

ZEBULON

NORTH CAROLINA

PROPOSED ANNUAL BUDGET

FOR THE FISCAL YEAR ENDING

JUNE 30 2027



Town Officials



Jessica Daniels Harrison
Mayor



Quentin Miles
Mayor Pro Tem



Kyle Adams
Commissioner



Shannon Baxter
Commissioner



Amber Davis
Commissioner



George Roa
Commissioner

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Section 1: Budget Message and Executive Summary

Honorable Mayor, Members of the Board of Commissioners, and Residents of Zebulon:

I am pleased to present the Town of Zebulon's Proposed Fiscal Year 2027 Budget. This budget is designed to maintain essential services, strengthen organizational readiness, preserve financial stability, and manage continued growth in a fiscally responsible manner.

Zebulon continues to experience significant residential and commercial growth. That growth creates new opportunities, but it also increases demand for public safety, infrastructure, development services, parks and recreation, technology systems, and the internal operational functions that support municipal service delivery.

This budget remains grounded in the Town's Vision 2030 Strategic Plan, which established priorities centered around Vibrant Downtown, Small Town Life, and Growing Smart. Since adoption of the plan in 2018, Zebulon has experienced substantial growth, increased operational complexity, and expanded service expectations across the organization. As a result, the FY 2027 budget prioritizes near-term operational stability and foundational organizational improvements while beginning development of a new strategic planning framework to guide priorities, implementation strategies, and investment decisions over the next five years.

A central focus of the FY 2027 budget is maintaining structural financial balance. During the budget development process, staff identified a structural imbalance between recurring operating revenues and recurring operating expenditures driven by rising personnel costs, healthcare expenses, operational demands, infrastructure obligations, and growth-related service demands. In response, the proposed budget emphasizes expenditure prioritization, deferred staffing expansions, operational stabilization, and targeted investments necessary to maintain core operations.

The FY 2027 budget includes \$700,300 in restricted and committed reserves as additional funding sources for eligible capital purposes, including \$440,000 in restricted Powell Bill reserves, \$400,000 in restricted recreation impact fee reserves, and \$10,300 in committed fleet improvement reserves. The budget also returns \$2,254,443 in previously appropriated but inactive, delayed, or deferred capital project balances to Unassigned Fund Balance. After recognizing these funding sources, the budget requires an additional \$25,862 appropriation from Unassigned Fund Balance to balance total General Fund revenues and appropriations.

Table 1: Stabilization Measures

Fund Balance and Budget Stabilization Measure	Amount
Restricted Reserves – Powell Bill	\$440,000
Restricted Reserves – Recreation Impact Fees	\$400,000
Committed Reserves – Fleet Improvements	\$10,300
Prior-Year Capital Project Appropriations Returned to Unassigned Fund Balance	\$2,254,443
Additional Fund Balance Appropriated	\$25,862
Operational Deferrals and Expenditure Reductions	Incorporated Within Department Budgets
Total Fund Balance / Reserve Resources Appropriated or Returned	\$3,130,605

These measures are transitional and do not eliminate the need for financial discipline, capital planning, and future strategic investment. Rather, the FY 2027 approach redirects limited resources from inactive or deferred appropriations toward short-term operational stabilization while the Town continues developing a more coordinated multi-year capital improvement planning framework.

Table 2: Returned Capital Project Appropriation

Returned Project Appropriation	Amount Returned
Fire Station #2 land acquisition	\$500,000
N. Arendell Improvements	\$440,000
FY 2026 General Fund Street Resurfacing	\$294,720
FY25 Poplar Sidewalks	\$250,000
FY25 Sidewalks	\$171,000
Shepard School Rd/Old Bunn Rd Signal Funding	\$512,973
FY20 Public Works (Stormwater)	\$85,750
Total Returned Appropriations	\$2,254,443

The budget distinguishes between recurring operating costs and one-time expenditures, aligns one-time revenues with non-recurring uses where appropriate, and emphasizes conservative forecasting, reserve preservation, expenditure discipline, and debt and

capital management. The budget also includes funding to begin the Town's first formal Capital Improvement Program and advance a facilities and space needs assessment intended to guide future infrastructure, operational, and facility investment decisions.

Key priorities reflected in the FY 2027 Proposed Budget include the following:

- Maintaining core public safety and operational services
- Restoring structural balance and strengthening financial sustainability
- Preserving fund balance and financial flexibility
- Strengthening financial, administrative, and operational controls
- Supporting employee retention and workforce effectiveness
- Advancing planning initiatives necessary to support future infrastructure and growth decisions
- Improving capital planning, asset management, and facilities coordination
- Enhancing organizational readiness and cross-departmental coordination

The FY 2027 Proposed Budget serves as both a stabilization and readiness budget.

I appreciate the Board of Commissioners, Town staff, and residents for their engagement and collaboration throughout this budget process. Together, these efforts will help ensure that Zebulon is a financially resilient and well-managed community prepared to meet the challenges and opportunities associated with continued growth.



FY2026–2027 Budget at a Glance

Budget Metric	FY 2027 Proposed Budget
Total General Fund Budget	\$28,511,205
Operating Revenues	\$22,450,600
FY 2027 Capital Funding Sources	\$3,670,050
Personnel Budget	\$16,210,467
Operations Budget	\$8,630,688
Capital Budget	\$3,670,050
Total Fund Balance / Reserve Resources Appropriated or Returned	\$3,130,605
Restricted Reserves – Powell Bill	\$440,000
Restricted Reserves – Recreation Impact Fees	\$400,000
Committed Reserves – Fleet Improvements	\$10,300
Prior-Year Capital Project Appropriations Returned to Unassigned Fund Balance	\$2,254,443
Additional Fund Balance Appropriated	\$25,862
FY25 Audited Unassigned Fund Balance	\$7,742,220
FY 2027 Fund Balance Policy Threshold (30%)	\$8,508,362
Proposed Merit Adjustment	3%
General Fund Budget Increase / (Decrease)	Stabilization Budget
Primary Budget Focus	Structural Stabilization & Operational Readiness

FY 2027 Budget Overview

The FY 2027 budget carries forward the stabilization strategy described above and organizes resources around core services, capital planning, and operational readiness.

High-Level Summary

The FY 2027 Proposed Budget totals approximately \$28.36 million and supports General Fund operations, capital investments, debt service obligations, fleet and

equipment replacement, infrastructure maintenance, technology support, and continued municipal service delivery.

The budget is supported by approximately \$22.45 million in projected operating revenues and additional financing sources, including dedicated capital funding and appropriated fund balance supported in part through returned prior-year capital appropriations. Property tax revenues remain the Town's largest recurring revenue source and continue to be influenced by residential growth, assessed valuation increases, and ongoing development activity.

Personnel expenditures continue to represent the largest component of the Town's expenditure structure, accounting for approximately 57 percent of the FY 2027 budget. This reflects the labor-intensive nature of municipal operations, including public safety, infrastructure maintenance, parks and recreation programming, development services, and administrative support.

The preliminary FY 2027 budget identified a structural operating gap of approximately \$2.4 million. The proposed budget addresses this gap through expenditure prioritization, operational reductions and deferrals, capital project reprioritization, the return of approximately \$2.25 million in prior-year capital project balances to Unassigned Fund Balance, the use of \$700,300 in restricted and committed reserves for eligible capital purposes, and an additional \$25,862 appropriation from Unassigned Fund Balance.

The FY 2027 Proposed Budget reflects continued emphasis on conservative financial forecasting, expenditure discipline, reserve preservation, operational stabilization, and organizational sustainability.

Key Changes and Highlights

Several significant operational, financial, and organizational changes are reflected in the FY 2027 Proposed Budget.

The FY 2027 budget reflects a transition from a growth- and expansion-focused operating environment toward operational stabilization and organizational readiness. The budget does not advance most new staffing requests originally submitted during departmental budget development and instead prioritizes continuation of existing operations, preservation of core services, and stabilization of recurring expenditures.

Additional FY 2027 highlights include:

- Maintaining the existing property tax rate with no proposed tax increase

- Implementing a 3 percent merit increase for eligible employees
- Continuing focus on employee retention and workforce stability
- Advancing capital planning and facilities assessment efforts
- Funding development of the Town's first formal Capital Improvement Program
- Continuing investment in public safety, infrastructure maintenance, and operational preparedness
- Improving alignment between organizational structure, service delivery functions, and future planning efforts

For organizational and budget presentation purposes, departments within the General Fund are grouped into five primary service categories:

- Governing Body
- Administration
- Internal Services
- Infrastructure and Public Safety
- Community Services and Quality of Life

These service groupings are intended to improve budget transparency, operational coordination, performance management, and future implementation of the Town's next Strategic Plan.

Budget Ordinance

TOWN OF ZEBULON, NORTH CAROLINA

FISCAL YEAR 2026–2027 BUDGET ORDINANCE

ORDINANCE NO. 2026-XX

BE IT ORDAINED by the Board of Commissioners of the Town of Zebulon, North Carolina, that the following appropriations and revenues are hereby established for the Fiscal Year beginning July 1, 2026, and ending June 30, 2027, in accordance with the North Carolina Local Government Budget and Fiscal Control Act.

SECTION 1. GENERAL FUND APPROPRIATIONS

Governing Body	
Operating	\$958,551
Budget & Finance	
Operating	748,429
Capital	50,000
Human Resources	
Operating	807,059
Administration	
Operating	562,017
Capital	7,500
Innovation & Technology	
Operating	975,790
Communications	
Operating	273,115
Stadium	
Capital	750,000
Planning	
Operating	1,330,033
Capital	15,000

Mgmt	Public Works – Prop & Const.	
	Operating	896,668
	Capital	157,000
	Debt Service	246,450
	Police	
	Operating	5,648,083
	Capital	64,400
	Public Works -- Operations	
	Operating	1,711,073
	Capital	320,000
	Debt Service	122,050
	Fire	
	Operating	4,482,031
	Capital	93,450
	Debt Service	512,700
	Public Works – Property Mgmt	
	Operating	398,819
	Powell Bill	
	Operating	20,000
	Capital	740,000
	Public Works – Administration	
	Operating	2,618,644
	Capital	10,300
	Stormwater	
	Operating	220,912
	Parks & Recreation	

Operating	2,747,226
Capital	581,200
Economic Development	
Operating	442,705
Total Authorized Expenditures	\$28,511,205

SECTION 2. GENERAL FUND REVENUES

Property Taxes-Current Year	\$ 16,380,000
Property Taxes-Prior Years	29,500
Tax Penalty & Interest	27,500
Rental Vehicle Taxes	17,500
Privilege License Taxes	500
Motor Vehicle Decal Fees	260,000
Wake County Sales Tax -1 Cent (Article 39)	1,305,000
Wake County Sales Tax – ½ Cent (Articles 40 & 42)	1,215,000
Wake County Sales Tax – ½ Cent (Article 44)	450,000
NC Utilities Franchise Taxes	965,000
NC Video Programming Taxes	25,500
NC Beer & Wine Taxes	37,500
PEG Channel Funds	85,000
NC Powell Bill Funds	320,000
Wake County Fire Tax Distribution	1,381,600
Additional Fire Tax Revenue	20,000
Solid Waste Disposal Tax	6,000
Interest Earnings-General Fund	850,000
Officer & Jail Fees	2,500
Zoning Permits & Fees	250,000
Street & Sidewalk Inspection Fees	40,000
PW Inspection Fees	7,500
Stormwater Mapping Fees	10,000
Fire Inspection Fees	20,000
Refuse Collection Fees	1,300,000
Youth Athletic League Fees	75,000
Recreation Program Sponsorships	2,500
Recreation Class Fees	35,000
Park Facility Rental Fees	17,500
Community Center Rental Fees	20,000
Recreation Camp Fees	25,000
Lease Payments-Stadium	37,500
Lease Payments-Cell Towers	95,000
Miscellaneous Revenues	10,000

Wake County ABC Distribution	57,500
Fund Balance Appropriation	3,130,605

Total Revenues & Funding Sources **\$28,511,205**

Additional budget stabilization measures include the return of selected inactive or delayed prior-year capital project appropriations to unassigned fund balance to improve financial flexibility and support FY 2027 budget stabilization efforts.

SECTION 3. PROPERTY TAX LEVY

There is hereby levied a property tax at the rate of \$0.577 per one hundred dollars (\$100) of assessed valuation for the purpose of raising revenue necessary to finance General Fund operations for Fiscal Year 2026–2027.

SECTION 4. FEES AND CHARGES

The Town of Zebulon FY2026–2027 Fee Schedule, as presented to the Board of Commissioners and incorporated herein by reference, is hereby adopted and shall become effective July 1, 2026, unless otherwise specified.

SECTION 5. BUDGET OFFICER AUTHORIZATION

The Town Manager is authorized to transfer appropriations within departmental budgets and between expenditure categories within the same fund, provided such transfers do not increase the total authorized appropriations for any fund and are consistent with the North Carolina Local Government Budget and Fiscal Control Act and Town financial policies. Any transfers between funds or increases in total appropriations shall require approval by the Board of Commissioners.

SECTION 6. CAPITAL PROJECTS AND FUND BALANCE

The Town recognizes that certain previously appropriated capital projects have inactive, delayed, or deferred balances. As part of the FY 2027 budget stabilization process, selected project appropriations are returned to unassigned fund balance to support operational stabilization and preserve financial flexibility.

Use of fund balance appropriated within this ordinance is intended to support one-time stabilization measures and should not be interpreted as recurring operating revenue.

SECTION 7. SALARY AND POSITION AUTHORIZATION

The FY2026–2027 Position Classification and Pay Plan, including authorized positions and approved compensation adjustments, is hereby adopted.

The FY 2027 budget includes a three percent (3%) merit-based compensation adjustment for eligible employees subject to available funding, performance management processes, and administrative implementation.

SECTION 8. RESTRICTION ON EXPENDITURES

No department, division, officer, employee, or agent of the Town shall expend any monies except in accordance with the appropriations authorized by this ordinance and applicable provisions of the North Carolina Local Government Budget and Fiscal Control Act.

SECTION 9. TEMPORARY WAIVER OF FUND BALANCE POLICY

Due to extraordinary operational and structural financial pressures identified during the FY2026–2027 budget development process, the Board of Commissioners hereby acknowledges that the Town’s unassigned General Fund balance is projected to remain below the minimum target established within the Town’s adopted fund balance policy during Fiscal Year 2026–2027. Accordingly, the Board temporarily waives strict compliance with the adopted fund balance policy for FY2026–2027 while directing staff to continue implementing financial stabilization measures and strategies intended to restore reserve levels over time. Staff shall provide periodic updates on reserve restoration strategies, including expenditure controls, capital sequencing, revenue options, and a proposed timeline for returning to the adopted fund balance target.

SECTION 10. EFFECTIVE DATE

This ordinance shall become effective July 1, 2026.

Adopted this ____ day of _____, 2026.

Mayor

ATTEST: Town Clerk



Fee Schedule

Town of Zebulon

FY 2026-2027 Proposed Fee Schedule

Purpose. The FY 2027 Fee Schedule establishes rates, permits, charges, and service fees authorized for Fiscal Year 2026-2027. Unless otherwise noted, proposed fees become effective upon adoption of the FY 2027 Budget Ordinance.

Notable Fee Changes

Department	Fee Description	Current Fee	Proposed Fee
Planning and Zoning	Sidewalks Construction Inspection	\$1.20 per linear foot	\$1.50 per linear foot
Planning and Zoning	Storm Drainage Construction Inspection	\$1.20 per linear foot	\$1.50 per linear foot
Parks and Recreation	After-hours (night & weekend)	Staff Rate times 150%	Staff Rate times 200%
Administration	(billing is included with City of Raleigh utility bill)	\$24.75 - first trash can	\$26.50 - first trash can
Administration	In addition to first can included above	\$11.69	\$12.40

Most fees remain unchanged from the prior fiscal year. The table above highlights rows where the proposed fee differs from the current fee or where a new fee is identified.

Administration

Fee Description	Current Fee	Proposed Fee	Notes
Election Filing Fee			
Commissioner	\$25.00	\$25.00	
Mayor	\$50.00	\$50.00	
Garbage Pickup			
Residential Garbage Rate (billing is included with City of Raleigh utility bill)	\$24.75 - first trash can	\$26.50 - first trash can	
Additional Trashcans (each)	\$11.69	\$12.40	
Recycling Service Only	\$4.18	\$4.44	
<i>The Town will only pick up bulk item/white goods from customers who receive Town garbage service.</i>			
<i>The Town will not pick up bulk items not accepted at the landfill, including construction debris, paint, certain chemicals, etc.</i>			
<i>The Town will not pick up electronic devices</i>			
Miscellaneous			
Returned Check Fee	\$25.00	\$25.00	
Copies (up to 11"x17") (Black & White)	\$0.20 per page	\$0.20 per page	
Copies (larger than 11"x17") (Black & White)	\$3.00 per page	\$3.00 per page	
Budget	Actual Cost	Actual Cost	

Fee Description	Current Fee	Proposed Fee	Notes
ACFR	Actual Cost	Actual Cost	
Taxes			
Property tax rate	\$.577 /\$100 of assessed valuation	\$.577 /\$100 of assessed valuation	
Vehicle Decal Fee	\$30.00	\$30.00	
Cemetery Plots	\$850.00 per plot plus recording fees	\$850.00 per plot plus recording fees	

Privilege License

Fee Description	Current Fee	Proposed Fee	Notes
<i>Note: Previous privilege license fees published in Town of Zebulon Code of Ordinances.</i>			
Schedule D (Fees regulated by the State NC for the sale of beer and wine)			
Beer on Premises	\$15.00	\$15.00	
Beer off Premises	\$5.00	\$5.00	
Wine on Premises	\$15.00	\$15.00	
Wine off Premises	\$10.00	\$10.00	
Wholesale Dealer-Beer Only	\$37.50	\$37.50	
Wholesale Dealer-Wine Only	\$37.50	\$37.50	
Wholesale-Beer and Wine Under Same License	\$62.50	\$62.50	

Police Department

Fee Description	Current Fee	Proposed Fee	Notes
Copy of Police Report	No Charge	No Charge	
Fingerprinting Service	\$15.00	\$15.00	
Civil Citation Administration Appeal Fee	\$25.00	\$25.00	

Fire Department

Fee Description	Current Fee	Proposed Fee	Notes
Inspections			
Fire Code Periodic Inspections (Initial)*			
0-999 Square Feet	\$25.00	\$25.00	
1,000-2,499 Square Feet	\$50.00	\$50.00	
2,500-4,999 Square Feet	\$60.00	\$60.00	
5,000-9,999 Square Feet	\$100.00	\$100.00	
10,000-24,999 Square Feet	\$150.00	\$150.00	
25,000-49,999 Square Feet	\$200.00	\$200.00	
50,000-199,999 Square Feet	\$250.00	\$250.00	
200,000-299,999 Square Feet	\$300.00	\$300.00	
300,000-399,999 Square Feet	\$400.00	\$400.00	
Greater than 399,999 Square Feet	\$500.00	\$500.00	

Fee Description	Current Fee	Proposed Fee	Notes
Fire Code Periodic Reinspection*			
Reinspection with all violations corrected	\$0.00	\$0.00	
First Reinspection with uncorrected violations	\$50.00	\$50.00	
Second Reinspection with uncorrected violations	\$75.00	\$75.00	
Third Reinspection with uncorrected violations	\$125.00	\$125.00	
Fourth Reinspection and beyond, with uncorrected violations	\$225.00	\$225.00	
<i>*Periodic Inspection fees are waived for non-profit organizations.</i>			
Violation Fees			
Imminent Hazard Violation	\$250.00	\$250.00	
Non-compliance Fee	\$50.00 per outstanding violation	\$50.00 per outstanding violation	
New Construction/Alterations			
Certificate of Occupancy Inspection - First hour and portion thereafter	Replace with Plan Review Fee	Replace with Plan Review Fee	
Plan Review and Inspections	\$100.00 or \$0.02 per square foot (whichever is greater)	\$100.00 or \$0.02 per square foot (whichever is greater)	
Sprinkler System Review and Inspections	\$100.00 or \$0.02 per square foot (whichever is greater)	\$100.00 or \$0.02 per square foot (whichever is greater)	
Fire Alarm System Review and Inspections	\$100.00 or \$0.02 per square foot (whichever is greater)	\$100.00 or \$0.02 per square foot (whichever is greater)	
Fire Pump Review and Inspection	\$75.00	\$75.00	
Standpipe Review and Inspection	\$100.00	\$100.00	
Hood Fire Suppression System Review and Inspections	\$50.00	\$50.00	
<i>NOTE: New Construction/Alteration fees include all applicable inspections (rough-in, testing, final). Any reinspections with uncorrected violations will be charged as indicated for Fire Code Periodic Reinspections (above)</i>			
Permits			
Blasting Permit	\$75.00	\$75.00	
Specialized Permit	\$100.00	\$100.00	
All Other Permits	\$75.00	\$75.00	
Non-compliance Fee	\$50.00 per day permit is not obtained	\$50.00 per day permit is not obtained	
Maximum Tent Fee	\$500.00 per event	\$500.00 per event	
<i>*Permit fees are waived for non-profit organizations.</i>			
Vehicle, Equipment, and Labor Charges, per hour			
<i>Hazardous material emergency charges and special event costs are charged according to the specific service needed. All costs associated with the containment and/or cleanup from an unauthorized discharge of a hazardous material must be borne by the responsible party, consistent with the provisions of section 5003.3 of the N.C. Fire Code. Material and labor costs of personnel responding are based upon rates determined by this fee schedule;</i>			
<i>however, for all services provided that are not specifically listed in this fee schedule, the Federal Emergency Management Agency's (FEMA) schedule of equipment rates will be applied. Detailed item and cost descriptions of those fees can be found at: http://www.fema.gov/schedule-equipment-rates</i>			
Labor Costs			
Firefighter/EMT Positions (Firefighter I, Senior Firefighter, Master Firefighter)	\$40.00/Hour	\$40.00/Hour	
Fire Officer/Supervisory Positions (Fire Lieutenant, Fire Captain)	\$60.00/Hour	\$60.00/Hour	
Chief Officer/Incident Command (Fire Division Chief, Fire Chief)	\$75.00/Hour	\$75.00/Hour	

Fee Description	Current Fee	Proposed Fee	Notes
Miscellaneous			
Copy of Fire Report	\$4.00 per report	\$4.00 per report	

Planning and Zoning

Fee Description	Current Fee	Proposed Fee	Notes
Land Use Application Permit Fees			
Voluntary Annexation Filing	\$350.00	\$350.00	
Zoning Map Amendment	\$600.00	\$600.00	
UDO Text Amendment	\$600.00	\$600.00	
Conditional Rezoning	\$700.00	\$700.00	
Planned Development Request	\$800.00	\$800.00	
Developers Agreement	\$700.00	\$700.00	
Variance	\$700.00	\$700.00	
Reasonable Accommodation	\$700.00	\$700.00	
Administrative Adjustment	\$25.00	\$25.00	
Appeals or Interpretations	\$600.00	\$600.00	
Special Use Permit	\$800.00	\$800.00	
Vested Rights Determination	\$600.00	\$600.00	
Future Land Use Map Adjustment	\$600.00	\$600.00	
Permitting and Development Fees			
Zoning Compliance Permits	\$75.00	\$75.00	
Sign Permit (Permanent or Temporary)	\$75.00	\$75.00	
Flood Plain Development Permit	\$75.00	\$75.00	
Temporary Use Permit	\$75.00	\$75.00	
ABC License	\$100.00	\$100.00	
Wireless Communications Fee - New Tower Only (Includes SUP submittal fee)	\$2,000.00	\$2,000.00	
Construction Plan Review			
Site Plan Review	\$700.00	\$700.00	
Site Plan Review (Subsequent Submittals)	\$250.00	\$250.00	
Traffic Impact Analysis (TIA) Review Fee	*Amt to be paid directly to the Town's Consulting Engineer at time of review.	*Amt to be paid directly to the Town's Consulting Engineer at time of review.	
Engineering Review Fees	\$130 Per Hour	\$130 Per Hour	
Development Fees			
Transportation Impact Fee	Transportation Impact Fee = (\$221.53 x Average Daily Trips) - (Pass by Traffic) *May be modified with approved Transportation Analysis as part of a Conditional Rezoning or Planned Development	Transportation Impact Fee = (\$221.53 x Average Daily Trips) - (Pass by Traffic) *May be modified with approved Transportation Analysis as part of a Conditional Rezoning or Planned Development	

Fee Description	Current Fee	Proposed Fee	Notes
Recreation Impact Fee			
Plat Already Recorded for Development - Fee Collected at time of Building Permit			
Single Family	\$3,000.00/unit	\$3,000.00/unit	
Multi - Family	\$2,500.00/unit	\$2,500.00/unit	
Plat Not Recorded for Development - Fee Collected at time of Recordation			
Single Family	\$3,000.00/unit	\$3,000.00/unit	
Multi - Family	\$2,500.00/unit	\$2,500.00/unit	
Recreation & Open Space - Fee-in-Lieu			
Single-Family	\$2,500.00/unit	\$2,500.00/unit	
Multi-Family	\$2,500.00/unit	\$2,500.00/unit	
<i>Note: Residential fee-in-lieu is due upon plat approval.</i>			
Weaver's Pond Subdivision			
Easement Recovery Fee	\$192.96 per acre	\$192.96 per acre	
Greenway Impact Fee	See Recreation Impact Fee	See Recreation Impact Fee	
<i>Note: Easement recovery fee is due upon submission of application for plat approval.</i>			
Final Plat Fees			
Preliminary Plat	\$100.00	\$100.00	
Major Subdivision	\$300 + \$10.00 Per Lot	\$300 + \$10.00 Per Lot	
Minor Subdivision	\$150.00	\$150.00	
Recombination Plat	\$125.00	\$125.00	
Boundary Survey	\$100.00	\$100.00	
Exempt	\$100.00	\$100.00	
Right-of-Way Dedication	\$100.00	\$100.00	
Expedited Subdivision	\$200.00	\$200.00	
Inspection Fees (Fees due upon application for building permit)			
Residential - Single Family			
Setback Inspection (Zoning)	\$70.00	\$70.00	
CO Inspection (Zoning)	\$70.00	\$70.00	
Re-Inspection	\$70.00	\$70.00	
Residential - Minor Additions/Alterations	\$140.00	\$140.00	
Flat fee (includes Setback & Certificate of Occupancy)			
Other - New Construction or Major Alteration			
Inspection	\$150.00	\$150.00	
Re-Inspection	\$60.00	\$60.00	
<i>Other - Additions or Alterations which do not affect the number of parking spaces or require landscape improvements</i>			
Inspection	\$70.00	\$70.00	
Re-Inspection	\$30.00	\$30.00	
Stormwater Mapping Fee	Collected at Phase Closeout	\$1.75 per linear foot	\$1.75 per linear foot
Streets/Curb and Gutter Construction Inspection	Collected at Phase Closeout	\$2.95 per linear foot	\$2.95 per linear foot
Sidewalks Construction Inspection	Collected at Phase Closeout	\$1.20 per linear foot	\$1.50 per linear foot

Fee Description	Current Fee	Proposed Fee	Notes
Storm Drainage Construction Inspection	Collected at Phase Closeout	\$1.20 per linear foot	\$1.50 per linear foot
Greenway Construction Inspection	Collected at Phase Closeout	\$1.75 per linear foot	\$1.75 per linear foot
<i>Code Enforcement Charges - additional manpower charges may be applied resulting from clean-up performed by the Town (see also "Administration" and Public Works Staff Services")</i>			
Illegal Sign Fee	\$5.00 per sign violation	\$5.00 per sign violation	
Lien of Property Penalty	\$30.00	\$30.00	
Printed Maps/Services			
GIS Staff Service	\$60.00/hour, minimum 1 hour	\$60.00/hour, minimum 1 hour	
Maps			
Small (up to 11" x 17")	\$5.00	\$5.00	
Large (over 11" x 17")	\$1.00 per square foot	\$1.00 per square foot	
Building Permit Fees (Fees include both Wake County & Zebulon portion, thereof)			
Land Use (Zebulon only)	\$35.00	\$35.00	
Administrative Change (Zebulon only)	\$30.00	\$30.00	
Administrative Fee (Zebulon Only)	\$30.00	\$30.00	
<i>An administrative fee will be charged for each resubmitted site plan, inspector field consultation, permit submittal/amendment,</i>			
addendums, contractor amendment and construction plans requiring two or more reviews.			
Reinspection Fee (Zebulon only)	\$30.00	\$30.00	
Reinspection Fee (Wake County)	\$60.00	\$60.00	
<i>A reinspection fee is charged for each extra trip necessary to approve a required inspection. Must be paid prior to scheduling a reinspection.</i>			
Work Without Permit (Construction work discovered to have been done without the proper permit(s) in place will have the fees assessed at double the published amount by Wake County and/or the Town of Zebulon)	Double Fees	Double Fees	
Replacement Inspection Card	\$30.00	\$30.00	
Amend Permit Fee - Per each additional amendment (Wake County)	\$60.00	\$60.00	
Add Contractor Fee - Per Addition of Each Trade (Wake County)	\$60.00	\$60.00	
Change Contractor Fee - Per change of Each Trade (Wake County)	\$60.00	\$60.00	
New Dwellings - Single Family, Duplex, Townhouse, Modular Home or House Moved	\$75.00 + \$.25 per SF.	\$75.00 + \$.25 per SF.	
<i>Gross floor area finished within the inside perimeter of the exterior walls with no deduction for garage, corridors, stairs, closets or other features. Finished area is that portion of building served by either electrical, mechanical or plumbing systems and suitable for occupant's use.</i>			
Homeowner Recovery Fee	\$10.00	\$10.00	
<i>*Homeowner Recovery Fee is required when a Licensed General Contractor applies for a permit to construct or alter a single-family dwelling.*</i>			
Residential Addition	\$75.00 + \$0.25 per SF of gross floor area	\$75.00 + \$0.25 per SF of gross floor area	
<i>New Footage: Gross floor area finished within the inside perimeter of the exterior walls with no deduction for garage, corridors, stairs, closets or other features. Finished area is that portion of building served by either electrical, mechanical or plumbing systems and suitable for occupant's use.</i>			
<i>Alteration of Existing Footage: Total gross floor area within the inside perimeter of the exterior walls of the area that will be altered or remodeled.</i>			
Multi-Family Dwelling (ex: apartments)			
<i>*See Non-Residential, Commercial Development fee schedule below.*</i>			
Manufactured Homes			
Residential Modular Units and Dwellings Moved On (closed construction)	\$75.00	\$75.00	
<i>Residential Permit Fee Includes all trades required and temp electrical construction pole, if needed.</i>			
Residential Accessory Structures (Residential Permit fee includes all trades and temporary electrical construction pole, if needed.)	\$75.00 + \$0.25 per SF of gross floor area	\$75.00 + \$0.25 per SF of gross floor area	
<i>This fee includes permits for additions, alterations, repairs, sheds, attached/detached garages, retaining walls, porches, decks, solar panels, closed crawlspaces, etc.</i>			
<i>Swimming Pools, Spas, Hot Tubs (Any structure intended for swimming or recreational bathing with a water depth >24 inches)</i>			

Fee Description	Current Fee	Proposed Fee	Notes
Above-Ground swimming pools, hot tubs & spas - Residential	\$75.00	\$75.00	
In-Ground Swimming Pools - Residential	\$300.00	\$300.00	
<i>*Residential Permit fees include all trades and 2 electrical grounding inspections*</i>			
Residential Demolition Permits			
Residential Permit fee includes all trades and temporary electrical construction pole, if needed.	\$75.00	\$75.00	
Temporary Service Poles	included in WC permit price	included in WC permit price	
<i>Temporary construction electrical poles are included with your building permit, if needed.</i>			
Trade Permits			
Building	\$75.00	\$75.00	
Electrical	\$75.00	\$75.00	
Mechanical	\$75.00	\$75.00	
Plumbing	\$75.00	\$75.00	
<i>*The \$75 permit fee is a single permit fee for electrical, mechanical and plumbing, regardless of number of trades involved. Electrical pole fee is included in the \$75 trade fee.*</i>			
Non-Residential -Commercial Development (New Buildings, Additions/Alterations, Demolition & Trade Permits)	Range		
\$0 - \$1,500	\$75.00	\$75.00	
\$1,501 - \$2,500	\$138.00	\$138.00	
\$2,501 - \$25,000	\$204.00	\$204.00	
\$25,001 - \$50,000	\$407.00	\$407.00	
\$50,001 - \$100,000	\$815.00	\$815.00	
\$100,001 - \$200,000	\$1,629.00	\$1,629.00	
\$200,001 - \$350,000	\$2,852.00	\$2,852.00	
\$350,001 - \$500,000	\$3,768.00	\$3,768.00	
\$500,000 - \$750,000	\$5,042.00	\$5,042.00	
\$750,001 - \$1,000,000	\$6,314.00	\$6,314.00	
Over \$1,000,000	0.2%	\$6,314.00 plus add 0.15% (multiply by .0015) for each added million dollars or portion thereof	\$6,314.00 plus add 0.15% (multiply by .0015) for each added million dollars or portion thereof
<i>Note: Other permit or development fees may be charged directly by Wake County, when applicable. Please refer to the Wake County Inspections & Permit Fee Schedule for the most up to date fees.</i>			
See Town of Zebulon or Wake County ordinances for more information.			

