

**GOLDSBORO CITY COUNCIL  
COUNCIL RETREAT AGENDA  
THURSDAY, FEBRUARY 12, 2026**



*(Please turn off, or silence, all cellphones upon entering the meeting.)*

**1. Call to Order**

Lane Tree Golf Club, 2317 Salem Church Rd, Goldsboro, NC 27530

**2. Roll Call**

**3. Adoption of the Agenda**

3.1 Agenda

**4. Overview of Retreat and Expectations**

**5. Review of 2025 Residents Survey**

5.1 Presentation

**6. Alignment of Survey Results and Strategic Plan Goals Exercise**

6.1 Presentation

**7. Council Budget Committee Report on FY 2026-27 Budget Issues**

7.1 Budget Presentation

**8. Review of Financial Guidelines, Use of Reserves, and Capital Improvement Plan Financing**

8.1 Presentation

**9. Trending Issues for 2026**

9.1 Presentations

**10. Council Teambuilding**

**11. Adjournment**

The City of Goldsboro will make reasonable accommodations for access to City services, programs, and activities, and will make special communication arrangements for persons with disabilities. Please call (919) 580-4330 by noon on the Thursday prior to the meeting to make arrangements.



**Agenda**  
 2026 City of Goldsboro Council Retreat  
 Lane Tree Golf Club  
 2317 Salem Church Road, Goldsboro, NC 27530  
 Facilitated by Joe Durham

**Thursday, February 12, 2026**

- |                      |  |
|----------------------|--|
| <b>8:00 – 8:30</b>   | <b>Breakfast</b>   |
| <b>8:30 – 8:35</b>   | Welcome/Call to Order/Adoption of the Agenda (Mayor Gaylor)  |
| <b>8:35 – 8:50</b>   | Overview of Retreat and Expectations (Matt/Joe)  |
| <b>8:50 – 9:45</b>   | Review of 2025 Residents Survey <ul style="list-style-type: none"> <li>• Individual Council insights – small groups</li> <li>• Council consensus about results</li> </ul>  |
| <b>9:45 – 10:00</b>  | <b>Break</b>   |
| <b>10:00 – 10:30</b> | Alignment of Survey Results and Strategic Plan Goals Exercise  |
| <b>10:30 – 12:00</b> | Council Budget Committee Report on FY 2026-27 Budget Issues: <ul style="list-style-type: none"> <li>* Review of Budget Process and Calendar</li> <li>* Revenues – Property Taxes and Sales Taxes</li> <li>* Health Insurance</li> <li>* Pension</li> <li>* COLA</li> <li>* Future Budget Committee Items: Schedule of fees</li> </ul> <div style="text-align: right; padding-right: 40px;">           Operating budget review<br/>           Budget recommendations         </div> |
| <b>12:00 – 1:00</b>  | <b>Lunch</b> (Legislative Update)  |
| <b>1:00 – 2:15</b>   | Review of Financial Guidelines, Use of Reserves, and Capital Improvement Plan Financing (Davenport)  |
| <b>2:15 – 2:30</b>   | <b>Break</b>   |

- 2:30 – 4:00**                    Trending Issues for 2026
- Updates on (30 Minutes):
    - 2026 Street Improvement Program
    - Public Safety Facility – Overview of proposal to improve current facility. Steps being taken now to assist in deciding about a future facility(ies).
    - City Hall Safety Update
  - TC Coley Future and Opportunities (30 minutes)
  - Update about next steps for Goldsboro Housing Authority relationship with the City of Goldsboro (15 minutes)
- 4:00 – 5:00**                    Teambuilding led by Joe Durham
- Effective City Councils
  - What are your values?
  - Teams Exercise – how to spend \$2M?
- 5:00 – 7:00**                    Council dinner at Lane Tree Golf Course

**Friday, February 13, 2026**

- 8:00-8:30**                    **Breakfast**
- 8:30– 8:35**                    Welcome/Call to Order
- 8:35 – 10:00**                Utility Rate and Work Program Overview (Stantec)
- Water
  - Sewer
    - PFAS Mandate
    - Sewer Master Plan
- Regional Merger Update and Discussion
- Eureka Agreement
- 10:00 – 10:15**                **Break**
- 10:15 – Noon**                City Council items not addressed during retreat and discussion
- Noon – 1:30**                **Lunch Wrap-up with Staff**

# 2025 City Of Goldsboro Resident Survey Findings

Presented by ETC Institute

January 20<sup>th</sup>, 2026





# Agenda

01. Perceptions & Ratings

02. Major Services

03. Public Safety

04. City Maintenance

05. City Communication

06. Questions

## 2025 Goldsboro Resident Survey

### Purpose

- To objectively assess City programs and services
- To gather input from residents to help City leaders set priorities
- To identify areas of improvement for the community

### Methodology

- Administered by mail, phone, and online with follow-ups by text, email, and social media to the random sample of residential addresses.
- Sample designed to ensure results are statistically valid and representative
- 526 completed surveys were collected, MOE: +/-4.24% at 95% level of confidence
  - Goal was 400.
  - At least 65 completed surveys from each council district.

# What to Know

64%

Percentage of respondents who rated the overall quality of Downtown Goldsboro as “excellent” or “good”

49%

Percentage of respondents who rated the overall quality of life in Goldsboro as “excellent” or “good”

47%

Percentage of respondents who rated Goldsboro as an “excellent” or “good” place to live



## Perceptions of Downtown Goldsboro are High

### *Benchmarking*

When compared to ETC Institute’s regional and National Averages, Goldsboro’s downtown rated significantly higher than both.



## Overall Satisfaction with Major Services was Varied

### *Overall Services*

Overall, Goldsboro performed well in key areas such as Fire Services and police services. Maintenance of City streets and sidewalks was seen as a weakness.

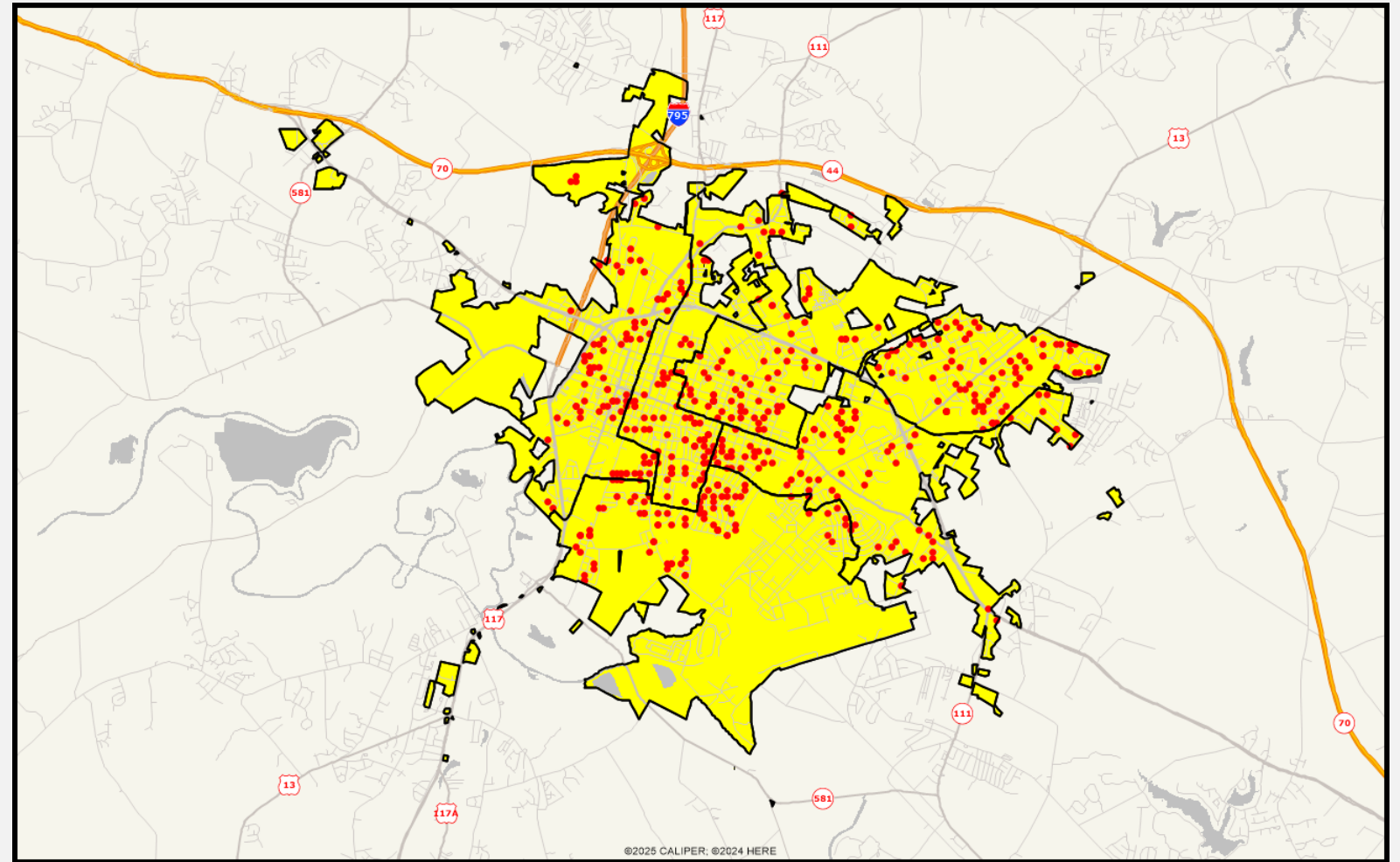


## Opportunities for Improvement for Goldsboro

### *Priorities for Improvement*

The instrument was designed so ETC Institute could develop priorities for improvement. Maintenance of City streets and Sidewalks and planning for growth were highlighted areas for improvement.

# Distribution of Responses



ETC Institute designs the sample to ensure all areas of the City are equally represented.

Throughout the survey administration process, ETC Institute monitors response distribution to maintain geographic balance.

Responses have been coded to the block level to maintain respondent anonymity.

# Perceptions & Ratings



# Overall Ratings

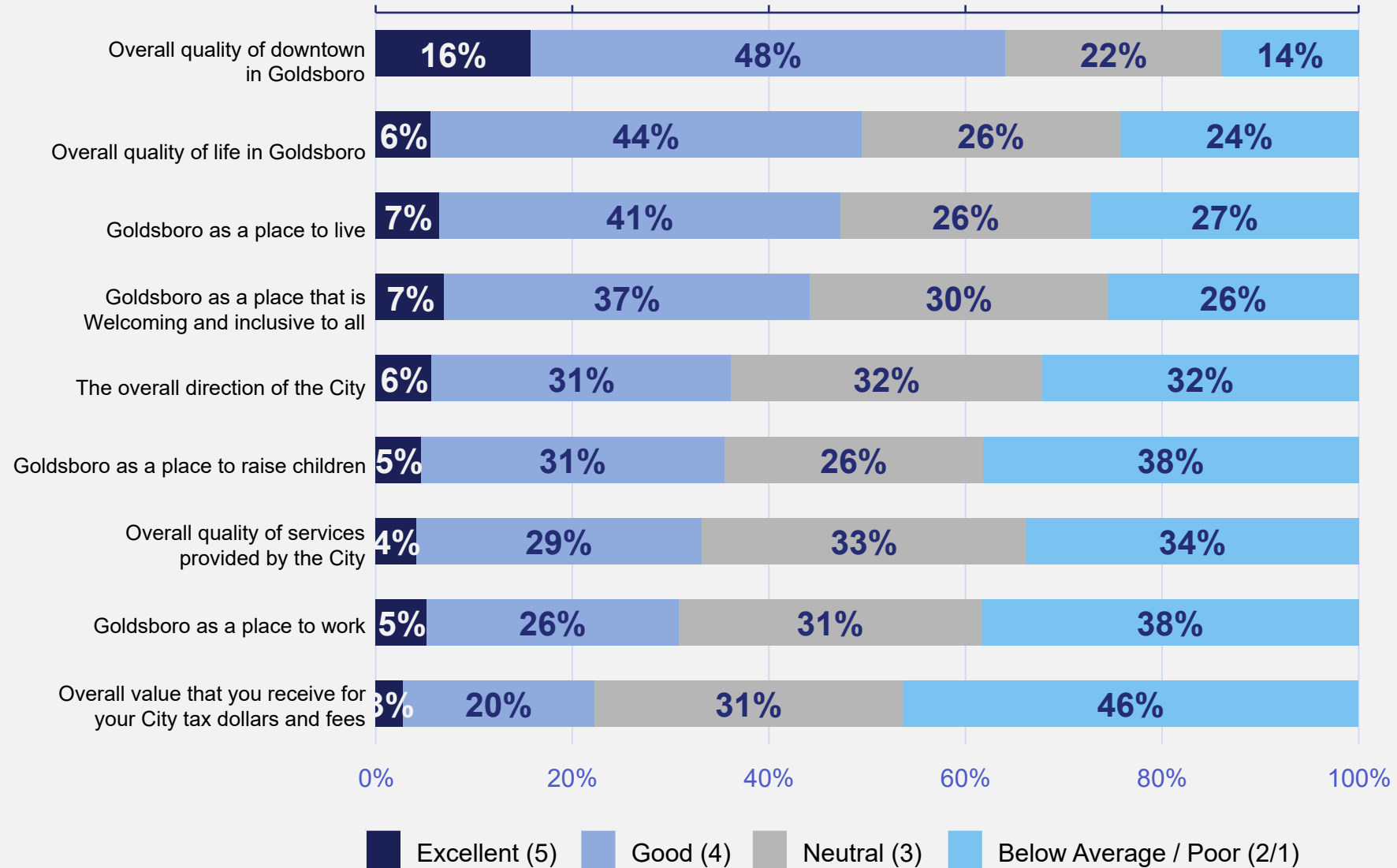
The overall quality of downtown Goldsboro was the highest rated item at 64%.

# The Big Ones

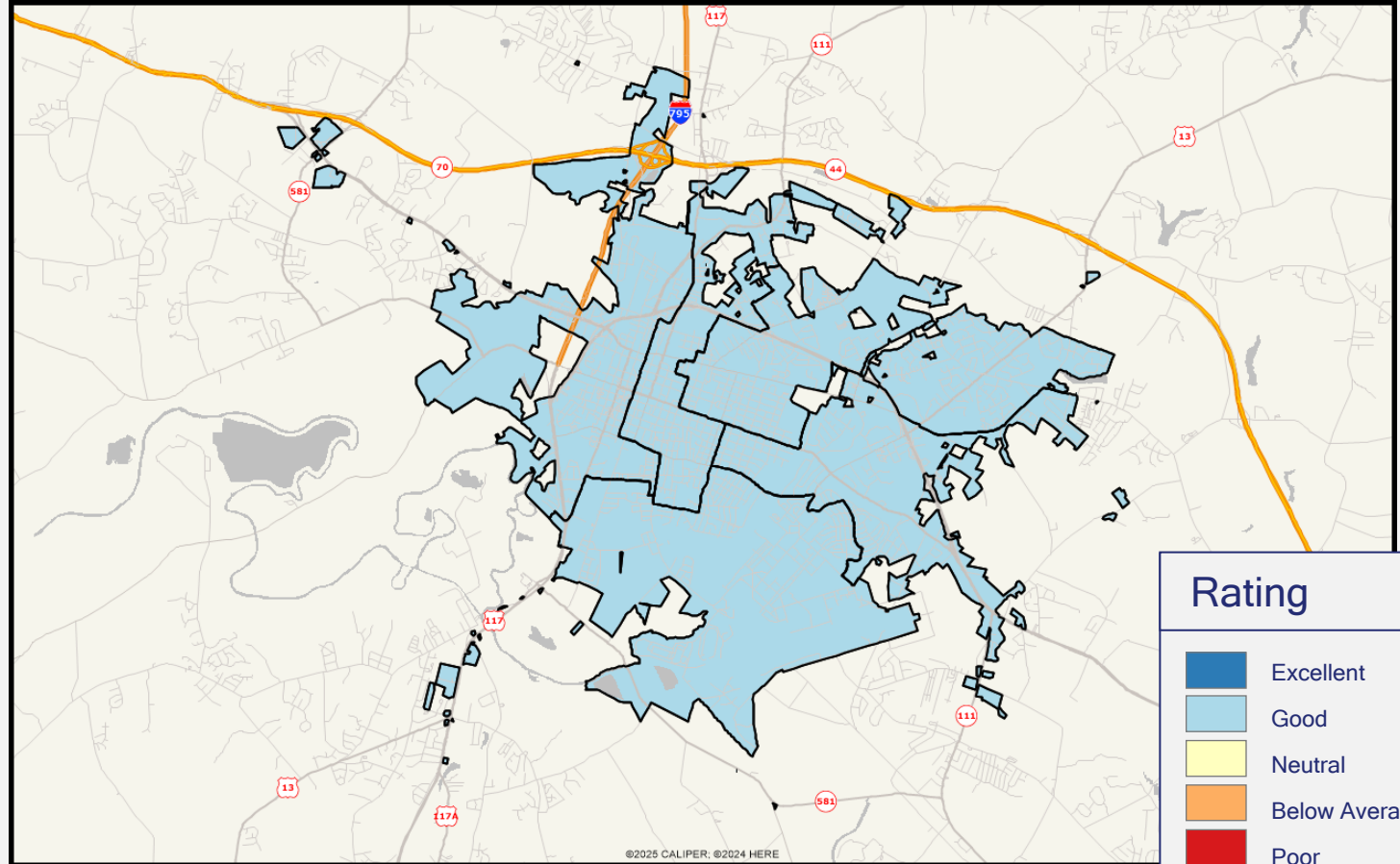
- Quality of life – 49%
- As a place to live – 47%
- As a place to raise children – 36%

