
	Construction Admin	15,000	0	0	0	0	0	0	0	0	0	**15,000**	
	Total	**1,402,651**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**1,402,651**	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
1,517,690	-	-	-	-	-	-	-	-	-	-	-		-

Capital Improvement Plan

Jacksonville, NC

Project #	TR-24-007
Project Name	Gum Branch Road Sidewalk Infill

Total Project Cost	$1,527,000	Contact	Transportation Services
Department	Transportation Services	Type	Improvement
Category	Sidewalks	Priority	C Committed To
Status	Active	City Project #	GF 24XX
Mandated	Y	Master Plan	N
Growth Related	N	Service Related	Y

Description/Scope of Work

Design and permit pedestrian accommodations along Gum Branch Road for construction by NCDOT. Improvements consist of sidewalks, wheelchair ramps, signalized crossings and enhanced pavement markings.

Justification

Safety data collected by JPD and NCDOT indicates that Gum branch Road is a good opportunity to improve pedestrian safety within Jacksonville. Sidewalks are missing along some portions of the roadway corridor and some that exist do not meet current standard. Federal Carbon Reduction Program funds will be used to design the improvements and NCDOT will construct utilizing state safety funds allocated by the Board of Transportation in FY 23 ($1.4 million).

Update - 9/2025 - Engineering & Design of the Gum Branch sidewalk project funded by Carbon Reduction Funds ($256,000) and Powell Bill funds ($64,000). Carbon Reduction Funds require a 20% match.

Highway Safety Improvement Program funds ($1,047,000) received in FY 25, to be used for Construction and planned in FY 26-28. These funds do not require a local match and cannot include CEI expenditures.

CEI expenditures (estimated at 15% of Construction costs [$160,000]) realized during construction FY 26-28.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
320,000	Construction	837,600	209,400	0	0	0	0	0	0	0	0	**1,047,000**	-
	Construction Admin	160,000	0	0	0	0	0	0	0	0	0	**160,000**	
	Total	**997,600**	**209,400**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**1,207,000**	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
1,367,000	Powell Bill	160,000	0	0	0	0	0	0	0	0	0	**160,000**	-
	Total	**160,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**160,000**	

Capital Improvement Plan

Jacksonville, NC

Project #	TR-27-001
Project Name	FY27 Fiber Installation

Total Project Cost	$100,000	Contact	Transportation Services
Department	Transportation Services	Type	Improvement
Category	Fiber	Priority	C Committed To
Status	Active	City Project #	GF 27XX
Growth Related	N	Service Related	Y

Description/Scope of Work

Install fiber in key areas throughout the City to provide enhanced connectivity to City infrastructure and facilities as well as create redundant communication routing among assets. The Fiber Stakeholder Group will determine priorities for fiber installation projects.

Justification

The fiber installation program allows us to connect with additional City infrastructure to improve communication speed and reliability, while reducing our dependence on leased fiber. Further, continued expansion and increased capacity within the fiber network allows for additional leasing opportunities with our current partners.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Construction	100,000	0	0	0	0	0	0	0	0	0	**100,000**	-
	Total	**100,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**100,000**	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Water and Sewer Fund	50,000	0	0	0	0	0	0	0	0	0	**50,000**	-
	General Fund	50,000	0	0	0	0	0	0	0	0	0	**50,000**	
	Total	**100,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	100,000	

Capital Improvement Plan

Jacksonville, NC

Project #	TR-27-002
Project Name	FY27/28 ADA Improvements

Total Project Cost	$52,000	Contact	Transportation Services
Department	Transportation Services	Type	Improvement
Category	Transportation Improvements	Priority	M Medium Priority
Status	Active	City Project #	GF 27XX
Mandated	Y	Master Plan	N
Growth Related	N	Service Related	Y

Description/Scope of Work

Implementation of ADA recommendations associated within public facilities, parking lots, and sidewalk connections outside of the right-of-way.