Parks and Recreation

Fee Description	Current Fee	Proposed Fee	Notes
Outdoor Facility Rental			
Picnic Shelters Half Day - Residents (10 AM-1 PM or 2 PM-5 PM)	\$30.00 per 3 half day	\$30.00 per 3 half day	
Picnic Shelters Half Day - Non-residents	\$60.00 per 3 half day	\$60.00 per 3 half day	
Picnic Shelter Full Day Resident (10 AM-5 PM)	\$60 per full day	\$60 per full day	
Picnic Shelters Full Day -Non-residents	\$120 per full day	\$120 per full day	
Municipal Practice Field & Zebulon Elementary School Soccer/Softball/Baseball Field Hourly Rate	\$30 per hour (\$45 per hour non-resident)	\$30 per hour (\$45 per hour non-resident)	
Municipal Practice Field & Zebulon Elementary School Soccer/Softball/Baseball Field Half Day (4 hours)	\$90 half day (\$125 half day non-resident)	\$90 half day (\$125 half day non-resident)	

Fee Description	Current Fee	Proposed Fee	Notes
Municipal Practice Field & Zebulon Elementary School Soccer/Softball/baseball Field Whole Day (5-10 hours)	\$150 whole day (\$200 whole day non-resident)	\$150 whole day (\$200 whole day non-resident)	
Zebulon Community Park - Griswold Field Hourly Rate	\$30 per hour (\$45 per hour non-resident)	\$30 per hour (\$45 per hour non-resident)	
Zebulon Community Park - Griswold Field Half Day (4 hours)	\$90 half day (\$125 half day non-resident)	\$90 half day (\$125 half day non-resident)	
Zebulon Community Park - Griswold Field Whole Day (5-10 hours)	\$150 whole day (\$200 whole day non-resident)	\$150 whole day (\$200 whole day non-resident)	
Zebulon Community Park - Multi Purpose Field Hourly Rate	\$50 per hour (\$65 non-resident)	\$50 per hour (\$65 non-resident)	
Zebulon Community Park - Multi Purpose Field Half Day (4 hours)	\$150 half day (\$195 half day non-resident)	\$150 half day (\$195 half day non-resident)	
Zebulon Community Park - Multi Purpose Field Whole Day (5-10 hours)	\$350 whole day (\$455 whole day non-resident)	\$350 whole day (\$455 whole day non-resident)	
Wakelon Elementary School Upper/Lower Field Hourly Rate	\$50 per hour (\$65 non-resident)	\$50 per hour (\$65 non-resident)	
Wakelon Elementary School Upper/Lower Field Half Day (4 hours)	\$150 half day (\$195 half day non-resident)	\$150 half day (\$195 half day non-resident)	
Wakelon Elementary School Upper/Lower Field Whole Day (5-10 hours)	\$350 whole day (\$455 whole day non-resident)	\$350 whole day (\$455 whole day non-resident)	
Municipal Field Hourly Rate	\$50 per hour (\$65 non-resident)	\$50 per hour (\$65 non-resident)	
Municipal Field Half Day (4 hours)	\$150 half day (\$195 half day non-resident)	\$150 half day (\$195 half day non-resident)	
Municipal Field Whole Day (5-10 hours)	\$350 whole day (\$455 whole day non-resident)	\$350 whole day (\$455 whole day non-resident)	
Disc Golf Course Hourly Rate	\$50 per hour (\$65 non-resident)	\$50 per hour (\$65 non-resident)	
Disc Golf Course Half Day (4 hours)	\$150 half day (\$195 half day non-resident)	\$150 half day (\$195 half day non-resident)	
Disc Golf Course Whole Day (5-10 hours)	\$350 whole day (\$455 whole day non-resident)	\$350 whole day (\$455 whole day non-resident)	
<i>* Exclusive use of the Disc Golf Course is not guaranteed with rentals.</i>			
Lights (Community Park & Zebulon Elementary School Ball Fields)	\$35.00 per hour (\$50.00 per hour non-resident)	\$35.00 per hour (\$50.00 per hour non-resident)	
Field Preparation	see below by sport	see below by sport	
Baseball/Softball	\$60.00 per field per day	\$60.00 per field per day	
Soccer	\$100.00 per field per day	\$100.00 per field per day	
Football	\$200.00 per field per day	\$200.00 per field per day	
Field Preparation includes one line/dragging per day.			
Tennis Courts (Whitley Park)	\$25.00 per hour (\$40.00 per hour non-resident)	\$25.00 per hour (\$40.00 per hour non-resident)	
Basketball Courts (Community Park)	\$25.00 per hour (\$40.00 per hour non-resident)	\$25.00 per hour (\$40.00 per hour non-resident)	
Non-Profit Groups	Fees determined on a case-by-case basis per the Cost Recovery Policy	Fees determined on a case-by-case basis per the Cost Recovery Policy	
Community Center Rental			
Classroom A or B	\$15.00 per hour (\$25.00 per hour non-resident)	\$15.00 per hour (\$25.00 per hour non-resident)	

Fee Description	Current Fee	Proposed Fee	Notes
Classroom C	\$25.00 per hour (\$40.00 per hour non-resident)	\$25.00 per hour (\$40.00 per hour non-resident)	
Activity Room A or B	\$25.00 per hour (\$40.00 per hour non-resident)	\$25.00 per hour (\$40.00 per hour non-resident)	
Youth Birthday, ages 12 and under (Activity Room + Gym for 2 hours)	\$120.00 (\$150.00 non-residents)	\$120.00 (\$150.00 non-residents)	
Warming Kitchen	\$25.00 per hour (\$40.00 per hour non-resident)	\$25.00 per hour (\$40.00 per hour non-resident)	
Gym-Basketball Setup	\$60.00 per hour (\$90.00 per hour non-resident)	\$60.00 per hour (\$90.00 per hour non-resident)	
Gym-Volleyball Setup	\$60.00 per hour (\$90.00 per hour non-resident)	\$60.00 per hour (\$90.00 per hour non-resident)	
Gym-Assembly Setup	\$75.00 per hour (\$125.00 per hour non-resident)	\$75.00 per hour (\$125.00 per hour non-resident)	
Gym-Banquet Setup (includes Warming Kitchen use)	\$100.00 per hour (\$150.00 per hour non-resident)	\$100.00 per hour (\$150.00 per hour non-resident)	
Gym-Including Alcohol Use (includes Warming Kitchen use)	\$150.00 per hour (\$225.00 per hour non-resident)	\$150.00 per hour (\$225.00 per hour non-resident)	
A/V Equipment Use	\$25.00 per event (\$40.00 per event non-resident)	\$25.00 per event (\$40.00 per event non-resident)	
After-Hours Rates	See below Additional Department Rental Fees	See below Additional Department Rental Fees	
Non-Profit Groups	Fees determined on a case-by-case basis	Fees determined on a case-by-case basis	
<i>Please note that all rentals are for a maximum time of 4 hours.</i>			
Assembly or Banquet Setup Charge	\$60.00 per event	\$60.00 per event	
Facility Cleaning			
1-150 persons	\$125.00 per event	\$125.00 per event	
151 or more persons	\$175.00 per event	\$175.00 per event	
Additional Rental Fees			
Standard staffing rate	\$35.00 per hour per staff	\$35.00 per hour per staff	
Supervisor staffing rate	\$55.00 per hour per staff	\$55.00 per hour per staff	
After-hours (night & weekend)	Staff Rate times 150%	Staff Rate times 200%	
Application fee for recurring/banquet/assembly/tournament rentals	\$25.00 per application	\$25.00 per application	
Admission/gate fee	\$25.00 per day	\$25.00 per day	
Event Fees			
Booth/concession registration will be determined on a per event basis.			
Sponsorship Fees			
Baseball/Softball/Soccer Team Sponsor	\$300.00	\$300.00	
League Sponsor (per age group, per season)	\$1,000.00	\$1,000.00	
Basketball per team, per season	\$150.00	\$150.00	
Athletic Field Sponsor (per season)	\$500.00	\$500.00	
Athletic Field Sponsor (per year)	\$1,500.00	\$1,500.00	
Basketball Court (Community Center) Court Sponsor (per season)	\$500.00	\$500.00	

Fee Description	Current Fee	Proposed Fee	Notes
Disc Golf Hole Sponsor (per year)	\$500.00	\$500.00	
Disc Golf Course Sponsor (3 years)	\$10,000.00	\$10,000.00	
Annual Event Sponsorship Package			
Platinum	\$10,000.00	\$10,000.00	
Gold	\$5,000.00	\$5,000.00	
Silver	\$2,500.00	\$2,500.00	
Bronze	\$500.00	\$500.00	
Other Event & Program Sponsor Packages will be determined on a per program/event basis.			
Youth Athletic Program Fees			
Basketball and Volleyball (ages 4 and up)	\$45.00	\$50.00	
Baseball			
Ages 4-6	\$35.00	\$35.00	
Ages 7 and older	\$45.00	\$50.00	
Girls Softball (ages 7 & up)	\$45.00	\$50.00	
Soccer			
Ages 3-4	\$35.00	\$35.00	
Ages 5 and older	\$45.00	\$50.00	
Youth Athletic Program Non-Resident Fees	\$20.00 in addition to the regular program fees	\$20.00 in addition to the regular program fees	
Youth/Adult Combined Athletic Program Fees			
Karate			
Two days per week	\$40.00 per monthly session / \$50.00 per month non-residents	\$40.00 per monthly session / \$50.00 per month non-residents	
One day per week	\$20 per month/ \$25 per month non-residents	\$20 per month/ \$25 per month non-residents	
Spring Adult Softball Leagues (per team)	\$500.00	\$550.00	
Adult Basketball Leagues (per team)	\$500.00	\$550.00	
<i>Please note that all other youth and adult athletic and recreational program fees will be based on instructor salary, supply costs, facility rental, and the cost recovery policy.</i>			
Community Center User Fees			
Weight Room	\$10.00 per month (\$15.00 per month non-resident)	\$10.00 per month (\$15.00 per month non-resident)	
Youth Programs			
Summer Camps (based on cost of instruction & supplies)	\$60-200.00	\$60-200.00	
Camp & Program Nonresident Rates			
Program with 7 or more days or sessions	\$20 in addition to the regular program fees	\$30 in addition to the regular program fees	
Program with 2-6 days or sessions	\$10 in addition to the regular program fees	\$15 in addition to the regular program fees	
Program with 1 day or session	\$5 in addition to the regular program fees if more than \$15	\$5 in addition to the regular program fees if more than \$15	
Senior Trips	Program fees will vary but must recover 100% of costs.	Program fees will vary but must recover 100% of costs.	
Non-Athletic & Camp Programs	Recreation program fees vary by program and goal. Fees will	Recreation program fees vary by program and goal. Fees will	

Fee Description	Current Fee	Proposed Fee	Notes
	adhere to the Town's Recreation Cost Recovery Policy as attached behind this fee schedule.	adhere to the Town's Recreation Cost Recovery Policy as attached behind this fee schedule.	
Get Fit Pass			
Trekking, Zumba, Pilates, Kettlebell and Yoga Classes (7 sessions or \$5 per class)	\$25.00 for resident/ \$30.00 for non-resident	\$30.00 for resident/ \$35.00 for non-resident	
Gold All Access Pass			
Includes monthly membership to exercise rooms & unlimited daytime exercise programs for the month <i>*some exercise programs may be excluded from fitness passes due to demand and format</i>	\$35.00 for resident/ \$45.00 for non-resident	\$35.00 for resident/ \$45.00 for non-resident	
Living Tree Memorial			
Living Tree Memorial Tree and Brass Leaf	\$150.00	\$150.00	
Optional Outdoor Tree Tag	\$15.00	\$30.00	
Special Events			
Applicant Fee:			
Parade, Walk/Race, General Event Tier I & II	\$100.00	\$100.00	
Municipal Complex	\$25.00	\$25.00	
Permit Fee			
Parade, Walk/Race, General Event Tier II	\$100.00	\$100.00	
General Event Tier 1	\$250.00	\$250.00	
Municipal Complex			
Back/Side Lawn and Parking	Rental Fee Paid	Rental Fee Paid	
Full Day (6AM-11 PM)	\$500.00	\$500.00	
Half Day (7 hrs.)	\$300.00	\$300.00	
<i>Does not include closing the front gates or circular drive.</i>			
Entire Complex			
Full Day (6AM-11 PM)	\$1,000.00	\$1,000.00	
Half Day (7 hrs.)	\$600.00	\$600.00	
<i>* Fridays are billed at the half day rate.</i>			
After-Hours Fee	\$200 per hour	\$200 per hour	
<i>This fee will be charged if applicant and all items brought onto the property are not removed from the municipal complex by the end time listed on the rental agreement.</i>			
Security Deposit	Equal to the Rental Fee, not less than \$500	Equal to the Rental Fee, not less than \$500	
Late Fee	\$250.00	\$250.00	
Insurance Reimbursement	100% of the cost incurred by town	100% of the cost incurred by town	
Processing Fee	\$250.00	\$250.00	
<i>* The applicant is expected to purchase their own insurance.</i>			
Mailer	100% cost incurred by Town	100% cost incurred by Town	
Processing Fee	\$50.00	\$50.00	
Emergency Action Plan Late Fee	\$25 per day	\$25 per day	

Public Works Staff Services

Fee Description	Current Fee	Proposed Fee	Notes
General Labor (Equipment Operator I and II or Crew Leader)	\$39.75 per hour	\$39.75 per hour	
Administrative Labor (Administrative Assistant/Construction Inspector)	\$42.00 per hour	\$42.00 per hour	
Technical Labor Ops. Manager, Adm/Contracts Manager, Senior Construction Inspector)	\$57.25 per hour	\$57.25 per hour	
Management Support (Director/Asst. Director/Engineer)	\$78.50 per hour	\$78.50 per hour	
Administrative Billings	\$30.00	\$30.00	
Specifications Manual -- Paper Copy	Actual cost of copying/printing	Actual cost of copying/printing	
Specifications Manual -- Electronic Copy	Actual cost of USB Flash Drive	Actual cost of USB Flash Drive	
<i>* After-hours/weekend services will be charged 200% of hourly rate.</i>			

Equipment Rates

Fee Description	Current Fee	Proposed Fee	Notes
Mud/Water Pump w/ hose	\$5.50 per hour	\$5.50 per hour	
Chain Saw	\$8.25 per hour	\$8.25 per hour	
Jumping Jack/Plate Tamp	\$15.00 per hour	\$15.00 per hour	
Weed Eater, Edger or Blower	\$11.00 per hour	\$11.00 per hour	
Portable Wobble Light	\$27.50 per hour	\$27.50 per hour	
Air Compressor -185 CFM	\$25.00 per hour	\$25.00 per hour	
4x4 Backhoe w 4/1	\$93.00 per hour	\$93.00 per hour	
Compact Payloader with attachment	\$90.00 per hour	\$90.00 per hour	
Zero Turn Mower	\$38.00 per hour	\$38.00 per hour	
2 KW Generator	\$40.00 per day	\$40.00 per day	
8 KW Generator	\$77.00 per day	\$77.00 per day	
20 KW Generator	\$125.00 per day	\$125.00 per day	
30 KW Generator	\$148.00 per day	\$148.00 per day	
60 KW Generator	\$192.00 per day	\$192.00 per day	
120V Cart Receptacles	\$105.00 per day each	\$105.00 per day each	
HD Extension Cord for Carts	\$30.00 per day each	\$30.00 per day each	
3' Heavy Duty Cable Protectors	\$5.50 per day each	\$5.50 per day each	
8' Safety Barricades	\$33 per day each	\$33 per day each	
3' Safety Cones	\$1.25 per day each	\$1.25 per day each	
Safety Signage and Stand	\$10.00 per day each	\$10.00 per day each	

Fee Description	Current Fee	Proposed Fee	Notes
NCDOT Approved Safety Signage and Stand	\$11.00 per day each	\$11.00 per day each	
Light Tower	\$30.00 per hour/\$95 per day	\$30.00 per hour/\$95 per day	
Ramjet 65-gpm	\$55.00 per hour	\$55.00 per hour	
40-65 HP Tractor w/ attachment	\$66.00 per hour	\$66.00 per hour	
Power Broom/Bush Hog/Walk Behind Mower	\$27.50 per hour	\$27.50 per hour	
Track Loader w/ attachment	\$75.00 per hour	\$75.00 per hour	
Mid-size Excavator	\$100.00 per hour	\$100.00 per hour	
Mini Excavator	\$72.50 per hour	\$72.50 per hour	
Bucket Truck (42' working height)	\$85.00 per hour	\$85.00 per hour	
Street Sweeper	\$175.00 per hour	\$175.00 per hour	
Vacuum Trailer	\$93.00 per hour	\$93.00 per hour	
Knuckle Boom Truck (20 CY)	\$125.00 per hour	\$125.00 per hour	
Automated Leaf Truck (25 CY)	\$160.00 per hour	\$160.00 per hour	
Material Cost	Actual Costs + 20%	Actual Costs + 20%	
Salt Brine (23-26% solution)	\$0.50 per gallon	\$0.50 per gallon	
4 x 4 Utility Vehicle (6 passenger)	\$93.00 per day	\$93.00 per day	
F-150/F-250 4x4	\$55.00 for first 3 hours/\$154.00 per day over 3 hours	\$55.00 for first 3 hours/\$154.00 per day over 3 hours	
F-250 Utility Truck	\$72.00 for first 3 hours/\$181.00 per day over 3 hours	\$72.00 for first 3 hours/\$181.00 per day over 3 hours	
F-350 Utility Truck/F-550 Utility 4x4	\$100.00 for first 3 hours/\$250.00 per day over 3 hours	\$100.00 for first 3 hours/\$250.00 per day over 3 hours	
2 Ton Dump (10-12 CY)	\$125.00 for first 3 hours/\$295.00 per day over 3 hours	\$125.00 for first 3 hours/\$295.00 per day over 3 hours	
<i>All fees are subject to change at any time with approval of the Board of Commissioners</i>			

Note: Additional permit and inspection fees may also be governed by Wake County regulations, Town ordinances, adopted development standards, and applicable State regulations.

Section 2: How to Read This Budget

The Town of Zebulon FY 2027 Budget Book provides a comprehensive overview of the Town's financial plan, organizational priorities, operational structure, and capital investment strategy for Fiscal Year 2026–2027. The document is organized to provide both high-level strategic context and detailed departmental and financial information in a format to support transparency, accountability, and informed decision-making.

This section helps readers understand how the budget book is organized, how financial information is presented, and how to interpret the various tables, schedules, comparisons, and narrative discussions included throughout the document.

Budget Book Organization

The FY 2027 Budget Book is organized into the following major sections:

Section 1: Budget Message, Executive Summary, & Budget Ordinance

Provides the Town Manager's overview of the recommended budget, major financial themes, operational priorities, budget balancing strategies, and highlights from the fiscal year.

Section 2: How to Read This Budget

Explains how the budget document is organized and how to interpret financial tables, schedules, comparisons, and narrative information.

Section 3: Organizational Overview, Governance, & Community Profile

Provides information regarding the Town's governance structure, organizational framework, community growth trends, and development patterns.

Section 4: Budget & Financial Policies

Summarizes adopted financial policies, including fund balance targets, debt management practices, reserve policies, and revenue forecasting.

Section 5: Strategic Context & Policy Alignment

Explains how the FY 2027 budget supports organizational stability, growth readiness, financial discipline, and future planning efforts.

Section 6: Financial Overview

Provides summary information regarding revenues, expenditures, fund structure, fund balance, financial trends, and major budget drivers.

Section 7: Key Performance Indicators

This section provides performance measures and operational metrics that help evaluate service delivery, organizational effectiveness, and progress toward Town goals and priorities.

Section 8: Personnel & Workforce Overview

Provides information regarding staffing levels, authorized positions, workforce planning, personnel trends, and organizational capacity.

Section 9: Department Budget Sections

Provides department-specific budget information, organizational structure, service responsibilities, staffing information, budget trends, and operational priorities.

Section 10: Capital Improvement Planning & Asset Readiness

Discusses the Town's capital investment approach, infrastructure planning, facilities considerations, capital funding strategy, and asset readiness.

Section 11: Appendices

Includes supplemental schedules, glossary information, financial policies, detailed budget tables, and additional reference materials.

Interpreting Tables and Charts

The budget document uses tables and charts to summarize financial and operational data. Tables and charts allow readers to easily compare funds, departments, and financial trends. Most sections contain tables and charts similar to the examples below. The diagrams identify the major characteristics of each table and chart and explain the information the reader can find.

Department Revenue & Expenditure Summary Tables

General Fund Expenditures by Type				
Type	FY 24 – 25	FY 25 -26	FY 26-27	Percent Change
Personnel	\$10,811,241	\$14,910,390	\$16,210,467	+8.7%
Operating	\$8,733,409	\$15,001,823	\$8,630,688	-42.5%
Capital	\$9,584,434	\$4,533,300	\$3,670,050	-34.6%
Total	\$29,129,084	\$34,445,513	\$28,511,205	-19.3%

Includes salaries, FICA, insurance, 401k, retirement, and workers compensation	Includes all items not associated with personnel, benefits, or capital and debt service, such as utilities, dues, phone, supplies, etc.	Includes capital items, such as land, vehicles, equipment, etc.
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Understanding Fiscal Year Comparisons

Throughout the budget book, financial schedules and department summaries may include multiple years of comparative financial data. The following terms are used consistently throughout the document:

Budget Reference	Description
FY25 Actual	Actual revenues and expenditures recorded during Fiscal Year 2024–2025.
FY 2026 Amended	The FY 2026 budget as amended during the fiscal year to reflect approved budget adjustments, carryforwards, grants, transfers, or other Board-authorized changes.
FY 2027 Proposed	The FY 2027 Recommended Budget presented for Board consideration and adoption.

Comparisons between fiscal years help readers identify:

- operating trends,
- staffing changes,
- expenditure trends,
- changes in capital investment,
- and evolving service demands.

General Fund, Capital, and Other Funds

The FY 2027 Budget Book includes information regarding General Fund operations as well as other funds, projects, and restricted revenue sources where applicable.

The General Fund represents the Town's primary operating fund and supports core governmental services, including:

- administration,
- police,
- fire,
- planning,
- public works,
- parks and recreation,
- and internal support functions.

However, not all revenues and expenditures reflected in the budget book represent General Fund operating revenues or expenditures. Certain sections may also include:

- restricted revenues,
- grants,
- Power Bill funding,
- impact fees,
- capital project funding,
- debt-financed projects,
- reserve funding,
- and other legally restricted or dedicated resources.

Readers should not assume that all budgeted resources are interchangeable. Certain revenues may only be used for legally authorized purposes.

Requested vs. Recommended Budget

During the FY 2027 budget development process, departments submitted operational and capital requests based on identified service needs, infrastructure demands, organizational capacity needs, and operational priorities.

Not all departmental requests were recommended for funding.

The FY 2027 Recommended Budget reflects management review, expenditure prioritization, financial constraints, fund balance considerations, and organizational capacity. Certain requests were:

- reduced,
- deferred,
- partially funded,
- or not funded.

Where appropriate, department narratives and capital schedules may distinguish between:

- requested amounts,
- recommended amounts,
- and deferred or unfunded items.

One-Time and Ongoing Costs

The FY 2027 budget includes both recurring operating costs and one-time expenditures or financing actions.

Recurring costs generally include:

- salaries and benefits,
- routine operating expenses,
- contractual services,
- debt service,
- and ongoing operational expenditures.

One-time expenditures or funding actions may include:

- capital purchases,
- grant-funded projects,

- equipment replacement,
- facility improvements,
- fund balance appropriations,
- or returned capital project balances.

The budget book distinguishes recurring operating obligations from one-time financial actions in order to improve transparency and support financial planning.

Budget Development and Financial Reconciliation

The FY 2027 budget was developed during a period of continued growth, operational transition, and financial review. Multiple budget versions were developed during the budget process, including:

- department-requested budgets,
- management-reviewed recommendations,
- General Fund summaries,
- capital project schedules,
- and all-funds summaries.

As a result, certain draft schedules or narrative sections may reference figures revised during the budget development process.

For purposes of the FY 2027 Budget Book, financial figures should be considered final only after reconciliation to:

- the final Finance Department budget workbook,
- adopted budget schedules,
- and the adopted budget ordinance.

Where necessary, draft figures may be identified as:

- pending reconciliation,
- estimated,
- projected,
- or subject to final Board adoption.

Capital Projects and Prior-Year Appropriations

Certain capital project schedules included in the budget book may contain:

- active FY 2027 projects,
- prior-year appropriations,
- grant-funded projects,
- restricted funding sources,
- or previously authorized balances.

Not all capital project balances represent new FY 2027 spending authority.

During the FY 2027 budget process, the Town reviewed previously appropriated capital balances to identify:

- active projects,
- completed projects,
- delayed projects,
- inactive appropriations,
- and balances eligible for return to unassigned fund balance.

This review supports improved financial transparency, capital planning, and alignment between operational priorities and available resources.

Understanding Fund Balance

Fund balance represents the difference between assets and liabilities within a governmental fund and serves as an important component of financial stability, cash flow management, emergency preparedness, and operational continuity.

The Town maintains an adopted fund balance policy requiring unassigned fund balance to remain at or above a specified threshold relative to General Fund expenditures.

The FY 2027 budget includes discussion of:

- projected fund balance levels,
- use of fund balance,
- one-time budget stabilization actions,
- and the relationship between recurring operating revenues and recurring operating expenditures.

Use of fund balance for budget stabilization purposes should not be interpreted as recurring operating revenue.

Budget Book Purpose

The FY 2027 Budget Book is intended to serve multiple purposes:

- Operational planning document
- Financial policy document
- Organizational communication tool
- Public transparency document
- Strategic planning reference

Accordingly, the document includes both detailed financial schedules and broader narrative discussions regarding organizational priorities, service delivery expectations, workforce stability, infrastructure readiness, and financial sustainability.

The FY 2027 Recommended Budget should be read as a transition-year financial plan that connects the Town's annual spending plan with its broader operational, financial, and strategic planning needs.



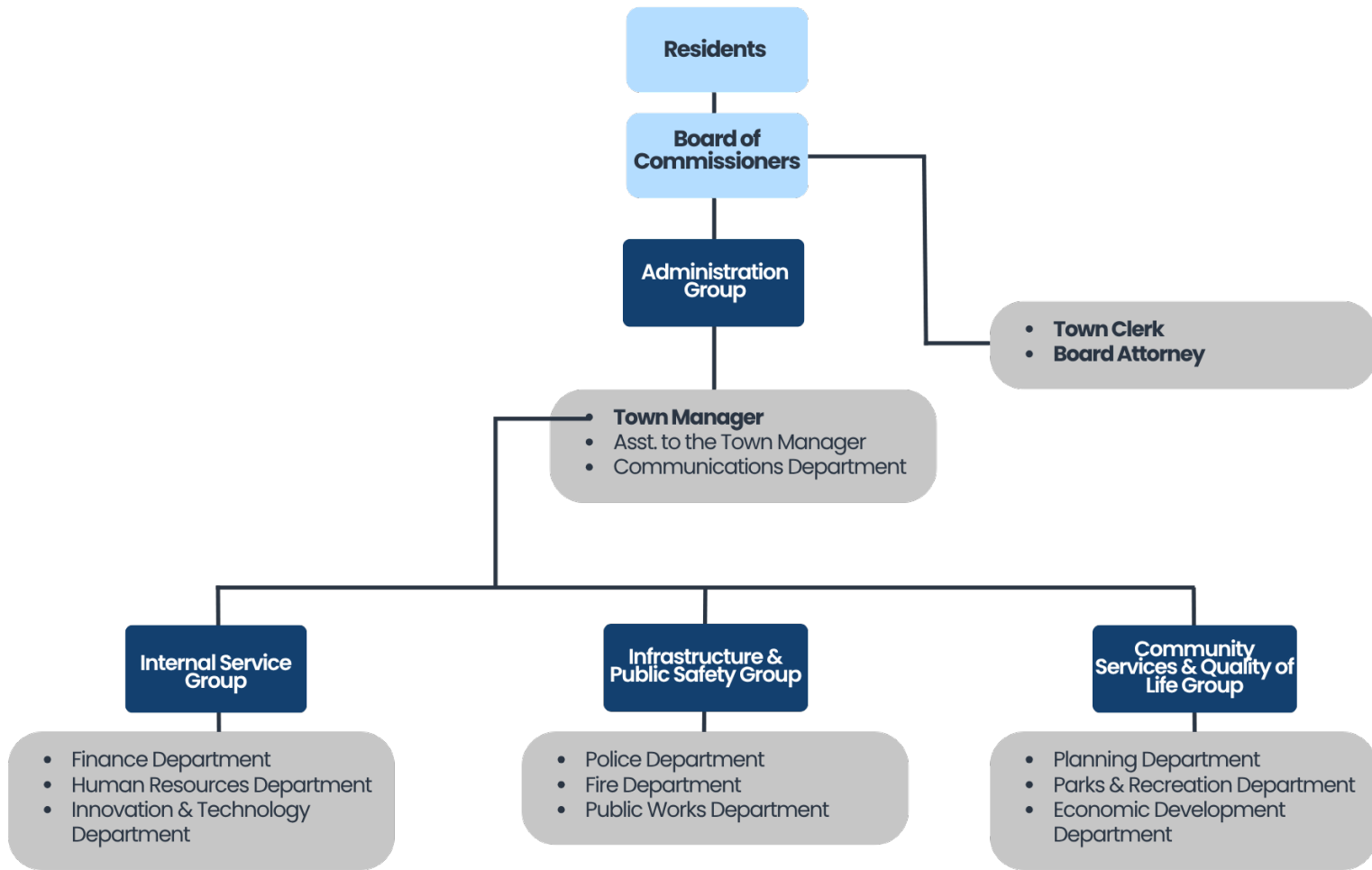
Section 3: Organizational Overview, Governance, and Community Profile

Governance Structure

The Town of Zebulon operates under the council–manager form of government, a structure designed to provide clear separation between policy leadership and day-to-day administration. Under this model, the Mayor and Board of Commissioners serve as the Town’s governing body and are responsible for establishing policies, adopting ordinances, setting strategic priorities, and approving the annual budget. The Town Manager is appointed by the Board to serve as the Chief Administrative Officer and is responsible for implementing Board policies, overseeing municipal operations, preparing the annual budget, and managing Town staff. This governance model combines elected leadership with professional management to promote accountability, transparency, and efficient service delivery as Zebulon continues to grow and evolve.



Organizational Chart



Community Growth and Organizational Transition

The Town of Zebulon continues to experience significant residential and commercial growth that is reshaping service expectations, infrastructure needs, organizational capacity, and financial planning. Over the past decade, Zebulon has transitioned from a smaller rural community into one of the fastest-growing municipalities in Wake County.

As of April 2026, the Town's estimated population exceeded 14,100 residents, with substantial additional residential development remaining in the active construction and development pipeline. Current planning and development tracking identified approximately 3,552 approved residential lots, including 1,733 lots with issued Certificates of Occupancy and an additional 167 lots currently under construction. Multiple additional projects remain in various stages of rezoning, annexation, construction review, plat approval, and permitting activity.

This growth creates both opportunities and challenges. New development expands the Town's tax base and economic potential, but service, infrastructure, and staffing demands often increase before the full recurring revenues generated by that growth are realized. As a result, the Town must continue adapting its operational systems, staffing structure, infrastructure planning, and financial practices to support a larger and more complex service environment.

The FY 2027 Recommended Budget should therefore be understood as part of a broader organizational transition from a small-town operating model toward the service expectations, infrastructure demands, and administrative complexity associated with a growing small city. This transition requires disciplined financial planning, careful prioritization, and strategic investment in the Town's operational capacity.

Community Profile

The Town of Zebulon is located in eastern Wake County and serves as the easternmost municipality within the county. Originally chartered by the North Carolina General Assembly in 1907, the Town developed along the Raleigh and Pamlico Sound Railroad and has historically maintained a strong small-town identity rooted in community connection, accessibility, and regional agricultural history.

Today, Zebulon continues to evolve as one of the fastest-growing communities in the region while working to expand economic, lifestyle, and social amenities that support residents' day-to-day lives. Continued residential and commercial development,

population growth, and regional economic expansion are reshaping both the physical landscape and the operational demands placed on the organization.

The Town operates under the council-manager form of government. The Town provides a broad range of municipal services including:

- police and fire protection,
- parks and recreation programming,
- street and stormwater maintenance,
- solid waste and recycling services,
- land development and planning services,
- economic development,
- and general administrative support functions.

As the community continues to grow, the Town must balance operational expansion, infrastructure investment, financial sustainability, and planning while preserving the quality of life that residents value.

Economic Conditions

Property and Development Activity

Wake County continues to experience substantial residential and commercial growth, and the Town of Zebulon remains an active participant in that regional expansion. Continued development activity has contributed to increases in residential construction, property valuation, infrastructure demand, and service delivery expectations throughout the community.

During Fiscal Year 2025, the Town issued 624 building permits with an estimated construction value of approximately \$104 million. This represents a modest increase from the 569 permits issued (\$97 million) during FY24. In FY 2026 development activity remains historically strong and reflects the seventh consecutive year in which the Town issued more than 200 building permits annually. Based on activity through April 2026, FY 2026 is projected to return closer to FY 2024 levels, with approximately 400 permits and \$70 million in construction value by year-end. Continued residential development activity and approved subdivision growth are expected to sustain elevated construction levels in future years.