## Q1. Quality Of Life

by percentage of respondents (excluding don't know)



# Overall Quality of Downtown



**Rating**

- Excellent
- Good
- Neutral
- Below Average
- Poor
- No Response

**ETC INSTITUTE**

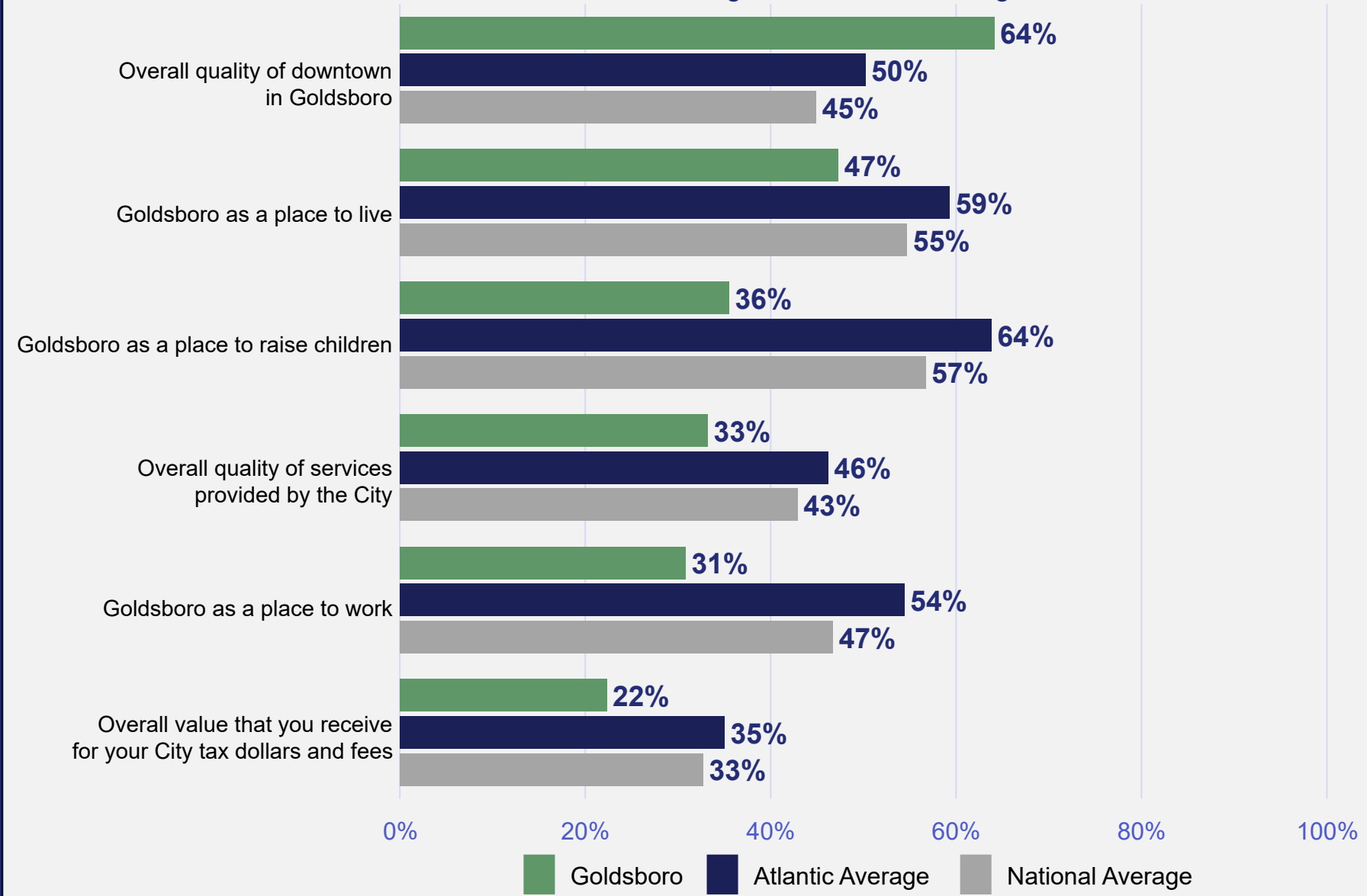
The GIS Maps by Council district allow us to see that all districts in the City gave on average a “good” rating for the overall quality of downtown Goldsboro.

# Overall Ratings: Benchmarking

Though one of the numbers you've read over the expected, benchmarking allows us to see that Goldsboro's downtown is leading the way.

**+19 pts**  
The difference between Goldsboro's overall quality of downtown score and the national average.

## Q1. Quality Of Life Goldsboro vs. Atlantic Average vs. National Average



# Major Services



# Major Services

More than half of respondents were satisfied in

3/13 areas assessed.

# Top Areas

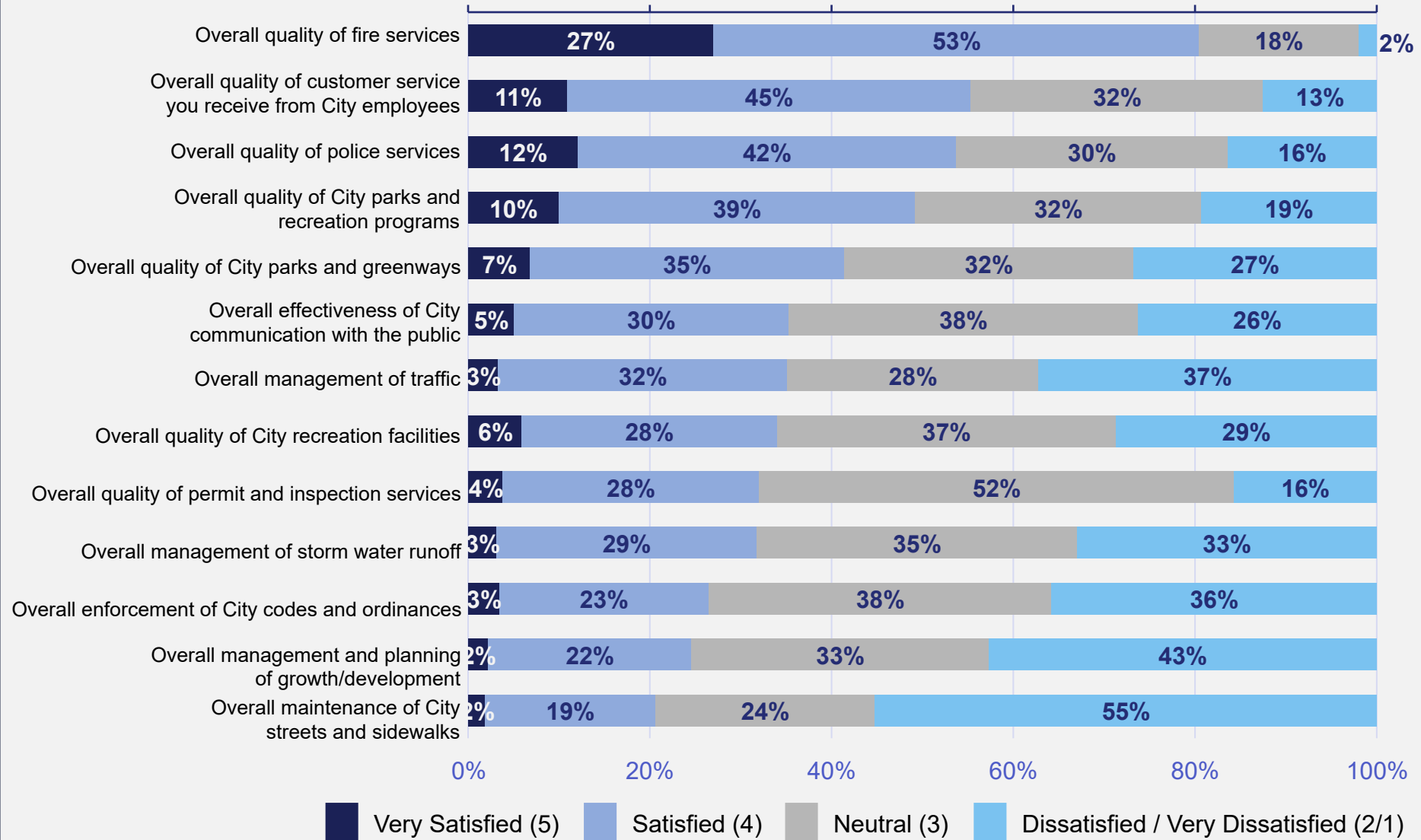
- Fire Services – 80%
- City Customer Service – 55%
- Police Services – 54%

# Bottom

- Growth/Development – 25%
- Streets and Sidewalks – 21%

## Q2. Satisfaction With Major Services

by percentage of respondents (excluding don't know)

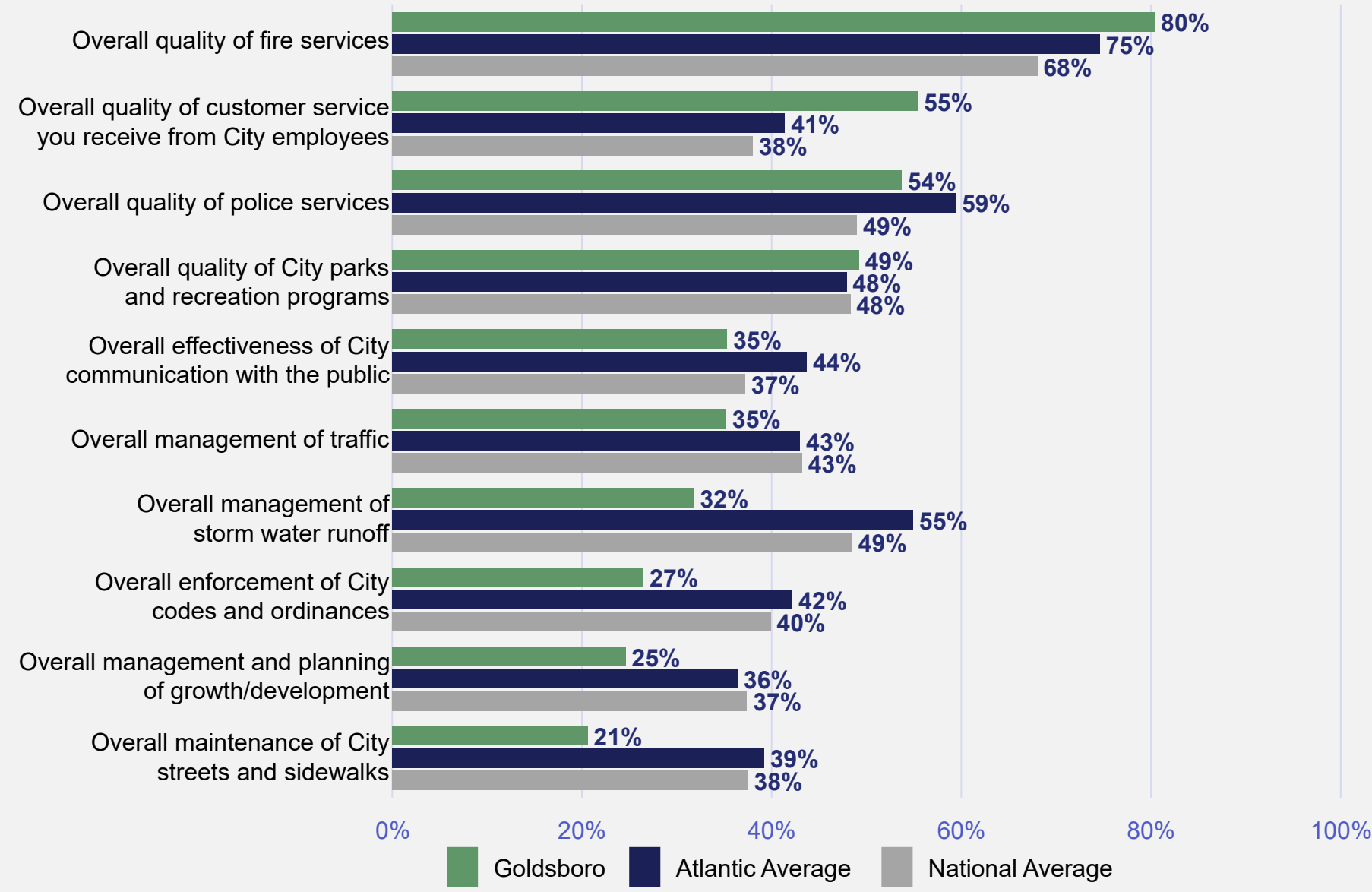


# Major Services: Benchmarking

Goldsboro is above the Regional and National averages in Fire Services and City Customer Service.

Police Services, City Parks and Recreation Programs and City communication with the public are on par with the national averages.

## Q2. Major Services Goldsboro vs. Atlantic Average vs. National Average



# Major Services: Importance

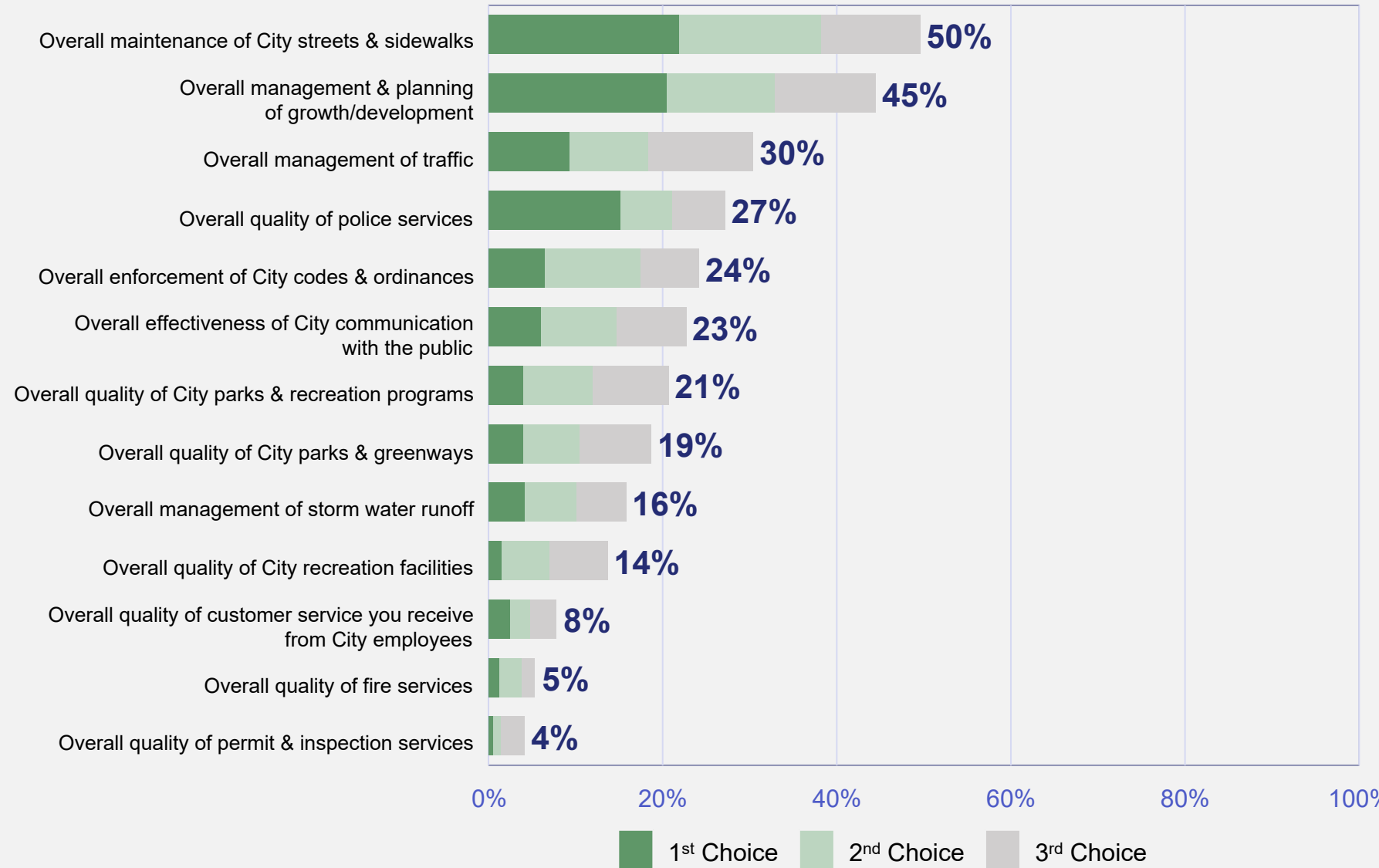
Clear top two most important items according to residents.