Justification

In accordance with Title II, the City of Jacksonville conducted an ADA compliance self evaluation of its services, programs, activities, and facilities on public property and in public rights-of-way. With this information, an ADA Transition Plan was developed to share findings of the self-evaluation and to establish strategies for improving ADA accessibility within our community. This Plan was adopted by City Council on March 14, 2019 and is updated annually summarizing improvements completed during that fiscal year.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Construction	0	50,000	0	0	0	0	0	0	0	0	**50,000**	-
	Engineering/Design	2,000	0	0	0	0	0	0	0	0	0	**2,000**	
	Total	**2,000**	**50,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	52,000	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	General Fund	2,000	50,000	0	0	0	0	0	0	0	0	**52,000**	-
	Total	**2,000**	**50,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	52,000	

Capital Improvement Plan

Jacksonville, NC

Project #	TR-28-001
Project Name	FY28 Fiber Installation

Total Project Cost	$100,000	Contact	Transportation Services
Department	Transportation Services	Type	Improvement
Category	Fiber	Priority	C Committed To
Status	Active	City Project #	GF 28XX
Mandated	Y	Growth Related	N

Description/Scope of Work

Install fiber in key areas throughout the City to provide enhanced connectivity to City infrastructure and facilities as well as create redundant communication routing among assets. The Fiber Stakeholder Group will determine priorities for fiber installation projects.

Justification

The fiber installation program allows us to connect with additional City infrastructure to improve communication speed and reliability, while reducing our dependence on leased fiber. Further, continued expansion and increased capacity within the fiber network allows for additional leasing opportunities with our current partners.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Construction	0	100,000	0	0	0	0	0	0	0	0	**100,000**	-
	Total	**0**	**100,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**100,000**	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Water and Sewer Fund	0	50,000	0	0	0	0	0	0	0	0	**50,000**	-
	General Fund	0	50,000	0	0	0	0	0	0	0	0	**50,000**	
	Total	**0**	**100,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	100,000	

Capital Improvement Plan

Jacksonville, NC

Project #	TR-29-001
Project Name	FY29 Fiber Installation

Total Project Cost	$100,000	Contact	Transportation Services
Department	Transportation Services	Type	Improvement
Category	Fiber	Priority	C Committed To
Status	Active	City Project #	GF 29XX
Growth Related	N		

Description/Scope of Work

Install fiber in key areas throughout the City to provide enhanced connectivity to City infrastructure and facilities as well as create redundant communication routing among assets. The Fiber Stakeholder Group will determine priorities for fiber installation projects.

Justification

The fiber installation program allows us to connect with additional City infrastructure to improve communication speed and reliability, while reducing our dependence on leased fiber. Further, continued expansion and increased capacity within the fiber network allows for additional leasing opportunities with our current partners.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Construction	0	0	100,000	0	0	0	0	0	0	0	**100,000**	-
	Total	**0**	**0**	**100,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**100,000**	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Water and Sewer Fund	0	0	50,000	0	0	0	0	0	0	0	**50,000**	-
	General Fund	0	0	50,000	0	0	0	0	0	0	0	**50,000**	
	Total	**0**	**0**	**100,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	100,000	

Capital Improvement Plan

Jacksonville, NC

Project #	TR-30-001
Project Name	FY30 Fiber Installation

Total Project Cost	$100,000	Contact	Transportation Services
Department	Transportation Services	Type	Improvement
Category	Fiber	Priority	C Committed To
Status	Active	City Project #	GF 30XX
Service Related	Y		

Description/Scope of Work

Install fiber in key areas throughout the City to provide enhanced connectivity to City infrastructure and facilities as well as create redundant communication routing among assets. The Fiber Stakeholder Group will determine priorities for fiber installation projects.