Figure 1: Total Permit Value

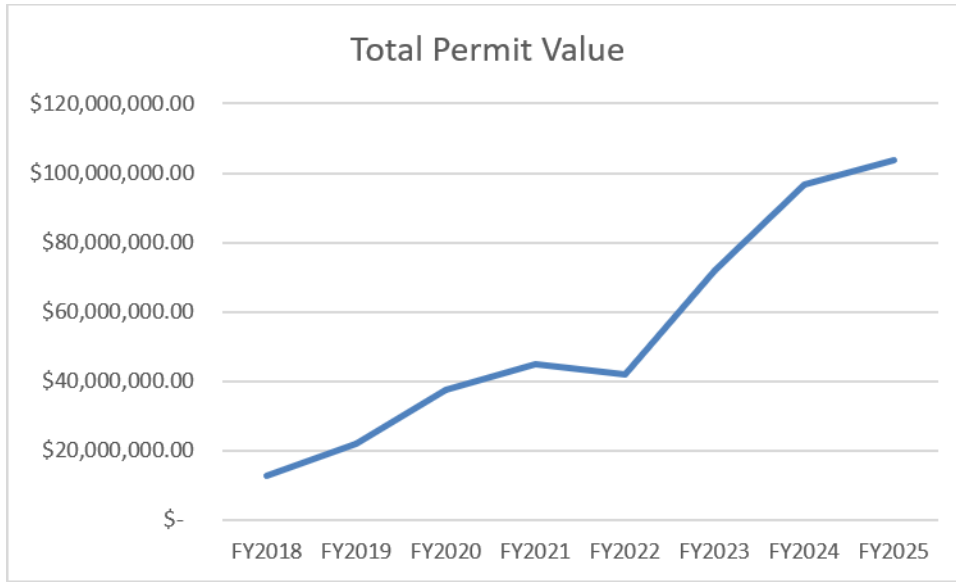
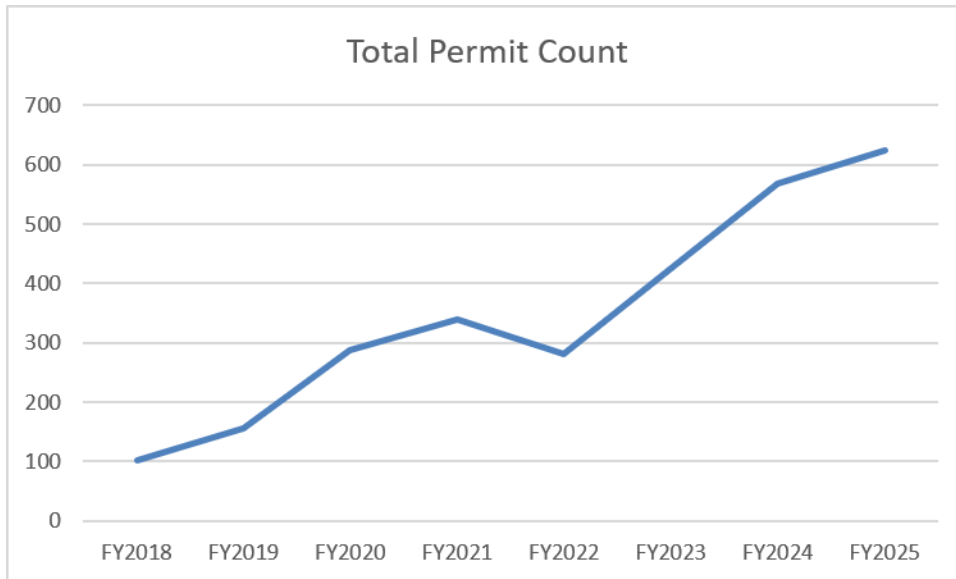
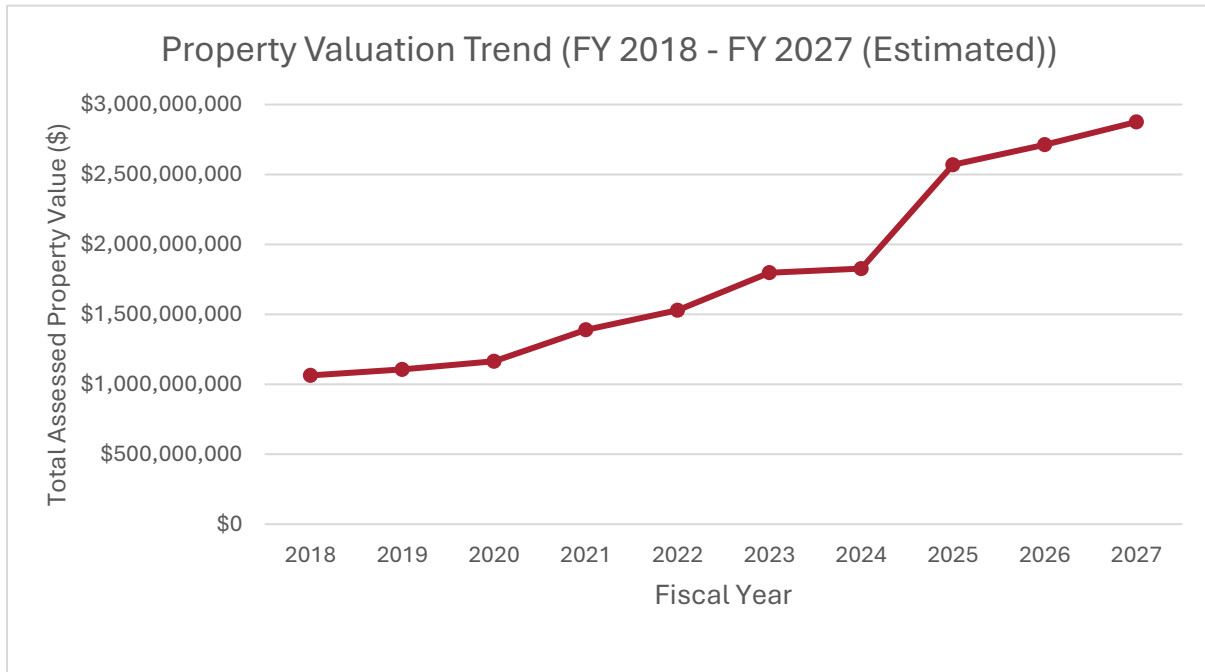


Figure 2: Total Permit Count



The Town's tax base also continued to expand during FY25. Total assessed valuation increased significantly during the Wake County revaluation cycle, with the Town's total taxable value reaching approximately \$2.57 billion. Residential development activity continues to serve as a primary driver of tax base growth, while commercial and industrial valuation trends remain influenced by broader economic conditions and reinvestment activity.

Figure 3: Property Valuation Trend



In addition to residential growth, development interest throughout Zebulon remains active in areas associated with future infrastructure expansion, transportation improvements, annexation activity, and utility service extensions. Ongoing development activity continues to create both economic opportunities and near-term operational demands associated with infrastructure maintenance, permitting, inspections, public safety, parks, transportation, and customer service functions.

Business Activity and Local Revenue Trends

The Town has continued to experience steady growth in several economically sensitive revenues, including sales tax distributions, recreation programming revenues, and service-related fees. Population growth and increased economic activity throughout the region continue to support local revenue performance, although the Town recognizes that certain revenues remain sensitive to broader economic conditions and development timing.

Sales tax revenues continued to perform positively during FY25, reflecting ongoing commercial activity and continued regional population growth. Because Wake County distributes local sales tax revenues using a population-based allocation methodology,

continued population growth within Zebulon may positively influence future distributions relative to other municipalities within the county.

Additional operational revenues, including refuse collection fees, recreation programming revenues, athletic participation fees, and facility rentals, have also experienced growth in recent years as the Town continues expanding service delivery to meet increasing community demand.

The Town expects continued development and population growth to support economic activity; however, the FY 2027 budget was developed using conservative revenue assumptions in recognition of broader economic uncertainty, inflationary pressures, construction timing variability, and ongoing operational transition.

Strategic Planning Framework

The Town adopted the Zebulon 2030 Strategic Plan in Fiscal Year 2018 following an extensive public engagement process that included citizen surveys, focus groups, community meetings, Board discussions, and strategic planning sessions. The plan established three primary focus areas intended to guide organizational priorities, infrastructure investment, operational planning, and decision-making:

- Growing Smart
- Vibrant Downtown
- Small-Town Life

Although the Town continues to utilize Vision 2030 as an important policy and planning framework, the organization has experienced substantial growth and operational transition since adoption of the plan. Increasing service demands, development activity, infrastructure needs, and organizational complexity have highlighted the need for updated implementation strategies and stronger alignment between strategic planning, operational budgeting, workforce planning, infrastructure investment, and financial sustainability.

The FY 2027 Recommended Budget reflects continued support for the foundational goals established within Vision 2030 while recognizing the need for a future multi-year strategic planning process that more directly addresses the Town's current growth environment and operational needs.

Growing Smart

The Growing Smart focus area emphasizes responsible land use planning, infrastructure coordination, transportation planning, and sustainable service delivery as Zebulon continues to grow. This includes planning for transportation improvements, utility expansion, infrastructure maintenance, development review capacity, and operational readiness associated with continued residential and commercial growth.

The FY 2027 budget continues supporting these objectives through investments in infrastructure maintenance, transportation planning, operational coordination, development services, and capital planning initiatives that improve the Town's ability to manage future growth in a fiscally responsible manner.

Vibrant Downtown

The Vibrant Downtown focus area emphasizes downtown revitalization, economic development, placemaking, community events, and enhancement of public spaces that support both residents and visitors. Downtown Zebulon continues to serve as an important cultural, civic, and economic center for the community.

The FY 2027 budget continues to support downtown programming, special events, economic development initiatives, infrastructure improvements, and planning efforts that strengthen downtown activity and preserve the community's identity while accommodating growth and investment.

Small-Town Life

The Small-Town Life focus area emphasizes preservation of community character, public safety, parks and recreation opportunities, neighborhood connectivity, family-oriented programming, and community engagement. As Zebulon continues to grow, maintaining community identity and quality of life remains an important organizational priority.

The FY 2027 budget continues support for parks and recreation services, public safety operations, community events, infrastructure maintenance, and other operational services that preserve the accessibility, connectivity, and community-oriented character valued by residents.

The FY 2027 budget also continues planning initiatives intended to better position the Town for growth management and infrastructure coordination, including work associated with the Downtown Master Plan, Small Area Plans, and a facilities and

space needs assessment. These efforts will help inform redevelopment, transportation coordination, economic development, facility planning, and capital decision-making.

While the Town's next formal Strategic Plan is not anticipated to be finalized until FY 2027, Board discussions, budget priorities, operational planning efforts, and community investment decisions have already begun to identify emerging priorities, including downtown activity and redevelopment, expanded opportunities for youth and families, additional community and social amenities, organizational capacity, strengthened financial management, internal controls, and increased community engagement.

Many of the operational, capital, and planning initiatives reflected throughout the FY 2027 budget are intended to support these broader objectives while preparing the organization for future strategic plan implementation.



Section 4: Budget & Financial Policies

Financial Management Philosophy

The Town of Zebulon's financial policies and budget practices support fiscal stability, operational continuity, responsible stewardship of public resources, and organizational sustainability.

The FY 2027 budget emphasizes expenditure discipline, conservative forecasting, reserve preservation, capital prioritization, and careful evaluation of recurring financial obligations. These practices are especially important as the Town manages increasing service demands, infrastructure needs, staffing pressures, and operational expectations associated with growth.

The Town recognizes that some current financial pressures are connected to the timing of growth-related revenues and expenditures. In several areas, operational and infrastructure costs have increased before the full recurring revenue impact of new development has been realized. As a result, the FY 2027 budget incorporates transitional financial strategies intended to stabilize operations while preserving financial flexibility.

Fund Balance Policy and Reserve Preservation

The Town maintains an adopted fund balance policy requiring unassigned fund balance to remain at or above 30% of total General Fund expenditures. Fund balance serves as an important component of the Town's financial stability and provides operational flexibility during periods of economic uncertainty, revenue fluctuation, emergency response, infrastructure failure, or other unforeseen circumstances.

Maintaining adequate reserves supports:

- cash flow stability,
- emergency preparedness,
- operational continuity,
- financial flexibility,
- debt capacity,
- and organizational sustainability.

Fund Balances and Classifications

Committed Fund Balance

Committed fund balance consists of resources that may only be used for specific purposes formally established by the Board of Commissioners through adoption of an ordinance or resolution. Because this is the highest level of internal constraint, the same formal Board action is required to modify or remove the commitment.

Assigned Fund Balance

Assigned fund balance represents resources that the Town intends to use for specific purposes but that have not been formally committed by the Board. Assignments may be made or adjusted by management under authority granted through Board policy and reflect planned use of available resources, including amounts appropriated for the subsequent fiscal year.

Unassigned Fund Balance

Unassigned fund balance is the residual portion of fund balance that has not been restricted, committed, or assigned. In the General Fund, it serves as the Town's primary operating reserve and provides flexibility to address cash flow needs, emergencies, revenue shortfalls, and other unforeseen circumstances.

Throughout the FY 2027 budget development process, the Town monitored projected fund balance levels relative to the adopted 30 percent policy target. Based on the FY25 audited financial statements and the FY 2027 proposed appropriation of fund balance, the Town is projected to remain below the adopted policy threshold. The proposed budget therefore reflects a transitional stabilization strategy while the Town continues working to rebuild reserves.

Figure 4: General Fund Balance Trend

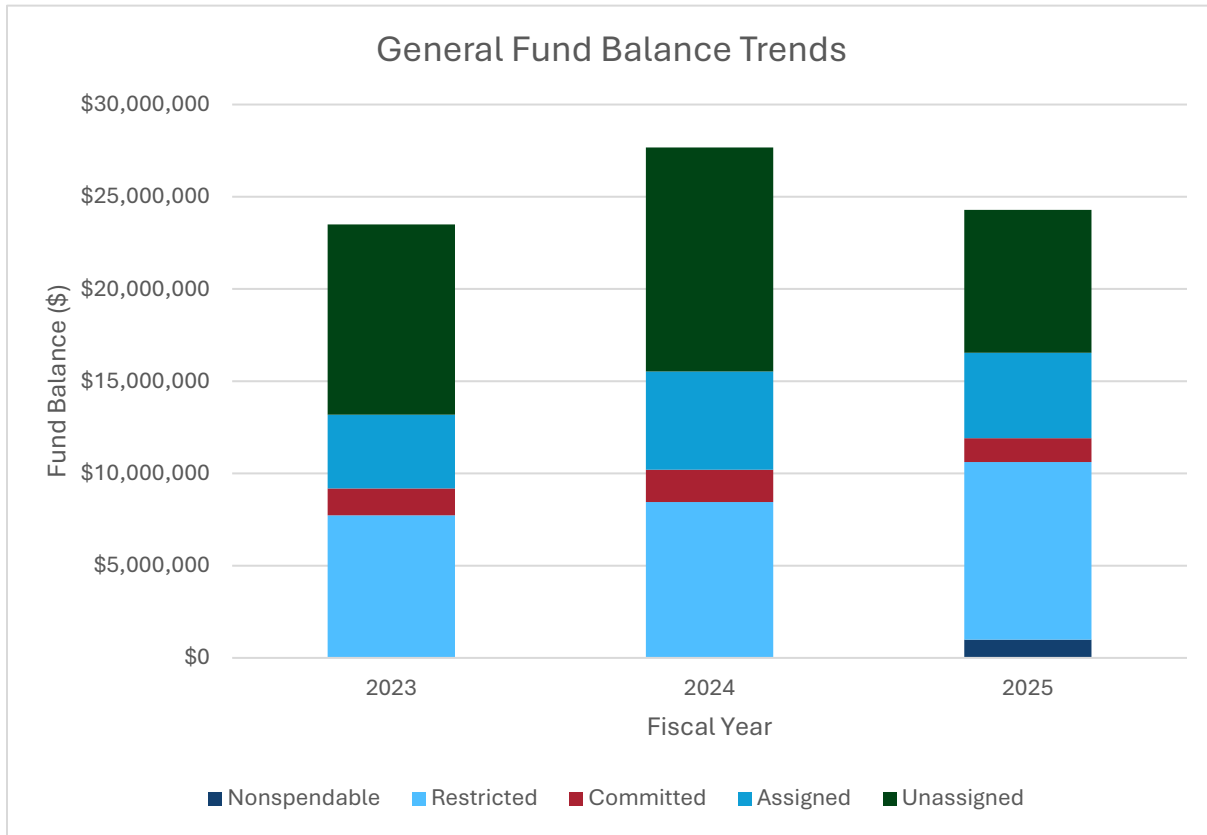
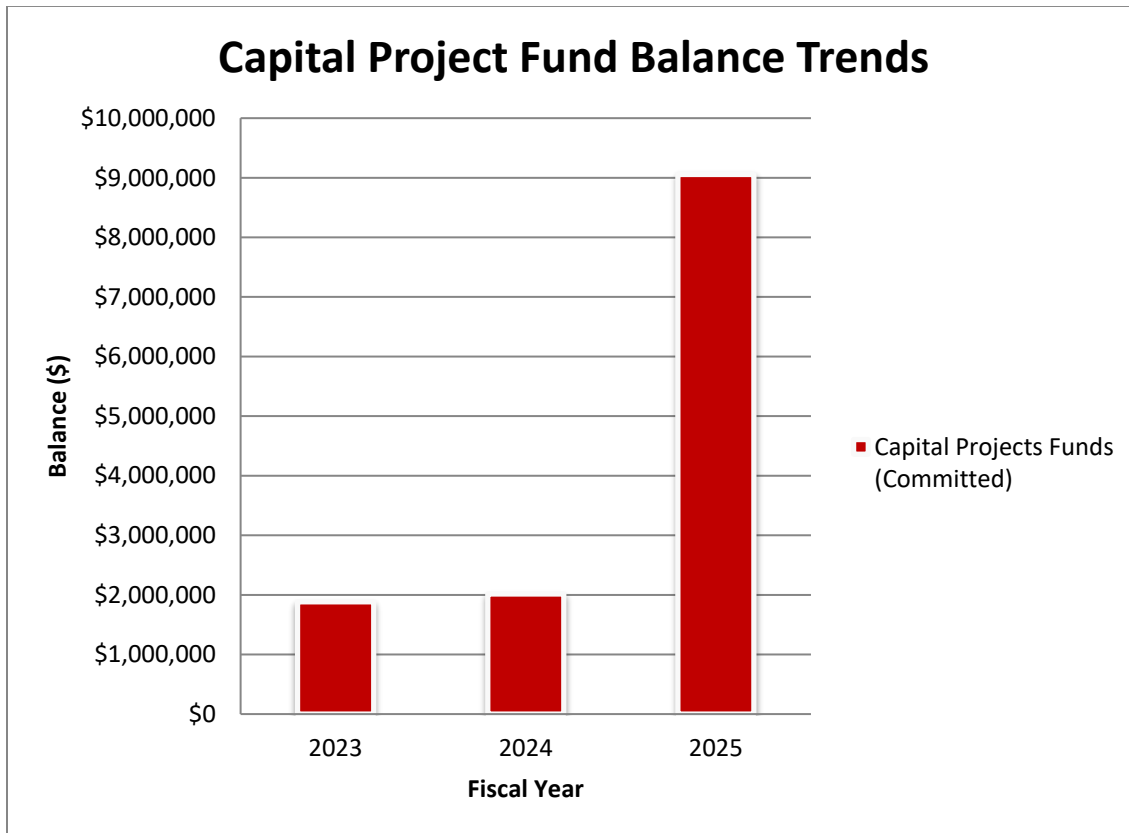


Figure 6: Capital Project Fund Balance Trends



The fund balance of capital project funds represents unspent money that has been dedicated to specific purposes that span multiple fiscal years. These balances may include grants, debt proceeds, and transfers from the General Fund. These funds are drawn down periodically as projects progress and expenditures are incurred.

Table 3: Fund Balance Appropriation

Fund Balance Policy Metric	Amount
FY 2027 Total General Fund Expenditures	\$28,511,205
Board Policy Minimum (30%)	\$8,508,362
FY25 Audited Unassigned Fund Balance	\$7,742,220
Less: Additional Unassigned Fund Balance Appropriated	(\$25,862)
Estimated Remaining Unassigned Fund Balance	\$7,716,358
Estimated Variance from Policy Threshold	(\$792,004)

The FY 2027 budget also uses \$700,300 in restricted and committed reserves for eligible capital purposes and returns \$2,254,443 in previously appropriated capital

project balances to Unassigned Fund Balance. These amounts are shown separately because restricted and committed reserves are not subject to the Town's Unassigned Fund Balance policy, and returned prior-year capital appropriations offset the stabilization strategy rather than representing an additional recurring revenue source.

The Town recognizes that fund balance is a one-time financial resource rather than a recurring operating revenue. Accordingly, the FY 2027 budget does not treat the use of fund balance or the return of inactive project balances as permanent solutions to structural operating challenges. These actions are intended to provide temporary stabilization while the Town continues strengthening forecasting, capital planning, reserve restoration efforts, and strategic planning capacity.

Revenue Forecasting and Expenditure Control

The FY 2027 Recommended Budget was developed using conservative revenue assumptions based on historical performance, current-year trends, assessed valuation data, state revenue projections, development activity, permitting trends, sales tax performance, and regional economic conditions. The Town recognizes that several major revenues remain sensitive to development timing, market conditions, inflationary pressures, interest rates, and regional economic activity.

As a result, the FY 2027 budget emphasizes recurring revenue stability and avoids overreliance on uncertain or variable revenue assumptions. The Town also recognizes that rapid growth can create timing differences between development activity, operational demands, and realization of recurring revenues.

Throughout the FY 2027 budget process, departmental requests were reviewed based on operational necessity, public safety and service continuity, infrastructure and organizational readiness, legal and contractual obligations, operational impact, and available recurring revenues. Several requests were reduced, deferred, partially funded, or not advanced to better align expenditures with available recurring revenues and organizational capacity.

The Town continues to emphasize expenditure monitoring, operational efficiency, and financial discipline throughout the fiscal year. Budget amendments, capital appropriations, staffing adjustments, and operational expenditures are evaluated in relation to sustainability, organizational priorities, and compliance with adopted financial policies.

The Town does not currently maintain a formal multi-year financial forecasting model to project operating revenues, expenditures, or service demands associated with growth

and development. As part of the FY 2027 budget stabilization effort, the Town intends to develop a multi-year financial forecasting process to better assess the timing and operational impacts of growth.

One-time and Recurring Financial Considerations

The FY 2027 Recommended Budget includes both recurring operating expenditures and one-time financial actions. Recurring operating expenditures generally include salaries and benefits, contractual services, utilities, maintenance, operational supplies, debt service, and other ongoing costs associated with municipal service delivery.

One-time expenditures and non-recurring financial actions may include capital projects, equipment purchases, planning studies, facility assessments, grant-funded activities, technology investments, deferred maintenance projects, returned capital balances, and fund balance appropriations.

Distinguishing between recurring obligations and one-time resources is especially important during a stabilization-focused budget process. Recurring expenditures require sustainable funding sources, while one-time expenditures may be supported through temporary or project-specific resources.

The Town recognizes that one-time financial actions do not permanently resolve structural operating challenges and should not be used to support ongoing recurring expenditures. Accordingly, the FY 2027 budget continues emphasizing recurring revenue stability, expenditure discipline, operational prioritization, and organizational sustainability.

Capital Funding and Capital Planning Practices

The Town has historically dedicated a portion of the property tax rate to capital investment and infrastructure needs. Since FY 2017, the equivalent of approximately five to eight cents on the property tax rate has generally been allocated to support capital projects, equipment replacement, debt obligations, infrastructure maintenance, and other operational investments.

This practice has historically provided a stable funding source for infrastructure investment, fleet and equipment replacement, operational readiness, facilities maintenance, debt service, and asset sustainability. However, the practice has functioned primarily as a management and budget planning tool rather than a formally adopted Board policy. The Board retains full annual appropriation authority and flexibility

regarding use of available resources based on changing financial conditions, operational demands, and organizational priorities.

Consistent with the Town's FY 2027 stabilization strategy, projects requiring unrestricted General Fund support were significantly limited during the budget process. Capital requests were evaluated based on legal and contractual obligations, infrastructure preservation, operational necessity, public safety, organizational readiness, and sustainability.

The FY 2027 budget places greater emphasis on restricted revenues, Powell Bill funding, grants, impact fees, debt financing where appropriate, committed reserves, and project-specific funding sources. Street resurfacing activities within the FY 2027 budget are funded through restricted Powell Bill revenues rather than unrestricted General Fund support.

As the Town continues to grow, the need for coordinated multi-year capital planning continues to expand. The FY 2027 budget includes funding intended to support development of the Town's first formal Capital Improvement Program, as well as planning efforts associated with facilities assessment, space needs evaluation, and infrastructure readiness.

Debt Management Policies and Practices

The Town of Zebulon currently does not have a formal debt management policy; however, one is being drafted for board approval through the policy update process. The Town utilizes debt as a strategic financing tool to support major capital investments, infrastructure improvements, public safety facilities, equipment replacement, and other assets that provide ongoing community benefit. Debt financing allows the Town to distribute the cost of major investments over the useful life of the asset while preserving operational flexibility and service continuity.

The Town evaluates proposed borrowing in relation to overall financial condition, affordability, repayment capacity, existing debt obligations, infrastructure priorities, and legal debt limitations established under North Carolina law. Before issuing debt, the Town considers the useful life of the asset, availability of dedicated revenues, impact on future operating budgets, maintenance obligations, and the ability to meet repayment obligations without compromising core municipal services.

The Town seeks to maintain conservative debt levels and structure debt, so repayment terms reasonably align with the expected useful life of the financed asset. Whenever

practical, the Town prioritizes pay-as-you-go funding for smaller capital needs and reserves debt financing for significant projects with operational or community benefit.

The FY 2027 budget includes support for existing debt obligations associated with public safety facilities, operational equipment, fleet replacement, infrastructure investments, and previously authorized capital projects. Debt service obligations are evaluated annually as part of the budget development process to ensure repayment remains manageable and consistent with the Town's financial position.

Responsible debt management is essential to maintain financial flexibility, supporting infrastructure investment, preserving reserve capacity, and ensuring organizational sustainability as Zebulon continues to grow.

Financial Transparency and Internal Controls

As the Town continues to grow, strong financial oversight, internal controls, procurement discipline, and operational accountability become increasingly important. The complexity associated with expanded operations, capital investment, and an evolving organizational structure requires continued focus on consistency, transparency, and defensible financial practices.

The FY 2027 budget includes continued emphasis on financial reporting, budget monitoring, procurement and contract management, audit readiness, policy modernization, internal controls, operational coordination, and organizational accountability.

During FY 2026, the Town advanced planning efforts associated with an internal control audit intended to evaluate financial and operational processes, assess consistency of internal procedures, identify risk areas, and strengthen organizational accountability. The review includes focus on contract execution, pre-audit compliance, authorization thresholds, segregation of duties, and financial system integrity.

These efforts are intended to strengthen organizational capacity, improve financial transparency, support more consistent operational decision-making, and ensure the Town's administrative systems continue to evolve alongside community growth.

Section 5: Strategic Context and Policy Alignment

FY 2027 as a Stabilization Budget

The FY 2027 Recommended Budget was developed during a period of operational transition, financial reassessment, and continued community growth. Zebulon continues to experience increased development activity, population growth, and rising service expectations; however, this budget reflects a deliberate shift from expansion toward stabilization, alignment, and long-term sustainability.

Over the past several fiscal years, the Town has responded to growth pressures through staffing additions, compensation adjustments, infrastructure investments, and expanded departmental responsibilities. At the same time, inflationary pressures, rising personnel and healthcare costs, debt obligations, infrastructure needs, and ongoing service demands have increased the Town's recurring expenditure base.

As part of the FY 2027 budget development process, the Town reviewed the relationship between recurring operating revenues and expenditures and identified the need for a more measured financial approach. This review included staffing requests, operating needs, capital project activity, infrastructure obligations, organizational capacity, and long-term sustainability considerations.

Accordingly, the FY 2027 Recommended Budget should be understood as a stabilization budget. It is focused on preserving core services, maintaining workforce continuity, strengthening organizational coordination, and improving financial sustainability while the Town prepares for the next phase of growth and strategic planning.

The FY 2027 budget was developed around the following core objectives:

- Maintaining current service levels
- Protecting the Town's workforce
- Avoiding layoffs
- Avoiding a property tax increase
- Preserving financial flexibility
- Monitoring fund balance policy targets and developing a path toward restored compliance
- Continuing critical infrastructure and operational support
- Slowing the pace of recurring expenditure growth while stronger planning structures are developed

The budget includes a 3 percent merit increase for eligible employees as part of the Town's commitment to workforce retention and operational stability. It also includes temporary internship support within Human Resources but does not add a new authorized position or permanent FTE. Multiple departmental requests and expansion initiatives were deferred, reduced, or not recommended in order to better align expenditures with available recurring revenues and current organizational capacity.

The FY 2027 budget also incorporates transitional financial strategies, including conservative revenue forecasting, expenditure controls, review of previously appropriated capital balances, targeted use of fund balance, delayed implementation of certain expenditures, and prioritization of core operational needs.

Importantly, the Town does not view one-time financial actions as permanent solutions to structural operating challenges. Instead, FY 2027 serves as a bridge year that allows the organization to stabilize financially, improve planning practices, strengthen coordination, and prepare for implementation of the next Strategic Plan.

Strategic Planning and Organizational Readiness

FY 2027 represents a transition between the Town's existing Vision 2030 framework and development of a new multi-year Strategic Plan. The updated plan is intended to better align budgeting, capital planning, departmental work plans, infrastructure planning, staffing decisions, and organizational priorities.

Although the updated Strategic Plan is not anticipated to be finalized until FY 2027, ongoing Board discussions, operational planning, budget development, and recent organizational initiatives have identified several emerging priorities. These include downtown activity and redevelopment, expanded opportunities for youth and families, additional community amenities, organizational capacity to support growth, strengthened financial management and internal controls, and increased community engagement.

Several initiatives advanced during FY 2026 and FY 2027 support these objectives, including the Downtown Master Plan, Small Area Plans, internal control audit work, facilities and space planning, capital planning initiatives, and improvements to operational coordination. Together, these efforts are intended to strengthen organizational readiness and improve the Town's ability to coordinate growth, infrastructure investment, and municipal service delivery.

As Zebulon continues to mature, sustainable growth will require more than physical development. It will require stronger financial controls, workforce capacity, capital

planning, cross-department coordination, technology systems, facilities planning, policy modernization, and reliable service capacity.

For that reason, the FY 2027 budget should be viewed not only as an annual spending plan, but also as part of a broader organizational transition. The work necessary to position Zebulon for sustainable growth, improved coordination, and stronger alignment between resources, services, and community priorities.

Looking Forward

The FY 2027 Recommended Budget addresses immediate operational and financial pressures while preparing the Town for longer-term organizational alignment, infrastructure planning, and financial sustainability. Although significant challenges remain, the Town's financial condition remains manageable through disciplined decision-making, transparent communication, careful prioritization, and continued attention to operational and financial planning.

Future fiscal years will require continued evaluation of service levels, infrastructure readiness, staffing capacity, revenue sustainability, capital investment priorities, and financial assumptions. The FY 2027 budget provides a transition-year framework for that work by preserving core services, maintaining workforce continuity, strengthening organizational capacity, improving financial discipline, and preparing the Town for the next phase of strategic and operational growth.

The following sections provide additional details on the Town's financial condition, revenue structure, expenditure trends, capital planning, workforce considerations, and departmental operations supporting implementation of the FY 2027 Recommended Budget.

Section 6: Financial Overview

FY 2027 Financial Environment

This section provides an overview of the Town’s major revenue sources, expenditure trends, fund structure, financial position, capital funding approach, and significant financial considerations associated with the FY 2027 Recommended Budget.

Budget Assumptions and Financial Considerations

The FY 2027 Recommended Budget was developed using historical financial trends, current-year operational performance, assessed valuation data, revenue projections, expenditure forecasts, staffing assumptions, infrastructure planning considerations, and anticipated operational needs associated with community growth.

Table 4: Multi-Year Financial Summary

Fiscal Year	Revenues & Financing Sources	Expenditures & Transfers Out	Reserves & Fund Balance Appropriated
FY25 Actual	\$25,746,611	\$29,129,080	\$3,382,465
FY 2026 Budget	\$29,270,809	\$29,270,809	\$3,138,409
FY 2027 Proposed	\$28,511,205	\$28,511,205	\$3,130,605

Restricted and committed reserve appropriations are limited to the eligible purposes for which those resources were reserved or committed. Returned prior-year capital appropriations are restored to Unassigned Fund Balance and used as part of the FY 2027 stabilization strategy.

Several assumptions and financial considerations influenced development of the FY 2027 budget, including:

- Residential growth and assessed valuation increases
- Stable but conservative local sales tax projections
- Rising personnel and healthcare costs
- Inflationary pressures impacting operational expenditures
- Increasing infrastructure maintenance responsibilities
- Public safety and municipal service demands
- Organizational sustainability needs

Throughout the budget development process, multiple operational and financial scenarios were evaluated in relation to compensation adjustments, healthcare cost projections, staffing requests, capital funding strategies, project timing, operational sustainability, and recurring revenues.

The Town also evaluated previously appropriated project balances, deferred operational expenditures, funding availability, and one-time financial strategies to improve budget alignment and reduce the structural gap between recurring operating revenues and expenditures.