## Top Two

- Maintenance of Streets – 50%
- Growth/Development – 45%

### Q3. Major Services You Think Should Receive The Most Emphasis From City Leaders Over The Next Two Years?

by percentage of respondents who selected the item as one of their top three choices



# Major Services: Priorities for Investment

Using ETC's Importance-Satisfaction Rating, two items received scores of "very high" priority for the City of Goldsboro:

1. Overall Maintenance of City Streets and Sidewalks
2. Overall Management and Planning of Growth/Development

Category of Service	Most Important %	Most Important Rank	Satisfaction %	Satisfaction Rank	Importance-Satisfaction Rating	I-S Rating Rank
<b>Very High Priority (IS &gt;.20)</b>						
Overall maintenance of City streets & sidewalks	50%	1	21%	13	0.3938	1
Overall management and planning of growth/development	45%	2	25%	12	0.3355	2
<b>High Priority (IS .10-.20)</b>						
Overall management of traffic	30%	3	35%	7	0.1970	3
Overall enforcement of City codes & ordinances	24%	5	27%	11	0.1779	4
Overall effectiveness of City communication with the public	23%	6	35%	6	0.1469	5
Overall quality of police services	27%	4	54%	3	0.1259	6
Overall quality of City parks and greenways	19%	8	41%	5	0.1096	7
Overall management of storm water runoff	16%	9	32%	10	0.1078	8
Overall quality of City parks and recreation programs	21%	7	49%	4	0.1052	9
<b>Medium Priority (IS &lt;.10)</b>						
Overall quality of City recreation facilities	14%	10	34%	8	0.0904	10
Overall quality of customer service you receive from City employees	8%	11	55%	2	0.0348	11
Overall quality of permit and inspection services	4%	13	32%	9	0.0279	12
Overall quality of fire services	5%	12	80%	1	0.0104	13

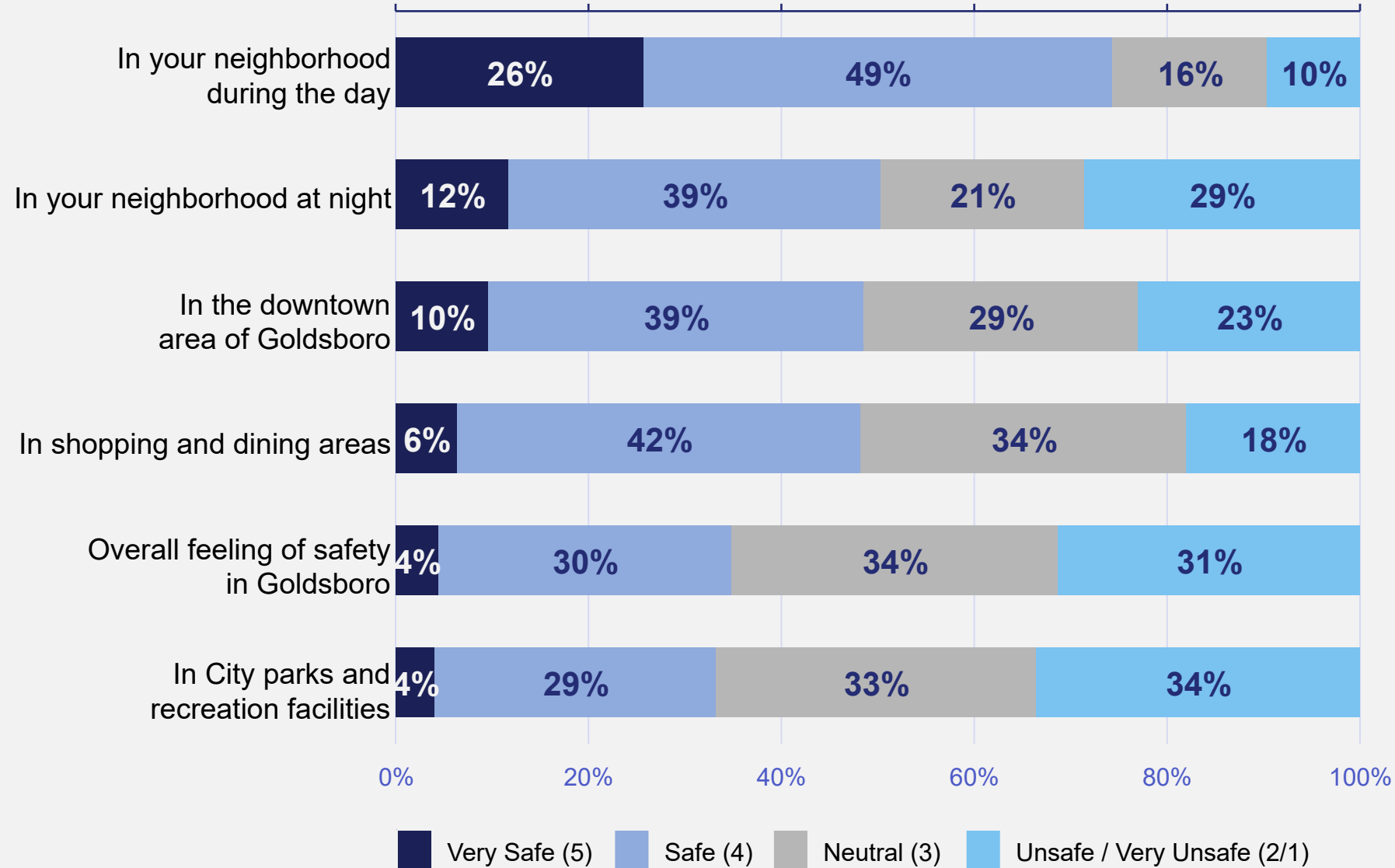
# Public Safety



# Perceptions of Safety

No surprises to see respondents feeling the safest in their neighborhood during the day. Also, not shocking to see the decrease at night.

## Q7. Perceptions Of Safety by percentage of respondents (excluding don't know)



# Police Services Top Areas

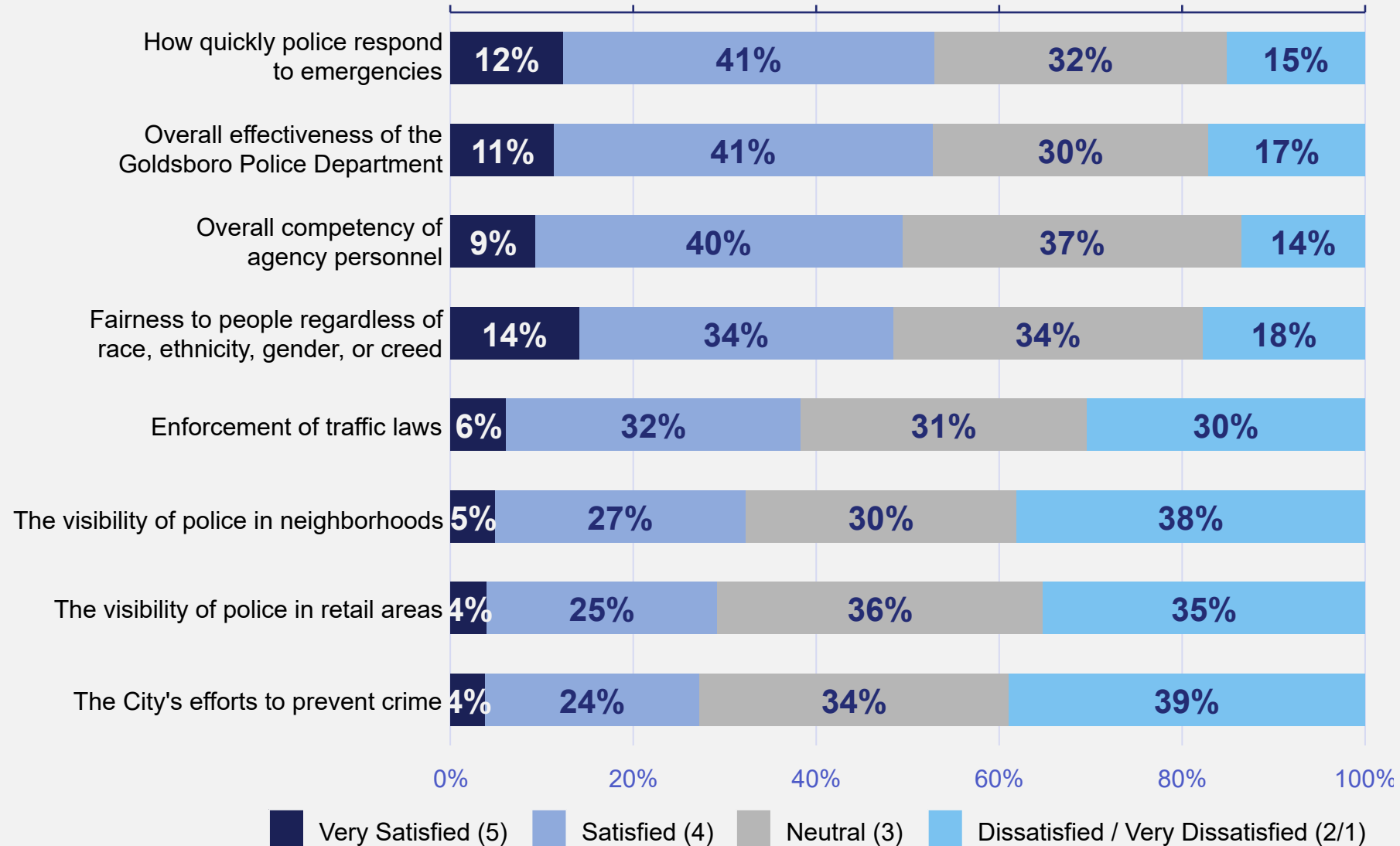
- Response times – 53%
- Overall Effectiveness – 53%
- Overall Competency – 50%

# Bottom Areas

- Visibility of Police – 29%
- Efforts to prevent crime – 27%

## Q8. Satisfaction With Police Services

by percentage of respondents (excluding don't know)

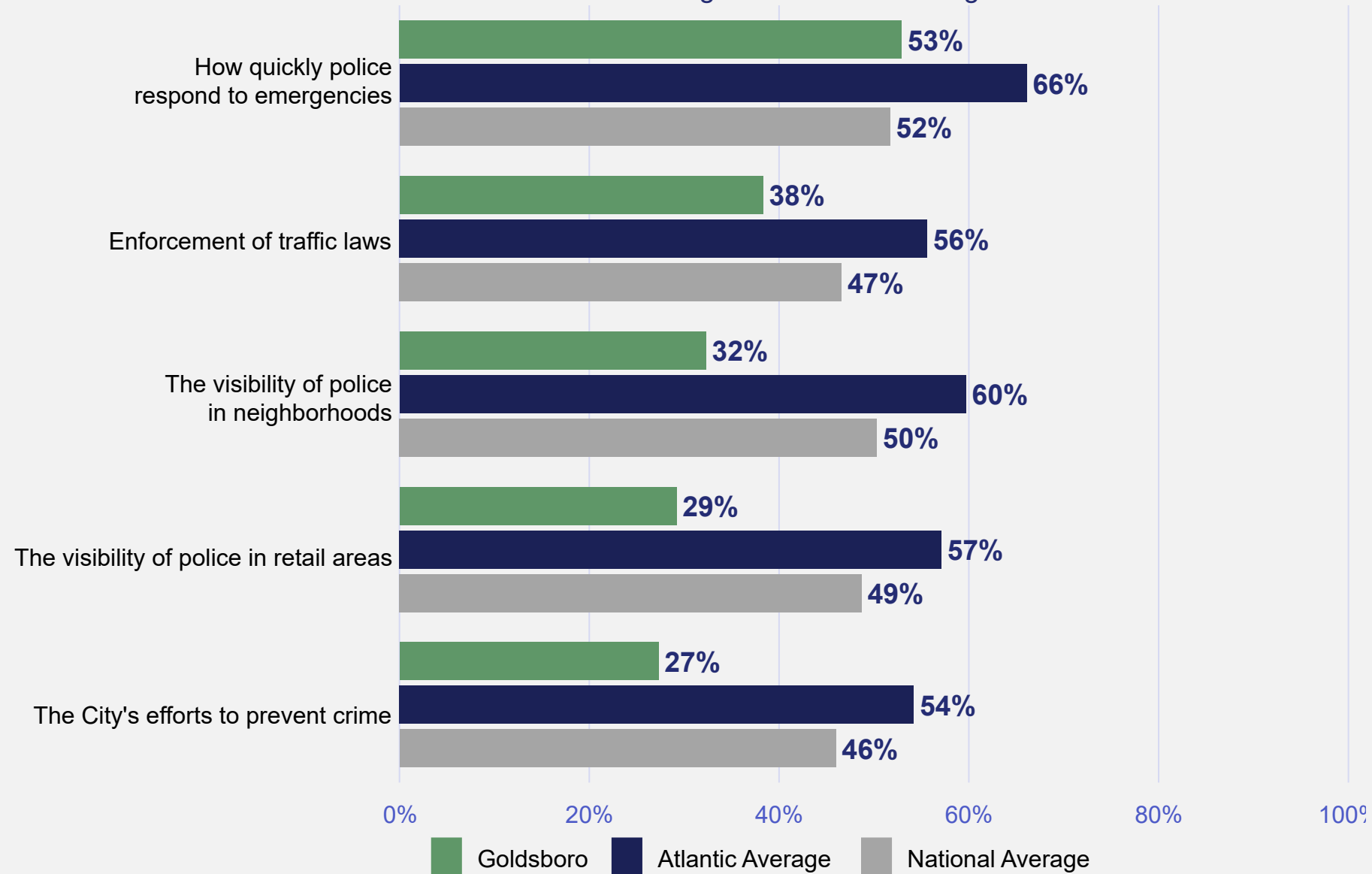


# Police Services: Benchmarking

How quickly police respond to emergencies is on par with the national average.

## Q8. Police Services

Goldsboro vs. Atlantic Average vs. National Average

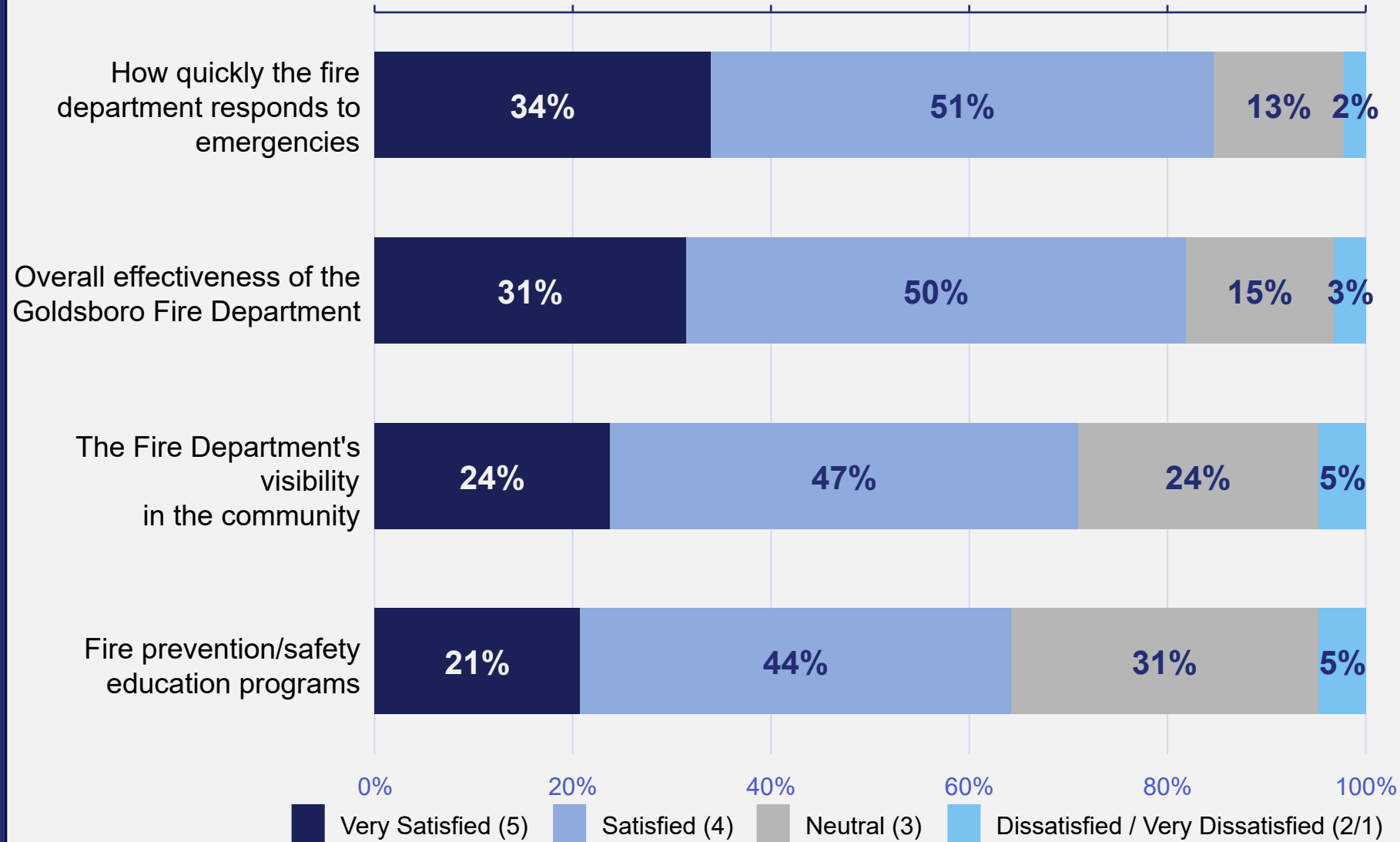


# Fire Services

All the areas assessed received satisfaction scores above 50%. **Fire Services** received some of the highest scores on the survey.