Justification

The fiber installation program allows us to connect with additional City infrastructure to improve communication speed and reliability, while reducing our dependence on leased fiber. Further, continued expansion and increased capacity within the fiber network allows for additional leasing opportunities with our current partners.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Construction	0	0	0	100,000	0	0	0	0	0	0	**100,000**	-
	Total	**0**	**0**	**0**	**100,000**	**0**	**0**	**0**	**0**	**0**	**0**	**100,000**	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Water and Sewer Fund	0	0	0	50,000	0	0	0	0	0	0	**50,000**	-
	General Fund	0	0	0	50,000	0	0	0	0	0	0	**50,000**	
	Total	**0**	**0**	**0**	**100,000**	**0**	**0**	**0**	**0**	**0**	**0**	100,000	

Capital Improvement Plan

Jacksonville, NC

Project #	TR-31-001
Project Name	FY31 Fiber Installation

Total Project Cost	$100,000	Contact	Transportation Services
Department	Transportation Services	Type	Improvement
Category	Fiber	Priority	C Committed To
Status	Active	City Project #	GF 31XX
Master Plan	N	Growth Related	N

Description/Scope of Work

Install fiber in key areas throughout the City to provide enhanced connectivity to City infrastructure and facilities as well as create redundant communication routing among assets. The Fiber Stakeholder Group will determine priorities for fiber installation projects.

Justification

The fiber installation program allows us to connect with additional City infrastructure to improve communication speed and reliability, while reducing our dependence on leased fiber. Further, continued expansion and increased capacity within the fiber network allows for additional leasing opportunities with our current partners.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Construction	0	0	0	0	100,000	0	0	0	0	0	**100,000**	-
	Total	**0**	**0**	**0**	**0**	**100,000**	**0**	**0**	**0**	**0**	**0**	**100,000**	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Water and Sewer Fund	0	0	0	0	50,000	0	0	0	0	0	**50,000**	-
	General Fund	0	0	0	0	50,000	0	0	0	0	0	**50,000**	
	Total	**0**	**0**	**0**	**0**	**100,000**	**0**	**0**	**0**	**0**	**0**	100,000	

Capital Improvement Plan

Jacksonville, NC

Project #	TR-32-001
Project Name	FY32 Fiber Installation

Total Project Cost	$100,000	Contact	Transportation Services
Department	Transportation Services	Type	Expansion
Category	Fiber	Priority	C Committed To
Status	Active	City Project #	GF 32XX
Mandated	N	Master Plan	N
Growth Related	Y	Service Related	Y

Description/Scope of Work

Install fiber in key areas throughout the City to provide enhanced connectivity to City infrastructure and facilities as well as create redundant communication routing among assets. The Fiber Stakeholder Group will determine priorities for fiber installation projects.

Justification

The fiber installation program allows us to connect with additional City infrastructure to improve communication speed and reliability, while reducing our dependence on leased fiber. Further, continued expansion and increased capacity within the fiber network allows for additional leasing opportunities with our current partners.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Construction	0	0	0	0	0	100,000	0	0	0	0	**100,000**	-
	Total	**0**	**0**	**0**	**0**	**0**	**100,000**	**0**	**0**	**0**	**0**	**100,000**	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Water and Sewer Fund	0	0	0	0	0	50,000	0	0	0	0	**50,000**	-
	General Fund	0	0	0	0	0	50,000	0	0	0	0	**50,000**	
	Total	**0**	**0**	**0**	**0**	**0**	**100,000**	**0**	**0**	**0**	**0**	100,000	

Capital Improvement Plan

Jacksonville, NC

Project #	TR-33-001
Project Name	FY33 Fiber Installation

Total Project Cost	$100,000	Contact	Transportation Services
Department	Transportation Services	Type	Improvement
Category	Fiber	Priority	M Medium Priority
Status	Active	City Project #	GF 33XX
Mandated	N	Master Plan	N
Growth Related	Y	Service Related	Y

Description/Scope of Work

Install fiber in key areas throughout the City to provide enhanced connectivity to City infrastructure and facilities as well as create redundant communication routing among assets. The Fiber Stakeholder Group will determine priorities for fiber installation projects.