The Town's overall financial approach for FY 2027 remains focused on maintaining operational continuity, preserving workforce stability, supporting core municipal services, improving organizational coordination, and preparing the organization for sustainability and future strategic plan implementation.

Budget Development Process

The budget development process for FY 2027 included Board engagement and policy discussions prior to release of the proposed budget document. The Board of Commissioners participated in two budget work sessions and a budget retreat focused on organizational priorities, operational needs, financial constraints, and sustainability needs. A third budget work session is scheduled prior to the required public hearing and adoption of the FY 2027 budget.

Development of the FY 2027 Recommended Budget occurred over several months and included departmental budget requests, operational reviews, revenue forecasting, capital planning discussions, staffing evaluations, financial analysis, and Board discussions. Departments submitted operational and capital requests based on current service demands, infrastructure needs, organizational capacity, and anticipated operational priorities.

Throughout the process, staff evaluated recurring expenditure growth, operational sustainability, staffing impacts, capital obligations, infrastructure readiness, organizational capacity, and financial impacts associated with requested expenditures and operational expansions.

The FY 2027 budget development process also included a review of previously appropriated capital balances, operational carryforwards, deferred projects, and one-time expenditures to better align available resources with organizational priorities and sustainability goals. The Recommended Budget incorporates a 3 percent merit increase

for eligible employees as part of the Town’s stabilization strategy and workforce retention efforts.

As the Town continues developing its next Strategic Plan and Capital Improvement Program, the budget process is expected to become increasingly integrated with operational forecasting, infrastructure planning, milestone tracking, and performance measurement.

FY 2027 Budget Structure and Service Allocation

The FY 2027 budget is organized around three primary expenditure categories:

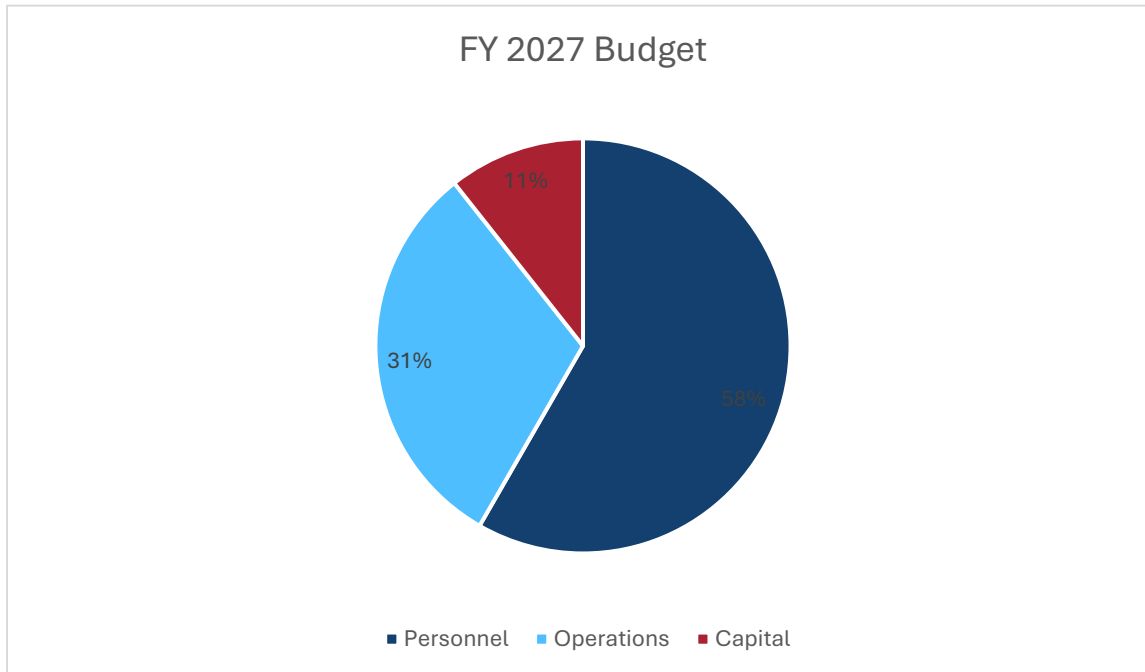
- personnel
- operations
- and capital

Personnel costs continue to represent the largest portion of the Town’s operating structure and account for approximately 57.2% of the FY 2027 Recommended Budget. Operations account for approximately 30.4% of expenditures, while capital expenditures account for approximately 12.4% of the total budget.

Table 5: Budget by Expenditure Category

Expenditure Category	FY 2027 Budget	% of Total
Personnel	\$16,210,467	57.2%
Operations	\$8,630,688	30.4%
Capital	\$3,670,050	12.4%
Total Budget	\$28,511,205	100.0%

Figure 7: Budget by Expenditure Category



General Fund Overview

The General Fund serves as the Town's primary operating fund and accounts for the majority of governmental services provided to residents and businesses. Core services supported through the General Fund include administration, finance, human resources, information technology, planning and development, police, fire, public works, parks and recreation, economic development, and internal support services.

The FY 2027 General Fund budget reflects the Town's effort to maintain core municipal services while managing increasing operational demands related to public safety, infrastructure maintenance, recreation programming, development review, technology support, customer service, and administrative coordination.

The General Fund relies primarily on property tax revenues, local sales tax distributions, intergovernmental revenues, service fees, permits and development-related revenues, and recurring local revenues. Property tax revenues remain the Town's largest recurring revenue source and are significantly influenced by residential development activity and assessed valuation growth. Local sales tax revenues also remain an important component of the Town's revenue structure and are influenced by regional economic activity and population growth within Wake County.

The FY 2027 budget maintains the existing property tax rate and does not include a tax increase. The budget also reflects emphasis on expenditure discipline, conservative forecasting, and preservation of financial flexibility.

Major Revenue Sources

For FY 2027, property tax revenues are projected at approximately \$16.38 million and reflect growth in assessed valuation associated with residential development and broader tax base expansion. The FY 2027 budget maintains the existing property tax rate of \$0.577 per \$100 valuation and does not include a property tax increase.

FY 2027 sales tax revenues are projected at approximately \$2.97 million. Sales tax performance remains influenced by regional economic activity, consumer spending patterns, population growth, and Wake County distribution methodologies.

The Town also receives restricted or project-specific revenues that support capital projects, transportation activities, infrastructure maintenance, public safety operations, and operational needs. These revenues may include Powell Bill funding, grants, impact fees, Wake County fire cost-share revenues, motor vehicle taxes, and restricted funding sources.

Figure 8: FY 2027 Operating Revenue

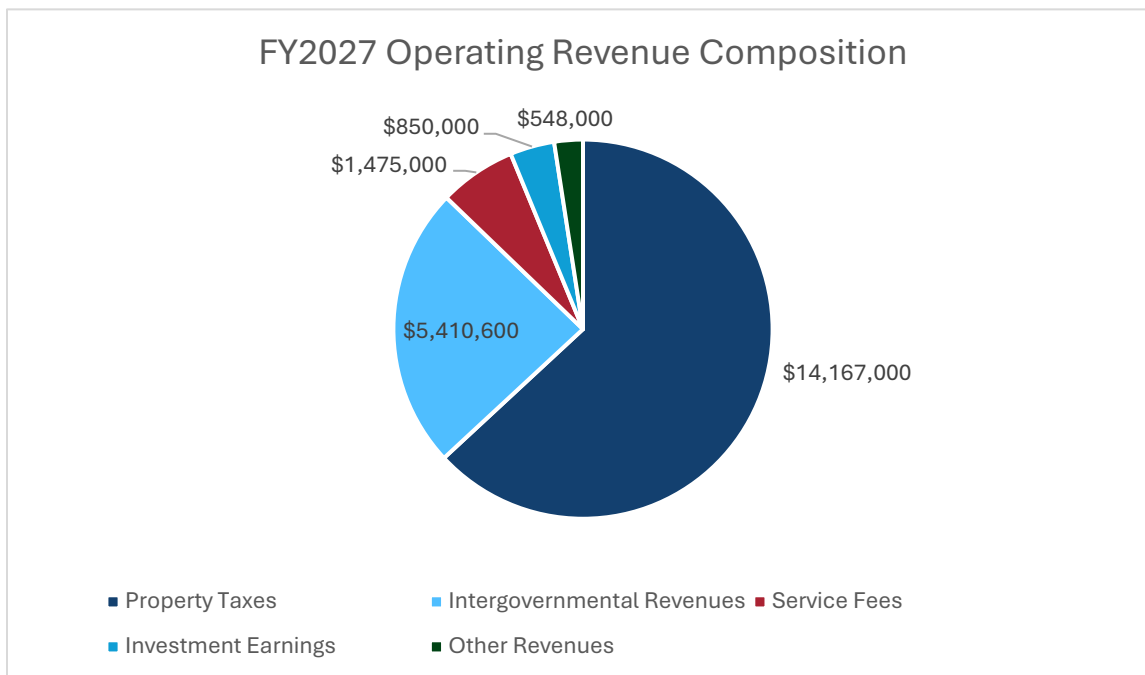
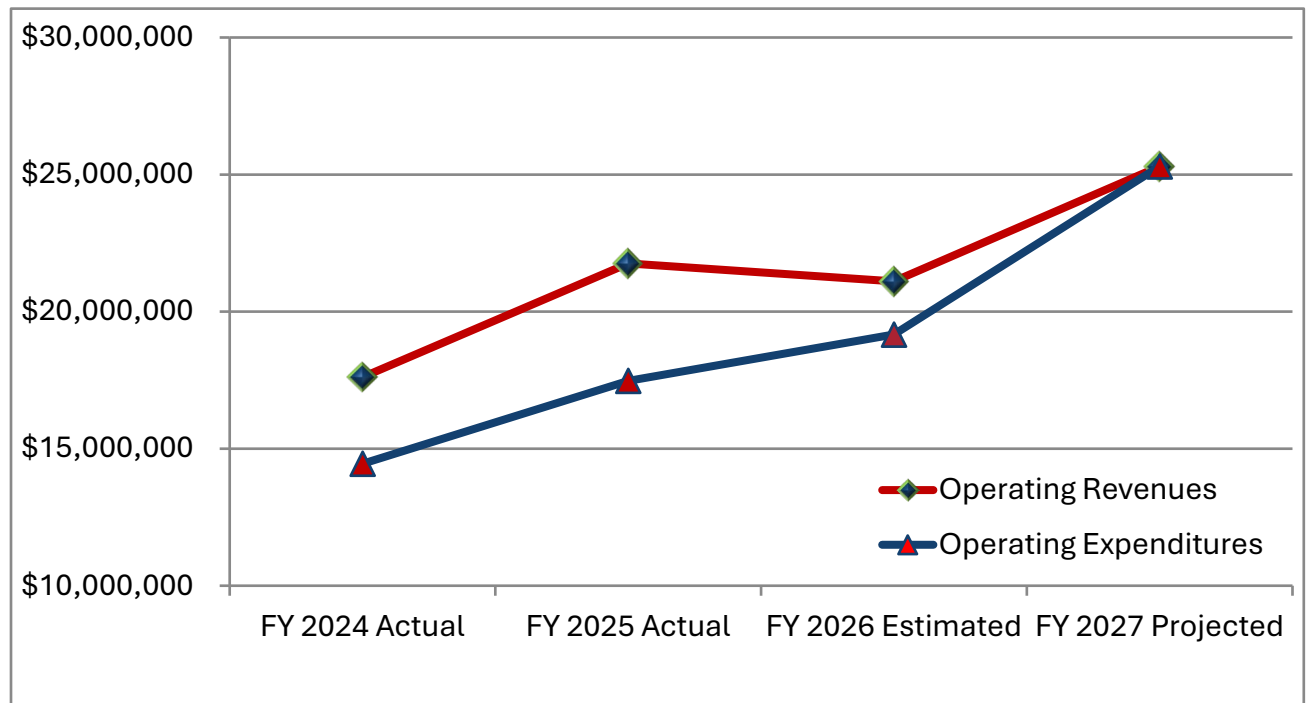


Figure 9: Four Year Operating Revenue Trend



The FY 2027 Proposed Budget reflects a transition from significant reliance on fund balance appropriations in prior years toward a more stable financial structure supported by operational adjustments, expenditure controls, and capital reprioritization efforts. While the Town continues utilizing available reserves during FY 2027, the proposed budget uses fund balance as a transitional stabilization tool while supporting a broader effort to improve structural financial sustainability.

While the General Fund provides the primary operating framework for municipal services, the organization also relies on coordinated operational planning across multiple departments and functional areas. As the Town continues to grow, organizational coordination, strategic alignment, and operational accountability become increasingly important to maintaining service levels and supporting organizational sustainability.

Capital and Operational Alignment

As Zebulon continues to grow, coordination between operational budgeting, capital investment, infrastructure maintenance, facilities planning, and organizational readiness becomes increasingly important. The Town’s operational demands now include increasing infrastructure obligations, technology needs, facility constraints, equipment replacement cycles, transportation improvements, and asset management needs.

Throughout the FY 2027 budget process, departments evaluated both immediate operational requirements and infrastructure and equipment needs associated with community growth. This included review of fleet replacement schedules, facility limitations, technology infrastructure, maintenance obligations, transportation needs, public safety readiness, and organizational capacity.

The FY 2027 budget also supports several planning initiatives intended to strengthen organizational readiness, including the Downtown Master Plan, Small Area Plans, facilities and space planning, internal control improvements, and development of a Capital Improvement Program.

Together, these efforts are intended to improve coordination between operational planning and capital investment decisions while strengthening the Town's ability to manage growth in a sustainable financial manner.

Financial Outlook

The Town of Zebulon continues to experience residential growth, expanding development activity, and increasing operational complexity. While this growth strengthens the Town's tax base and economic activity, it also creates operational, infrastructure, staffing, and capital demands that require careful financial planning and organizational coordination.

The FY 2027 Recommended Budget reflects a measured financial approach intended to maintain core municipal services, avoid a property tax increase, preserve workforce continuity, and support critical infrastructure and operational needs while slowing the pace of recurring expenditure growth.

Future fiscal years will require evaluation of operational service levels, staffing capacity, infrastructure maintenance, facility readiness, capital investment priorities, organizational structure, and recurring revenue sustainability.

Accordingly, FY 2027 should be viewed as a transition year intended to strengthen financial discipline, preserve operational stability, and prepare the Town for continued growth and future strategic plan implementation.

Section 7: Key Performance Indicators

FY 2027 marks the Town of Zebulon's first year implementing an organization-wide Key Performance Indicator framework. This effort is intended to support a more transparent, data-informed approach to budgeting, municipal operations, strategic planning, and organizational accountability.

The FY 2027 KPI framework will help elected officials, staff, and the residents better understand how municipal services are performing, where operational pressures are emerging, and how resources are connected to measurable outcomes. Because this is the first year of implementation, FY 2027 will be treated as a learning and system-building year focused on validating data sources, establishing common definitions, and assessing reporting readiness.

FY 2027 as a Learning Year

The initial focus will not be on perfect reporting or immediate performance outcomes. Instead, the Town will use FY 2027 to establish the foundation necessary for consistent, reliable, and meaningful performance reporting in future years.

During FY 2027, departments will begin working with leadership to validate each KPI, confirm data availability, identify reporting gaps, and assess which measures can be reported immediately versus which measures require additional system development.

This first year will help the Town address several important implementation questions:

- What data do we already collect?
- Where is the official system of record for each measure?
- Are departments using consistent definitions?
- Which metrics can be reported now with confidence?
- Which metrics require new tracking tools or improved data systems?
- How often should each measure be updated?
- Who is responsible for maintaining and validating the data?
- How should KPI results be communicated to the Board and the public?

FY 2027 Implementation Priorities

The next phase of the KPI process will focus on building the internal structure needed to support reliable performance management. The Town will prioritize the following actions during FY 2027.

1. Identify Systems of Record

Each KPI must have a clearly identified system of record. Departments will determine where the underlying data for each metric is maintained, such as financial systems, permitting software, public safety records systems, work order systems, HR systems, agenda management platforms, spreadsheets, or departmental tracking tools.

Identifying systems of record is essential to ensure KPI reporting is consistent, verifiable, and not dependent on informal or one-time data collection methods.

2. Establish Common Data Definitions

Departments will develop clear definitions for each KPI, including what is being measured, how the measure is calculated, what is included or excluded, and update frequency.

Common data definitions will help ensure metrics are interpreted consistently across departments, reporting periods, and budget years. This step is particularly important because municipal performance measures can be interpreted differently without clear standards.

3. Determine Reporting Readiness

Not every KPI will be ready for immediate reporting in FY 2027. Some metrics already have reliable data sources and can be reported during FY 2027. Others may require the Town to create new tracking processes, configure software systems, standardize workflows, or begin collecting baseline data.

Each KPI will be categorized based on reporting readiness:

Table 6: KPI Readiness Categories

Readiness Category	Description
Reportable Now	Data exists, source is reliable, and the metric can be reported during FY 2027
Baseline Needed	Data collection can begin in FY 2027, but trend analysis will require time
System Development Needed	A formal tracking process or system of record must be created before reliable reporting
Future Measure	The metric is important but may be better suited for future reporting once capacity or systems improve

4. Build Departmental Reporting Capacity

Departments will use FY 2027 to develop the processes and reporting practices needed for ongoing performance reporting. This includes assigning reporting owners, identifying validation responsibilities, establishing reporting schedules, and documenting data collection procedures.

The goal is to make KPI reporting part of the Town's regular management practices rather than a separate annual exercise.

5. Develop an Annual Performance Report

At the end of FY 2027, the Town will develop its first annual KPI report. The annual report will summarize available performance results, identify trends where data is available, document reporting gaps, and recommend improvements for the next budget cycle.

The first annual report will serve several purposes:

- Provide the Board with a clearer picture of organizational performance
- Establish baseline data for future years
- Identify operational pressures and municipal service trends
- Connect budget decisions to measurable outcomes
- Improve transparency for residents
- Inform FY28 budget development and strategic planning efforts

How KPIs Will Be Used

The Town's KPI framework is intended to support decision-making rather than simply producing data. Over time, KPIs will help the organization:

- Track progress on strategic priorities
- Evaluate service levels and organizational capacity
- Identify emerging risks and resource pressures
- Support budget requests with performance evidence
- Improve transparency and accountability
- Strengthening quarterly and annual reporting to the Board
- Align departmental work with organizational and community outcomes

During FY 2027, the Town will focus on learning how to use KPIs constructively. Metrics will be used to identify trends, support better questions, and improve systems. They are intended to support learning, continuous improvement, and informed decision-making.

FY 2027 will establish the foundation for performance reporting by identifying meaningful KPIs, confirming systems of record, standardizing definitions, and developing reporting processes. As the framework matures, KPIs will become an increasingly important tool for connecting budget decisions to municipal service outcomes, strategic priorities, and community value.



Section 8: Personnel and Workforce Overview

The Town of Zebulon’s workforce serves as the foundation for municipal operations, including public safety, infrastructure maintenance, parks and recreation programming, planning and development services, customer service, and internal administrative support.

As the community continues to grow, the Town’s staffing and operational responsibilities expand across departments. Over the last several fiscal years, the Town has experienced increasing staffing pressures associated with population growth, development activity, infrastructure maintenance, expanded operational expectations, and rising personnel and benefit costs. The FY 2027 Recommended Budget emphasizes workforce stability and operational continuity.

The budget includes temporary internship support within Human Resources but does not add a new authorized position or permanent FTE. Several staffing requests and organizational expansion initiatives were deferred, reduced, or not recommended to better align operational growth with recurring revenues and financial sustainability.

Table 7: FY 2027 Position Control Summary

Position Category	FY 2027 Total
Authorized Positions	131.75
Filled Positions	127.25
Vacant Positions	4.50
Proposed New Positions	0
Eliminated Positions	0
Proposed Net Change	0

As the organization continues to mature, the Town recognizes that workforce sustainability depends on employee retention, leadership development, succession planning, technology support, facilities readiness, and alignment between staffing capacity and operational expectations.

Organizational Structure and Workforce Alignment

As the Town continues to grow and operational demands increase, alignment between staffing resources, departmental operations, and strategic priorities becomes increasingly important. For FY 2027, departments are organized into service groupings

intended to support operational coordination, workforce planning, budget administration, strategic alignment, and performance management efforts across the organization.

As the Town develops its next Strategic Plan, these groupings are expected to support clearer alignment between departmental responsibilities, organizational priorities, milestone tracking, and performance measurement.

Workforce Stability and Organizational Capacity

The FY 2027 Recommended Budget reflects emphasis on workforce stability, operational continuity, and organizational sustainability during a period of continued growth and increasing operational complexity. Across multiple departments, the Town is experiencing increased workloads associated with population growth, development activity, infrastructure maintenance, public safety operations, recreation programming, customer service expectations, technology needs, and expanded administrative coordination.

Local governments across North Carolina and the broader region continue facing workforce challenges related to recruitment and retention, competitive compensation, rising healthcare and benefit costs, succession planning, workforce burnout, and increasing operational complexity. The FY 2027 budget includes a 3 percent merit increase for eligible employees as part of the Town's commitment to workforce retention and employee support.

While departments identified additional staffing and operational needs during the budget process, FY 2027 staffing decisions were evaluated in relation to organizational capacity, recurring revenues, operational priorities, and the Town's broader stabilization strategy.

As the Town continues developing its next Strategic Plan and organizational priorities, workforce planning and organizational development are expected to become increasingly integrated with strategic planning, operational budgeting, performance management, departmental goal setting, and organizational sustainability efforts.

Position Control Summary

The FY 2027 Recommended Budget maintains existing authorized staffing levels and includes no new permanent positions or position eliminations. Workforce planning efforts during FY 2027 remain focused on maintaining operational continuity, preserving service delivery capacity, addressing recruitment and retention challenges, and improving organizational coordination and performance management practices.

Public safety, infrastructure operations, recreation programming, planning services, and operational support functions continue representing the largest staffing concentrations within the organization due to ongoing service demands associated with continued community growth and operational responsibilities.

Table 8: FY 2027 Position Control Detail

Department	Authorized	Filled	Vacant	New Positions	Eliminated	Proposed Change
410 Governing Body / Clerk	2.50	2.50	0.00	0.00	0.00	0.00
420 Finance	3.00	3.00	0.00	0.00	0.00	0.00
430 Human Resources	2.50	2.50	0.00	0.00	0.00	0.00
440 Administration	2.00	2.00	0.00	0.00	0.00	0.00
450 Innovation & Technology	2.00	2.00	0.00	0.00	0.00	0.00
460 Communications	1.00	1.00	0.00	0.00	0.00	0.00
470 Stadium	0.00	0.00	0.00	0.00	0.00	0.00
490 Planning	9.00	9.00	0.00	0.00	0.00	0.00
500 Property & Construction Management	5.00	4.00	1.00	0.00	0.00	0.00
510 Police	32.00	32.00	0.00	0.00	0.00	0.00
520 Operations	15.00	14.00	1.00	0.00	0.00	0.00
530 Fire	28.00	28.00	0.00	0.00	0.00	0.00
560 PW Project Management	1.00	0.00	1.00	0.00	0.00	0.00
570 Powell Bill	0.00	0.00	0.00	0.00	0.00	0.00
580 PW Administration	4.50	4.50	0.00	0.00	0.00	0.00
590 Stormwater	1.00	1.00	0.00	0.00	0.00	0.00
620 Parks & Recreation	21.25	21.25	0.00	0.00	0.00	0.00
690 Community & Economic Development	2.00	1.00	1.00	0.00	0.00	0.00

Staffing Levels and Position Management

Several departments identified additional staffing needs associated with increasing development activity, operational workload growth, public safety demands, infrastructure maintenance, customer service expectations, technology support, and administrative coordination. Consistent with the Town’s stabilization approach, these requests were reviewed in relation to operational necessity, financial impact, organizational readiness, supervisory capacity, available recurring operating revenues, and overall sustainability.

This approach reflects the Town's continued effort to balance operational demands with financial stability while preserving flexibility for strategic planning efforts.

Future budget development efforts are expected to place increased emphasis on multi-year workforce planning, staffing analysis, organizational structure evaluation, succession planning, workload assessment, service delivery metrics, and alignment between staffing resources and operational goals.

Employee Development and Organizational Readiness

As the Town continues growing and organizational complexity increases, employee development, leadership capacity, operational consistency, and organizational readiness remain important to maintain effective municipal operations and reliable service.

The FY 2027 budget supports employee training, professional development, certification maintenance, operational coordination, and leadership development efforts intended to strengthen workforce readiness and improve organizational capacity. Departments identified opportunities to improve internal communication, cross-departmental coordination, supervisory consistency, operational procedures, technology utilization, and employee support systems.

As the organization matures, organizational development efforts are expected to place increased emphasis on performance management, employee evaluation processes, leadership development, succession planning, supervisory training, employee engagement, and alignment between employee goals and organizational priorities.

Maintaining a flexible, well-supported, and operationally prepared workforce remains an important component of organizational sustainability and future strategic plan implementation.

Section 9: Department Budget Sections

Department Budget Sections

The Department Budget Sections provide information regarding departmental operations, service responsibilities, staffing resources, operational priorities, and budget allocations associated with the FY 2027 Recommended Budget.

Table 9: FY 2027 Department Budgets

Department	Personnel	Operations	Capital	Total
410 Governing Body / Clerk	\$364,191	\$594,360	-	\$958,551
420 Finance	\$446,879	\$301,550	\$50,000	\$798,429
430 Human Resources	\$444,909	\$362,150	-	\$807,059
440 Administration	\$470,517	\$91,500	\$7,500	\$569,517
450 Innovation & Technology	\$338,790	\$637,000	-	\$975,790
460 Communications	\$149,415	\$123,700	-	\$273,115
470 Stadium	-	-	\$750,000	\$750,000
490 Planning	\$975,313	\$354,720	\$15,000	\$1,345,033
500 Property & Construction Management	\$513,468	\$383,200	\$403,450	\$1,300,118
510 Police	\$4,639,999	\$1,008,084	\$64,400	\$5,712,483
520 Operations	\$1,227,073	\$484,000	\$320,000	\$2,153,123
530 Fire	\$3,825,127	\$656,904	\$606,150	\$5,088,181
560 PW Project Management	\$144,019	\$254,800	-	\$398,819
570 Powell Bill	-	\$20,000	\$740,000	\$760,000
580 PW Administration	\$508,444	\$2,110,200	-	\$2,618,644
590 Stormwater	\$141,362	\$79,550	-	\$220,912
620 Parks & Recreation	\$1,744,056	\$1,003,170	\$581,200	\$3,328,426

690 Community & Economic Development	\$276,905	\$165,800	-	\$442,705
Total Budget	\$16,210,467	\$8,630,688	\$3,670,050	\$28,511,205

For organizational and budget presentation purposes, departments within the General Fund are grouped into five primary service categories intended to better reflect operational functions and service delivery responsibilities across the organization:

- **Governing Body:** Board of Commissioners and Town Clerk functions associated with legislative governance, public meetings, records management, and statutory responsibilities.
- **Administration:** Town Manager’s Office and Communications functions responsible for executive leadership, organizational coordination, public information, strategic initiatives, and overall administration of municipal operations.
- **Internal Services:** Finance, Human Resources, and Innovation and Technology functions focused on internal operational support, financial management, technology infrastructure, workforce administration, and organizational coordination.
- **Infrastructure and Public Safety:** Fire, Police, and Public Works functions responsible for public safety operations, infrastructure maintenance, fleet and facility support, transportation functions, and operational readiness.
- **Community Services and Quality of Life:** Economic Development, Parks and Recreation, and Planning functions focused on development services, recreation programming, community amenities, long-range planning, downtown development, and quality-of-life initiatives.

Department narratives included throughout this section generally provide departmental mission and service overview, operational responsibilities, staffing information, budget summary information, major operational initiatives, and significant FY 2027 budget or organizational considerations.

The FY 2027 department budgets reflect a stabilization approach focused on maintaining service continuity, preserving operational readiness, supporting workforce stability, and prioritizing core municipal services.



Service Group Structure and Organizational Alignment

Department narratives within this section are organized according to the Town's established service group structure in order to improve alignment between operational functions, budget administration, organizational priorities, and future strategic planning efforts.

This structure is intended to support stronger coordination between departmental operations, workforce planning, capital planning, performance measurement, and organizational goals as the Town continues growing and operational complexity increases.

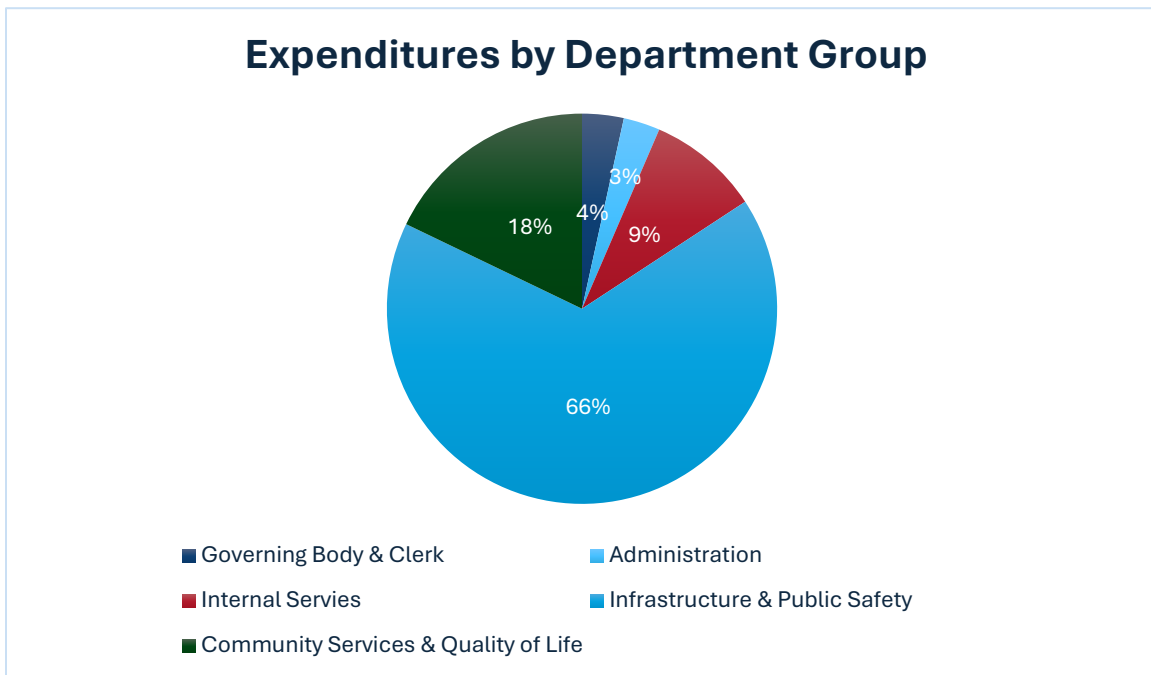
Infrastructure and Public Safety functions continue representing the largest service area within the organization due to public safety operations, infrastructure maintenance responsibilities, fleet and facility support, transportation systems, and increasing operational demands associated with continued community growth.

Table 10: Expenditures by Department Group

Department Group	Personnel	Operations	Capital	Total	% of Budget
Governing Body & Clerk	\$364,191	\$594,360	-	\$958,551	3.4%
Administration	\$619,932	\$210,200	\$12,500	\$842,632	3.0%
Internal Services	\$1,230,579	\$1,300,700	\$50,000	\$2,581,279	9.3%
Infrastructure & Public Safety	\$10,999,492	\$4,996,738	\$2,456,350	\$18,452,580	66.4%
Community Services & Quality of Life	\$2,996,274	\$1,523,690	\$596,200	\$4,966,164	17.9%
Total Budget	\$16,210,467	\$8,630,688	\$3,670,050	\$28,511,205	100.0%



Figure 10: Expenditures by Department Group



The following department sections provide additional details regarding departmental operations, staffing resources, service responsibilities, budget allocations, operational priorities, and significant FY 2027 considerations associated with each functional area of the organization. While individual departmental responsibilities vary, all departments continue operating within the broader FY 2027 stabilization framework focused on maintaining core services, supporting operational continuity, improving organizational

coordination, and preparing the Town for continued growth and future strategic plan implementation.

The department budgets and operational priorities reflected throughout this section are intended to support continued service delivery, organizational coordination, infrastructure readiness, financial sustainability, and strategic alignment across the Town. While individual departmental responsibilities and operational needs vary, all departments continue operating within the broader FY 2027 stabilization framework focused on maintaining core services, preserving workforce continuity, supporting responsible growth management, and preparing the organization for future strategic plan implementation.

As the Town continues transitioning from a smaller rural community into a growing small city, coordination between departmental operations, workforce planning, infrastructure investment, capital planning, financial management, and organizational performance will remain increasingly important to maintaining effective municipal operations and supporting community sustainability.



Governing Body

The Governing Body and Town Clerk service group supports the Town's legislative, policy, records management, and governance functions. This service area includes the Mayor and Board of Commissioners, which provide policy direction and budgetary oversight, and the Town Clerk's Office, which supports public meetings, official records, statutory notices, and public access to local government information.

The FY 2027 Recommended Budget supports continued governance operations, Board and Clerk training, records management, public meeting administration, professional services, and activities that support transparency, accountability, and effective municipal leadership.

Office of the Town Clerk

Department Mission and Core Responsibilities

The Office of the Town Clerk supports the legislative functions of the Town of Zebulon and serves as the official custodian of the Town's records. The office ensures that the actions of the Board of Commissioners are properly documented, preserved, and accessible in accordance with North Carolina law.