## Q8. Satisfaction With Fire Services

by percentage of respondents (excluding don't know)

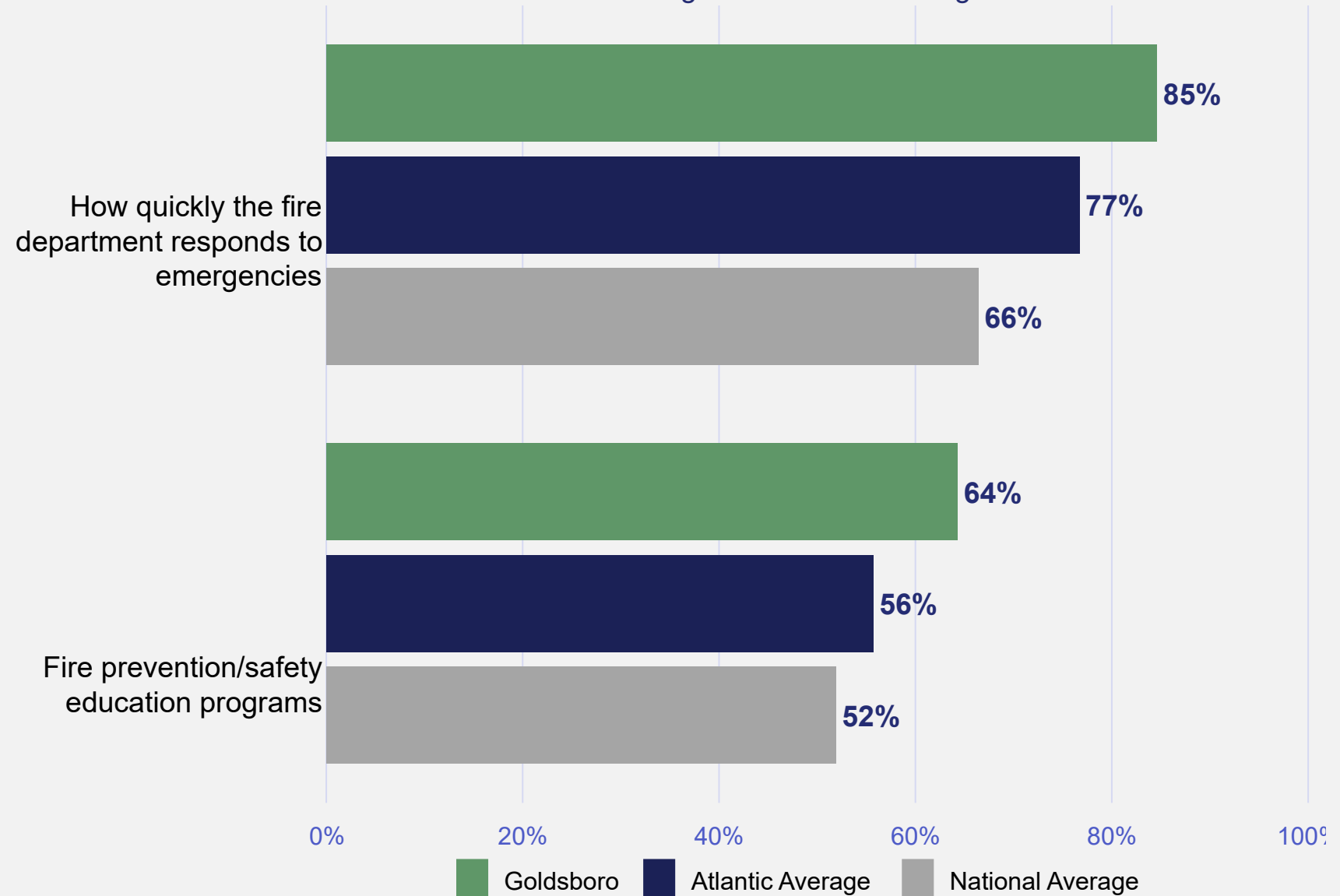


# Fire Services: Benchmarking

In the areas that could be benchmarked, Fire Services in Goldsboro are leading the way when compared to the regional and national averages.

## Q8. Fire Services

Goldsboro vs. Atlantic Average vs. National Average



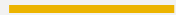
# Public Safety: Priorities for Investment

Using ETC's Importance-Satisfaction Rating, the Public Safety items that Goldsboro should focus on to improve resident satisfaction are:

1. The City's efforts to prevent crime
2. The visibility of police in neighborhoods
3. The visibility of police in retail areas

Category of Service	Most Important %	Most Important Rank	Satisfaction %	Satisfaction Rank	Importance-Satisfaction Rating	I-S Rating Rank
<b>Very High Priority (IS &gt;.20)</b>						
The City's efforts to prevent crime	62%	1	27%	12	0.4486	1
The visibility of police in neighborhoods	49%	2	32%	10	0.3331	2
The visibility of police in retail areas	30%	4	29%	11	0.2089	3
<b>High Priority (IS .10-.20)</b>						
Overall effectiveness of the Goldsboro Police Department	34%	3	53%	6	0.1618	4
Fairness to people regardless of race, ethnicity, gender, or creed	27%	5	48%	8	0.1414	5
Enforcement of traffic laws	23%	7	38%	9	0.1407	6
Overall competency of agency personnel (e.g., officers, staff members, & leadership)	26%	6	50%	7	0.1303	7
<b>Medium Priority (IS &lt;.10)</b>						
How quickly police respond to emergencies	15%	8	53%	5	0.0725	8
Fire prevention/safety education programs	6%	9	64%	4	0.0218	9
The Fire Department's visibility in the community	3%	10	71%	3	0.0084	10
Overall effectiveness of the Goldsboro Fire Department	2%	11	82%	2	0.0044	11
How quickly the fire department responds to emergencies	2%	12	85%	1	0.0035	12

# City Maintenance



# City Maintenance

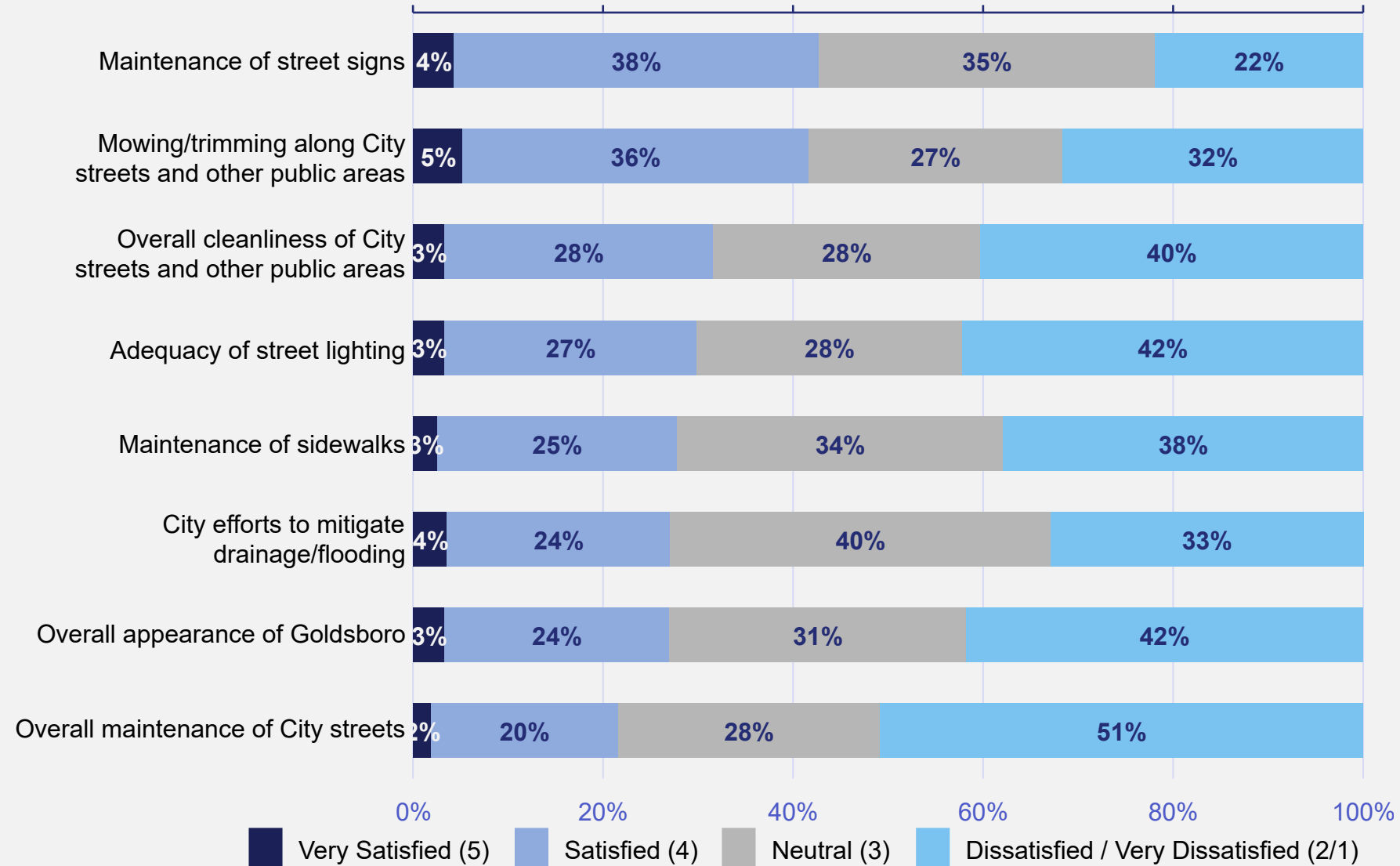
## Top Areas

- Street Signs – 43%
- Mowing/Trimming – 42%
- Cleanliness of Streets – 32%

## Bottom Areas

- Overall Appearance – 27%
- Maintenance of City Streets – 22%

### Q11. Satisfaction With City Maintenance by percentage of respondents (excluding don't know)

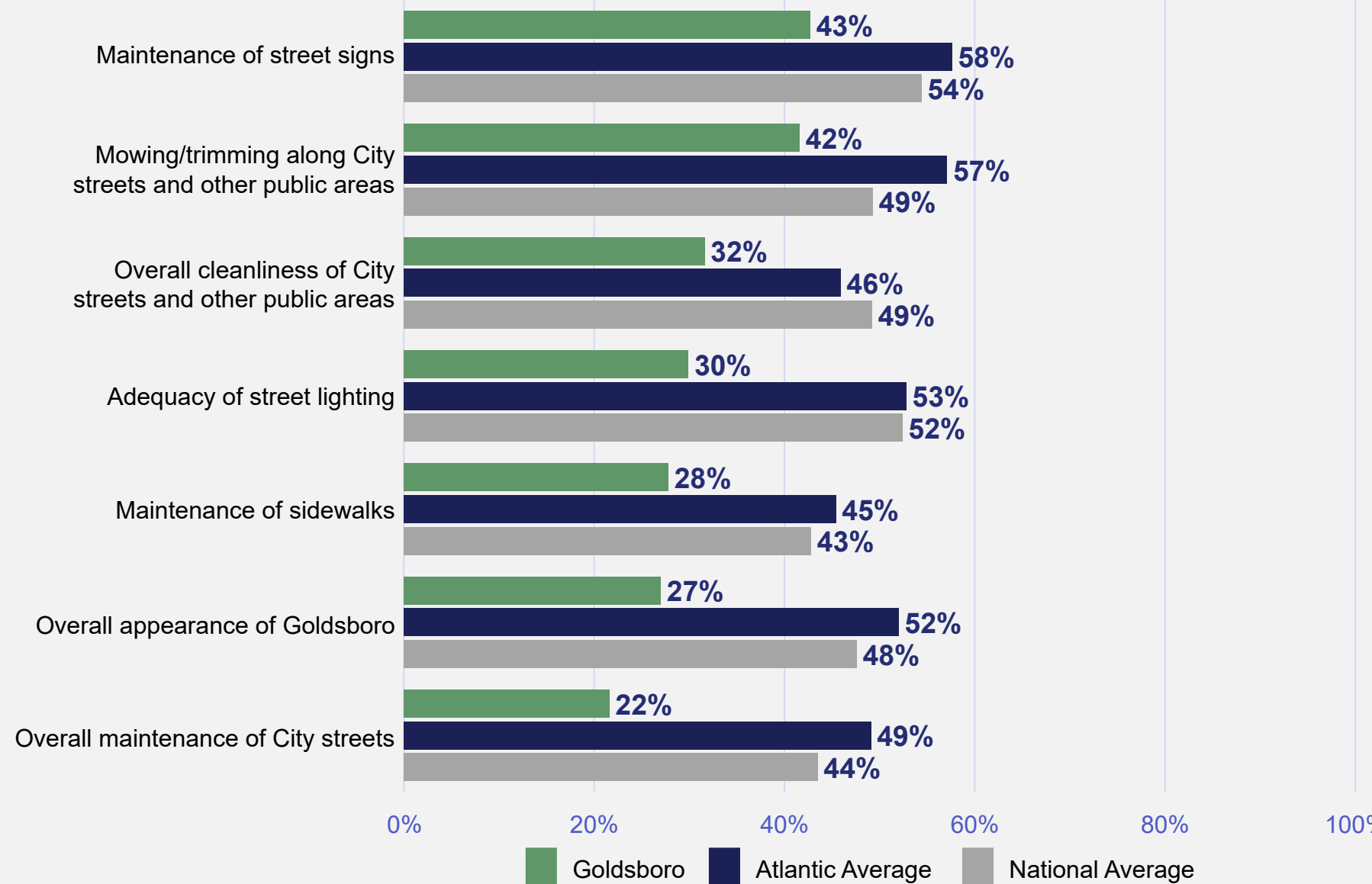


# City Maintenance: Benchmarking

Goldsboro is lagging the national and regional benchmarking in City Maintenance, but this provides an opportunity for the City.