Justification

The fiber installation program allows us to connect with additional City infrastructure to improve communication speed and reliability, while reducing our dependence on leased fiber. Further, continued expansion and increased capacity within the fiber network allows for additional leasing opportunities with our current partners.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Construction	0	0	0	0	0	0	100,000	0	0	0	**100,000**	-
	Total	**0**	**0**	**0**	**0**	**0**	**0**	**100,000**	**0**	**0**	**0**	**100,000**	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	General Fund	0	0	0	0	0	0	50,000	0	0	0	**50,000**	-
	Water and Sewer Fund	0	0	0	0	0	0	50,000	0	0	0	**50,000**	
	Total	**0**	**0**	**0**	**0**	**0**	**0**	**100,000**	**0**	**0**	**0**	**100,000**	

Capital Improvement Plan

Jacksonville, NC

Project #	TR-34-001
Project Name	FY34 Fiber Installation

Total Project Cost	$100,000	Contact	Transportation Services
Department	Transportation Services	Type	Improvement
Category	Fiber	Priority	M Medium Priority
Status	Active	City Project #	GF 34XX
Mandated	N	Master Plan	N
Growth Related	Y	Service Related	Y

Description/Scope of Work

Install fiber in key areas throughout the City to provide enhanced connectivity to City infrastructure and facilities as well as create redundant communication routing among assets. The Fiber Stakeholder Group will determine priorities for fiber installation projects.

Justification

The fiber installation program allows us to connect with additional City infrastructure to improve communication speed and reliability, while reducing our dependence on leased fiber. Further, continued expansion and increased capacity within the fiber network allows for additional leasing opportunities with our current partners.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Construction	0	0	0	0	0	0	0	100,000	0	0	**100,000**	-
	Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**100,000**	**0**	**0**	**100,000**	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Water and Sewer Fund	0	0	0	0	0	0	0	50,000	0	0	**50,000**	-
	General Fund	0	0	0	0	0	0	0	50,000	0	0	**50,000**	
	Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**100,000**	**0**	**0**	**100,000**	

Capital Improvement Plan

Jacksonville, NC

Project #	TR-35-001
Project Name	FY35 Fiber Installation

Total Project Cost	$100,000	Contact	Transportation Services
Department	Transportation Services	Type	Improvement
Category	Fiber	Priority	M Medium Priority
Status	Active	City Project #	GF 35XX
Mandated	N	Master Plan	N
Growth Related	Y	Service Related	Y

Description/Scope of Work

Install fiber in key areas throughout the City to provide enhanced connectivity to City infrastructure and facilities as well as create redundant communication routing among assets. The Fiber Stakeholder Group will determine priorities for fiber installation projects.

Justification

The fiber installation program allows us to connect with additional City infrastructure to improve communication speed and reliability, while reducing our dependence on leased fiber. Further, continued expansion and increased capacity within the fiber network allows for additional leasing opportunities with our current partners.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Construction	0	0	0	0	0	0	0	0	100,000	0	**100,000**	-
	Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**100,000**	**0**	**100,000**	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Water and Sewer Fund	0	0	0	0	0	0	0	0	50,000	0	**50,000**	-
	General Fund	0	0	0	0	0	0	0	0	50,000	0	**50,000**	
	Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**100,000**	**0**	**100,000**	

Capital Improvement Plan

Jacksonville, NC

Project #	TR-36-001
Project Name	FY36 Fiber Installation

Total Project Cost	$100,000	Contact	Transportation Services
Department	Transportation Services	Type	Improvement
Category	Fiber	Priority	M Medium Priority
Status	Active	City Project #	GF 36XX
Master Plan	N	Growth Related	Y

Description/Scope of Work

Install fiber in key areas throughout the City to provide enhanced connectivity to City infrastructure and facilities as well as create redundant communication routing among assets. The Fiber Stakeholder Group will determine priorities for fiber installation projects.

Justification

The fiber installation program allows us to connect with additional City infrastructure to improve communication speed and reliability, while reducing our dependence on leased fiber. Further, continued expansion and increased capacity within the fiber network allows for additional leasing opportunities with our current partners.

Prior	Expenditures	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Construction	0	0	0	0	0	0	0	0	0	100,000	**100,000**	-
	Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**100,000**	**100,000**	

Prior	Funding Sources	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	FY 34	FY 35	FY 36	Total	Future
-	Water and Sewer Fund	0	0	0	0	0	0	0	0	0	50,000	**50,000**	-
	General Fund	0	0	0	0	0	0	0	0	0	50,000	**50,000**	
	Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**100,000**	**100,000**	