Core responsibilities include coordinating Board of Commissioners meetings, preparing agendas and official minutes, maintaining official Town records, and administering oaths of office. The Clerk's Office also provides administrative support to appointed boards and commissions and assists elected officials with governance procedures and compliance with North Carolina Open Meetings and Public Records laws.

In addition to legislative administration, the office manages several programs within the Governing Body / Clerk budget, including Board training and travel, intergovernmental memberships, appointed board appreciation, special events, and strategic plan grant administration.

Organizational Structure and Staffing Overview

The Town Clerk's Office currently operates with one full-time Town Clerk. The FY 2027 funded personnel budget maintains the existing staffing structure with no funded FTE change. Personnel costs include the full-time Clerk position and part-time Board member compensation and benefits, all of which are recurring, core, and legal/statutory. A Deputy Clerk was requested but deferred and is not included in the FY 2027 Proposed Budget.

As a portion of public records responsibilities return to the Clerk's Office and Zebulon continues to grow, the volume of records management, public records coordination, agenda preparation, meeting administration, and appointed board support is expected to increase. The department will continue to monitor workload and service demands to ensure statutory clerk responsibilities, public access requirements, and legislative operations are maintained with appropriate continuity.

Key Services and Operational Activities

The office also coordinates Board training and professional development opportunities, manages memberships and intergovernmental participation, and supports activities that advance effective governance, regional engagement, strategic planning, and implementation of Board priorities.

FY 2027 Budget Overview and Major Drivers

The FY 2027 Proposed Budget for Governing Body / Clerk totals \$958,551, a decrease of \$73,049.10, or 7.1 percent, from the FY 2026 appropriation of \$1,031,600. The FY 2027 budget reflects required personnel costs for the Clerk and Board members, continued professional services support, Board training and regional engagement, and funding for strategic planning and strategic plan grant activities.

The budget trend shows significant growth between FY24 and FY25, followed by a smaller increase in FY 2026 and a decrease in FY 2027 based on the current FY 2027 Proposed Budget. Actual expenditures increased from \$595,324 in FY24 to \$919,809 in FY25. The FY 2026 appropriation was \$1,031,600, and the FY 2027 Proposed Budget of \$958,551 reflects the funded personnel and operating budgets, with the requested Deputy Clerk deferred.

Personnel costs are driven by Board compensation adjustments and the Clerk position. FY 2027 Board compensation levels are budgeted at \$30,000 for the mayor, \$27,000 for the Mayor Pro Tem, and \$25,000 for each Commissioner. The FY 2027 funded personnel budget maintains current staffing with no funded FTE change.

The largest operating expense is Professional Services at \$425,000 primarily driven by legal services for the Town Attorney. The budget also includes \$52,500 for travel and training, reflecting continued interest in Board participation in conferences, regional working groups, orientation, and governance training, as well as Clerk training and role-specific professional development.

The budget preserves transparency by separating Board and Clerk-related costs where appropriate, including travel/training, uniforms, and memberships/subscriptions. This structure improves expenditure tracking and supports clearer year-to-year budget planning.

The FY 2027 budget also reflects the movement of certain costs to other departments, including bond counsel and financial advisor services to Finance and PEG media partnership and language access costs to Communications. Election funding is not included because FY 2027 is not an election year.

- Maintains current funded staffing with one full-time Town Clerk and no funded FTE change in the FY 2027 personnel budget, while continuing to monitor workload impacts from records management, public records requests, and Board support.

Summary of Key Budget Changes

- Funds required personnel costs for the Clerk and Board members. The FY 2027 personnel budget reflects revised elected official compensation levels for the Mayor, Mayor Pro Tem, and Commissioners. Personnel costs include recurring salary/wage, FICA, group insurance, and retirement costs where applicable.
- Reflects a four-year budget trend from \$595,324 in FY24 actual expenditures to \$919,809 in FY25 actual expenditures, \$1,031,600 in FY 2026 appropriations, and \$958,551 in the FY 2027 Proposed Budget.
- Funds Professional Services at \$425,000 as the largest operating line, primarily made up of legal services.
- Provides \$52,500 for Travel/Training to support Board member participation in training, conferences, regional meetings, orientation, and Clerk professional development.
- Separates Board and Clerk expense allocations for travel/training, uniforms, and memberships/subscriptions to improve transparency, tracking, and planning.
- Continues funding for required memberships and regional participation including Central Pines Regional Council, NCLM, School of Government, CAMPO, National League of Cities, and the Zebulon Chamber of Commerce.
- Supports strategic governance priorities with \$30,000 for Strategic Planning Retreats, \$20,000 for Strategic Plan Grants, and funding for special events and appointed board appreciation.
- Reflects departmental realignments and nonrecurring changes by excluding FY 2027 election costs and moving bond counsel, financial advisor, PEG media partnership, and language access costs to the departments where they will be managed.

- Defers the requested Deputy Clerk position and excludes it from the FY 2027 Proposed Budget.

Table 11: Governing Body/Clerk Budget Summary

Fiscal Year	Budget / Actual Basis	Amount	Change from Prior Year	% Change
FY24	Actual	\$595,324	—	—
FY25	Actual	\$919,809	\$324,485	54.0%
FY 2026	Appropriated Budget	\$1,031,600	\$111,791	12.2%
FY 2027	FY 2027 Proposed Budget	\$958,551	-\$73,049	-7.1%

KPI Alignment Chart

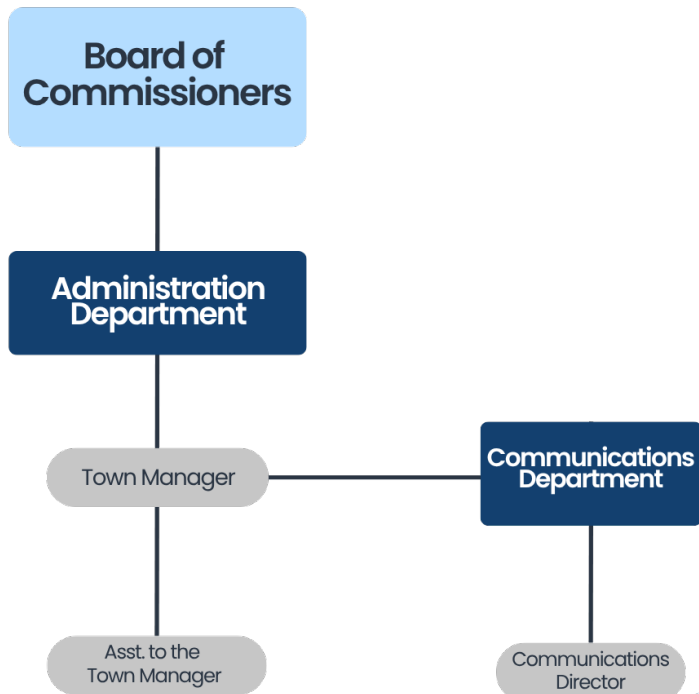
Table 12: Board of Commissioners KPI Alignment

Organizational Theme	Supporting KPI	Why It Matters
Strategic Governance	Strategic Priority Review and Progress Updates	Measures whether the Board is regularly reviewing progress on adopted priorities
Policy Alignment	Board Actions Aligned with Adopted Strategic Priorities	Measures on whether policy decisions are connected to organizational direction
Financial Stewardship	Budget and Financial Policy Review Milestones	Measures Board engagement in fiscal sustainability and budget oversight
Governance Capacity	Board Orientation and Continuing Education Participation	Measures readiness to govern effectively in a growing and increasingly complex organization
Accountability	Quarterly KPI Work Session Completion	Measures Board-level commitment to performance management and enterprise accountability
Decision Quality	Agenda Item Readiness and Policy Context	Measures of whether Board decisions are supported by clear analysis, options, and policy implications
Governance Discipline	Board Inquiry and Request Closure Rate	Measures on whether Board questions and requests are managed through a disciplined and transparent process
Public Trust	Public Participation and Comment Trends	Measures resident engagement in governance processes and emerging community issues
Strategic Execution	Board Retreat Action Follow-Up	Measures on whether governance retreats and strategic discussions translate into documented next steps

Table 13: Town Clerk KPI Alignment

Organizational Theme	Supporting KPI	Why It Matters
Governance Readiness	Agenda Packet Publication Timeliness	Measures whether Board members, staff, and the public receive meeting materials with enough time for informed participation
Transparency & Public Access	Public Records Request Response Time	Measures responsiveness, transparency, and resident access to public information
Statutory Compliance	Public Notice Compliance Rate	Measures on whether legal notice and meeting requirements are met consistently
Records Integrity	Minutes Completion and Adoption Timeliness	Measures accuracy, completeness, and timeliness of the Town's official record
Governance Support	Board and Advisory Board Meetings Supported	Measures the volume and reliability of governance support provided
Policy Continuity	Ordinance and Resolution Tracking Accuracy	Measures whether formal Board actions are recorded, indexed, and accessible for implementation
Organizational Accountability	Board Inquiry and Task Tracking	Measures whether Board requests are captured, assigned, monitored, and closed appropriately
Civic Infrastructure	Advisory Board Vacancy and Appointment Tracking	Measures the Town's ability to maintain functioning citizen advisory bodies
Risk Reduction	Records Retention Compliance	Measures legal compliance and reduces risk related to document retention and public access

Administration Group



Administration

The Administration service group provides executive leadership, organizational coordination, strategic direction, and public communication support for the Town of Zebulon. Departments within this group are responsible for guiding implementation of Board priorities, coordinating organizational initiatives, supporting operational alignment across departments, and ensuring consistent communication with residents, businesses, employees, and community stakeholders.

As Zebulon continues experiencing rapid growth and increasing operational complexity, the Administration group continues playing an important role in:

- Organizational coordination,
- Strategic planning,
- Policy implementation,
- Interdepartmental communication,
- Community engagement,
- Operational oversight, and
- Organizational readiness.

The FY 2027 Recommended Budget continues supporting administrative operations and strategic initiatives intended to strengthen organizational coordination, improve

communication, support operational consistency, and position the Town for continued growth and future strategic plan implementation.

Town Manager's Office

Department Mission and Core Responsibilities

The Town Manager's Office provides executive leadership, strategic direction, and organizational oversight for the Town of Zebulon. The office supports the implementation of policies and priorities established by the Board of Commissioners and coordinates cross-departmental work to ensure effective, consistent, and accountable service delivery.

Core responsibilities include organizational leadership, policy implementation, Board support, intergovernmental coordination, management of strategic initiatives, and alignment of Town operations with adopted priorities. The office serves as the central point for managing Town-wide initiatives, supporting executive decision-making, and coordinating work among departments and external partners.

Beginning in FY 2027, Communications is separated from the Town Manager's Office budget. This change provides a clearer view of the resources required for executive administration while allowing communications-related personnel and operating costs to be tracked in the appropriate department.

Organizational Structure and Staffing Overview

The FY 2027 Town Manager's Office budget includes two full-time positions: the Town Manager and the Executive Assistant to the Town Manager. Both positions are funded as existing baseline positions, with no proposed FTE change in FY 2027.

This structure supports executive leadership, Board coordination, agenda and meeting support, interdepartmental coordination, special project tracking, and day-to-day administrative operations for the Town Manager's Office. The separation of Communications from this department reduces the staffing reflected in the Town Manager's Office budget compared with the prior Administration structure.

Key Services and Operational Activities

The Town Manager's Office supports both internal operations and governing functions. Key services and activities include:

- Coordination and support of Board of Commissioners' initiatives.
- Implementation of Board policies, strategic direction, and organizational priorities.
- Executive leadership and interdepartmental coordination across Town operations.
- Management of special projects, strategic initiatives, and performance tracking.
- Coordination with external partners, agencies, and regional stakeholders.
- Administrative support for reporting, process development, agenda preparation, and organizational follow-through.

Table 14: Town Manager's Office Budget Summary

Fiscal Year	Budget / Actual Basis	Amount	Change from Prior Year	% Change
FY24	Actual	\$0.00	--	--
FY25	Actual	\$0.00	\$0.00	0.0%
FY 2026	Appropriated Budget	\$741,220	\$741,220	N/A
FY 2027	FY 2027 Proposed Budget	\$569,517	-\$171,703	-23.2%

The FY24 and FY25 amounts show no activity in the Administration account structure, so those years are not directly comparable to FY 2026 and FY 2027. FY 2026 reflects the Administration budget before Communications was separated from the Town Manager's Office. The FY 2027 Proposed Budget totals \$569,517, a decrease of \$171,703.20, or 23.16%, from the FY 2026 appropriation. The decrease is primarily due to the separation of Communications, reductions in professional services, and removal of certain prior-year program and website costs from the Town Manager's Office budget.

FY 2027 Budget Overview and Major Drivers

The FY 2027 budget reflects a narrower Town Manager's Office budget structure focused on executive administration, organizational oversight, Board support, interdepartmental coordination, and strategic project management. Communications is no longer budgeted within this department, which improves transparency and allows each function to be evaluated within its appropriate department.

Personnel costs are the largest component of the FY 2027 budget and support two full-time existing baseline positions. Total fully loaded personnel cost is approximately \$470,517, including salary and wages, FICA, group insurance, retirement, and other benefits. No new positions or FTE changes are included in the FY 2027 Town Manager's Office personnel budget.

Operating costs emphasize the resources needed to support executive administration and organizational effectiveness. The FY 2027 operating budget includes professional services, travel and training, memberships and subscriptions, materials and supplies, printing and copying, uniforms, contract services, vehicle maintenance, fuel, postage, and insurance and bonds. Professional services and contract services are reduced from the prior Administration structure.

Several FY 2026 items are not continued in the FY 2027 Town Manager's Office budget, including website contracted services and the Summer Youth Empowerment/Internship Program. These changes, together with the separation of Communications, contribute to the overall reduction from FY 2026 to FY 2027 while maintaining the core capacity of the Town Manager's Office.

Summary of Key Budget Changes

- Communications is separated from the Town Manager's Office in FY 2027, creating a clearer budget structure for executive administration.
- The FY 2027 personnel budget includes two full-time existing baseline positions: the Town Manager and Executive Assistant to the Town Manager, with no proposed FTE change.
- Professional services are reduced compared with the FY 2026 Administration structure, reflecting a shift away from heavier reliance on external services.
- Training and professional development funding supports continued executive leadership development, regional engagement, and organizational effectiveness.
- Memberships and subscriptions are funded to support professional participation and access to resources that benefit Town-wide management and governance.
- Materials and supplies are increased to support office operations and administrative capacity within the Town Manager's Office.
- Website contracted services and the Summer Youth Empowerment/Internship Program are not continued in the FY 2027 Town Manager's Office budget.

Communications

Department Mission and Core Responsibilities

The Communications Department provides centralized, strategic communications for the Town of Zebulon. The department supports consistent, accurate, and timely sharing across Town departments and with the public, while strengthening the Town's capacity for public information, crisis communications, digital engagement, media relations, and brand management.

Core responsibilities include managing Town-wide communications strategy, supporting emergency and crisis messaging, coordinating media relations, maintaining digital communication platforms, supporting video production, livestreaming, and government access programming, and developing public-facing content that improves transparency, accessibility, and community engagement.

Organizational Structure and Staffing Overview

In FY 2027, Communications is separated from the Town Manager's Office and established as its own department. The department includes one full-time Communications Director position with no proposed FTE change.

The Communications Director provides Town-wide support for public information, emergency response messaging, digital content, media coordination, and strategic communications initiatives. Establishing Communications as a separate department provides clearer accountability, improves budget transparency, and better reflects the department's Town-wide role.

Key Services and Operational Activities

The Communications Department supports both day-to-day public information needs and communication strategy. Key services and operational activities include:

- Town-wide public information, messaging, and media coordination.
- Emergency and crisis communications aligned with Joint Information System (JIS) and public information best practices.
- Website support, digital accessibility, social media management, and digital engagement.
- Video production, livestreaming, and government access programming through the PEG Media Partnership.

- Brand management, outreach materials, photography, video content, and public-facing campaigns.
- Support for departmental communication needs, special initiatives, and community engagement efforts.

Table 15: Communications Budget Summary

Fiscal Year	Budget / Actual Basis	Amount	Change from Prior Year	% Change
FY24	Actual	\$0.00	—	—
FY25	Actual	\$0.00	\$0.00	0.0%
FY 2026	Appropriated Budget	\$0.00	\$0.00	0.0%
FY 2027	FY 2027 Proposed Budget	\$273,115	\$273,115	N/A

The Communications Department was previously included within the Town Manager's Office and did not have a separate historical budget in FY24, FY25, or FY 2026. The FY 2027 Proposed Budget establishes Communications as a separate department with a total budget of \$273,115. Because this is the first year the department is budgeted separately, the FY 2027 increase is shown as a new departmental budget rather than a comparable year-over-year operating increase.

FY 2027 Budget Overview and Major Drivers

The FY 2027 budget establishes the first formal operating structure for the Communications Department. The budget supports a baseline level of service for Town-wide communications, public information, crisis communications, digital engagement, media relations, brand management, and government access programming.

Personnel costs total \$149,415.09 and support the existing full-time Communications Director position. This position is identified as recurring capacity to support organizational capacity and workforce stability.

Operating funding totals \$123,700. This includes Professional Services at \$85,000, which supports key communications, media, and government access needs. Other major FY 2027 operating drivers include website contracted services of \$14,000, travel and training of \$5,000, printing/copying of \$5,000, contracted services of \$3,500, materials and supplies of \$8,000, fuel expense of \$1,500, insurance and bonds of \$1,000, postage of \$500, and uniforms of \$200. It includes \$5,000 for a Communications equipment package, including camera, lenses, MacBook accessories, and a PIO field kit. The materials and supplies support the department's ability to produce timely, high-quality public information and field communications materials.

These resources support the core tools, training, outreach materials, equipment, and services needed to operate the department as a centralized communications function.

The FY 2027 budget establishes the operational framework necessary to support centralized communications, public information, transparency initiatives, digital engagement, and emergency communications for a growing organization and community.

Summary of Key Budget Changes

- Establishes Communications as a separate department in FY 2027 after previously being budgeted within the Town Manager's Office.
- Funds one existing full-time Communications Director position with a fully loaded personnel cost of \$149,415.09.
- Funds Professional Services at \$85,000 to support communications, media, government access, and related transparency needs.
- Funds website services, digital communications, advertising, outreach materials, and content production tools needed to support Town-wide communications.
- Provides training and professional development resources to strengthen emergency communications, public information, and strategic communications capacity.
- Includes \$5,000 in funding for a Communications equipment package, including camera, lenses, MacBook accessories, and a PIO field kit.
- Creates a clearer operating structure for communications services, improving operational transparency and accountability for Town-wide communication needs.

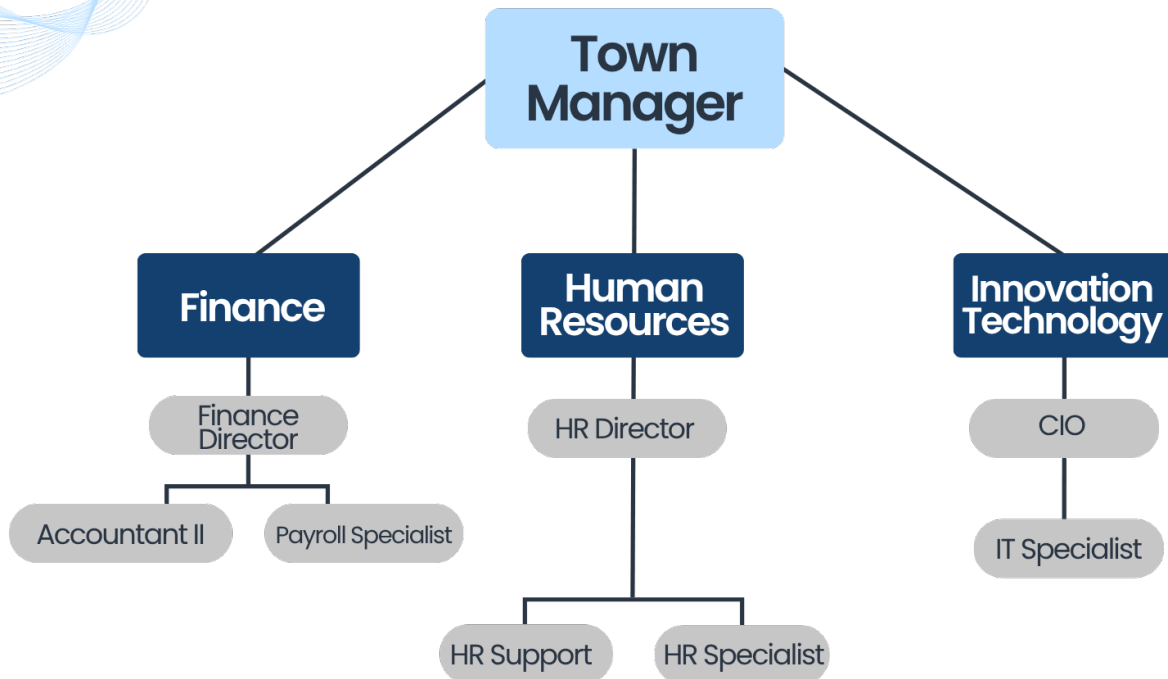
Communications KPI Alignment

Table 16: Communications KPI Alignment

Organizational Theme	Supporting KPI	Why It Matters
Public Trust	Public Information Response Time	Measures of responsiveness to residents and media inquiries
Transparency	Timeliness of Public Communications	Measures on whether residents receive information in a timely and predictable manner
Community Engagement	Multimedia Engagement and Resident Engagement Growth	Measures of performance and reach of Town-produced content and overall community interaction
Operational Support	Communication Requests Supported	Measures department workload and internal support provided across Town departments

Emergency Readiness	Emergency Communication Deployment Time	Measure's ability to communicate rapidly during emergencies, incidents, and urgent situations
Accessibility	ADA/WCAG Compliance Rate	Measures accessibility compliance and reduces legal and equity risks related to public information
Strategic Messaging	Proactive Communications Calendar Completion	Measures of whether communications are managed proactively and strategically
Community Awareness	Event Marketing and Community Engagement	Measures Communications' role in promoting Town programs, initiatives, events, and public participation

Internal Service Group



Internal Services

The Internal Services group provides administrative, financial, technology, and workforce support functions necessary to maintain daily municipal operations and organizational coordination across the Town. Departments within this group support financial management, employee relations, technology infrastructure, operational systems, compliance functions, and internal coordination activities that allow departments throughout the organization to effectively deliver municipal services.

As Zebulon continues growing and operational complexity increases, the demand for reliable internal systems, financial oversight, workforce coordination, technology support, and organizational accountability also continues to expand. Internal Services departments therefore play an increasingly important role in supporting operational sustainability, strategic planning implementation, performance management, and organizational readiness.

The FY 2027 Recommended Budget continues support for financial management, workforce administration, technology modernization, operational coordination, internal controls, and organizational support services necessary to maintain effective municipal operations and support future growth and organizational development.

Finance

Department Mission and Core Responsibilities

The Finance Department provides sound fiscal management of the Town's financial resources in accordance with Town ordinances, North Carolina law, federal requirements, and generally accepted accounting principles. The department supports accountability, transparency, professionalism, and customer service in the stewardship of public funds.

Core responsibilities include statutory compliance and reporting, financial reporting and audit coordination, revenue and cash management, accounts payable and accounts receivable, payroll administration, debt and fixed asset management, budget administration, purchasing and internal controls, and support for financial planning.

Organizational Structure and Staffing Overview

The FY 2027 Finance Department supports three full-time positions: Finance Director, Accountant II, and Payroll Specialist. The FY 2027 personnel budget reflects existing baseline staffing with no proposed FTE change. All three positions are recurring and support core financial operations, statutory compliance, revenue protection, and organizational capacity. The requested Procurement Manager position is deferred and is not included in the FY 2027 Proposed Budget.

The Finance Director provides department leadership, fiscal oversight, budget support, audit coordination, debt management, and compliance oversight. The Accountant II supports accounting, financial reporting, reconciliations, accounts payable and receivable, and related financial controls. The Payroll Specialist administers payroll and supports employee compensation processes, benefit-related deductions, and payroll compliance.

Key Services and Operational Activities

The Finance Department provides essential internal and external financial services that support all Town departments and residents. Key services include financial reporting and annual audit coordination; budget development, monitoring, and compliance; cash, investment, debt, and fixed asset management; accounts payable and receivable processing; payroll administration; purchasing and internal control support; and revenue collection coordination.

The department also supports customer service functions related to City of Raleigh utility payments and coordinates with Wake County for property tax billing and collection services.

Table 17: Finance Budget Summary

Fiscal Year	Budget / Actual Basis	Amount	Change from Prior Year	% Change
FY24	Actual	\$517,096	—	—
FY25	Actual	\$608,510	\$91,414	17.7%
FY 2026	Appropriated Budget	\$766,350	\$157,840	25.9%
FY 2027	FY 2027 Proposed Budget	\$798,429	\$32,079	4.2%

The Finance Department budget increased from FY24 to FY25 and again in FY 2026 as financial operations, audit requirements, tax collection costs, and personnel-related expenses grew. The FY 2027 Proposed Budget totals \$798,429, an increase of \$32,079.23, or 4.2%, from the FY 2026 appropriation. This total includes \$446,879 for personnel, \$301,550 for operating expenses, and \$50,000 for capital budget software. Excluding the capital item, the personnel and operating budget totals \$748,429, which is below the FY 2026 appropriation primarily because retiree insurance moved out of Finance and into Human Resources.

FY 2027 Budget Overview and Major Drivers

The FY 2027 Finance Department budget totals \$798,429, including \$446,879 for personnel, \$301,550 for operating expenses, and \$50,000 for capital. Personnel funding supports three existing full-time positions and maintains current staffing levels without adding a new funded position. The Procurement Manager position is deferred and is not included in the FY 2027 Proposed Budget.

The largest operating cost is contracted services for Wake County tax collection at \$155,000. This reflects the fee Wake County charges for billing and collecting property taxes for the Town and represents a continued increase in the cost of revenue collection support.

Professional services increase to \$93,000 in FY 2027 because audit and financial advisory costs, including financial advisory related services, have been moved from the Governing Body budget to Finance. This shift more accurately aligns financial service costs with the department responsible for audit coordination, financial reporting, debt management, and fiscal oversight.

Retiree insurance is no longer budgeted in Finance and has been moved to Human Resources. This change improves departmental alignment by placing organization-wide employee and retiree benefit costs within the department responsible for personnel and benefits administration.

Other operating changes include modest funding for travel and training, printing and copying, mail room supplies, cell phones, materials and supplies, software-related contracted services, and insurance and bonds. These costs support ongoing financial operations, reporting, customer service, and compliance needs.

Table 18: Finance Capital Request

Project	FY 2027 Request	Recommended Amount	Recommendation
Budget Software — Budgeting and Performance Management Software	\$50,000	\$50,000	Fund

Summary of Key Budget Changes

- Maintains three full-time Finance positions with no proposed FTE change: Finance Director, Accountant II, and Payroll Specialist.
- Defers the requested Procurement Manager position; this position is not included in the FY 2027 Proposed Budget.
- Increases professional services to reflect the transfer of audit and financial advisory services from the Governing Body budget to Finance.
- Funds Wake County tax collection contracted services at \$155,000 to support property tax billing and collection.
- Moves retiree insurance out of Finance and into Human Resources, reducing the Finance Department personnel and operating budget compared with FY 2026 before capital is added.
- Includes \$50,000 in capital funding for budgeting and performance management software.
- Maintains operating support for training, printing and copying, mail room supplies, materials and supplies, software maintenance, insurance and bonds, and other core administrative costs.

Table 19: Finance KPI Alignment

Organizational Theme	Supporting KPI	Why It Matters
Financial Sustainability	Revenue Forecasting Accuracy	Measures of fiscal planning reliability
Financial Sustainability	Budget Variance	Measures organizational spending discipline
Financial Sustainability	Fund Balance Trend	Measures structural stability

Governance & Accountability	Procurement Compliance	Measures of control environment maturity
Governance & Accountability	Audit Findings & Deficiencies	Measures organizational risk and compliance
Organizational Capacity	Accounts Payable Processing Time	Measures operational efficiency and internal service responsiveness



Human Resources

Department Mission and Core Responsibilities

The Human Resources Department supports the Town of Zebulon by providing workforce management, employee support, regulatory compliance, and organizational capacity services for all departments. The department helps ensure that the Town can recruit, retain, develop, and support qualified employees while maintaining compliance with personnel policies, employment laws, and benefit requirements.

Core responsibilities include recruitment and onboarding, classification and compensation support, employee relations, benefits administration, policy development and compliance, training coordination, employee engagement, wellness programming, safety support, and workforce planning. The department also supports organization-wide programs such as employee appreciation, tuition assistance, the wellness program, and the internship program.

Organizational Structure and Staffing Overview

The Human Resources Department operates with 2.5 authorized FTE, including the Human Resources Director, HR Specialist, and a part-time HR Associate. The FY 2027 personnel budget reflects existing baseline positions and does not include proposed FTE change.

FY 2027 personnel costs total \$444,909. All funded positions are recurring and support either core legal and statutory responsibilities or organizational capacity and workforce stability. This staffing structure supports recruitment, onboarding, employee relations, benefits administration, policy compliance, and workforce programs across a growing organization. The requested HR Generalist position is deferred and is not included in the FY 2027 Proposed Budget.

Key Services and Operational Activities

The Human Resources Department provides essential internal services that support the Town's workforce and overall service delivery capacity. Key services include employee recruitment and selection, onboarding, benefits coordination, employment law and policy compliance, performance and employee relations support, classification and compensation coordination, training and professional development, and administration of employee-focused programs.

The department also manages or coordinates Town-wide initiatives that support employee engagement and retention, including employee appreciation, wellness programming, tuition assistance, safety initiatives, and internship programming. These services help strengthen workforce stability, improve employee experience, and support departments as service demands increase.

Table 20: Human Resources Budget Summary

Fiscal Year	Budget / Actual Basis	Amount	Change from Prior Year	% Change
FY24	Actual	\$1,099,436	--	--
FY25	Actual	\$1,049,917	-\$49,519	-4.0%
FY 2026	Appropriated Budget	\$616,450	-\$433,467	-41.3%
FY 2027	FY 2027 Proposed Budget	\$807,059	\$190,609	30.9%

The Human Resources budget decreased from FY24 to FY 2026 as prior costs associated with information technology, East Wake TV, website services, and other functions were moved out of the department. The FY 2027 Proposed Budget totals \$807,059, representing a \$190,609, or 30.9%, increase from the FY 2026 appropriation. The FY 2027 increase is primarily driven by the movement of retiree insurance into Human Resources, the addition of the internship program within HR, continued investment in employee wellness and development, and baseline personnel costs for the existing HR staffing structure.

FY 2027 Budget Overview and Major Drivers

The FY 2027 budget reflects the Human Resources Department's role in supporting a fast-growing organization while maintaining compliance, workforce stability, and employee support programs. The budget maintains the existing 2.5 FTE staffing structure and funds core HR functions, including recruitment, onboarding, benefits administration, employee relations, policy support, and workforce planning.

The largest operating change is the movement of retiree insurance from Finance to Human Resources, funded at \$170,000. This placement better aligns retiree benefit costs with the department responsible for benefits administration and employee support. The FY 2027 budget also includes \$84,000 for the internship program, reflecting a shift of this program into Human Resources to support workforce development and early-career engagement.

Other major operating drivers include \$60,000 for the wellness program, \$37,000 for professional services, \$31,000 for contracted services, \$15,000 for employee

appreciation, \$15,000 for recruitment advertising, \$12,500 for HR-specific travel and training, and \$10,000 for tuition assistance. These investments support recruitment, retention, employee development, compliance, and organizational capacity.

Several vehicle-related costs identified in the historical budget, including vehicle maintenance, fuel, and enterprise lease costs, are not treated as FY 2027 HR drivers because they are expected to move to Administration. No FY 2027 capital items are included for Human Resources.

Summary of Key Budget Changes

- Maintains the current Human Resources staffing structure with 2.5 FTE and no proposed FTE change.
- Funds FY 2027 personnel costs \$444,909 for the Human Resources Director, HR Specialist, and part-time HR Associate.
- Defers the requested HR Generalist position, which is not included in the FY 2027 Proposed Budget.
- Moves retiree insurance from Finance to Human Resources, with \$170,000 included in the FY 2027 HR operating budget.
- Moves the internship program into Human Resources, with \$84,000 included to support workforce development and early-career engagement.
- Funds the wellness program at \$60,000 to support employee health, engagement, productivity, and retention.
- Funds professional services and contracted services to support compliance, HR systems, policy updates, background checks, drug testing, employee assistance, compensation/classification support, and performance management tools.
- Supports recruitment and retention through advertising, employee appreciation, tuition assistance, materials and supplies, and HR-specific training.
- Removes vehicle-related costs from the HR narrative as FY 2027 budget drivers because those costs are expected to shift to Administration.