## Q11. City Maintenance

Goldsboro vs. Atlantic Average vs. National Average



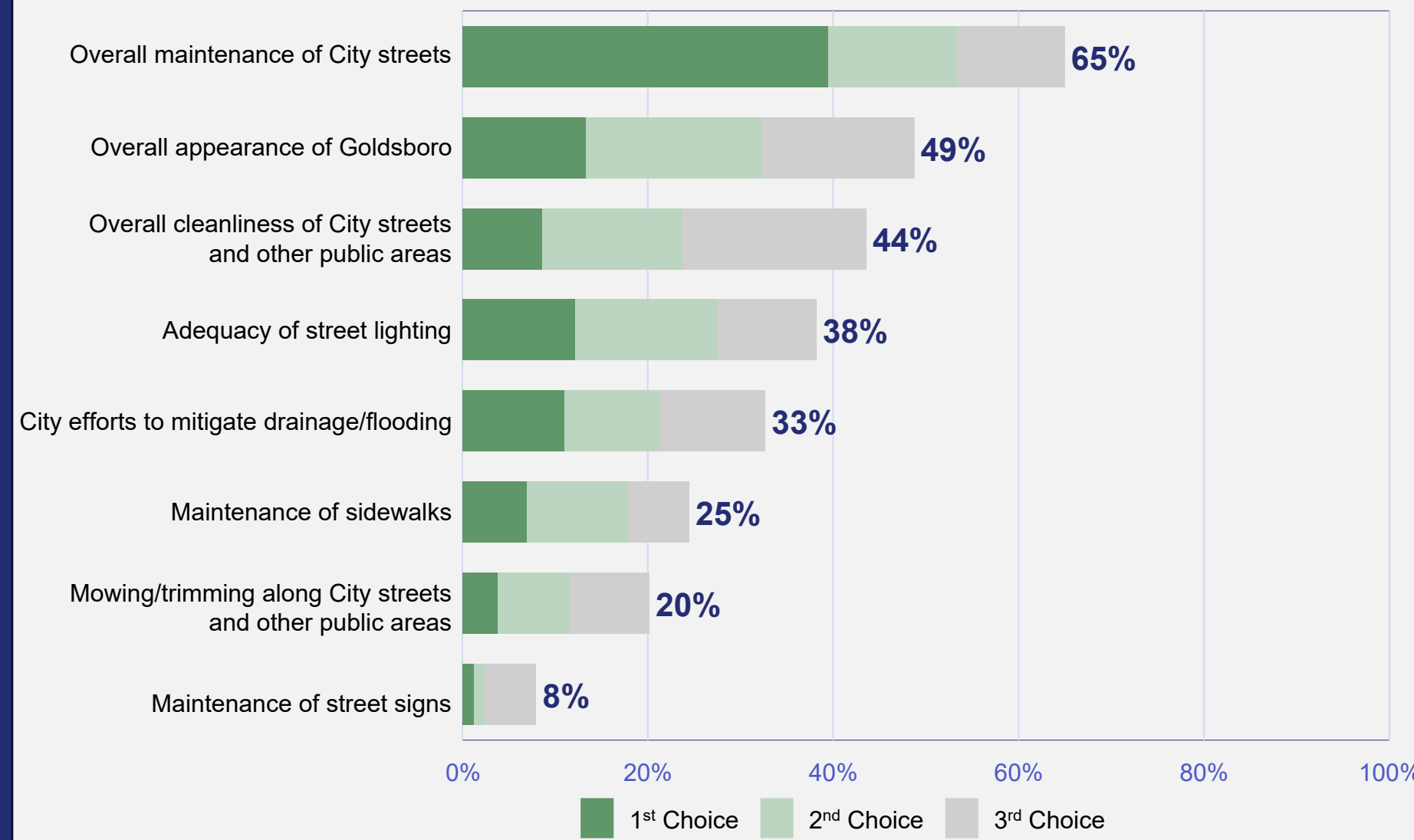
# City Maintenance: Importance

There was a clear top choice among residents:

- Maintenance of City Streets

## Q12. City Maintenance Services You Think Should Receive The Most Emphasis From City Leaders Over The Next Two Years?

by percentage of respondents who selected the item as one of their top three choices



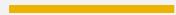
# City Maintenance: Priorities for Investment

With the low satisfactions scores, it was no surprise to see that five items on the survey received a “very high” priority ratings.

1. Maintenance of City Streets
2. Overall appearance of Goldsboro
3. Cleanliness of City streets and other public areas
4. Adequacy of street lighting
5. City efforts to mitigate drainage and flooding

Category of Service	Most Important %	Most Important Rank	Satisfaction %	Satisfaction Rank	Importance-Satisfaction Rating	I-S Rating Rank
<b>Very High Priority (IS &gt;.20)</b>						
Overall maintenance of City streets	65%	1	22%	8	0.5096	1
Overall appearance of Goldsboro	49%	2	27%	7	0.3562	2
Overall cleanliness of City streets & other public areas	44%	3	32%	3	0.2982	3
Adequacy of street lighting	38%	4	30%	4	0.2678	4
City efforts to mitigate drainage/flooding	33%	5	27%	6	0.2384	5
<b>High Priority (IS .10-.20)</b>						
Maintenance of sidewalks	25%	6	28%	5	0.1769	6
Mowing/trimming along City streets & other public areas	20%	7	42%	2	0.1180	7
<b>Medium Priority (IS &lt;.10)</b>						
Maintenance of street signs	8%	8	43%	1	0.0453	8

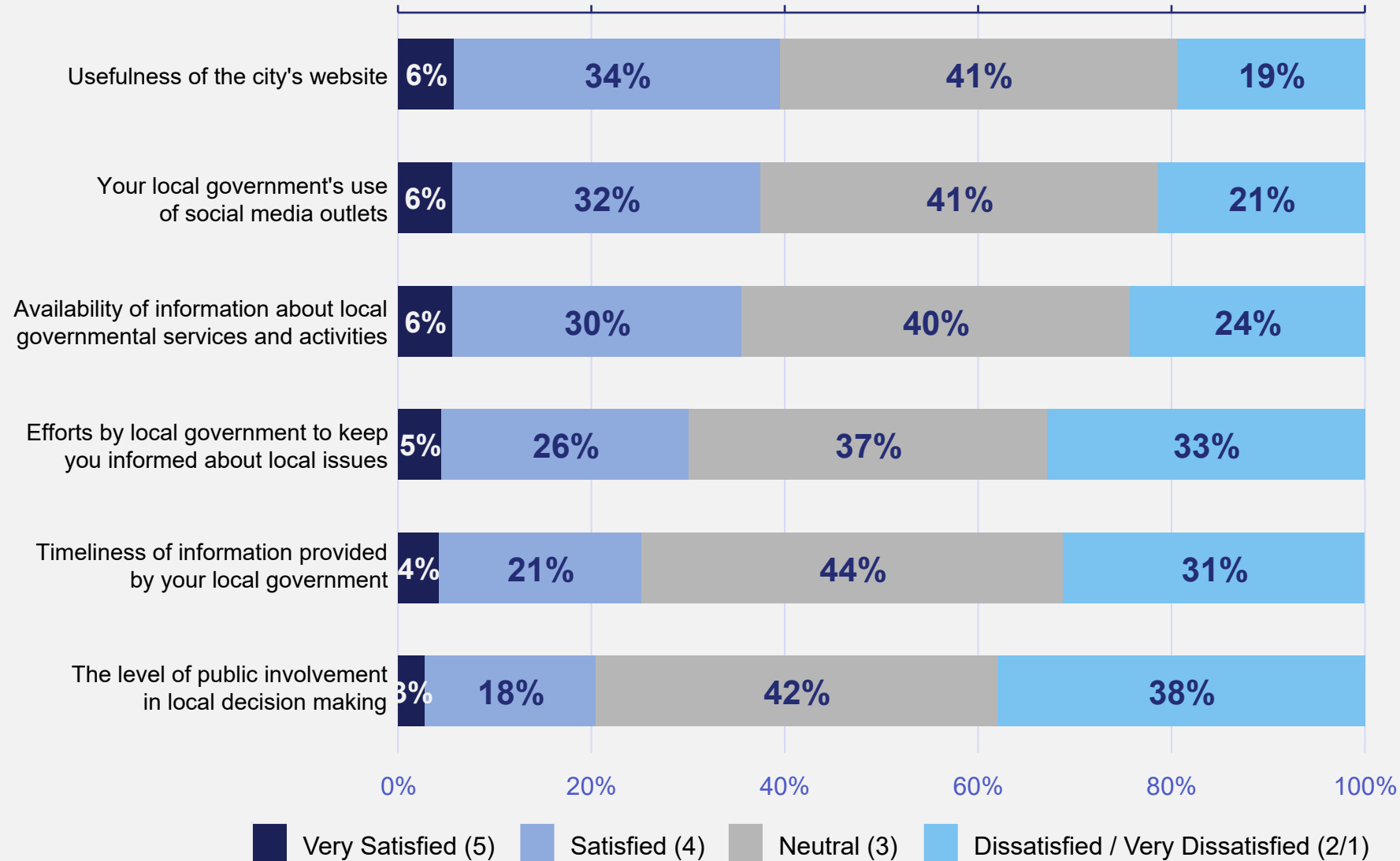
# City Communication



# City Communication

The high neutral ratings with City communication indicate that there is an opportunity for the City to continue to raise awareness around these items to the public.

## Q23. Satisfaction With Communication by percentage of respondents (excluding don't know)

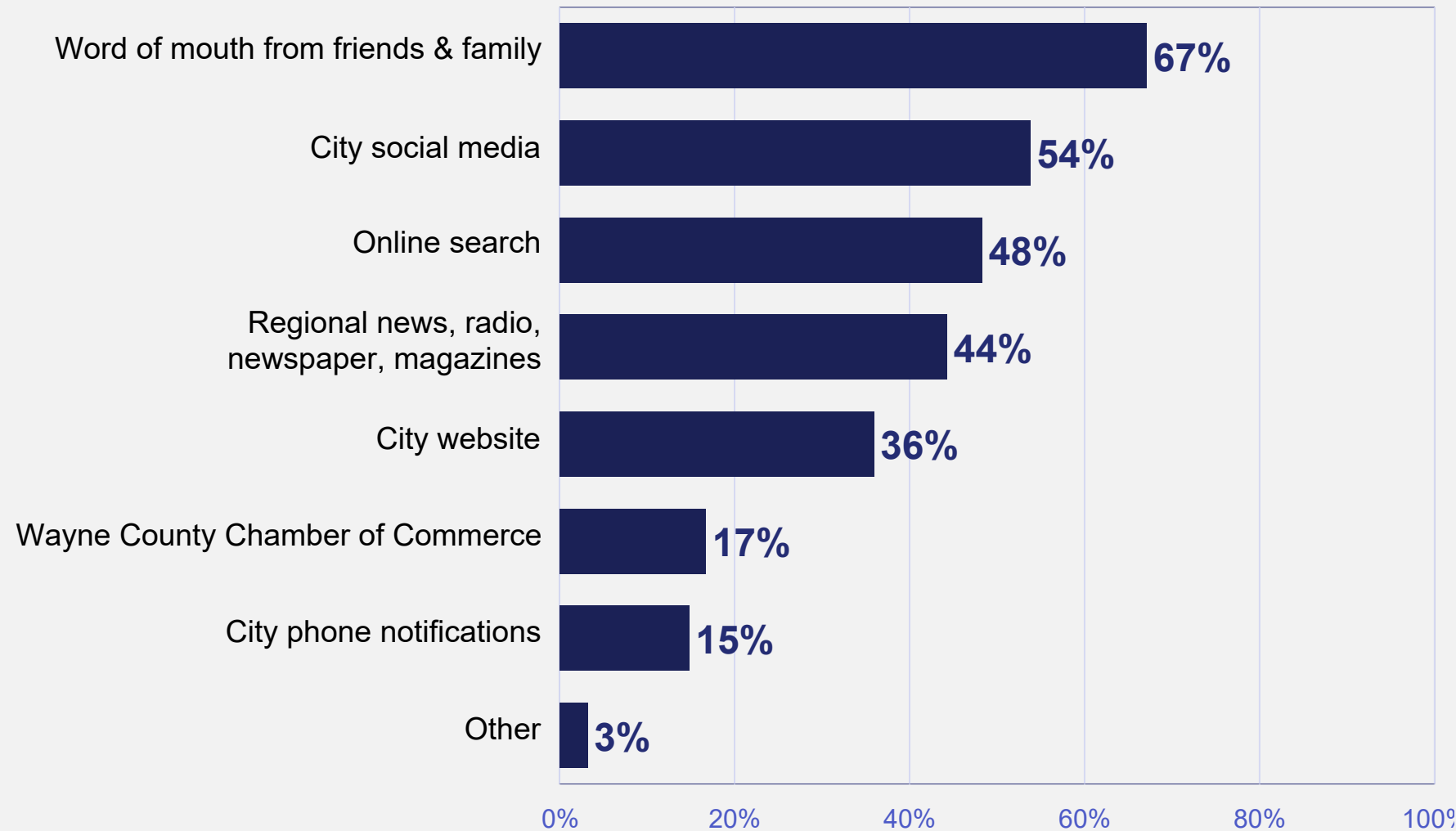


# Where do you currently get information?

One of the reasons for the high neutral ratings is that currently, respondents are currently getting information from friends and family.

## Q25. All The Ways You Learn About Goldsboro Programs, News, Activities, And Events.

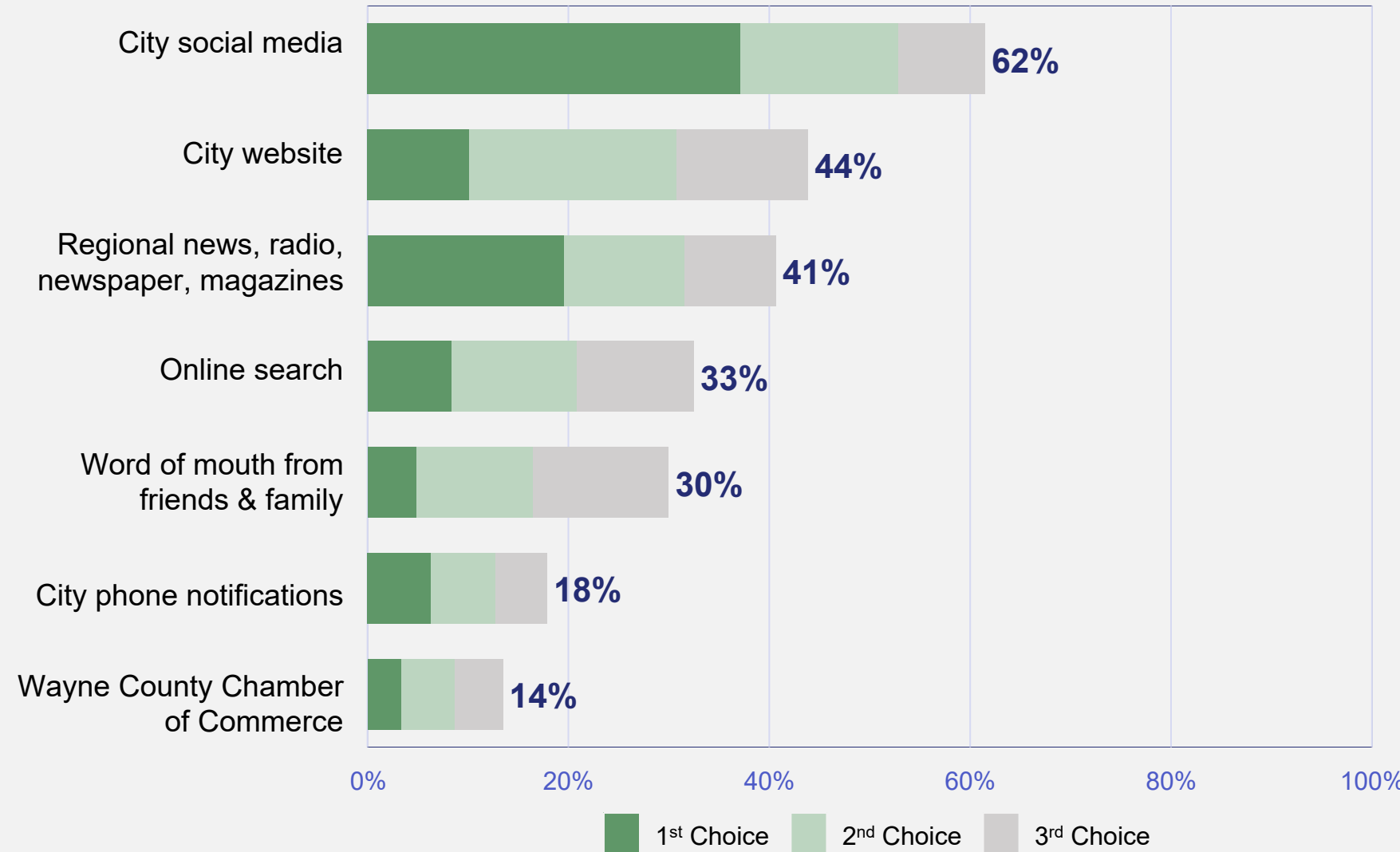
by percentage of respondents (multiple selections could be made)



# Where do you prefer to get information?

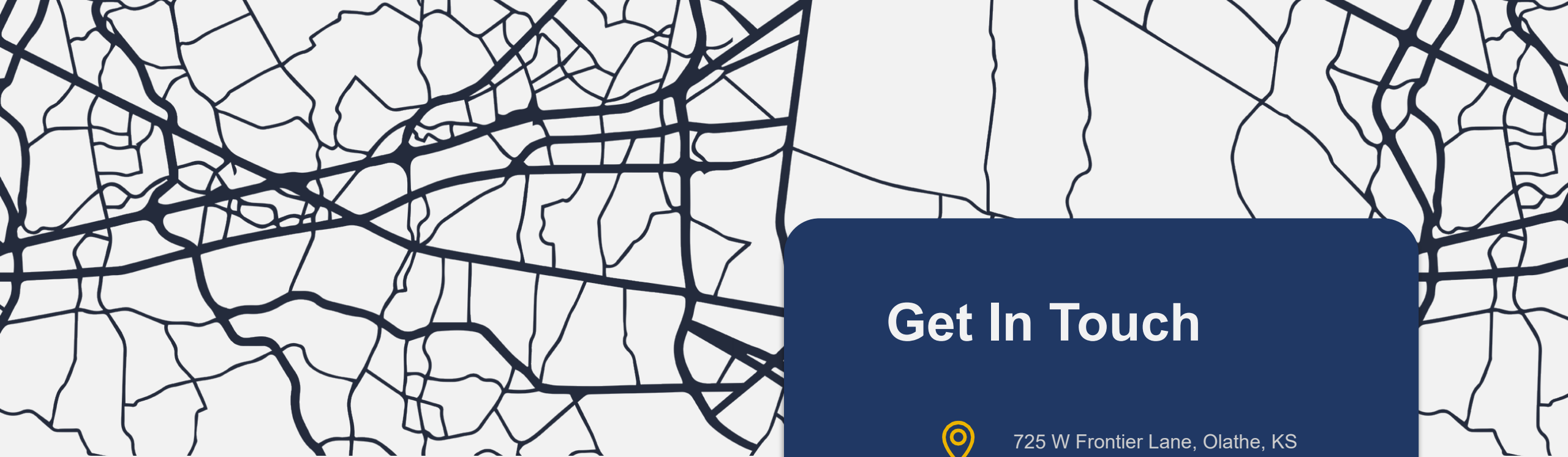
Residents want to receive information about the City from the City. This is an opportunity for the City to align with these preferences and improve resident satisfaction.