Organizational Theme	Supporting KPI	Why It Matters
Workforce Sustainability	Vacancy Rate	Measures organizational staffing strain
Workforce Sustainability	Time to Fill Vacancies	Measures of recruitment effectiveness
Workforce Sustainability	Employee Turnover Rate	Measures retention and organizational stability
Workforce Sustainability	Employee Retention	Measures institutional continuity

Workforce Sustainability	Overtime Utilization	Measures staffing pressure and operational strain
Organizational Capacity	Time to Onboard Employees	Measures organizational scalability
Governance & Accountability	Training Completion Rates	Measures compliance and workforce readiness
Organizational Health	Employee Engagement Indicators	Measures of organizational culture and morale

Table 21: Human Resources KPI Alignment



Innovation and Technology

Department Mission and Core Responsibilities

The Innovation and Technology Department provides secure, reliable, and efficient technology services that support Town operations, staff productivity, public transparency, and service delivery. As a newly established department, Innovation and Technology is building the infrastructure, governance, and standards needed to support the Town's growing reliance on technology and to move the organization toward a centralized enterprise technology model.

Core responsibilities include network, server, and systems administration; cybersecurity monitoring and protection; hardware and software lifecycle management; help desk and end-user support; enterprise application support; digital workflow improvement; technology standards; data governance; public records support; and oversight of emerging technologies, including artificial intelligence.

Organizational Structure and Staffing Overview

The FY 2027 personnel budget supports two full-time positions: the Chief Information Officer (CIO) and IT Specialist. Both positions are existing baseline positions, and the FY 2027 personnel budget does not include a funded FTE increase. The requested IT Technician position is deferred and is not included in the FY 2027 Proposed Budget.

The department continues to face increasing operational demand as the Town adds staff, facilities, devices, software platforms, and technology-dependent service delivery functions. While the submitted departmental materials identify future capacity needs, the FY 2027 Proposed Budget maintains the current 2.0 FTE staffing structure.

Key Services and Operational Activities

- Innovation and Technology supports Town-wide technology operations and provides the core systems needed for departments to deliver services reliably and securely.
- Network, server, internet, wireless, and landline service administration.
- Cybersecurity monitoring, email protection, endpoint security, backup systems, and access controls.
- Help desk support, user account administration, device deployment, and technology lifecycle management.
- Support for enterprise applications, digital services, workflow automation, and staff training.

- Technology governance, policy development, data protection, and public records support.
- Facility technology needs, including computers, devices, networking infrastructure, cameras, and related systems.

Table 22: Innovation and Technology Budget Summary Table

Fiscal Year	Budget / Actual Basis	Amount	Change from Prior Year	% Change
FY24	Actual	\$0.00	—	—
FY25	Actual	\$553,542	N/A	N/A
FY 2026	Appropriated Budget	\$793,450	\$239,908	43.3%
FY 2027	FY 2027 Proposed Budget	\$975,790	\$182,340	23.0%

The Innovation and Technology budget reflects the department’s transition from a newly established function into an enterprise service provider for Town-wide technology operations. FY24 shows no separately tracked department activity. FY25 reflects the first year of significant technology activity, and FY 2026 expanded the budget to support centralized services, infrastructure, and cybersecurity. The FY 2027 Proposed Budget totals \$975,790, representing a \$182,340, or 23.0%, increase from the FY 2026 appropriation. The increase is primarily driven by contracted IT services, computers and devices, networking and infrastructure, and core telecommunications and internet services.

FY 2027 Budget Overview and Major Drivers

The FY 2027 Proposed Budget includes \$338,790 in personnel costs and \$637,000 in operating costs. Personnel funding supports the existing IT Director and IT Specialist positions. Operating funding supports the technology infrastructure, security tools, devices, telecommunications, internet access, and contracted platforms required to maintain reliable Town-wide operations. No Innovation and Technology capital items are included in the FY 2027 capital budget.

The largest FY 2027 operating allocation is Contracted Services - I.T. - at \$195,000. This funding supports core technology and cybersecurity platforms, including licensing, help desk and monitoring tools, backup and security services, communications platforms, productivity software, and other enterprise technology services needed to support departments across the Town.

The budget also includes \$90,000 for Computers and Devices and \$90,000 for Networking and Infrastructure. These allocations support replacement, expansion, and

modernization of the Town's technology environment as staffing, device counts, facilities, and service needs continue to grow. Internet Service is funded at \$40,000, Wireless Service at \$45,000, and Landline Telephone Service at \$40,000, reflecting the ongoing cost of connectivity and communication services that support daily operations and public safety continuity.

Additional operating funding includes Professional Services at \$17,000, Travel and Training at \$10,000, Memberships and Subscriptions at \$2,000, Fuel Expense at \$2,000, and Office Materials, Supplies and Postage at \$6,000. Together, these items support staff development, professional capacity, and the department's ability to provide service across Town facilities.

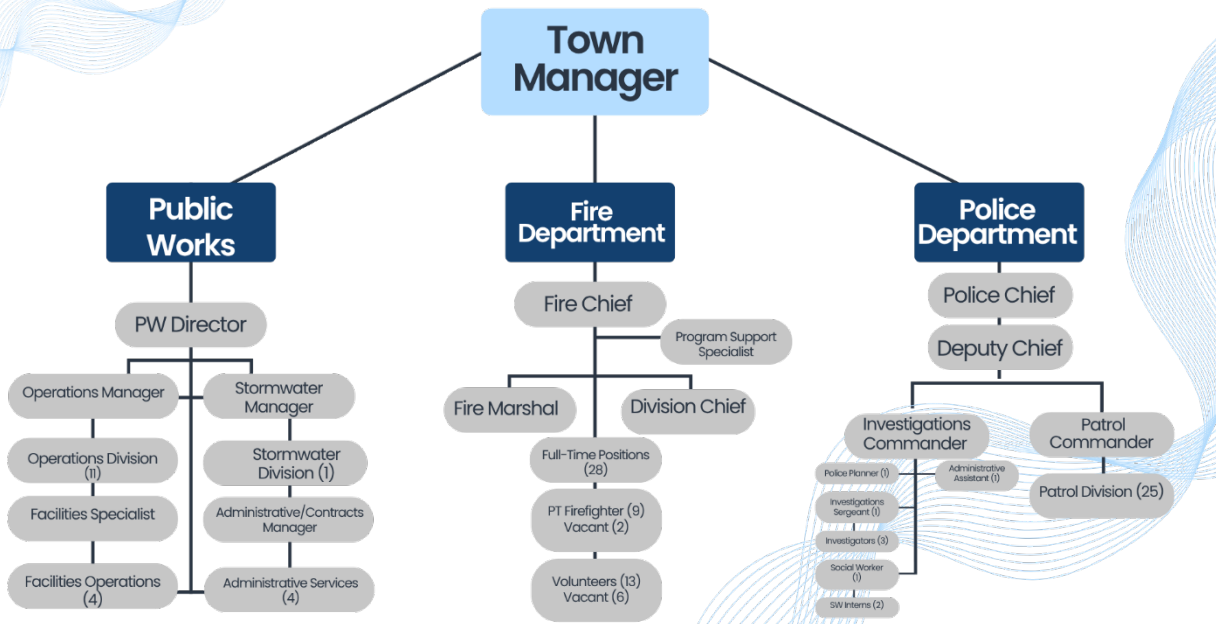
Summary of Key Budget Changes

- Maintains the current 2.0 FTE staffing structure with an IT Director and IT Specialist and no funded FTE change in FY 2027.
- Defers the requested IT Technician position; this position is not included in the FY 2027 Proposed Budget.
- Provides \$195,000 for Contracted Services - I.T. to support cybersecurity tools, licensing, monitoring, help desk systems, backup services, and enterprise technology platforms.
- Funds computers and devices at \$90,000 and Networking and Infrastructure at \$90,000 to support equipment lifecycle needs, infrastructure modernization, and organizational growth.
- Maintains core connectivity services, including Landline Telephone Service, Wireless Service, and Internet Service, as must-fund operational needs.
- Removes prior one-time or project-specific FY 2026-line items such as the Work Order System and ZMC/ZFD infrastructure upgrade from the FY 2027 operating budget.
- Supports training, professional development, and basic departmental operating technology governance and service delivery.
- Includes \$100,000 for townwide record digitization.
- Includes no Innovation and Technology capital items in the FY 2027 capital budget.

Table 23: Innovation & Technology KPI Alignment

Organizational Theme	Supporting KPI	Why It Matters
Operational Readiness	System Uptime	Measure's reliability of operational systems
Operational Readiness	Ticket Response Time	Measures internal support responsiveness
Operational Readiness	Project Delivery Timelines	Measures organizational execution capacity
Organizational Capacity	Digital Service Adoption	Measures scalability and modernization
Governance & Accountability	Cybersecurity Compliance	Measures enterprise operational risk
Governance & Accountability	Data Governance Compliance	Measures reporting consistency and data reliability
Organizational Health	User Satisfaction	Measures of effectiveness of internal systems

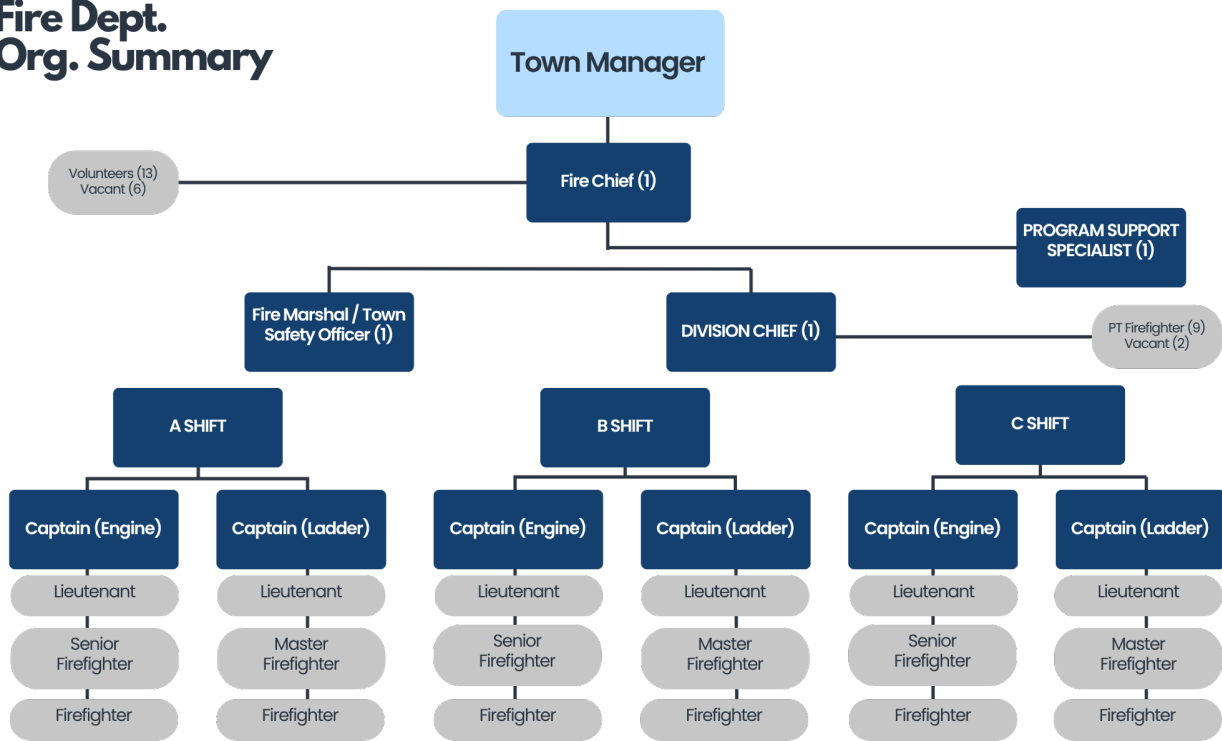
Infrastructure and Public Safety



Infrastructure and Public Safety

The Infrastructure and Public Safety group provides the Town’s core public safety, emergency response, infrastructure maintenance, and operational readiness functions. These departments are responsible for protecting life and property, maintaining public order, supporting transportation and stormwater systems, preserving public infrastructure, managing fleet and facility needs, and responding to daily service demands that directly affect residents, businesses, and visitors. As Zebulon continues to grow, this group plays a central role in ensuring that essential services remain reliable, emergency and field operations are adequately supported, infrastructure needs are identified and managed, and the Town remains prepared to respond to changing community conditions. Together, Fire, Police, and Public Works support safe neighborhoods, dependable public assets, coordinated emergency response, and service sustainability.

Fire Dept. Org. Summary



Fire

The FY 2027 Fire Department budget prioritizes emergency response readiness, personnel support, apparatus and equipment replacement planning, and continued coordination with regional public safety partners.

Department Mission and Core Responsibilities

The Fire Department provides critical emergency services, fire and rescue response, basic medical care, emergency management coordination, fire prevention, and public education to the Town of Zebulon and the surrounding community. The department also provides larger-scale emergency coordination for severe weather, hurricanes, tornadoes, and other high-impact events.

Core responsibilities include emergency response, fire suppression, rescue, hazardous materials response, basic medical care, state-mandated fire code enforcement, fire and life safety education, child safety seat education, burn and injury prevention, and emergency preparedness support. These services are essential to public safety and service continuity as Zebulon continues to grow.

Organizational Structure and Staffing Overview

The Fire Department operates with a combination of full-time employees, part-time employees, volunteers, and junior firefighters. The current FY 2027 personnel budget supports the department's existing full-time staffing structure and baseline supplemental pay categories, including overtime, holiday pay, part-time salaries, volunteer pay, and career ladder progression.

The FY 2027 Proposed personnel budget does not reflect a proposed FTE increase. Staffing resources continue to be organized around emergency response, fire prevention, public education, station operations, administrative support, and operational readiness. The department service model remains dependent on maintaining sufficient coverage, training, equipment, and apparatus readiness to respond to increasing call volume and growth-related service demand. Requested new Battalion Chief and Firefighter positions are deferred and are not included in the FY 2027 Proposed Budget.

Key Services and Operational Activities

The department's primary service is emergency response. The Fire Department responds to fires, rescues, hazardous materials incidents, medical emergencies, alarms, motor vehicle crashes, and other calls for service. Timely response requires sufficient personnel, reliable apparatus, trained staff, and operational equipment that can be deployed across a growing service area.

The department also provides prevention and risk reduction services, including state-mandated fire inspections, public education, fire and life safety programs, emergency preparedness activities, and coordination with regional public safety partners. These programs reduce risk, support compliance, and help manage the impact of increased development and population growth.

Table 24: Fire Budget Summary Table

Fiscal Year	Budget / Actual Basis	Amount	Change from Prior Year	% Change
FY24	Actual	\$2,868,365	-	-
FY25	Actual	\$3,559,917	\$691,552	24.1%
FY 2026	Appropriated Budget	\$4,427,434	\$867,517	24.4%
FY 2027	FY 2027 Proposed Budget, including Fire capital items	\$5,088,181	\$660,747	14.9%

The Fire Department budget increased substantially from FY24 to FY25 and again from FY25 to FY 2026, reflecting higher personnel, equipment, apparatus, insurance, utility, and public safety operating costs. The FY 2027 Proposed Budget shown above includes the department FY 2027 personnel and operating budget, plus Fire-only capital items for debt service, the enterprise leased vehicle, and fleet reserve. Excluding those separate capital items, the FY 2027 personnel and operating budget totals \$4,482,031.

FY 2027 Budget Overview and Major Drivers

The FY 2027 personnel and operating budget is primarily driven by the cost of maintaining existing public safety service levels, supporting baseline staffing, funding required supplemental pay categories, and maintaining operational readiness. Personnel costs remain the department’s largest budget component and total \$3,825,127.39. Personnel costs include salaries, overtime, holiday pay, part-time salaries, volunteer pay, career ladder progression, FICA, group insurance, and retirement.

Operating cost drivers total \$656,904.00 and include insurance and bonds, turnout gear, vehicle maintenance, utilities, equipment maintenance, contracted services, medical exams, communications costs, and facility-related expenses. Several line items reflect increased costs associated with the new Fire/EMS station, including electricity, water and sewer, natural gas, insurance, and materials and supplies. Other increases, such as turnout gear, medical exams, and vehicle maintenance, support compliance, safety, and service continuity for existing personnel and apparatus.

The FY 2027 budget also reflects the movement of the Safety Committee from Human Resources to Fire, funding for required regional services such as Wake County dispatch and the Wake Hazmat Team and recurring public safety costs necessary to maintain department readiness.

Table 25: Fire Capital Request

Capital Item	Recommended Amount	Recommendation
Fire Station loan payment	\$430,500	Must Fund
Enterprise Leased Vehicle	\$6,250	Must Fund
Ladder Truck Loan Payment	\$82,200	Must Fund
Capital Reserve - Fleet	\$87,200	Fund
Total Fire Capital Items	\$606,150	

The FY 2027 Fire capital items support debt service for the new Fire/EMS station, the ladder truck loan payment, the Enterprise leased vehicle, and an allocation to the fleet capital reserve for future apparatus needs. These items are shown separately from the personnel and operating budget because they support capital, debt, and fleet planning rather than day-to-day operating activity.

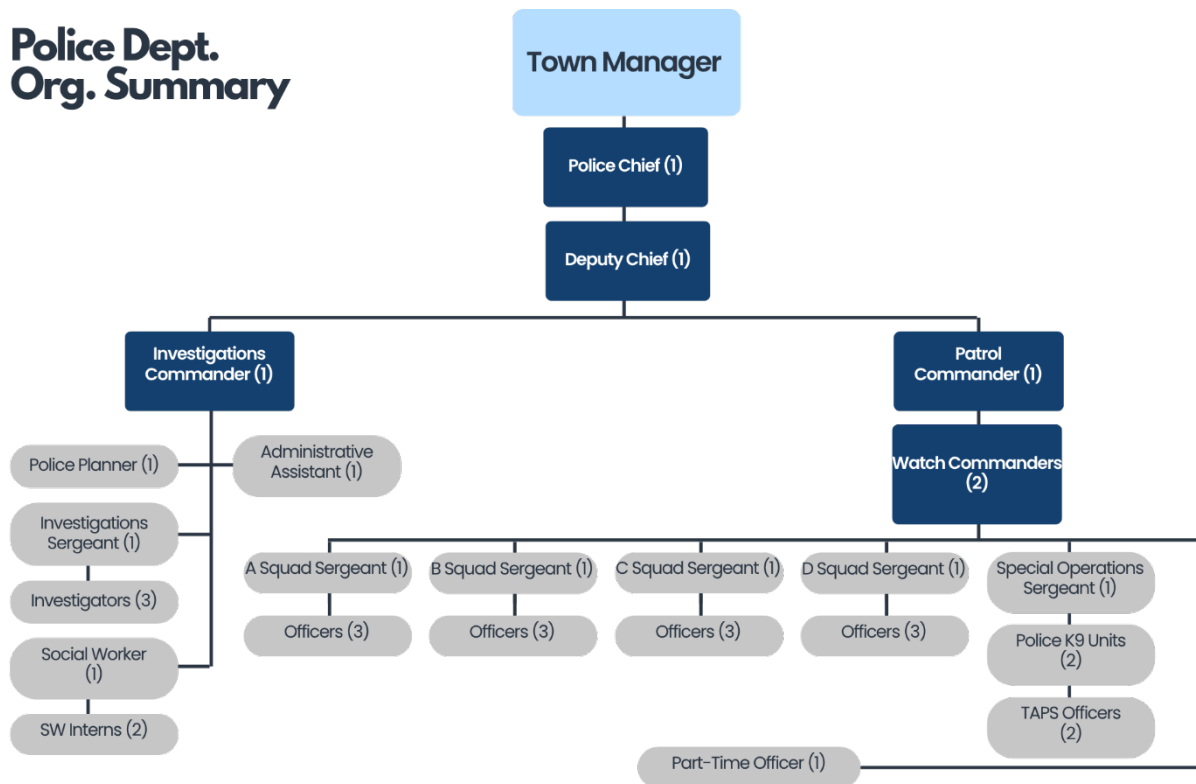
Summary of Key Budget Changes

- Maintains existing Fire Department staffing in the FY 2027 Proposed personnel budget, with no proposed FTE increase reflected in the current personnel detail.
- Funds recurring personnel obligations, including overtime, holiday pay, part-time salaries, volunteer pay, and career ladder progression.
- Includes operating increases tied to the new Fire/EMS station, including utilities, insurance, and materials and supplies for facility startup and ongoing operations.
- Increases turnout gear funding to support firefighter safety, replacement needs, and compliance with protective equipment standards.
- Maintains vehicle and equipment maintenance funding to support apparatus readiness and service continuity.
- Moves Safety Committee funding from Human Resources to Fire, aligning workplace safety activities with the department responsible for the program.
- Includes Fire-only capital items totaling \$606,150 for Fire Station debt service, ladder truck debt service, Enterprise vehicle lease costs, and fleet reserve funding.
- Defers requested new Battalion Chief and Firefighter positions; those costs are not included in the FY 2027 Proposed Budget.

Table 26: Fire KPI Alignment

Organizational Theme	Supporting KPI	Why It Matters
Emergency Readiness	Total Incident Count	Measures operational demand and growth pressure
Emergency Readiness	Total Response Time at 90th Percentile	Measure's reliability of emergency service delivery
Operational Capacity	Simultaneous Calls for Service	Measures system strain and staffing pressure
Infrastructure Readiness	Geographic Coverage Gaps	Measures station and deployment needs
Strategic Planning	Historical Response Trend Analysis	Measures of future operational demand
Capital Planning	Apparatus Availability & Reliability	Measures infrastructure readiness and fleet sustainability

Police Dept. Org. Summary



Police

The Police Department continues to represent one of the Town's largest operational investments, reflecting ongoing demand for public safety services, staffing support, equipment replacement, and operational readiness.

Department Mission and Core Responsibilities

The Police Department provides public safety services to residents, businesses, visitors, and the broader community through emergency response, crime prevention, law enforcement, investigations, traffic safety, community policing, and victim and community support services. The department works to maintain a safe environment while supporting the Town's growth and service expectations.

Core responsibilities include patrol operations, criminal investigations, calls for service response, traffic enforcement, community engagement, school and special event support, crisis response, records and reporting, internal accountability, officer training, and compliance with applicable law enforcement standards and legal requirements. The department also supports community safety through specialized services such as the canine unit, informant support, mobile data systems, and partnerships with regional public safety agencies.

Organizational Structure and Staffing Overview

The Police Department is organized to provide around-the-clock public safety coverage through sworn law enforcement personnel, civilian support positions, investigative functions, command staff, and specialized services. The FY 2027 personnel budget supports existing baseline positions and related recurring personnel obligations, including sworn personnel, general support positions, LEOSSA, part-time salaries, overtime, holiday pay, and career ladder progressions.

The FY 2027 personnel budget reflects no proposed FTE change. Staffing costs are primarily categorized as core public safety and service continuity costs. While the department's draft request identified additional staffing needs associated with population growth, calls for service, investigations, and internal affairs capacity, the current FY 2027 budget maintains the existing staffing structure. The requested new Officers and Lieutenant positions are deferred and are not included in the FY 2027 Proposed Budget.

Key Services and Operational Activities

The department's primary services include patrol response, criminal investigations, traffic enforcement, community policing, incident response, police planning, records and administrative support, social work and community support services, and regional coordination with Wake County and other public safety partners.

Operational activities supported by the FY 2027 budget include officer training, service equipment, vehicle operations and maintenance, fuel, uniforms, mobile data terminals, contract services, communications and dispatch-related services, insurance, community policing activities, Shop with a Cop, informant fees, and canine unit support. These activities support the department's ability to maintain readiness, respond to calls for service, comply with legal and operational standards, and provide visible public safety presence throughout the community.

Table 27: Police Budget Summary

Fiscal Year	Budget / Actual Basis	Amount	Change from Prior Year	% Change
FY24	Actual	\$3,287,760	—	—
FY25	Actual	\$3,695,150	\$407,390	12.4%
FY 2026	Appropriated Budget	\$5,358,984	\$1,663,834	45.0%

Fiscal Year	Budget / Actual Basis	Amount	Change from Prior Year	% Change
FY 2027	FY 2027 Proposed Budget, including Police capital item	\$5,712,483	\$353,499	6.6%

The Police Department budget increased from FY24 to FY25 and then increased significantly in FY 2026, reflecting the cost of maintaining and expanding public safety capacity, personnel-related costs, and recurring operational needs. The FY 2027 Proposed Budget shown above includes the department FY 2027 personnel and operating budget, plus the Police capital item for the Enterprise leased vehicle. The FY 2027 total is \$5,712,483, representing a \$353,499, or 6.6%, increase from the FY 2026 appropriation. This reflects a maintenance-focused FY 2027 budget that supports existing baseline staffing and essential operating costs without the additional new positions identified in the department's original request.

FY 2027 Budget Overview and Major Drivers

The FY 2027 Police Department budget totals \$5,712,483, including \$4,639,999 in personnel costs, \$1,008,084 in operating costs, and \$64,400.00 in Police capital for an enterprise leased vehicle. Personnel remain the largest component of the department budget and supports public safety service continuity through sworn officers, command staff, civilian support roles, LEOSSA obligations, part-time salaries, overtime, holiday pay, and career ladder progressions.

The operating budget supports the equipment, technology, services, vehicles, and supplies necessary to maintain police operations. The largest FY 2027 operating drivers include contract services at \$497,500 (911 service (24% increase), CAD (40% increase), CALEA dues, preemployment psychological screenings, body camera subscriptions, Flock camera subscriptions), service equipment at \$50,000, fuel at \$98,010, insurance and bonds at \$96,000, vehicle maintenance at \$62,000, uniforms at \$59,500, mobile data terminals at \$19,900, travel and training at \$28,000, and cell phones at \$23,760.

The budget maintains existing public safety service levels while addressing recurring operational pressures associated with growth, calls for service, vehicle and equipment needs, technology systems, and mandatory public safety support services. The FY 2027 operating budget also continues funding for community policing, Shop with a Cop, the canine unit, informant fees, fitness room equipment maintenance, and membership and subscription costs that support professional standards and operations.

Capital and One-Time Investment Context

The FY 2027 capital budget includes one Police Department capital item. This item is separate from the Police Department operating budget and supports fleet continuity for patrol and public safety operations.

Table 28: Police Capital Request

Project	FY 2027 Request	Recommended Amount	Recommendation
Enterprise Leased Vehicles	\$64,400	\$64,400	Must Fund

Maintaining reliable vehicles is essential to emergency response, officer mobility, community policing, and timely service delivery across Zebulon’s growing service area.

Table 29: Police KPI Alignment

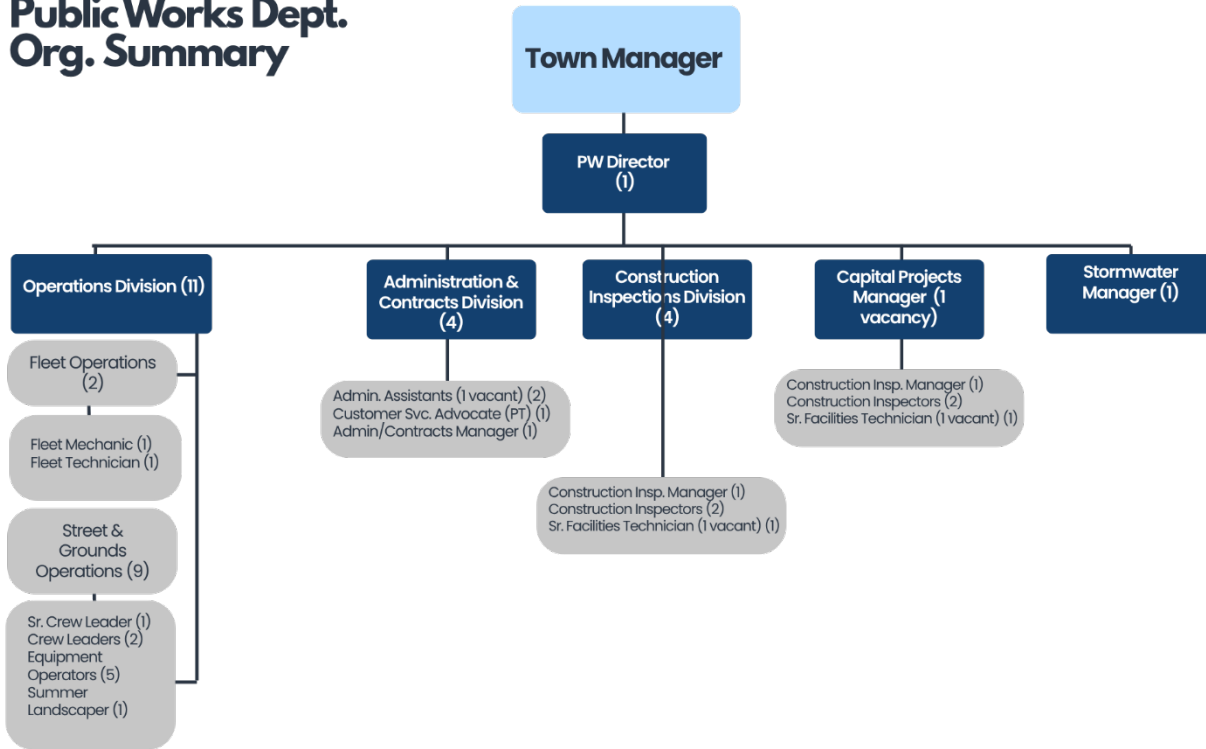
Organizational Theme	Supporting KPI	Why It Matters
Community Safety	Total Calls for Service	Measures operational demand and service pressure
Emergency Readiness	Average Response Time	Measures service reliability and operational coverage
Workforce Sustainability	Officer Vacancy & Retention Rate	Measures workforce stability and organizational capacity
Workforce Sustainability	Overtime Utilization	Measures of staffing pressure and burnout risk
Community Safety	Crime Rate Trends	Measures community safety outcomes
Transportation Safety	Vehicle Crash Trends	Measures roadway safety and growth impacts
Operational Readiness	Training Compliance Rate	Measures workforce preparedness and risk reduction
Strategic Planning	Calls for Service Growth Trend	Measures of future staffing and operational demand

Summary of Key Budget Changes

- Maintains existing baseline staffing with no proposed FTE change in the current FY 2027 personnel budget.
- Funds \$4,639,999 in personnel costs tied primarily to sworn public safety staffing, civilian support, LEOSSA, part-time salaries, overtime, holiday pay, and career ladder progressions.
- Funds \$1,008,084 in operating costs to support contract services, service equipment, fuel, insurance, vehicle maintenance, uniforms, mobile data terminals, training, and communications-related costs.

- Includes one Police capital item totaling \$64,400 for six Enterprise leased vehicles.
- Continues funding for community-facing and specialized services, including community policing, Shop with a Cop, the canine unit, informant fees, and fitness room equipment maintenance.
- Reflects a 4.8% increase from the FY 2026 appropriation when the Police capital item is included, indicating that the final FY 2027 budget maintains existing service levels rather than funding the full staffing expansion described in the original department request.
- Defers the requested new Officer, additional Officer, and Lieutenant positions; these deferred positions are not included in the FY 2027 Proposed Budget.





Public Works

Department Mission and Core Responsibilities

The Public Works Department provides essential municipal services that support daily community needs, protect the environment, maintain Town assets, and enhance quality of life for residents and businesses. The department is responsible for reliable service delivery, maintenance of public infrastructure, facility and fleet support, and operational readiness during routine activities and emergency events.

Core responsibilities include residential solid waste and yard waste coordination, roadway and right-of-way maintenance, sidewalk and curb maintenance, stormwater system management, Town facility maintenance, construction inspection and project support, fleet and equipment support, street lighting, and emergency response support during severe weather and other high-impact events.

Organizational Structure and Staffing Overview

For FY 2027, Public Works is being reorganized around five personnel-based divisions to better align budget accountability with the department's operating structure: PW Administration, Operations, Construction & Facilities Management, PW Project Management, and Stormwater. Powell Bill and Stadium remain related budget/program areas but are not personnel-based divisions in the FY 2027 personnel sheets.

Table 30: Public Works New Structure Position Control

Division	Account	FTE / Staffing Basis	FY 2027 Personnel
PW Administration	580	4.50	\$508,444
Operations	520	15.00	\$1,227,073
Construction & Facilities Management	500	5.00	\$513,468
PW Project Management	560	1.00	\$144,019
Stormwater	590	1.00	\$141,362
Total Personnel			\$2,534,366

The FY 2027 personnel budget funds existing baseline staffing and required support items such as overtime and on-call pay. Several requested positions are deferred in the final recommended budget, including Operations equipment operator positions, Stormwater crew positions, seasonal landscaper support, and a Facilities Technician. These deferred positions remain important as capacity needs as service demand grows, but they are not included in the FY 2027 Proposed personnel total.

Key Services and Operational Activities

Public Works provides a broad range of internal and community-facing services. The following provides an overview of the five divisions and two program areas.

1. PW Administration provides leadership, strategic planning, coordination, and administrative oversight for the Public Works Department's operations, infrastructure programs, capital projects, construction activities, and public facility maintenance functions. Its responsibilities include budget administration, contract management, regulatory compliance, capital project delivery, asset management, procurement, policy development, and exceptional customer service.
2. The Operations division is primarily responsible for roadway and right-of-way maintenance, storm drainage system maintenance, street and sidewalk repairs, traffic sign maintenance, vegetation management, fleet and equipment maintenance, support for Town events, and coordination of emergency operations during severe weather and other incidents.
3. The Construction & Facilities Management division oversees construction inspection, infrastructure acceptance, and maintenance of Town-owned facilities and related assets. Its responsibilities include inspecting public and private infrastructure improvements for compliance with Town standards, coordinating with contractors and developers, managing facility maintenance and repairs, performing preventative maintenance, and supporting infrastructure and asset management goals.

4. The Stormwater division is responsible for the maintenance, inspection, repair, and overall management of the Town's stormwater infrastructure and drainage systems. Key responsibilities include storm drain and culvert maintenance, ditching, flooding response, stormwater infrastructure inspections, MS4 regulatory compliance support, erosion and sedimentation control coordination, and protection of public infrastructure and water quality resources. PW Administration provides leadership, strategic planning, coordination, and administrative oversight for the Public Works Department's operations, infrastructure programs, capital projects, construction activities, and public facility maintenance functions. Its responsibilities include budget administration, contract management, regulatory compliance, capital project delivery, asset management, procurement, policy development, and exceptional customer service.
5. The PW Project Management division provides comprehensive oversight of capital projects and infrastructure capacity planning. The Project Manager is responsible for the full project lifecycle, including developing scopes of work, preparing RFQs and RFPs, and conducting on-site project monitoring.
6. The two program areas are Powell Bill and stadium operations. Powell Bill funding supports professional services for asphalt assessments and related street improvement planning and repairs. Stadium operations have no FY 2027 operating budget due to the new tenant structure, while the FY 2027 capital budget includes a Stadium Improvements project.

Table 31: Public Works Budget Summary

Fiscal Year	Budget / Actual Basis	Amount	Change from Prior Year	% Change
FY24	Actual	\$3,746,561	--	--
FY25	Actual	\$4,401,760	\$655,199	17.5%
FY 2026	Appropriated Budget	\$5,840,110	\$1,438,350	32.7%
FY 2027	FY 2027 Proposed Budget	\$5,866,116	\$26,006	0.4%

The multi-year trend reflects both growth in service demand and changes in how Public Works functions are organized. FY24 and FY25 actuals reflect legacy account structures, while FY 2027 reflects the department's move toward a more clearly separated structure based on personnel and operating responsibility. The FY 2027 Proposed Budget increases by \$26,006, or 0.4 percent, compared with the FY 2026 appropriation, and includes internal restructuring, division-level budgeting, and targeted capital investment outside the operating total.

FY 2027 Budget Overview and Major Drivers

The FY 2027 Public Works personnel and operating budget totals \$5,866,116, supporting the Operations, Construction & Facilities Management, Stormwater, PW Administration and PW Project Management divisions, and Powell Bill professional services. The largest operating drivers are solid waste contract services funded at \$1,385,000 and street lighting funded at \$430,000. Other key operational drivers include fleet maintenance, fuel, yard waste site management, professional services, insurance, and street-related support costs.

Construction & Facilities Management operating costs are driven by facility utilities, janitorial contracted services, ZMC maintenance, fuel station sustainment, insurance, and building and grounds needs. Stormwater funding supports regulatory and infrastructure maintenance activities, including water sampling, pond inspections, stormwater construction materials, stormwater line maintenance, mapping support, and MS4-related outreach. The Powell Bill budget funds professional services for asphalt assessments using state grant funds.

Table 32: Public Works Budget Summary by Division/Program Area

Division / Program Area	FY 2027 Personnel	FY 2027 Operating	FY 2027 Total
PW Administration	\$508,444	\$2,110,200	\$2,618,644
Operations	\$1,227,073	\$484,000	\$1,711,073
Construction & Facilities Management	\$513,468	\$383,200	\$896,668
PW Project Management	\$144,019	\$254,800	\$398,819
Stormwater	\$141,362	\$79,550	\$220,912
Powell Bill	\$0	\$20,000	\$20,000
Stadium Operating	\$0	\$0	\$0
Total	\$2,534,366	\$3,331,750	\$5,866,116

Capital and One-Time Investments

The FY 2027 capital budget includes funded items that support Public Works operations, facility and fleet reliability, street maintenance, and Stadium improvements. Requested items that are not included in the final capital budget, such as the PW Administration facility expansion design, card-controlled access, fleet maintenance garage, car wash station, stormwater camera system, additional fleet replacements, asphalt hot box trailer, ADA assessment, and records digitization, should be treated as deferred or future needs unless funded separately.

Table 33: Public Works Capital Request

Division / Program	Capital Item	Recommended Amount	Recommendation
Operations	Truck Replacement	\$60,000	Fund
Operations	Enterprise Leased Vehicle	\$10,300	Must Fund
Operations / Powell Bill	Street Resurfacing	\$740,000	Fund
Operations	Debt Service - Payloader & Leaf Truck	\$52,700	Must Fund
Operations	Debt Service - Excavator	\$33,000	Must Fund
Operations	Debt Service - Knuckleboom	\$36,350	Must Fund
Property Management	Mower Replacement	\$17,000	Fund
Property Management	Office Furniture	\$15,000	Fund
Property Management	Comprehensive Capital Improvement Plan	\$125,000	Fund
Property Management	Debt Service - 2008 GO Bonds	\$246,450	Must Fund
Stadium	Stadium Improvements	\$750,000	Must Fund
Total		\$2,085,800	

Ongoing Operating Costs Required to Maintain Service Levels

Recurring operating costs are necessary to maintain service delivery across a growing infrastructure network. Key recurring costs include solid waste and yard waste contract services, street lighting, fleet maintenance, fuel, utility costs, janitorial services, facility maintenance, stormwater compliance activities, equipment maintenance, insurance, and materials and supplies. These costs support routine maintenance, emergency readiness, service request response, and core infrastructure operations.

The FY 2027 budget also reflects a continued need for better tracking and management of Public Works expenditures by division. Separating budgets for PW Administration, Operations, Construction & Facilities Management, PW Project Management, and Stormwater will improve accountability, budget monitoring, and planning for service delivery.

Alignment with Near-Term Organizational Priorities

The FY 2027 Public Works budget supports organizational stability, core service continuity, infrastructure capacity, and growth readiness. Maintaining solid waste services, street operations, fleet readiness, facility maintenance, stormwater compliance, and capital project coordination is essential to supporting Zebulon's growth and protecting public assets.

The budget also supports risk reduction by funding essential maintenance, stormwater compliance activities, facility operations, fleet and equipment needs, and debt obligations. Deferred staffing and infrastructure requests should remain part of future planning conversations as workload and service expectations continue to increase.

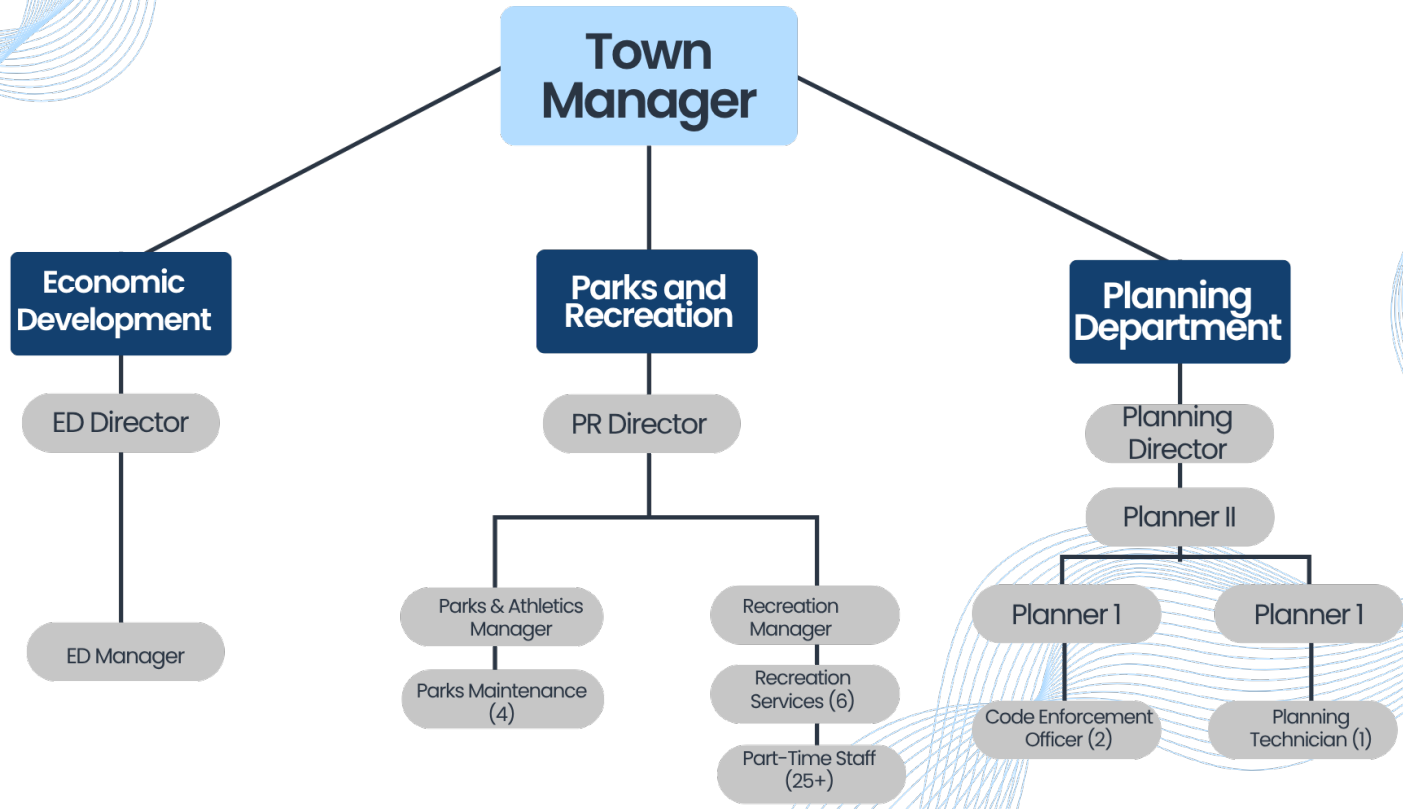
Summary of Key Budget Changes

- Public Works is reorganized around five personnel-based departments: PW Administration, Operations, Construction & Facilities Management, PW Project Management, and Stormwater.
- PW Administration is the largest operating division, driven primarily by solid waste contract services and street lighting. Operations continue to support fleet maintenance, fuel, right-of-way support costs, and other core service needs.
- Construction & Facilities Management funding supports facility utilities, ZMC maintenance, janitorial contracted services, fuel station sustainment, insurance, and building and grounds needs.
- Stormwater funding maintains the existing Stormwater Manager position and core compliance, mapping, pond inspection, water sampling, line maintenance, and materials needs; two requested stormwater positions are deferred.
- Powell Bill funding supports \$20,000 in state-funded professional services for asphalt assessments.
- Stadium has no FY 2027 operating budget due to the new tenant structure but includes a funded \$750,000 Stadium Improvements capital project.
- Capital funding includes Operations fleet and debt items, street resurfacing, Property Management facility/furniture/debt items, and Stadium Improvements.
- Several requested staffing, facility, ADA, digitization, and equipment items are deferred or not funded in the FY 2027 Proposed Budget.

Table 34: Public Works KPI Alignment

Organizational Theme	Supporting KPI	Why It Matters
Infrastructure Sustainability	Deferred Maintenance Backlog	Measures infrastructure strain and liability
Operational Demand	Solid Waste Tons Collected	Measures growth-related service demand
Service Reliability	Missed Collection Percentage	Measures operational effectiveness and resident impact
Operational Responsiveness	Work Order Response Time	Measures service responsiveness
Operational Capacity	Infrastructure Inspections Completed	Measures maintenance and compliance workload
Financial Sustainability	Cost per Ton Collected	Measures operational efficiency and cost sustainability
Capital Readiness	Fleet Downtime Percentage	Measures infrastructure reliability and replacement pressure
Environmental & Infrastructure Risk	Stormwater Response Compliance	Measures environmental and regulatory readiness
Strategic Planning	Asset Condition Trends	Measures of future capital and maintenance needs

Community Services and Quality of Life



Community Services and Quality of Life

The Community Services and Quality of Life group supports community development, recreation services, long range planning, economic vitality, and quality of life initiatives throughout the Town of Zebulon. Departments within this group are responsible for planning and development coordination, recreation programming, park operations, downtown initiatives, community engagement, and other services intended to support a vibrant, connected, and sustainable community.

As Zebulon continues experiencing rapid growth and increasing development activity, demand for community amenities, recreation opportunities, planning coordination, economic development initiatives, and quality of life services continues expanding across the organization. Departments within this group therefore play an important role in balancing growth management, community character, economic activity, infrastructure planning, and organizational sustainability.

The FY 2027 Recommended Budget continues emphasizing:

- recreation and community programming,
- planning and development coordination,

- downtown development initiatives,
- community engagement,
- long range planning,
- and continued investment in quality-of-life services and amenities.

The budget also reflects continued focus on aligning growth management, community expectations, operational sustainability, and strategic planning efforts while preparing the organization for future development and implementation of organizational priorities.



Economic Development

Department Mission and Core Responsibilities

The Economic Development Department supports the Town's economic health by retaining and expanding existing businesses, recruiting new investment, supporting downtown vitality, and coordinating programs that strengthen Zebulon's commercial areas. The department works to encourage sustainable investment, support well-paying jobs, and improve the Town's readiness for continued commercial, industrial, and downtown development.

Core responsibilities include business retention and expansion, business recruitment, downtown development support, administration of economic development and improvement programs, coordination with regional partners, marketing and promotion of Zebulon as a place to invest and do business, and support for housing, infrastructure, and redevelopment initiatives that align with the Town's growth and quality-of-life goals.

Organizational Structure and Staffing Overview

The FY 2027 personnel budget funds two existing baseline positions: the Economic Development Director and the Economic Development Manager. The Economic Development Manager position is shown as vacant but funded, supporting business engagement, downtown activity, project coordination, and program administration. The FY 2027 Proposed personnel budget totals \$276,905 for these two funded positions.

The personnel request also identified two additional capacity needs: an Economic Development Specialist and a Downtown Ambassador. Both positions are deferred in the FY 2027 budget and are not included in the FY 2027 Proposed personnel total. These deferred positions reflect future capacity needs associated with increased project workload, downtown programming, and business engagement as the Town continues to grow.

Key Services and Operational Activities

The department's primary services include business retention, expansion, and recruitment; support for downtown investment and redevelopment; coordination of incentive and improvement programs; and implementation of economic development strategy. The department works directly with businesses and property owners, assists with site readiness and development coordination, and supports marketing efforts that promote Zebulon to prospective employers, investors, and visitors.

FY 2027 operating resources support marketing and advertising, travel and training, memberships and subscriptions, small business development programs, the GRCVB partnership, façade improvement grants, downtown improvement grants, and the Home Infrastructure Program. These programs help strengthen the Town’s economic base, support downtown and commercial district activity, and provide tools for business and property reinvestment.

Table 35: Economic Development Budget Summary

Fiscal Year	Budget / Actual Basis	Amount	Change from Prior Year	% Change
FY24	Actual	\$633,497.00	—	—
FY25	Actual	\$306,499.49	-\$326,997.51	-51.6%
FY 2026	Appropriated Budget	\$1,322,300.00	\$1,015,800.51	331.4%
FY 2027	FY 2027 Proposed Budget	\$442,705	-\$879,595	-66.5%

The Community and Economic Development budget fluctuates significantly across the four-year trend because several prior-year and FY 2026 items were programmatic or one-time in nature, including major downtown development and housing-related initiatives. The FY 2027 Proposed Budget totals \$442,705 and reflects a reset to ongoing personnel and operating needs, with targeted funding for economic development, downtown improvements, marketing, business support, and housing-related infrastructure programming.

FY 2027 Budget Overview and Major Drivers

In addition to staff, major FY 2027 operating drivers include the Home Infrastructure Program funded at \$50,000, Marketing and Advertising at \$35,000, Downtown Improvements Grant funding at \$30,000, Travel and Training at \$15,000, Façade Improvement Grants at \$15,000, the GRCVB Partnership at \$7,500, and Small Business Development Programs at \$5,000. The FY 2027 budget also maintains modest funding for materials and supplies, memberships and subscriptions, uniforms, insurance and bonds, printing and copying, and cell phone support.

Compared with the FY 2026 appropriation, the FY 2027 Proposed Budget decreases because several large FY 2026 program and project allocations are not carried forward at the same level in the final FY 2027 budget. The FY 2027 budget instead focuses on maintaining core economic development capacity and targeted programs that support business retention, downtown reinvestment, marketing, and infrastructure readiness.

Ongoing Operating Costs Required to Maintain Service Levels

Ongoing operating costs are primarily associated with personnel, marketing and advertising, training, memberships, downtown and façade improvement programs, small business development support, and economic development partnerships. These recurring and programmatic costs allow the department to maintain business engagement, support development coordination, promote investment, and administer programs that strengthen the local economy.

The FY 2027 budget maintains the department's core service level while acknowledging future capacity needs. The Economic Development Specialist and Downtown Ambassador are deferred, which means the department will continue to prioritize workload within the capacity of the two funded positions.

Alignment with Near-Term Organizational Priorities

The FY 2027 Community and Economic Development budget supports near-term priorities related to economic vitality, downtown reinvestment, infrastructure readiness, business support, and quality-of-life enhancement. Funding for marketing, downtown improvements, façade grants, home infrastructure, small business programs, and regional partnerships supports a coordinated approach to growth and community investment.

The budget also supports organizational stability by maintaining core economic development staffing while focusing operating resources on programs that can produce visible community and business impacts during FY 2027.

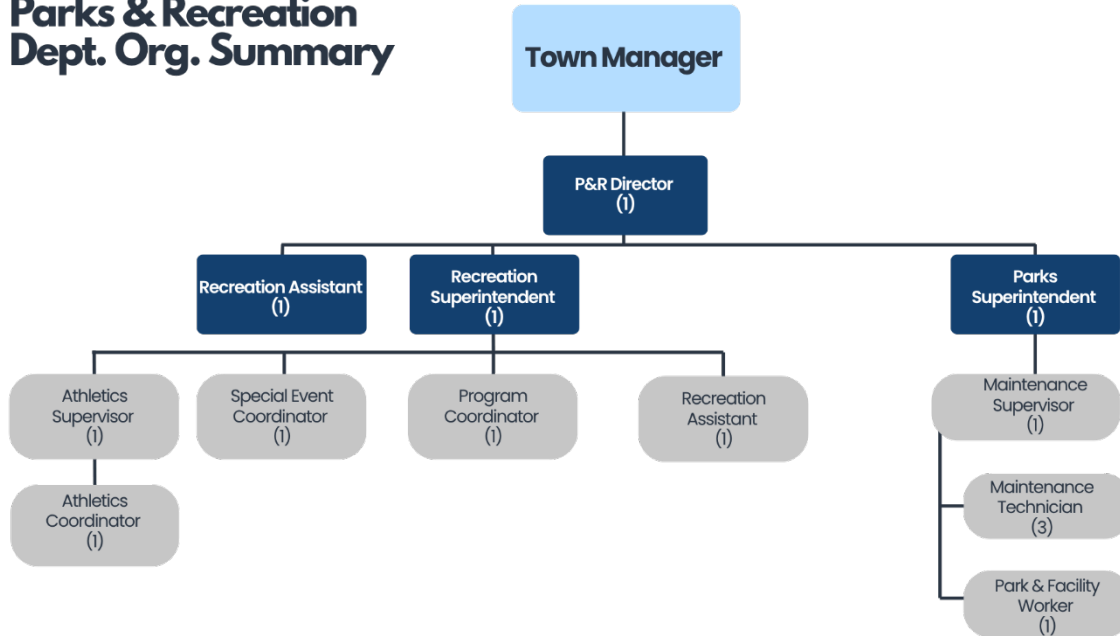
Summary of Key Budget Changes

- Maintains funding for the Economic Development Director and Economic Development Manager positions.
- Defers the requested Economic Development Specialist and Downtown Ambassador positions.
- Funds the Home Infrastructure Program at \$50,000.
- Funds Marketing and Advertising at \$35,000 to support business attraction, promotion, and community visibility.
- Funds Downtown Improvements Grant support at \$30,000 and Façade Improvement Grants at \$15,000.
- Maintains Small Business Development Programs and the GRCVB Partnership.
- Reduces the overall FY 2027 Proposed Budget compared with FY 2026 due to the removal or reduction of large one-time and programmatic allocations.

Table 36: Economic Development KPI Alignment

Organizational Theme	Supporting KPI	Why It Matters
Community Completeness	Daily Service and Amenity Gap Tracking	Measures whether residents can increasingly meet routine needs locally
Economic Sustainability	Commercial vs. Residential Tax Base Ratio	Shows whether economic growth is helping support fiscal sustainability
Business Mix Diversity	Commercial Diversity Index	Measures whether the local economy is maturing beyond limited or repetitive business types
Downtown Vitality	Downtown Occupancy and Activity Trends	Shows whether downtown is becoming a stronger economic and social center
Lifestyle Amenity Growth	Lifestyle, Wellness, Dining, and Service Business Growth	Measures of whether the business ecosystem is responding to resident expectations
Small Business Health	Small Business Growth and Retention	Measures the strength and stability of the local entrepreneurial ecosystem
Growth Readiness	Infrastructure-Ready Commercial Inventory	Shows whether the Town has sites and spaces positioned for desired business growth
Local Spending Capture	Retail and Service Leakage Reduction	Measures whether more resident spending is staying in Zebulon
Community Connection	Third Places and Gathering Space Growth	Shows whether the local economy is creating places for residents to gather and spend time
Strategic Alignment	Target Industry and Investment Pipeline	Measures of progress toward intentional business attraction aligned with community and fiscal goals

Parks & Recreation Dept. Org. Summary



Parks and Recreation

The FY 2027 Parks & Recreation budget supports park maintenance, recreational programming, community events, athletic programming, and ongoing investment in recreational infrastructure and quality-of-life services.

Department Mission and Core Responsibilities

The Parks and Recreation Department connects residents and the community through quality parks, facilities, programs, athletics, cultural opportunities, and special events. The department supports the Town’s quality of life by providing supervised recreation, maintaining parks and public facilities, and creating opportunities that promote health, wellness, social connection, environmental stewardship, and community identity.

Core responsibilities include operating and maintaining public parks, greenways, athletic facilities, playgrounds, picnic shelters, natural areas, and the Zebulon Community Center. The department also administers recreation programs, athletics, camps, community center programs, special events, advisory board support, facility rentals, park planning, and coordination with developers, businesses, community partners, and other Town departments.

Organizational Structure and Staffing Overview

Parks and Recreation is organized around three primary functional areas: Administration, Recreation, and Parks. These areas collectively support program

planning, athletics, events, community center operations, parks and facility maintenance, future park planning, regulatory compliance, maintenance standards, and community partnerships.

The FY 2027 personnel budget supports existing baseline staff and part-time/seasonal staff needed to operate parks, athletics, community center programs, camps, events, and facility maintenance functions. Personnel funding also supports recurring pay items such as overtime and related operational coverage. Positions or seasonal staffing shown as deferred in the personnel detail are not included in the FY 2027 Proposed Budget and represent future capacity needs as the park system and service demand continue to grow.

Key Services and Operational Activities

The department maintains and operates seven public parks totaling approximately 168.88 acres, 2.25 miles of greenway trails, and the Zebulon Community Center. Park amenities include walking trails and loops, athletic facilities, playgrounds, picnic shelters, a disc golf course, tennis courts, outdoor basketball courts, and natural areas.

Recreation services include athletics, camps, fitness, arts, cultural programming, community center programs, facility rentals, and year-round special events. The FY 2027 budget also supports expanded program participation, extended community center needs, athletics growth, direct resident outreach, event logistics, team uniforms, and ongoing maintenance of parks, grounds, facilities, and equipment.

Table 37: Parks and Recreation Budget Summary

Fiscal Year	Budget / Actual Basis	Amount	Change from Prior Year	% Change
FY24	Actual	\$1,412,008	—	—
FY25	Actual	\$1,780,183	\$368,175	26.1%
FY 2026	Appropriated Budget	\$2,394,495	\$614,312	34.5%
FY 2027	FY 2027 Proposed Budget (personnel and operating)	\$2,747,226	\$352,731	14.7%

The Parks and Recreation budget has increased over the last several years as the Town’s park system, recreation participation, community center activity, special events, and maintenance responsibilities have grown. The total FY 2027 Parks and Recreation budget is \$3,328,426, including \$2,747,226 in personnel and operating costs and \$581,200 in capital. The FY 2027 increase is primarily driven by personnel and part-time program support, parks and grounds maintenance, athletic and community center

programming, special events, and utility and operating costs associated with maintaining current service levels.

FY 2027 Budget Overview and Major Drivers

The FY 2027 Parks and Recreation budget maintains core service delivery while responding to increased participation, expanded maintenance needs, and continued demand for community programs and events. The combined FY 2027 personnel and operating budget totals \$3,328,426, including \$1,786,894.84 in funded personnel costs and \$1,003,170 in operating costs.

Major operating drivers include grounds maintenance, special events, athletics, community center programs, park landscaping, team uniforms, utilities, camp programs, cemetery landscaping, facility maintenance, marketing and advertising, and community events such as Juneteenth, the parade, fireworks, and the Seafood and Soul Festival. The budget also supports expanded athletics participation, one additional volleyball season, community center programming, direct mail outreach, and continued maintenance of parks, facilities, and equipment.

The FY 2027 request detail also identifies several service pressures that will continue into future years, including Little River Park operations, increased weekend and tournament support, extended Community Center needs, and future staffing capacity. Deferred staffing and future requests should be considered as part of longer-term service planning.

Capital and Facility Investments

The FY 2027 capital budget includes targeted investments to support park system growth, fleet and equipment needs, and service delivery capacity. These capital items are shown separately from the operating budget.

Table 38: Parks and Recreation Capital Request

Project	FY 2027 Request	Recommended Amount	Recommendation
Neighborhood Park Land Acquisition	\$500,000	\$250,000	Fund
Master Plan Implementation	\$150,000	\$150,000	Fund
Fleet & Equipment Package	\$140,000	\$140,000	Fund
Enterprise Leased Vehicles	\$41,200	\$41,200	Must Fund
Total Parks and Recreation Capital	\$831,200	\$581,200	

The Neighborhood Park Land Acquisition funding supports future park access in adopted service zones and is funded through restricted recreation impact fees. Also,

funded with restricted recreation impact fees is further Master Plan Implementation capital projects. The fleet and equipment package and Enterprise leased vehicle support operational readiness, parks maintenance, and the department's ability to maintain service levels across a growing park system.

Ongoing Operating Costs Required to Maintain Service Levels

Ongoing operating costs are primarily tied to staffing, part-time and seasonal program support, utilities, grounds maintenance, landscaping, facility maintenance, equipment maintenance, fuel, insurance, team uniforms, camp programs, athletics, community center programming, and special events.

As participation increases and the park system expands, these recurring costs are necessary to maintain current service levels, provide safe and accessible facilities, support program delivery, and ensure the department can continue meeting resident demand. The budget also reflects inflationary pressure in event production, maintenance contracts, supplies, uniforms, and program costs.

Alignment with Near-Term Organizational Priorities

The FY 2027 Parks and Recreation budget supports organizational stability, service delivery continuity, operational capacity, and quality-of-life priorities. The budget maintains essential parks and facility operations while supporting recreation programming, athletics, cultural events, and community engagement.

The budget also supports risk reduction and compliance through continued maintenance of parks, facilities, equipment, and public spaces. Capital funding for land acquisition and fleet/equipment needs supports growth readiness and helps position the Town to serve residents as the community and park system continue to expand.

Summary of Key Budget Changes

- FY 2027 Proposed Budget totals \$2,747,226 for personnel and operating costs.
- Personnel funding supports existing baseline staff, part-time/seasonal staff, and recurring coverage needed for programs, events, athletics, community center operations, and parks maintenance.
- Operating increases support grounds maintenance, special events, athletics, community center programs, park landscaping, team uniforms, utilities, marketing, and expanded program demand.
- Special events funding supports community events including Juneteenth, the parade, fireworks, Seafood and Soul Festival, and other Town-wide events.

- Capital funding includes \$250,000 for neighborhood park land acquisition, \$150,000 for Master Plan Implementation, \$140,000 for fleet and equipment, and \$41,200 for an Enterprise leased vehicle.
- Deferred staffing and future needs remain important considerations as Little River Park, greenway expansion, and participation growth continue to increase service demand.

Table 39: Parks & Recreation KPI Alignment

Organizational Theme	Supporting KPI	Why It Matters
Community Engagement	Program Participation	Measures resident demand for recreation, wellness, and community programming
Community Access	Field and Facility Use	Shows whether recreational assets are being used and whether capacity is becoming constrained
Operational Responsiveness	Work Orders Completed	Measures the department's ability to maintain parks, facilities, and recreational assets
Operational Capacity	Work Orders Outstanding	Identifies maintenance backlog and potential strain on service levels
Service Level	Work Order Response Time	Measures responsiveness to park and facility needs
Growth Pressure	Facility Availability vs. Demand	Shows whether recreation infrastructure is keeping pace with population growth
Community Connection	Event Participation	Measures the role of events in strengthening community life and social connection
Future Investment Need	Unmet Program or Facility Demand	Identifies where future investments, partnerships, or prioritization may be needed

Planning

Department Mission and Core Responsibilities

The Planning Department supports Zebulon's growth and vision by administering land-use regulations fairly, enabling high-quality development, and aligning policy, infrastructure, and private investment with adopted Town goals. The department is responsible for long-range planning, current planning, code enforcement, infrastructure advisory support, transit coordination, and regional coordination on development-related issues.

Core responsibilities include development review, land use administration, zoning and code enforcement, transportation and transit coordination, public engagement related to planning initiatives, and implementation of Board priorities connected to growth, downtown redevelopment, housing, and community development.

Organizational Structure and Staffing Overview

The Planning Department includes the Planning Director, four planners, a Planning Technician, two Code Enforcement Officers, and baseline overtime support. These positions support current planning, long-range planning, code enforcement, development services, transit coordination, and regional representation.

The FY 2027 funded personnel budget maintains existing baseline staffing and does not include the two requested new positions. The Development Services Manager replaces a Planner position. The Planner and Community Engagement Specialist positions are deferred and are not included in the FY 2027 Proposed Budget. These deferred positions represent future capacity needs related to permitting, inspections coordination, expanded code enforcement, and community engagement as development activity continues to increase.

Key Services and Operational Activities

The Planning Department provides five primary service areas: long-range planning, current planning, code enforcement, advisory support, and transit coordination. Staff administer land development regulations, support development review and permitting processes, coordinate with applicants and regional partners, and represent the Town's interests through CAMPO and other regional coordination efforts.

The department also supports Board priorities related to downtown redevelopment, enhanced code enforcement, affordable housing initiatives, and implementation of

adopted plans. These functions require both technical review capacity and public-facing coordination to help manage growth in a way that is consistent with Town goals.

Table 40: Planning Budget Summary

Fiscal Year	Budget / Actual Basis	Amount	Change from Prior Year	% Change
FY24	Actual	\$679,581	—	—
FY25	Actual	\$786,211	\$106,630	15.7%
FY 2026	Appropriated Budget	\$1,302,320	\$516,109	65.6%
FY 2027	FY 2027 Proposed Budget (personnel and operating)	\$1,330,033	\$27,713	2.1%

The Planning Department budget increased from FY24 to FY25 as development activity and related service needs continued to grow. FY 2026 included a larger increase tied to staffing, professional services, and expanded program responsibilities. The FY 2027 Proposed Budget totals \$1,345,033, including personnel, operating, and capital costs. Personnel and operating costs total \$1,330,033, representing a \$27,713, or 2.1%, increase over the FY 2026 appropriation. The FY 2027 increase is primarily driven by baseline personnel costs, Smart Ride funding, and continued investments in professional services and technology-related lease payments.

FY 2027 Budget Overview and Major Drivers

The FY 2027 Planning Department budget supports maintaining existing planning, code enforcement, and transit-related service levels while responding to continued growth and development demand. The personnel budget totals \$993,447.53 and supports the funded baseline staffing structure, including planners, code enforcement officers, the Planning Technician, Planning Director, and overtime.

The FY 2027 operating budget totals \$354,720. Major operating drivers include Smart Ride funding at \$150,000, professional services at \$115,000, travel and training at \$25,000, and IDT Bluebeam lease payments totaling \$35,700. Professional services continue to support technical planning, transportation, and development-related work, while the Smart Ride increase reflects the updated cost share for transit service.

The FY 2027 budget also separates IDT Bluebeam lease payments from professional services, improving clarity in the department's operating structure. The deferred Development Services Manager and Community Engagement Specialist positions are not included in the FY 2027 Proposed Budget but remain important future capacity

considerations as the Town evaluates permitting, inspections coordination, code enforcement, and engagement needs.

Capital and Fleet Investments

Table 41: Planning Capital Request

Project	FY 2027 Request	Recommended Amount	Recommendation
Enterprise Leased Vehicles - 2 F-150 trucks	\$15,000	\$15,000	Must Fund

The FY 2027 capital budget includes an Enterprise leased vehicle item for two F-150 trucks funded at \$15,000. This capital item is separate from the operating budget and supports field inspections, code enforcement activity, development review, and transportation between project sites and Town facilities.

Ongoing Operating Costs Required to Maintain Service Levels

Recurring operating costs are necessary to maintain planning, code enforcement, and transit service levels as Zebulon continues to grow. These costs include professional services, travel and training, advertising, materials and supplies, vehicle-related costs, insurance, minimum housing support, and transit-related funding.

The department’s recurring costs also include software and lease-related expenses that support permitting, plan review, and development services. Maintaining these resources helps preserve service continuity, staff efficiency, and the department’s ability to respond to development-related workload.