Q26. Which Three Of The Sources From The List In Question 25 Do You Most Prefer To Use To Learn About Town News, Events, Programs, Or Activities?  
by percentage of respondents who selected the item as one of their top three choices



# Summary and Next Steps

- Downtown Goldsboro is highly rated by Residents, but other areas received lower scores.
- Fire Services received high scores; but City maintenance was seen as an area for improvement.
- The City has an opportunity to align communication preferences to resident's preferences.
- For next steps, the City should be transparent with the results. Share them with department leaders and residents.
  - This survey should serve as a baseline for the City moving forward; Surveys should be conducted every 2-4 years to see if improvements are being made.



## Questions?

—  
Thank you!

## Get In Touch



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## 2025 Importance-Satisfaction Ratings – Goldsboro, NC

### Very High Priority Items

#### **Category: Major Services**

Priority Level: Very High Priority

1. Overall maintenance of streets and sidewalks
2. Overall management and planning of growth/development

#### **Category: Public Safety Services**

Priority Level: Very High Priority

1. The City's efforts to prevent crime
2. The visibility of police in neighborhoods
3. The visibility of police in retail areas

#### **Category: City Maintenance Services**

Priority Level: Very High Priority

1. Overall maintenance of City streets
2. Overall appearance of Goldsboro
3. Overall cleanliness of City streets and other public areas
4. Adequacy of street lighting
5. City efforts to mitigate drainage/flooding

#### **Category: Parks and Recreation Services**

Priority Level: Very High Priority

1. Number of walking and biking trails
2. The City's youth programs

#### **Category: City Communication**

Priority Level: Very High Priority

1. Efforts by local government to keep you informed about local issues
2. The level of public involvement in local decision making
3. Availability of information about local governmental services & activities
4. Timeliness of information provided by your local government

City Council Priorities  
January 16<sup>th</sup> and 17<sup>th</sup> Review and Ranking

At the annual City Council retreat, a focused discussion was about the City Council priorities as established previously and for the next fiscal year (FY 25-26). The Council reviewed the previous priorities and made some modifications. The modifications were:

- Expand and add water and sewer infrastructure to *WWTP Plant Expansion*
- Expand and add all General Fund equipment and capital infrastructure needs to *Public Safety Equipment*.
- Modify *City Beautification/appearance* to Community Appearance and blight.
- Eliminate the following previous priorities due to the changes:
  - Elimination of blight in the city
  - Maintaining G/F Infrastructure
  - Water/Sewer infrastructure maintenance

As a result of the review, there are **twelve** stated City Council priorities. The Council then took two polls to determine the ranking of their priorities. The result of the dot priority polling resulted in the following by points assigned:

- I. Violent Crime and Gangs (8 votes/37 points)
- II. Public Safety and all General Fund equipment/capital infrastructure needs (7/34)
- III. Community Appearance and Blight (7/31)
  
- IV. Affordable Housing (8/29)
- V. Unhoused/Homelessness (8/28)
- VI. WWTP Plant Expansion and Water/Sewer Infrastructure (7/27)
- VII. Job Creation/Economic Development (6/26)
- VIII. Employee Recruitment/Retention (7/25)
- IX. City Finances & Fiscal Health (5/24)
- X. Quality of Life/Opportunities/Youth (6/23)
- XI. Community & Cultural Relations (7/22)
- XII. Parks and Recreation/Open Space (6/21)

Key Takeaways

- City Council believes all twelve priorities are important and should be addressed in budget, work programs, and initiatives.
- There is a clear distinction of important for the Top 3 as it relates the rest. There is some direct relationship to the Top 3 as to the rest.



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# FY27 Budget General Fund Outlook Council Retreat February 12, 2026

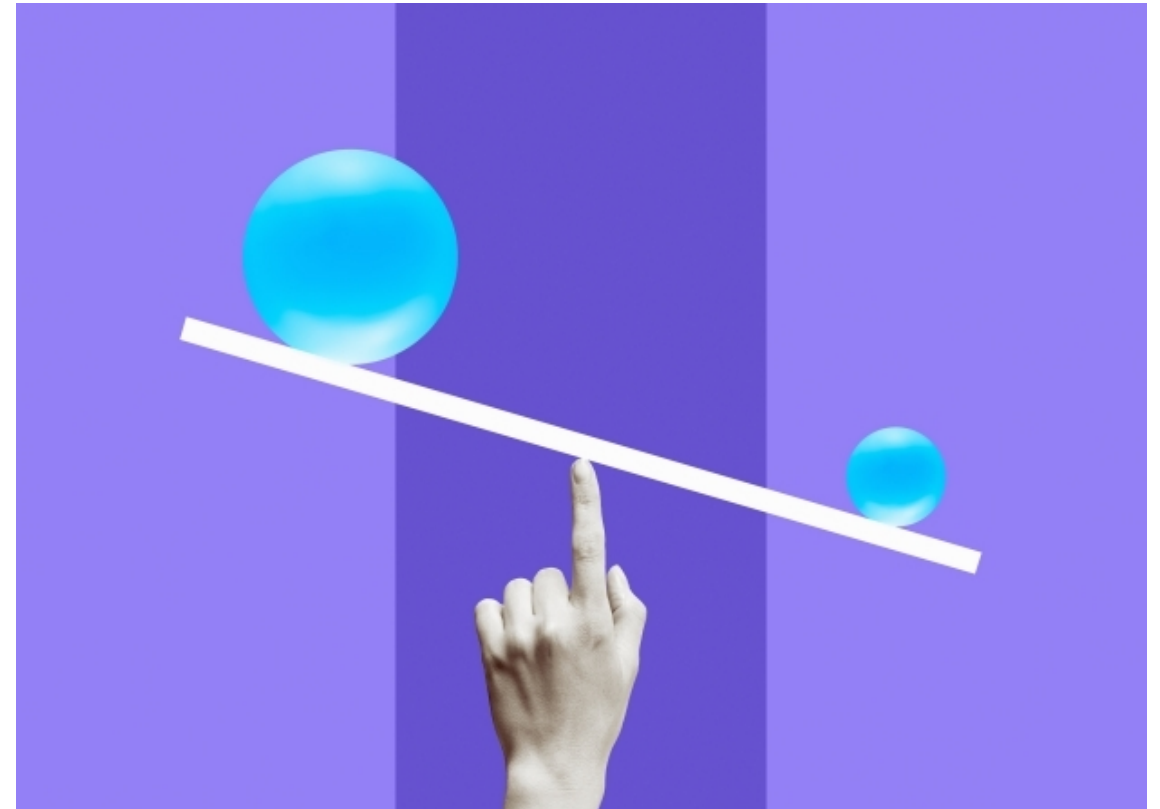
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[www.goldsboronc.gov](http://www.goldsboronc.gov)

# Core FY27 General Fund Context

- Department Budget Preview – Core municipal services can largely be maintained at FY26 funding levels
- Structural payroll and benefit cost increases reduce flexibility (see next slide)
- Flat growth in major revenues (property tax and sales tax) limits expansion, capital investment, and new initiatives



# Why FY27 Matters for Long-Term Sustainability



- Recurring personnel and benefit costs are projected to grow faster than recurring revenues under a flat-tax scenario.
- FY27 represents a **transition from short-term stability to long-term sustainability planning.**

# Primary FY27 Cost Drivers Required vs. Discretionary

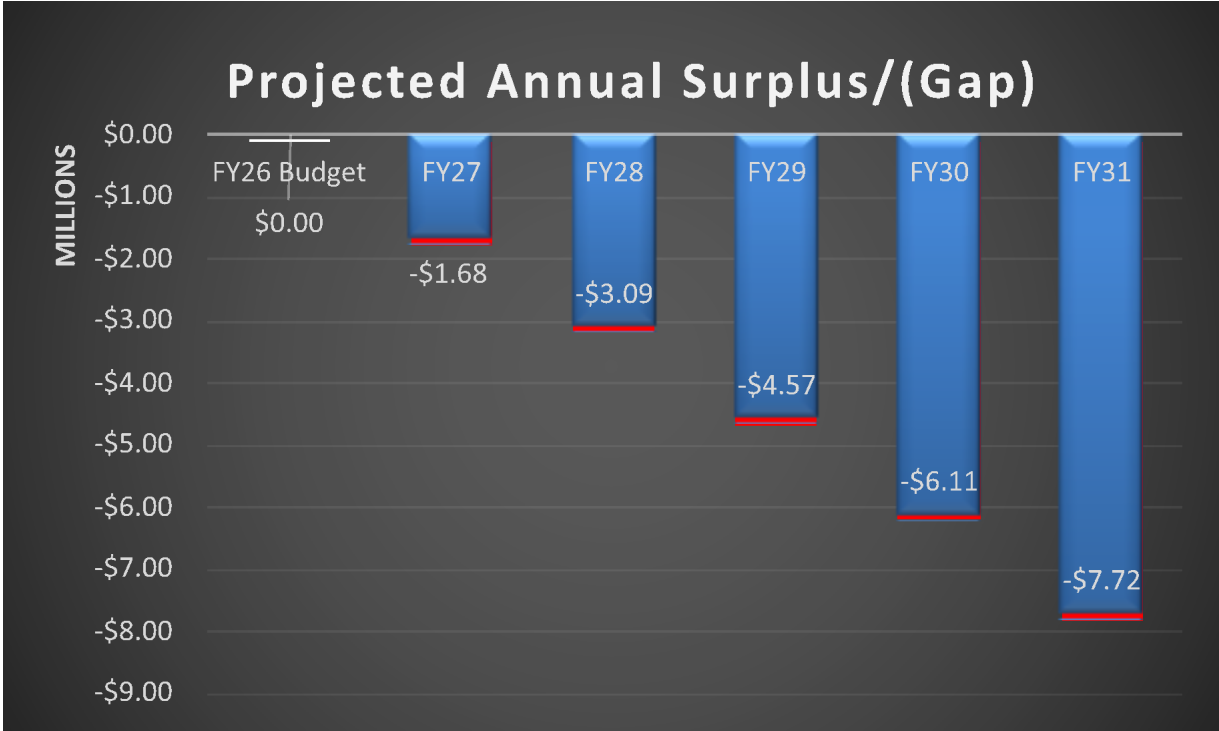
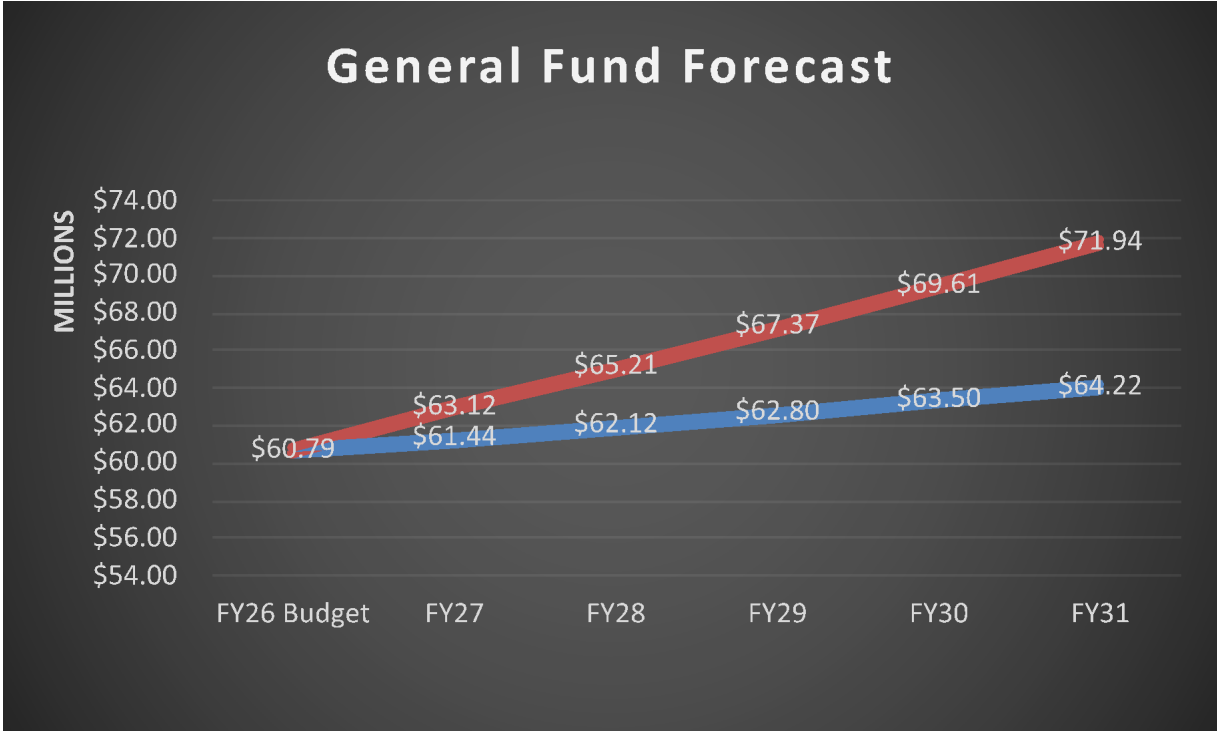
- **Discretionary Costs**
  - COLA options (1% or 3%)
- **New initiative**
  - City Hall Safety & Security Services (\$150K)
- **Non-Discretionary Costs**
  - State-driven retirement contribution increases
  - Health insurance inflation ( Est. 5%)
  - State surcharge on health insurance (Est. 2.4% total payroll)
  - Certification pay expectations
- **Capital**
  - Only Level Funding A included (next slide) \$2.39M
  - Level Funding B **not** included in FY27 preview (rolling stock, equipment, medium or light duty vehicles included other than for Police) \$4.63M

# FY27 General Fund Cost Pressures & Funding Gap

	FY27 + 1% Cola	FY27 + 3% Cola
Total Base Budget	60,786,933	60,786,933
Cola Est 1%	349,488	
Cola Est 3%		1,048,463
Retirement Incr Est	222,098	222,098
Health Ins Incr 5%	15,474	15,474
SHP Surety Est 2.4%	645,208	645,208
Certification Pay	254,988	254,988
Security Services	150,000	150,000
<b>Total Additional</b>	<b>1,637,256</b>	<b>2,336,231</b>
<b>Base + Additional</b>	<b>62,424,188</b>	<b>63,123,164</b>
Incr in FY27 Revenue	657,602	657,602
<b>(Funding Gap)</b>	<b>(979,654)</b>	<b>(1,678,629)</b>

- Projected FY27 recurring costs exceed projected recurring revenue growth under both COLA scenarios.

# General Fund Structural Outlook FY26-FY31



The multi-year outlook illustrates **continuing structural pressure** as projected expenditure growth outpaces recurring revenue under a flat-tax growth scenario.

**Early policy direction will be important to maintain long-term financial sustainability.**

# Policy Options for Council Consideration

- Delay or reprioritize selected capital and technology investment
- Limit service expansion or absorb workload growth within existing resources
- Pursue efficiencies, grants, partnerships, and user-fee opportunities
- Evaluate service-level impacts associated with potential staffing reductions

# Council Budget Policy Direction Worksheet

Policy Area	(A) Maintain Current Level	(B) Enhance-Invest	(C) Reduce/Defer	Council Priority Rank (1-5)	Notes/Direction
Public Safety					
Infrastructure & Capital					
Technology Modernization					
Staffing Capacity					
Community Programs					
Financial Reserves/Stability					
Other?					

Council may wish to provide direction by:

- Indicating whether each policy area should be **maintained, enhanced, or reduced**
- **Ranking overall priorities** across policy areas
- Providing **additional direction to staff** to guide preparation of the FY27 recommended budget

# Key Takeaway for FY27

- The General Fund enters FY27 financially stable.
- Structural cost growth in future years will require clear policy direction to maintain long-term sustainability under flat revenue growth.
- Direction today shapes financial outcomes tomorrow.



# General Fund Balance Policy Discussion Materials

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City of Goldsboro, North Carolina



February 12, 2026

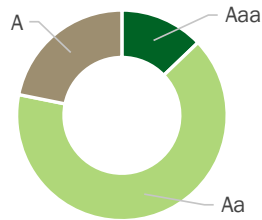


# Peer Group Comparatives

## National & NC Rated Cities & Towns

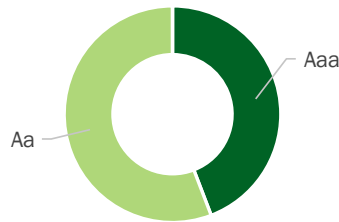
### National Moody's Rated Cities and Towns

	Number of Credits	Percentage of Credits
Aaa	259	13%
Aa	1316	65%
A	440	22%
<b>Total</b>	<b>2,015</b>	<b>100%</b>



### North Carolina Moody's Rated Cities and Towns

	Number of Credits	Percentage of Credits
Aaa	19	44%
Aa	24	56%
A	0	0%
<b>Total</b>	<b>43</b>	<b>100%</b>



NC 'Aaa': Apex, Asheville, Cary, Chapel Hill, Charlotte, Concord, Davidson, Durham, Fuquay-Varina, Greensboro, Holly Springs, Huntersville, Matthews, Mooresville, Morrisville, Raleigh, Wake Forest, Wilmington, Winston-Salem

NC 'Aa': Burlington, Carrboro, Clayton, Fayetteville, Garner, Gastonia, **Goldsboro**, Greenville, Hickory, High Point, Indian Trail, Jacksonville, Kannapolis, Knightdale, Leland, Monroe, Mount Holly, Nags Head, River Bend, Rocky Mount, Sanford, Thomasville, Wilson, Zebulon

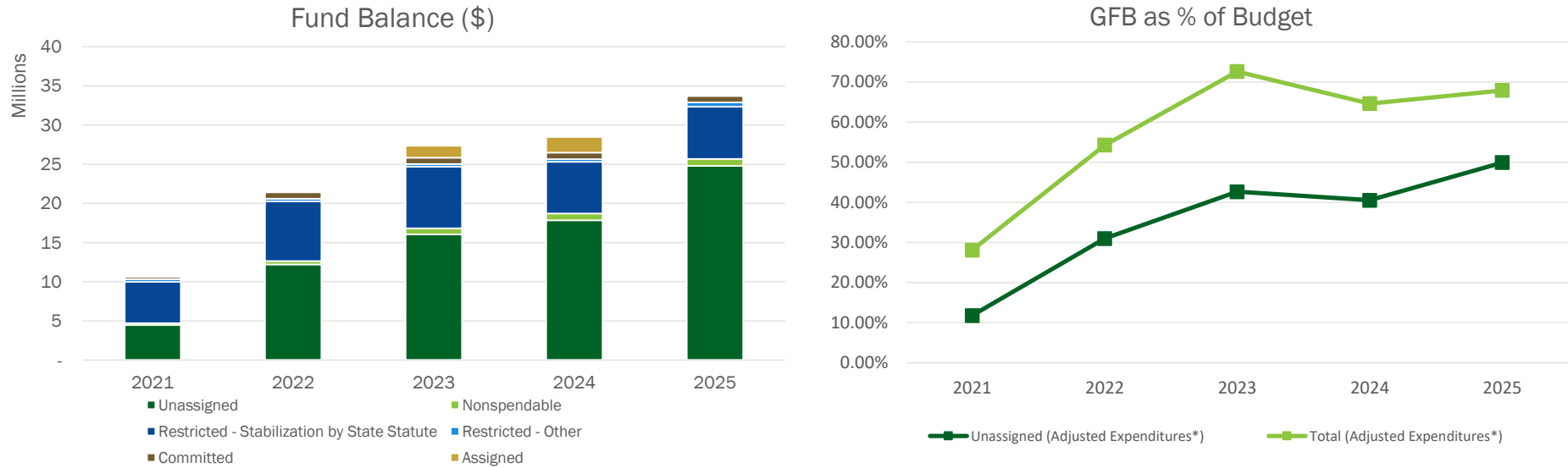
NC 'A': None.

Note: Peer Comp / Rating info as of June 2025. Sourced to Moody's MFRA database. FY 2024 Data in most cases.

## NC Aa Rated Cities & Towns

- Aa1:
  - City of Burlington Aa1
  - Town of Carrboro Aa1
  - Town of Clayton Aa1
  - City of Fayetteville Aa1
  - Town of Garner Aa1
  - City of Hickory Aa1
  - City of High Point Aa1
  - Town of Indian Trail Aa1
  - Town of Knightdale Aa1
  - City of Mount Holly Aa1
- Aa2:
  - City of Gastonia Aa2
  - **City of Goldsboro Aa2**
  - City of Greenville Aa2
  - City of Jacksonville Aa2
  - City of Kannapolis Aa2
  - Town of Leland Aa2
  - City of Monroe Aa2
  - Town of Nags Head Aa2
  - City of Rocky Mount Aa2
  - City of Sanford Aa2
  - City of Thomasville Aa2
  - City of Wilson Aa2
  - Town of Zebulon Aa2
- Aa3:
  - Town of River Bend Aa3

# City of Goldsboro General Fund Balance Overview



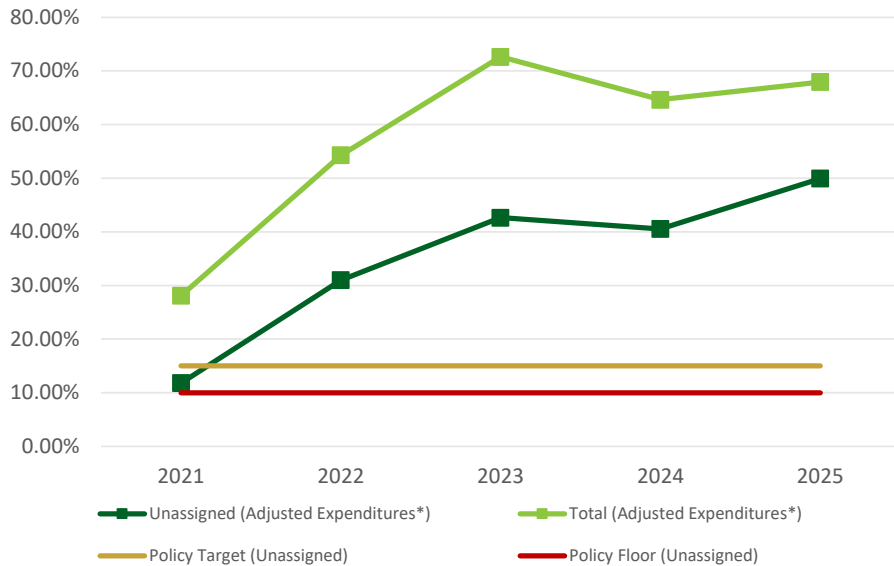
	A	B	C	D	E	F
		2021	2022	2023	2024	2025
<b>1 General Fund Budget</b>						
2 Expenditures		36,163,863	38,455,946	37,645,366	43,665,360	49,638,699
3 Transfers Out		1,594,053	975,835	-	383,537	-
4 Total		37,757,916	39,431,781	37,645,366	44,048,897	49,638,699
<b>5 General Fund Balance</b>						
6 Nonspendable		255,407	425,801	760,312	868,715	884,542
7 Restricted - Stabilization by State Statute		5,281,780	7,623,656	7,871,145	6,597,244	6,678,973
8 Restricted - Other		328,772	323,085	340,246	341,973	541,562
9 Committed		291,143	815,163	809,748	816,366	815,343
10 Assigned		-	-	1,500,000	1,992,252	-
11 Unassigned		4,454,057	12,220,201	16,057,787	17,855,662	24,785,737
12 Total		10,611,159	21,407,906	27,339,238	28,472,212	33,706,157
<b>13 General Fund Balance Ratios</b>						
14 Unassigned as a % of Expenditures & Transfers Out		11.80%	30.99%	42.66%	40.54%	49.93%
15 Total General Fund Balance as a % of Expenditures & Transfers Out		28.10%	54.29%	72.62%	64.64%	67.90%

\*FY 2022 Adjusted Expenditures inclusive of General Fund Personnel Expenses paid from one-time ARPA Revenue.

# Current General Fund Balance (“GFB”) Policy

Unassigned Fund Balance – 15% Target; 10% Minimum

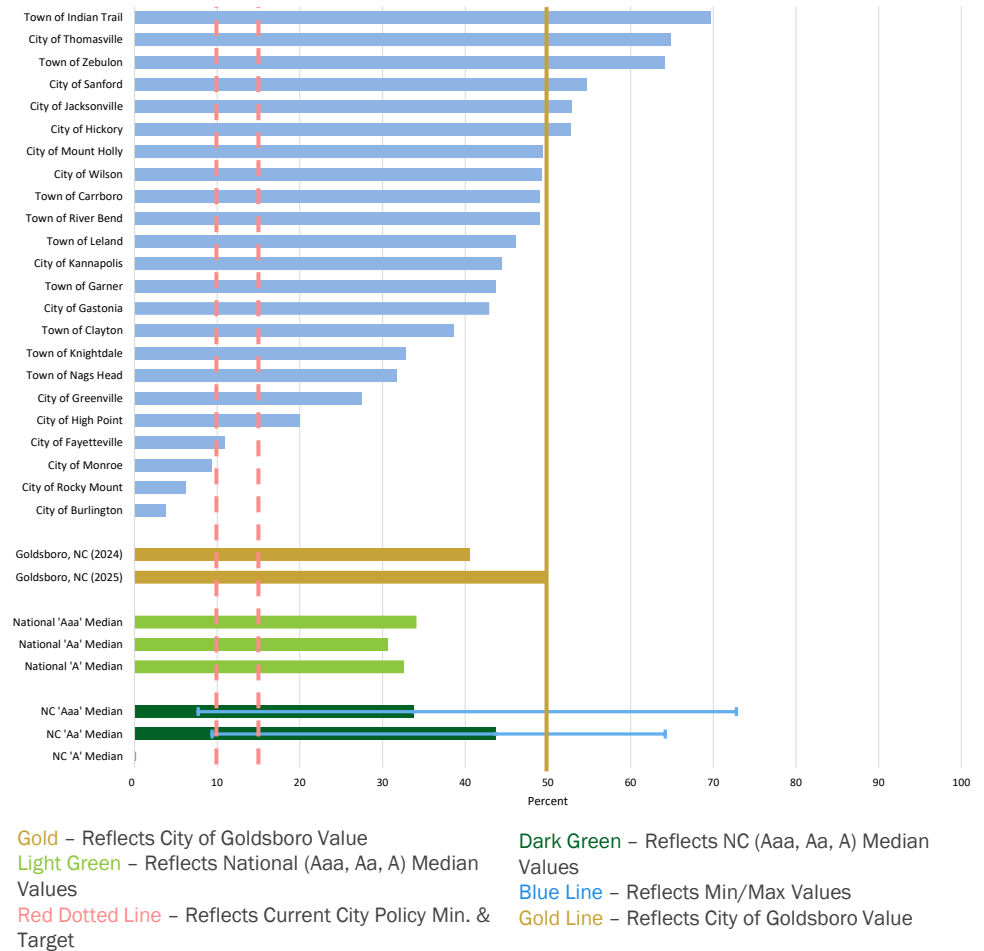
General Fund Balance as a % of Expenditures and Transfers Out



■ Current City Policy for Unassigned Fund Balance at the close of the Fiscal Year:

- Minimum: 10% of Expenditures & Transfers Out
- Target: 15% of Expenditures & Transfers Out

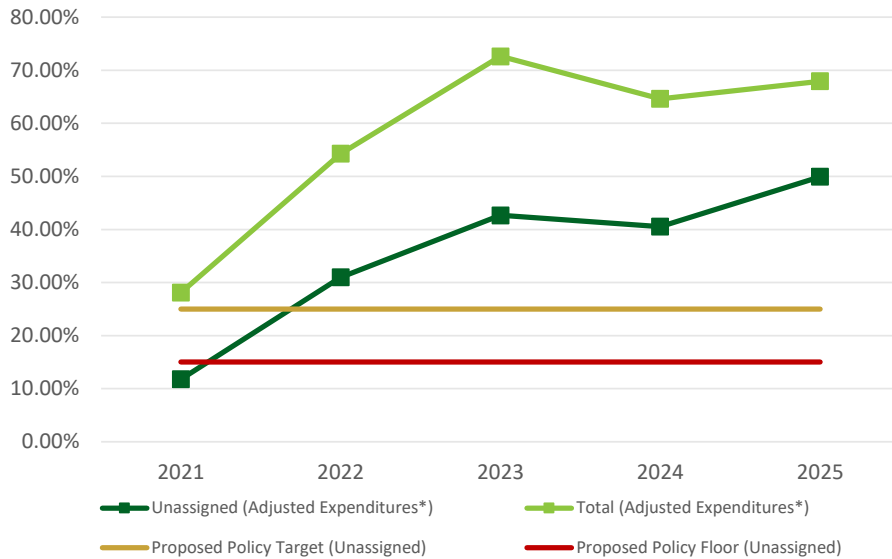
Unassigned FB as % of Expenditures Peer Comparative



# Proposed General Fund Balance (“GFB”) Policy

Unassigned Fund Balance – 25% Target; 15% Minimum

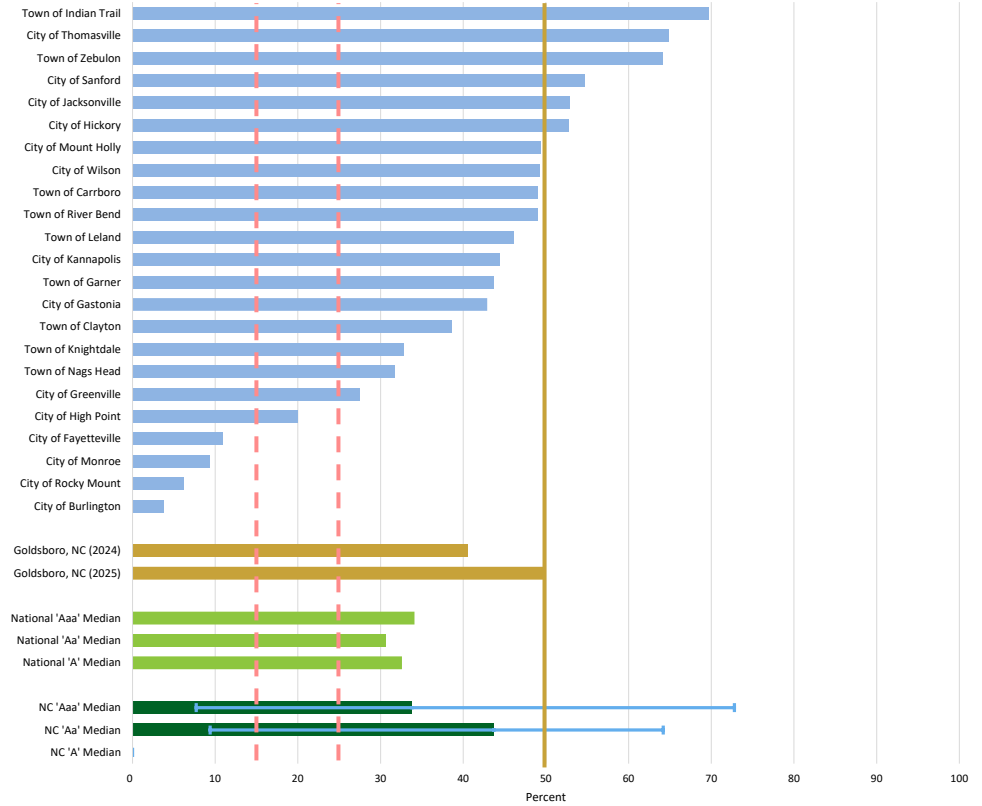
## General Fund Balance as a % of Expenditures and Transfers Out



■ Proposed City Policy for Unassigned Fund Balance at the close of the Fiscal Year:

- Minimum: 15% of Expenditures & Transfers Out
- Target: 25% of Expenditures & Transfers Out

## Unassigned FB as % of Expenditures Peer Comparative



Gold – Reflects City of Goldsboro Value  
 Light Green – Reflects National (Aaa, Aa, A) Median Values  
 Dark Green – Reflects NC (Aaa, Aa, A) Median Values  
 Blue Line – Reflects Min/Max Values  
 Red Dotted Line – Reflects Proposed City Policy Min. & Target  
 Gold Line – Reflects City of Goldsboro Value

# Aa NC City's/Town's Fund Balance Policies

	A	B	C	D	E
	Entity	Rating	Minimum Balance	Target Policy	Notes
Aa1	1 City of Burlington	Aa1	33%	N/A	Unassigned GFB as % of GF expenditures (4 months)
	2 Town of Carrboro	Aa1	23%	35%	Unassigned GFB as % of budgeted appropriations
	3 Town of Clayton	Aa1	20%	30%	Unassigned GFB as % of actual GF net expenditures
	4 City of Fayetteville	Aa1	10%	N/A	Unassigned GFB as % of the succeeding year's GF expenditure budget, excluding the budget for the County recreation program
	5 Town of Garner	Aa1	25%	30%	Unassigned GFB as % of GF expenditures
	6 City of Hickory	Aa1	25%	N/A	Unassigned GFB as % of budgeted expenditures (same year)
	7 City of High Point	Aa1	10%	N/A	Unassigned GFB as % of GF expenditures
	8 Town of Indian Trail	Aa1	30%	N/A	Unassigned GFB as % of budgeted expenditures less capital outlays and transfers out
	9 Town of Knightdale	Aa1	25%	N/A	Unassigned GFB as % of GF expenditures (including transfers to other funds less installment notes)
	10 City of Mount Holly	Aa1	N/A	N/A	N/A
Aa2	11 City of Gastonia	Aa2	8%	25%	Available GFB as % of general fund expenditures
	12 <b>City of Goldsboro (Current)</b>	<b>Aa2</b>	<b>10%</b>	<b>15%</b>	<b>Unassigned GFB as % of general fund expenditures &amp; transfers out</b>
	13 <b>City of Goldsboro (Proposed)</b>	<b>Aa2</b>	<b>15%</b>	<b>25%</b>	<b>Unassigned GFB as % of general fund expenditures &amp; transfers out</b>
	14 City of Greenville	Aa2	25%	N/A	Available GFB as % of GF expenditures
	15 City of Jacksonville	Aa2	25%	N/A	Unassigned GFB as % of GF operating expenditures and debt service
	16 City of Kannapolis	Aa2	25%	33%	Unassigned GFB as % of general fund expenditures
	17 Town of Leland	Aa2	N/A	N/A	N/A
	18 City of Monroe	Aa2	25%	N/A	Unassigned GFB as % of next year's original adopted budget, net of federal and state pass-through revenues
	19 Town of Nags Head	Aa2	35%	N/A	Unassigned GFB as % of GF expenditures, less bond debt
	20 City of Rocky Mount	Aa2	10%	N/A	Unassigned GFB as % of annual budgeted expenditures for each operating fund
	21 City of Sanford	Aa2	25%	N/A	Unassigned GFB as % of GF expenditures
	22 City of Thomasville	Aa2	50%	N/A	Unassigned GFB as % of budgeted operating expenditures (excluding capital outlay)
	23 City of Wilson	Aa2	25%	N/A	Unassigned GFB as % of GF Budget, net of debt issuance
	24 Town of Zebulon	Aa2	50%	N/A	Unrestricted GFB as % of total projected expenditures
Aa3	25 Town of River Bend	Aa3	50%	N/A	Unassigned GFB as % of completed FY actual GF expenditures

Note: Policies shown reflect the most recent publicly available sources identified.

Source: City / Town audits, budgets, and financial policy documents.

# General Fund Balance – Assigned Fund Balances

- City Staff has outlined a plan to consider assigning a portion of the available General Fund Balance for specified capital projects:
  - Assigned Capital Equipment and Rolling Stock Reserve (\$3,500,000)
  - Assigned Buildings and Improvements Reserve (\$3,250,000)
  - Assigned Street Paving and Infrastructure Reserve (\$3,250,000)
  
- Following these assignments, the remaining Unassigned Fund Balance would be \$14,785,737 or 29.79% of the General Fund Expenditures & Transfers Out.
  
- Compared to the proposed policy requirements, the City would have additional Unassigned Fund Balance above policy levels:
  - \$2,376,062 above policy target
  - \$7,339,932 above policy minimum

	A	B	C	D	E
		2025 (Pre-Reallocation)	2025 (Post Reallocation)	2025 (Policy Min.)	2025 (Policy Target)
<b>1 General Fund Budget</b>					
2 Expenditures		49,638,699	49,638,699	49,638,699	49,638,699
3 Transfers Out		-	-	-	-
<b>4 Total</b>		<b>49,638,699</b>	<b>49,638,699</b>	<b>49,638,699</b>	<b>49,638,699</b>
<b>5 General Fund Balance</b>					
6 Nonspendable		884,542	884,542	884,542	884,542
7 Restricted - Stabilization by State Statute		6,678,973	6,678,973	6,678,973	6,678,973
8 Restricted - Other		541,562	541,562	541,562	541,562
9 Committed		815,343	815,343	815,343	815,343
10 Assigned		-	10,000,000	10,000,000	10,000,000
11 Unassigned		24,785,737	14,785,737	7,445,805	12,409,675
<b>12 Total</b>		<b>33,706,157</b>	<b>33,706,157</b>	<b>26,366,225</b>	<b>31,330,095</b>
<b>13 General Fund Balance Ratios</b>					
14 Unassigned as a % of Expenditures & Transfers Out		49.93%	29.79%	15.00%	25.00%
15 Total General Fund Balance as a % of Expenditures & Transfers Out		67.90%	67.90%	53.12%	63.12%

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# Fund Balance Policy Proposed Update

## Council Retreat February 12, 2026

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# Financial Policy Update: General Fund Reserves

## Why This Matters

- City services rely on strong financial foundations
- Capital needs are growing and recurring
- Revenue flexibility is limited (property & sales tax dependent)

## What We're Updating

- Strengthening **unassigned General Fund reserves**
- Establishing **Assigned reserves** for planned capital needs
- Aligning policies with **best practices** and recent audit results

## Guiding Principle

**Protect emergencies first — plan intentionally for capital needs**

# Recommended Reserve Framework (Discussion Item)

## Unassigned General Fund (Emergency & Stability)

- Current policy: **10% (floor) –15% (ceiling)**
- Proposed update: strengthen target
  - ✓ Floor 10% to 15%
  - ✓ Ceiling 15% to 20% or 25%
- Purpose:
  - ✓ Emergencies & disasters
  - ✓ Economic uncertainty
  - ✓ Cash flow stability

## Assigned General Fund Reserves (Planning & Predictability)

- Capital Equipment & Rolling Stock
- Buildings & Improvements
- Street Paving & Infrastructure

## Key Characteristics

- Funded from existing fund balance
- No automatic spending
- Council approval required for use
- Reviewed annually after each audit

## Discussion Focus for Council

- Comfort level with strengthening the unassigned reserve minimum and ceiling targets
- Value of separating emergency reserves from capital planning
- How this framework supports long-term stability without tax increases

# FY25 Audited General Fund Unassigned Fund Balance Context for Policy Discussion

## Key Facts from FY25 audited financial statements

- Unassigned Fund Balance \$24.8M
- Unassigned as % of Expenditures ~50%
- Current Policy Target 10%-15%

## Why This Matters

- Provides capacity to strengthen emergency reserves
- Allows separation of emergency vs. capital planning
- Supports policy discussion without increasing taxes

# Financial Policy Comparison: Current vs. Proposed

## Current Policy

- Unassigned General Fund target: 10% (floor)–15% (ceiling)
- No formal Assigned reserve categories
- Capital needs addressed primarily through annual budget and debt

## Proposed Policy Update

- Unassigned General Fund target:
  - ✓ Floor 10% to 15%
  - ✓ Ceiling 15% to 20% or 25%
- Creating Formal Assigned reserves for:
  - ✓ Capital Equipment & Rolling Stock
  - ✓ Buildings & Improvements
  - ✓ Street Paving & Infrastructure
- Annual audit-based review and Council discretion

# Council Discussion & Feedback

## Financial Policy Updates – General Fund Reserves

### Today's Discussion

- Comfort level with strengthening unassigned reserve target
- Preference for a range (e.g., 20%–25%) vs. fixed target
- Support for establishing Assigned reserve categories

### Proposed Policy Update

- Confirm policy direction for Financial Policy updates
- Identify any adjustments before final drafting
- Input on whether to revisit policy at March 2<sup>nd</sup> meeting

## **Pavement Preservation Program Update**

### **2026 – Pavement Preservation Program Status**

In August 2024, the City received the final Pavement Condition Rating study from Withers Ravenel for every city block. At the October 6, 2025, council meeting, the City Council adopted the Pavement Preservation Program, which included the first set of streets scheduled for treatment under the new pavement management approach.

The project is currently in the design, permitting, and specification phase. It is expected to be released for bidding within the next couple weeks. The bid advertisement period will remain open for 30 days, after which bids will be opened and evaluated. Staff anticipate presenting contracts for award at the March 16 city council meeting. Following award, a pre-construction meeting will be held, during which the notice to proceed will be issued. Construction is still projected to begin in April, with a contract duration of approximately six months.

Upon completion of this construction cycle, staff will immediately begin work on the next phase of the Pavement Preservation Program and continue implementing the recommendations provided by Withers Ravenel.

### **Current \$1.2 Million Budget**

In the current fiscal year, the city allocated approximately \$1.2 million to pavement preservation. At this funding level, the program was able to address only a limited portion of the roadway network, focusing primarily on spot treatments and a small number of streets requiring major rehabilitation. While these efforts provided value, they were largely reactive, intended to slow ongoing deterioration rather than significantly improve overall network conditions.

At an annual investment of \$1.2 million, the city can maintain select road segments but cannot keep pace with the systemwide rate of pavement decline. According to the study, maintaining this funding level would result in the average Pavement Condition Rating (PCR) decreasing from 65 to 60 over the next 20 years. A street currently rated at PCR 65 would, under this scenario, fall to a PCR of 27 over the same period.

## **Recommended Budget of \$3.3 Million**

The study indicates that maintaining the City's current average Pavement Condition Rating (PCR) of 65 will require an annual investment of approximately \$3.3 million. A PCR of 65 places the roadway network at the lower end of the "fair" category.

At this funding level, the city can reasonably expect to:

- Treat a substantially larger share of lane miles each year
- Apply preservation treatments proactively, before streets reach failure
- Reduce the number of roads falling into poor condition
- Slow or reverse the growth of deferred maintenance
- Lower long-term capital costs by postponing costly full-depth reconstruction

This level of investment enables a shift from reactive repairs on a small number of streets to a comprehensive, system-wide pavement management strategy. It allows staff to select the most cost-effective treatment for each roadway segment based on condition, traffic patterns, and functional classification, thereby maximizing the overall return on investment.

## **Can We Do It?**

Engineering has the internal capacity to manage this work effectively. The project relies on multiple divisions within the Engineering Department, including GIS, administrative staff, and field personnel. GIS staff develop map books, field staff collect the necessary data, and administrative staff assemble the information into the final contract documents. The department is fully equipped to perform this work on an annual basis.

As part of this year's Pavement Preservation Program funding, the city engaged Withers Ravenel to review and update the project specifications, resulting in modernized and streamlined language. This project will become a recurring annual effort as the program continues to advance.

## Update: Public Safety Facility Future Location Review and Current Facility Improvements

In late 2025, City Council received an update about progress in planning for the future Public Safety Facility and the current condition of the existing building. The update included a preliminary analysis of uses and size for a new Police and Fire Headquarter building. In addition, Council received an engineering update about the HVAC system in the existing facility.

Since this meeting, staff has developed a plan to identify improvements in the existing facility and a methodology to determine the best location(s) for new fire station(s) which could also include a new joint Police and Fire Department Headquarter facility.

The funding for the previous studies, the location study, and the proposed improvements to the existing facility are being funded by a **\$1,625,000** direct allocation grant from the State of North Carolina for this purpose. The **current balance of the grant is just over \$1.4M.**

### Fire Station Location Analysis

NC Fire Chief Consulting is recognized statewide as a preferred consultant to assist in many fire departments on operational issues including determining best locations for future fire stations. Greg Grayson will be the lead and provide a report using GIS and national fire response standards that the City can use now and into the foreseeable future. The data drive report will target locations for future fire stations and should be completed in the next 60 to 90 days. The cost is \$18,800.

### Current Facility Improvements

For the past two months, staff developed prioritized improvements based upon the engineering study and operational improvements for personnel. The selected contractor, Bobbitt, is finalizing a proposal to address most of the immediate improvements that should improve the building functionality and the work environment. Ideally the proposal will include the following improvements:

- Men and Women Locker Room Remodel
- HVAC and Humidity Repairs
- Exterior Roof, Brick, and Sealant Repairs
- Selected Men and Women Bathroom Plumbing Repairs
- Mold, Lead, and Asbestos Remediation (if needed)

The goal is to target use of up to \$1M for the prioritized improvements. This would maintain a small balance of grant funds that could be used for other improvements or for purchase of land for a future public safety facility.

Ideally a contract for improvements will be brought to Council in April and the improvements could start in early summer.

## Update to City Hall Safety (Interim and Permanent)

### Interim Security Update

Since the last update to City Council, staff have chosen Rough Riders Security, LLC two security guards, to screen City Hall visitors during normal business hours. The final contract is being finalized and could be implemented within the next sixty days or less. The cost equates to \$145,000 annually and could be absorbed in fund balance for the rest of this fiscal year. Future years would need be subject to annual appropriation via the budget adoption process.

The Goldsboro Police Department are prepared to enhance City Council meeting security once the security entrance station in City Hall is established. Two additional Police Officers would administer the entrance station and serve as security roamers during the meeting to insure police presence throughout City Hall. The cost for this service would be overtime for two additional officers from 5:30 pm (start of meeting) to the end of the meeting and closure of City Hall.

These efforts are supported by an employee survey that was taken the past week. Over XXXX% of City Hall employees who participated in the survey felt extra security would be beneficial.

### Possible Permanent Security Update

Hobbs Architects, the original architects of City Hall, have provided a proposal to serve as a consultant to assist in developing a preferred permanent option to modify City Hall to improve security. Hobbs has knowledge and information about the existing facility and can provide insights into how to best proceed with permanent improvements. The focus will be primarily on the entrance into City Hall and the Utility Payment office/center. Hobbs is proposing an on-site visit/meeting with affected departments. They will include a builder and an engineer as part of their team. The meeting and proceeding review will determine a preferred remodel project. Step two will then take the preferred project and develop a feasibility study including initial cost estimating.

The goal working with Hobbs for the next 60 days is to determine the magnitude of a preferred remodel and a cost estimate that could be considered during the budget deliberations.

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# Strategic Asset Management: T.C. Coley Community Center

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Kellianne Williams, Assistant City Manager

February 9, 2026



[www.goldsboronc.gov](http://www.goldsboronc.gov)

# T.C. Coley | Today's Status

- **Facility Context:** A beloved neighborhood asset to the South Leslie Street community.
- **Current Occupancy:** Shared facility lease with Ashford's Boxing Club since September 2020 for youth boxing clinics.
- **Operational Shift:** Parks & Recreation relocated all departmental programming to other facilities, only tenant remains.
  - P&R Master Plan determined no "parks need" for the building.
- **Current Status:** There are building condition concerns.

# Fact Finding: Building Condition

- **Roof System Failure:** On-site consultation with Curtis Construction indicates the roof base (gypsum board) is failing; estimated replacement cost: **\$80,000**.
- **HVAC Obsolescence:** Consultation from Piedmont Energy noted system failure due to age; units require hazardous/hard-to-find refrigerant; estimated replacement: **\$150,000**.
- **Structural Inspection:** Due to some plaster cracking and noticeable flooring shifts, a structural inspection is recommended to be conducted to assess the full extent of the building's condition.
- **Total Immediate Need:** Approximately \$230,000 required to maintain a safe, habitable facility.

# Operational & Fiduciary Challenges

- **Utility Subsidy:** The City currently incurs over \$12,000 annually in electricity and water costs for the facility.
- **Liability Risk:** Structural failures, particularly the roof and antiquated heating, represent a significant liability if public occupancy continues.
- **Efficiency:** Maintaining a failing 1950s structure for a single, non-municipal use is not fiscally sustainable compared to the improvements needed.

# Potential Avenues – **Keep, Repair, Use**

- City Council, City Management, and Goldsboro Police, have a desire to increase Community Policing efforts.
  - After repair/renovation, there's preliminary agreement among staff that the facility could be an excellent "Community Policing Hub", hosting Police Athletic League (PAL) activities, public safety fitness space, and offices for specialized community task forces.
    - This could include a partnerships with youth-focused partners, like Ashford's Boxing, to help facilitate programs.

# Potential Avenues – Disposal or Demolition

## **Sell the Asset – “As Is”**

- Dependent on repair costs, public need, and/or the City Council’s desire to keep the property, we could sell.
  - It would be imperative to make sure the property is sold to someone who is well-capitalized to afford the repairs needed and to operate the building so that the property doesn’t fall into blight for the neighborhood.

## **Demolish & Plan**

- Dependent on repair costs and funding availability, the building’s value may be less than the necessary repair/renovation.
  - If we were to demolish the building, the land and playground could be maintained for neighborhood play, until a more robust recreation or housing plan is developed.

# Staff Recommendation

- **Cease Use/Occupancy:** For life-safety reasons, staff recommends a formal termination of operations at the facility with 90 days' notice provided to the current tenant.
- **Stabilize & Secure:** Allow staff to secure the building to prevent further physical damage while a comprehensive renovation or disposition plan is finalized.
  - This based on your desire to keep or dispose.
    - **If keep, we will explore funding:** Authorize staff to evaluate funding sources, such as CDBG, for potential municipal renovations based on Council's preferred future use.