Alignment with Near-Term Organizational Priorities

The FY 2027 Planning budget supports the Town’s Growing Smart priority by maintaining capacity for land use administration, development review, code enforcement, transit coordination, and implementation of adopted plans. The budget supports service delivery continuity while preserving staff resources for comprehensive plan administration, small area planning, downtown redevelopment, and policy work.

Summary of Key Budget Changes and Rationale

- Maintains existing baseline Planning and Code Enforcement staffing with no funded FTE increase in the FY 2027 Proposed Budget.
- Defers the requested Development Services Manager and Community Engagement Specialist positions for future consideration.
- Funds Smart Ride at \$150,000 to support the updated transit cost share.
- Funds professional services at \$115,000 to support technical planning, transportation, and development-related work.
- Separates IDT Bluebeam lease payments from professional services and funds \$35,700 for principal and interest.
- Includes a \$15,000 capital/fleet item for two Enterprise leased F-150 trucks.

Table 42: Planning KPI Alignment

Organizational Theme	Supporting KPI	Why It Matters
Operational Reliability	GeoCivix Review Timeliness	Measures predictability, responsiveness, and reliability of the development review process
Customer Service	Percentage of Overdue Reviews at End of Weekly Cycle	Shows whether applicants and internal partners can rely on consistent review timelines
Community Stewardship	Voluntary Code Compliance Rate	Measures of whether code issues are being resolved through communication before punitive action
Operational Responsiveness	Average Days to Compliance	Shows how quickly neighborhood and property concerns are resolved
Organizational Capacity	Cases Open Longer Than 90 Days	Identifies unresolved issues, workload strain, and potential neighborhood impacts
Governance & Risk Reduction	Cases Escalated to Fines, Legal Action, or Abatement	Measures on whether enforcement systems are preventing issues from becoming adversarial or high-risk
Community Trust	Public Engagement & Communication Effectiveness	Measures transparency, communication consistency, and public awareness
Community Connectivity	Neighborhood Outreach Frequency	Shows whether planning engagement is reaching residents where they live
Strategic Execution	Long-Range Planning & Strategic Project Delivery	Measures on whether the department can advance major

		planning initiatives while managing daily operations
Implementation Capacity	Milestone Completion Rate	Tracks on whether strategic projects are advancing according to adopted schedules



Section 10: Capital Improvement Planning & Asset Readiness

Capital Planning and Financial Discipline

The FY 2027 Capital Improvement Planning and Asset Readiness section summarizes the Town's capital funding approach, funded FY 2027 capital investments, and continued transition toward a more formal multi-year Capital Improvement Program.

The FY 2027 capital program is funded through a combination of dedicated property tax revenue, Powell Bill funding, fleet improvement funding, and restricted impact fee reserves. These sources support infrastructure maintenance, fleet and equipment replacement, public safety needs, facility planning, and other capital investments approved through the annual budget process.

The Town's FY 2027 approach limits unrestricted General Fund capital spending and prioritizes projects supported by dedicated, restricted, or project-specific funding sources. This approach preserves operating flexibility while the Town continues developing stronger capital planning, project tracking, and asset management practices.

FY 2027 Capital Funding Sources and Control

The FY 2027 budget also reinforces the importance of capital funding controls. Capital projects should be clearly tied to identified funding sources, approved purposes, project status, and anticipated implementation timelines. Improved tracking of capital appropriations, project balances, and project closeout will support greater transparency and more accurate planning.

Table 43: FY 2027 Capital Funding Sources

Funding Source	Funding Category	FY 2027 Allocation
Dedicated Property Tax	Property Tax	\$2,264,750
FY 2026 Powell Bill	Restricted	\$440,000
Fleet Improvements (Regular)	Committed	\$10,300
Recreation Impact Fee Reserve Allocation	Restricted	\$400,000
		\$3,670,050

Current Approach to Capital Investments

The Town is in the process of transitioning from annual capital budgeting toward a more formal multi-year Capital Improvement Program. Historically, capital needs have been addressed through annual budget decisions, dedicated capital funding practices, restricted revenues, debt service planning, equipment replacement needs, and project-specific appropriations.

The FY 2027 budget begins to strengthen this approach by funding development of the Town's first formal Capital Improvement Program. The CIP is intended to improve forecasting, prioritize capital requests, identify funding sources, clarify project timing, and strengthen coordination between operating budgets, infrastructure needs, facility planning, fleet replacement, and future strategic plan priorities.

As part of the FY 2027 budget process, the Town also reviewed existing capital project appropriations and balances to distinguish active projects, completed projects, inactive appropriations, stalled projects, and balances eligible for return or reallocation. This review supports improved project accountability and helps ensure that available resources are aligned with active priorities.

Facilities and Asset Readiness

Facilities, equipment, infrastructure, and technology assets are essential to maintaining reliable municipal services. As the Town grows, asset readiness will require more deliberate planning for facility capacity, preventative maintenance, fleet replacement, infrastructure preservation, and funding needs.

The FY 2027 budget includes continued support for facilities and space needs planning. A comprehensive facilities and space needs assessment will help evaluate current operational capacity, staffing projections, municipal facility needs, and future investment priorities. This work is intended to inform future capital planning and help the Town make more coordinated decisions about facility improvements, expansions, maintenance, and potential future construction.

Preventative maintenance and lifecycle planning will also become increasingly important as the Town's asset base grows. A more formal capital planning process will help the Town better identify maintenance needs, replacement cycles, funding gaps, and timing considerations before projects become urgent or reactive.

Roadmap for Future Capital Planning

The Town's future Capital Improvement Program should provide a structured framework for evaluating, prioritizing, funding, and monitoring capital needs over multiple years. Future capital planning efforts should include:

- Clear project descriptions and scopes

- Estimated project costs
- Identified funding sources
- Project timing and implementation schedules
- Operating budget impacts
- Maintenance and lifecycle costs
- Project status tracking
- Criteria for prioritizing projects
- Procedures for closing completed or inactive projects

As the CIP framework develops, capital planning should become more closely integrated with the Town's strategic planning, financial forecasting, departmental work planning, facilities planning, infrastructure maintenance, and performance management efforts.

The FY 2027 budget represents an important transition point. It maintains necessary capital investments within available resources while beginning the work needed to build a more coordinated and transparent capital planning process.

FY 2027 Capital Program

The FY 2027 Capital Program includes funded investments in infrastructure maintenance, fleet and equipment replacement, public safety needs, facilities planning, and other capital priorities supported through dedicated, restricted, or project-specific funding sources.

The following schedules summarize the funded FY 2027 capital program, full scope of FY 2027 capital requests, dedicated property tax allocation for capital improvements, and FY 2027 capital program funding sources.

The following schedules summarize:

- Funded FY 2027 capital projects
- Full scope of FY 2027 capital requests
- Dedicated property tax allocation for capital improvements
- FY 2027 capital program funding sources

Capital project schedules should be read together with the adopted budget ordinance and final Finance schedules to confirm approved funding levels, funding sources, and implementation authority.

Table 44: Capital Request Summary by Department Group

Department Group	FY 2027 Capital Requests	Manager Allocated
Administration	\$15,500	\$12,500
Community Services & Quality of Life	\$5,146,200	\$596,200
Infrastructure & Public Safety	\$5,695,350	\$2,456,350
Internal Services	\$75,000	\$50,000
Total	\$10,932,050	\$3,670,050

Table 45: Manager-Allocated FY 2027 Capital Program

Project ID	Department	Project Name	Manager Allocated	Funding Source	Recommendation
CAP-001	420 Finance	Budget Software	\$50,000	Dedicated Property Tax	Fund
CAP-002	460 Communications	Equipment Package	\$5,000	Dedicated Property Tax	Fund
Stadium Improvements	470 Stadium	Stadium Improvements	\$750,000	Dedicated Property Tax	Must Fund
CAP-014	620 Parks and Recreation	Neighborhood Park Land Acquisition	\$250,000	Restricted – Recreation Impact Fee	Fund
CAP-015	620 Parks and Recreation	Master Plan Implementation	\$150,000	Restricted – Recreation Impact Fee	Fund
CAP-017	620 Parks and Recreation	Fleet & Equipment Package	\$140,000	Dedicated Property Tax	Fund
CAP-020	500 Property Management	Mower	\$17,000	Dedicated Property Tax	Fund
CAP-021	500 Property Management	Office furniture	\$15,000	Dedicated Property Tax	Fund
CAP-026	520 Operations	Truck Replacement	\$60,000	Dedicated Property Tax	Fund
CAP-027	520 Operations	Enterprise Leased Vehicle	\$10,300	Committed – Fleet Improvements (Regular)	Must Fund
CAP-028	570 Powell Bill	Street Resurfacing	\$440,000	Restricted – Powell Bill	Fund
CAP-029	530 Fire	Fire Station loan payment	\$430,500	Dedicated Property Tax	Must Fund
CAP-031	500 Property Management	Comprehensive Capital Improvement Plan	\$125,000	Dedicated Property Tax	Fund
CAP-033	490 Planning	Enterprise Leased Vehicles	\$15,000	Dedicated Property Tax	Must Fund
CAP-034	510 Police	Enterprise Leased Vehicles	\$64,400	Dedicated Property Tax	Must Fund
CAP-035	530 Fire	Enterprise Leased Vehicle	\$6,250	Dedicated Property Tax	Must Fund
CAP-036	620 Parks and Recreation	Enterprise Leased Vehicles	\$41,200	Dedicated Property Tax	Must Fund
CAP-037	440 Administration	Enterprise Leased Vehicle	\$7,500	Dedicated Property Tax	Must Fund
CAP-038	530 Fire	Ladder Truck Loan Payment	\$82,200	Dedicated Property Tax	Must Fund
CAP-039	530 Fire	Capital Reserve (Fleet)	\$87,200	Dedicated Property Tax	Fund
CAP-040	500 Property Management	Debt Service - 2008 GO Bonds	\$246,450	Dedicated Property Tax	Must Fund
CAP-041	520 Operations	Debt Service - Payloader & Leaf Truck	\$52,700	Dedicated Property Tax	Must Fund
CAP-042	520 Operations	Debt Service - Excavator	\$33,000	Dedicated Property Tax	Must Fund
CAP-043	520 Operations	Debt Service - Knuckleboom	\$36,350	Dedicated Property Tax	Must Fund

Full Scope of FY 2027 Capital Requests

The following table captures the full list of FY 2027 capital requests reviewed during the budget process. Items marked Defer, Do Not Fund, Unfunded, or Not Funded are shown to preserve visibility into the broader capital need, but they are not included in the \$3,670,050 Manager allocated capital program unless specifically identified in the table above.

Table 46: Full List of Capital Requests

Project ID	Department	Project Name	FY 2027 Request
CAP-001	420 Finance	Budget Software	\$50,000
CAP-002	460 Communications	Equipment Package	\$8,000
Stadium Improvements	470 Stadium	Stadium Improvements	\$750,000
Police Vehicles	510 Police	Police Vehicles	\$514,000
CAP-005	510 Police	Building Planning Study	\$100,000
CAP-006	510 Police	Speed Trailers	\$30,000
CAP-007	510 Police	ATV	\$35,000
CAP-008	530 Fire	Replacement Radios	\$30,000
CAP-009	530 Fire	Fire Engine (Pumper)	\$1,200,000
CAP-010	690 Community and Economic Development	200 E. Horton St Rehab	\$250,000
CAP-011	620 Parks and Recreation	Community Park Phase 1	\$500,000
CAP-012	620 Parks and Recreation	Gill St Park Phase 1	\$500,000
CAP-013	620 Parks and Recreation	Baseball/Softball Complex Phase 1	\$2,800,000
CAP-014	620 Parks and Recreation	Neighborhood Park Land Acquisition	\$500,000
CAP-015	620 Parks and Recreation	Little River Park Design	\$350,000
CAP-016	620 Parks and Recreation	Parks & Rec Maintenance Yard Expansion	\$50,000
CAP-017	620 Parks and Recreation	Fleet & Equipment Package	\$140,000
CAP-018	500 Property Management	Facility Expansion Design	\$200,000
CAP-019	500 Property Management	Public Works - Card Access	\$35,000
CAP-020	500 Property Management	Mower	\$17,000
CAP-021	500 Property Management	Office furniture	\$15,000
CAP-022	520 Operations	Infrastructure & Public Safety	\$325,000
CAP-023	520 Operations	Street Sweeper	\$370,000
CAP-024	520 Operations	Stand-on Skid Steer	\$60,000
CAP-025	520 Operations	Knuckleboom	\$255,000
CAP-026	520 Operations	Truck Replacement	\$60,000
CAP-027	520 Operations	Enterprise Leased Vehicle	\$10,300
CAP-028	520 Operations	Street Resurfacing	\$500,000
CAP-029	530 Fire	Fire Station loan payment	\$430,500
CAP-030	500 Property Management	Space Stabilization/Building Upgrades	\$0
CAP-031	500 Property Management	Comprehensive Capital Improvement Plan	\$150,000
CAP-032	430 Human Resources	NEOGOV Performance Management	\$25,000
CAP-033	490 Planning	Enterprise Leased Vehicles	\$15,000
CAP-034	510 Police	Enterprise Leased Vehicles	\$64,400
CAP-035	530 Fire	Enterprise Leased Vehicle	\$6,250
CAP-036	620 Parks and Recreation	Enterprise Leased Vehicles	\$41,200
CAP-037	440 Administration	Enterprise Leased Vehicle	\$7,500
CAP-038	530 Fire	Ladder Truck Loan Payment	\$82,200
CAP-039	530 Fire	Capital Reserve (Fleet)	\$87,200
CAP-040	500 Property Management	Debt Service - 2008 GO Bonds	\$246,450
CAP-041	520 Operations	Debt Service - Payloader & Leaf Truck	\$52,700
CAP-042	520 Operations	Debt Service - Excavator	\$33,000
CAP-043	520 Operations	Debt Service - Knuckleboom	\$36,350

Dedicated Property Tax for Capital Improvements

The Town has historically designated a portion of the property tax rate to support capital improvements and debt service. Since FY 2017, approximately \$0.05 to \$0.08 on the property tax rate has generally been allocated to fund capital projects, equipment replacement, and related debt obligations.

This practice was established administratively and has provided a consistent funding source for infrastructure investment as the Town has grown. The allocation has not been adopted as a formal Board policy; therefore, the Board retains full discretion to appropriate these revenues for either capital or operating purposes as part of the annual budget process.

For FY 2027, the proposed budget continues this practice by dedicating approximately eight cents of the property tax rate to capital improvements and debt service. These revenues support annual debt service, equipment replacement, infrastructure maintenance, and other one-time capital investments that preserve service capacity and position the Town to meet future growth demands.

Maintaining a dedicated capital funding stream is a prudent financial strategy because it:

- Provides a stable and predictable source of pay-as-you-go capital funding
- Reduces reliance on debt and one-time fund balance appropriations
- Supports infrastructure sustainability
- Enhances the Town's ability to address growth-related capital needs

Continuation of this practice is recommended when financially feasible; however, the Board retains the flexibility to adjust the allocation based on changing fiscal conditions and organizational priorities.

Table 47: Property Tax Rate and Dedicated Capital Allocation History

Fiscal Year	Tax Rate per \$100 Assessed Value	Amount Directed to Capital	Historical Administrative Use
2016	\$0.5250	\$0.0000	No dedicated capital allocation
2017	\$0.5750	\$0.0500	Dedicated to capital
2018	\$0.5750	\$0.0500	Dedicated to capital
2019	\$0.5750	\$0.0500	Dedicated to capital
2020	\$0.5920	\$0.0670	Dedicated to capital
2021	\$0.5500	\$0.0670	Dedicated to capital
2022	\$0.5500	\$0.0740	Dedicated to capital
2023	\$0.5750	\$0.0740	Dedicated to capital
2024	\$0.5750	\$0.0800	Dedicated to capital
2025	\$0.5770	\$0.0800	Dedicated to capital
2026	\$0.5770	\$0.0800	Dedicated to capital
2027 Proposed	\$0.5770	\$0.0800	Estimated FY 2027 capital allocation: \$2,259,750

FY 2027 Capital Program Funding Sources

Committed – Fleet Improvements	\$10,300
Restricted - Recreation Impact Fee	\$400,000
Motor Vehicle Tag Fee	\$260,000
Restricted - Powell Bill	\$740,000
Dedicated Property Tax (\$.08 tax rate)	\$2,259,750

Total FY 2027 Capital Program by Source \$3,670,050

Section 11: Appendices

APPENDIX A – General Fund Financial Summaries

This appendix provides supporting General Fund financial schedules for FY 2027. These schedules should be read together with the Budget Ordinance and Financial Overview.

Category	FY 2027 Budget
Personnel	\$16,210,467
Operations	\$8,630,688
Capital	\$3,670,050
Total Budget	\$28,511,205

General Fund Revenues & Financing Sources

Revenue Source	FY 2027 Budget
Regular Revenues	\$25,380,600
Restricted Reserves – Powell Bill	\$440,000
Restricted Reserves – Recreation Impact Fees	\$400,000
Committed Reserves – Fleet Improvements	\$10,300
Returned Prior-Year Capital to Unassigned Fund Balance	\$2,254,443
Additional Unassigned Fund Balance	\$25,862
Total Revenues & Funding Sources	\$28,511,205

APPENDIX B – Department Group Budget Summary

Department Group	Personnel	Operations	Capital	Total	% of Total Budget
Governing Body/ Clerk	\$364,191	\$594,360	-	\$958,551	3.4%
Administration	\$619,932	\$210,200	\$12,500	\$842,632	3.0%
Internal Services	\$1,230,579	\$1,300,700	\$50,000	\$2,581,279	9.3%
Infrastructure & Public Safety	\$10,999,492	\$4,996,738	\$2,456,350	\$18,452,580	66.4%
Community Services & Quality of Life	\$2,996,274	\$1,523,690	\$596,200	\$4,966,164	17.9%
TOTAL	\$16,210,467	\$8,630,688	\$3,670,050	\$28,511,205	100%

APPENDIX C – Budget Stabilization Measures

This appendix summarizes the stabilization measures incorporated into the FY 2027 budget, including returned prior-year capital appropriations, fund balance appropriation, and operating reductions or deferrals.

Stabilization Measure	Amount
Prior-Year Capital Project Appropriations Returned to Unassigned Fund Balance	\$2,254,443
Additional Fund Balance Appropriated	\$25,862
Restricted Reserves – Powell Bill	\$440,000
Restricted Reserves – Recreation Impact Fees	\$400,000
Committed Reserves – Fleet Improvements	\$10,300
Total Fund Balance / Reserve Resources Appropriated or Returned	\$3,130,605

Returned Prior-Year Capital Project Appropriations

Project	Amount Returned
Fire Station # 2 land acquisition	\$500,000
N. Arendell Improvements	\$440,000
FY 2026 General Fund Street Resurfacing	\$294,720
FY25 Poplar Sidewalks	\$250,000
FY25 Sidewalks	\$171,000
Shepard School Rd/Old Bunn Rd Signal	\$512,973
FY20 Public Works (Stormwater)	\$85,750
Total Returned Appropriations	\$2,254,443

APPENDIX D – FY 2027 Capital Funding Sources

This appendix provides supporting detail for FY 2027 capital funding sources and should be read together with Section 10, Capital Improvement Planning and Asset Readiness.

Funding Source	Funding Category	FY 2027 Allocation
Dedicated Property Tax	Property Tax	\$2,259,750
Motor Vehicle Tag Fee	Fees	\$260,000
Restricted Powell Bill	Restricted	\$740,000
Fleet Improvements (Regular)	Committed	\$10,300
Recreation Impact Fee Reserve	Restricted	\$400,000
Total FY 2027 Capital Funding		\$3,670,050

APPENDIX E – Position Control Summary

This appendix provides the detailed position control schedule supporting the Personnel and Workforce Overview.

Category	Total Positions
Authorized Positions	131.75
Filled Positions	127.25
Vacant Positions	4.50
Proposed New Positions	0
Eliminated Positions	0
Proposed Net Change	0

APPENDIX F – Fund Balance Policy Summary

The FY 2027 budget reflects \$3,130,605 in total fund balance and reserve resources, including \$700,300 in restricted and committed reserves, \$2,254,443 in returned prior-year capital project appropriations, and \$25,862 in additional Unassigned Fund Balance.

Policy Metric	FY 2027 Status
Fund Balance Policy Requirement	Minimum 30% (\$8,508,362)
FY 2027 Appropriated Fund Balance*	\$3,130,605
Estimated Remaining Unassigned Fund Balance	\$7,716,358
Compliance with Policy	No - projected below threshold by (\$792,004)

*\$700,300 restricted/committed reserves, \$2,254,443 returned capital, and \$25,862 additional Unassigned Fund Balance

APPENDIX G - FY2026-2027 Detailed Expenditure Tables

Prepared for inclusion in the FY 2027 Budget Book appendices. Tables summarize personnel, operating, and capital expenditures from the final budget worksheets.

General Fund Expenditures by Category

Expenditure Category	FY 2027 Budget	% of Total
Personnel	\$16,210,467	57.2%
Operations	\$8,630,688	30.4%
Capital	\$3,670,050	12.4%
Total Budget	\$28,511,205	100.0%

Expenditures by Department Group

Department Group	Personnel	Operations	Capital	Total	% of Budget
Governing Body & Clerk	\$364,191	\$594,360	-	\$958,551	3.4%
Administration	\$619,932	\$210,200	\$12,500	\$842,632	3.0%
Internal Services	\$1,230,579	\$1,300,700	\$50,000	\$2,581,279	9.3%
Infrastructure & Public Safety	\$10,999,492	\$4,996,738	\$2,456,350	\$18,452,580	66.4%
Community Services & Quality of Life	\$2,996,274	\$1,523,690	\$596,200	\$4,966,164	17.9%
Total Budget	\$16,210,467	\$8,630,688	\$3,670,050	\$28,511,205	100.0%

Detailed Department Expenditure Summary

Department	Personnel	Operations	Capital	Total
410 Governing Body / Clerk	\$364,191	\$594,360	-	\$958,551
420 Finance	\$446,879	\$301,550	\$50,000	\$798,429
430 Human Resources	\$444,909	\$362,150	-	\$807,059
440 Administration	\$470,517	\$91,500	\$7,500	\$569,517
450 Innovation & Technology	\$338,790	\$637,000	-	\$975,790
460 Communications	\$149,415	\$123,700		\$273,115
470 Stadium	-	-	\$750,000	\$750,000
490 Planning	\$975,313	\$354,720	\$15,000	\$1,345,033
500 Property & Construction Management	\$513,468	\$383,200	\$403,450	\$1,300,118
510 Police	\$4,639,999	\$1,008,084	\$64,400	\$5,712,483
520 Operations	\$1,227,073	\$484,000	\$320,000	\$2,153,123
530 Fire	\$3,825,127	\$656,904	\$606,150	\$5,088,181
560 PW Project Management	\$144,019	\$254,800	-	\$398,819
570 Powell Bill	-	\$20,000	\$740,000	\$760,000
580 PW Administration	\$508,444	\$2,110,200	-	\$2,618,644
590 Stormwater	\$141,362	\$79,550	-	\$220,912
620 Parks & Recreation	\$1,744,056	\$1,003,170	\$581,200	\$3,328,426
690 Community & Economic Development	\$276,905	\$165,800	-	\$442,705
Total Budget	\$16,210,467	\$8,630,688	\$3,670,050	\$28,511,205

Detailed Personnel Expenditure and Position Summary

Department	Authorized	Filled	Vacant	New	Elim.	Change	Requested	Recommended
410 Governing Body / Clerk	2.50	2.50	0	0	0	0	\$422,723	\$364,191
420 Finance	3	3	0	0	0	0	\$550,094	\$446,879
430 Human Resources	2.50	2.50	0	0	0	0	\$507,331	\$444,909
440 Administration	2	2	0	0	0	0	\$575,533	\$470,517
450 Innovation & Technology	2	2	0	0	0	0	\$378,852	\$338,790
460 Communications	1	1	0	0	0	0	\$149,415	\$149,415
470 Stadium	0	0	0	0	0	0	-	-
490 Planning	9	9	0	0	0	0	\$1,147,857	\$975,313
500 Property & Construction Management	5	4	1	0	0	0	\$576,072	\$513,468
510 Police	32	32	0	0	0	0	\$4,482,626	\$4,639,999
520 Operations	15	14	1	0	0	0	\$1,412,623	\$1,227,073
530 Fire	28	28	0	0	0	0	\$3,825,127	\$3,825,127
560 PW Project Management	1	0	1	0	0	0	\$144,019	\$144,019
570 Powell Bill	0	0	0	0	0	0	-	-
580 PW Administration	4.50	4.50	0	0	0	0	\$508,444	\$508,444
590 Stormwater	1	1	0	0	0	0	\$247,939	\$141,362
620 Parks & Recreation	21.25	21.25	0	0	0	0	\$1,840,806	\$1,744,056
690 Community & Economic Development	2	1	1	0	0	0	\$340,703	\$276,905
Total Personnel Budget								\$16,210,467

Detailed Operating Expenditures by Line Item

410 Governing Body / Clerk

Account	Description	Priority	Funding Source	Recommendation	FY 2027 Amount
10-410-0400	Professional Services	Core	General Fund	Must Fund	\$425,000
10-410-1101	Cell Phones	Enhancement	General Fund	Must Fund	\$5,000
10-410-1400	Travel/Training	Enhancement	General Fund	Fund	\$52,500
10-410-1401	Memberships & Subscriptions	Enhancement	General Fund	Fund	\$27,760
10-410-3300	Materials & Supplies	Capacity	General Fund	Must Fund	\$16,000
10-410-3301	Uniforms	Enhancement	General Fund	Fund	\$1,700
10-410-3500	Appointed Board Appreciation	Enhancement	General Fund	Fund	\$1,000
10-410-4300	Mayor's Youth Advisory Council	Enhancement	General Fund	Fund	\$5,000
10-410-5400	Insurance & Bonds	Core	General Fund	Must Fund	\$6,200
10-410-5700	Strategic Planning Retreats	Enhancement	General Fund	Fund	\$30,000
10-410-5800	Strategic Plan Grants	Enhancement	General Fund	Fund	\$20,000
10-410-1100	Postage	Capacity	General Fund	Fund	\$200
10-620-5804	Special Events	Enhancement	General Fund	Fund	\$4,000

420 Finance

Account	Description	Priority	Funding Source	Recommendation	FY 2027 Amount
10-420-0400	Professional Services	Core	General Fund	Must Fund	\$93,000
10-420-1000	Personnel Programs	Enhancement	General Fund	Fund	\$600
10-420-1100	Postage	Enhancement	General Fund	Fund	\$2,750
10-420-1101	Cell Phones	Core	General Fund	Fund	\$1,800
10-420-1400	Travel/Training	Capacity	General Fund	Fund	\$6,500
10-420-1401	Memberships & Subscriptions	Enhancement	General Fund	Fund	\$300
10-420-1600	Equipment Maintenance	Capacity	General Fund	Fund	\$500
10-420-2600	Advertising	Enhancement	General Fund	Fund	\$500
10-420-3300	Materials & Supplies	Capacity	General Fund	Fund	\$5,000
10-420-3303	Printing/Copying	Enhancement	General Fund	Fund	\$7,200
10-420-3305	Mail Room Supplies	Enhancement	General Fund	Fund	\$3,900
10-420-4500	Contracted Services	Core	General Fund	Must Fund	\$15,500
10-420-4501	Contracted Services-Wake Co Tax Collect	Core	General Fund	Must Fund	\$155,000
10-420-5400	Insurance & Bonds	Capacity	General Fund	Must Fund	\$9,000

430 Human Resources

Account	Description	Priority	Funding Source	Recommendation	FY 2027 Amount
10-430-0400	Professional Services	Capacity	General Fund	Fund	\$37,000
10-430-0900	Retiree Insurance	Core	General Fund	Must Fund	\$170,000
10-430-1100	Postage	Enhancement	General Fund	Fund	\$150
10-430-1101	Cell Phones	Enhancement	General Fund	Fund	\$1,100
10-430-1400	Travel & Training	Enhancement	General Fund	Fund	\$3,400
	Membership & Subscriptions	Enhancement	General Fund	Fund	\$5,000
10-430-2600	Advertising	Capacity	General Fund	Fund	\$15,000
10-430-3300	Materials & Supplies	Enhancement	General Fund	Fund	\$10,000
10-430-3303	Printing/Copying	Capacity	General Fund	Fund	\$3,500
10-430-4500	Contracted Services	Capacity	General Fund	Fund	\$31,000
10-430-5400	Insurance & Bonds	Core	General Fund	Must Fund	\$1,000
10-430-5800	Employee Appreciation	Enhancement	General Fund	Fund	\$15,000
10-430-5802	Wellness Program	Enhancement	General Fund	Fund	\$60,000
10-430-5803	Tuition Assistance Program	Enhancement	General Fund	Fund	\$10,000

440 Administration

Account	Description	Priority	Funding Source	Recommendation	FY 2027 Amount
10-430-0400	Professional Services	Enhancement	General Fund	Fund	\$50,000
10-430-1100	Postage	Capacity	General Fund	Fund	\$100
10-440-1400	TRAVEL & TRAINING	Enhancement	General Fund	Fund	\$10,000
10-440-1401	MEMBERSHIPS & SUBSCRIPTIONS	Enhancement	General Fund	Fund	\$8,000
10-440-3300	MATERIALS AND SUPPLIES	Capacity	General Fund	Fund	\$15,000
10-440-3303	PRINTING/COPYING	Capacity	General Fund	Fund	\$1,000
10-440-3301	UNIFORMS	Enhancement	General Fund	Fund	\$400
10-440-4500	CONTRACT SERVICES	Enhancement	General Fund	Fund	\$6,000
10-440-5400	INSURANCE & BONDS	Core	General Fund	Must Fund	\$1,000

450 Innovation and Technology

Account	Description	Priority	Funding Source	Recommendation	FY 2027 Amount
10-450-0400	Professional Services	Capacity	General Fund	Fund	\$117,000
10-450-1102	Landline Telephone Service	Core	General Fund	Must Fund	\$40,000
10-450-1103	Wireless Service	Core	General Fund	Must Fund	\$45,000
10-450-1104	Internet Service	Core	General Fund	Must Fund	\$40,000
10-450-1400	Travel & Training	Enhancement	General Fund	Fund	\$10,000
10-450-1401	Memberships & Subscriptions	Enhancement	General Fund	Fund	\$2,000
10-450-3100	Fuel Expense	Capacity	General Fund	Fund	\$2,000
10-450-3300	Office Materials, Supplies & Postage	Capacity	General Fund	Fund	\$6,000
10-450-3301	Computers & Devices	Core	General Fund	Must Fund	\$90,000
10-450-3302	Networking & Infrastructure	Core	General Fund	Must Fund	\$90,000
10-450-4500	Contracted Services - I.T.	Core	General Fund	Must Fund	\$195,000

460 Communications

Account	Description	Priority	Funding Source	Recommendation	FY 2027 Amount
10-460-0400	Professional Services	Capacity	General Fund	Must Fund	\$85,000
10-460-1100	Postage	Capacity	General Fund	Fund	\$500
10-460-1400	Travel & Training	Enhancement	General Fund	Fund	\$5,000
10-460-3100	Fuel Expense	Capacity	General Fund	Fund	\$1,500
10-460-3300	Materials & Supplies	Capacity	General Fund	Fund	\$8,000
10-460-3301	Printing/Copying	Capacity	General Fund	Fund	\$5,000
10-460-3600	Uniforms	Enhancement	General Fund	Fund	\$200
10-460-4500	Contracted Services	Enhancement	General Fund	Fund	\$3,500
10-460-4504	Contracted Services - Website	Core	General Fund	Must Fund	\$14,000
10-460-5400	Insurance & Bonds	Core	General Fund	Must Fund	\$1,000

500 Property Management

Account	Description	Priority	Funding Source	Recommendation	FY 2027 Amount
10-500-1000	Personnel Programs	Enhancement	General Fund	Fund	\$1,000
10-500-1101	Cell Phones	Capacity	General Fund	Fund	\$6,000
10-500-1300	ZMC Electricity	Core	General Fund	Must Fund	\$85,000
10-500-1301	ZMC Water/Sewer	Core	General Fund	Must Fund	\$10,500
10-500-1302	ZMC Natural Gas	Core	General Fund	Must Fund	\$4,000
10-500-1307	ZPW Electricity	Core	General Fund	Must Fund	\$17,000
10-500-1308	ZPW Natural Gas	Core	General Fund	Must Fund	\$7,000
10-500-1309	ZPW Water & Sewer	Core	General Fund	Must Fund	\$6,200
10-500-1400	Travel & Training	Capacity	General Fund	Fund	\$7,500
10-500-1401	Memberships & Subscription	Enhancement	General Fund	Fund	\$500
10-500-1500	Bldgs & Grounds Maintenance	Capacity	General Fund	Fund	\$35,000
10-500-1503	ZMC Maintenance	Core	General Fund	Must Fund	\$90,000
10-500-1508	Eastern Wake EMS Property	Core	General Fund	Must Fund	\$10,000
10-500-1600	Equipment Maintenance	Core	General Fund	Must Fund	\$2,500
10-500-1700	Vehicle Maintenance	Core	General Fund	Must Fund	\$8,000
10-500-3100	Fuel Expense	Core	General Fund	Must Fund	\$12,000
10-500-3300	Materials & Supplies	Capacity	General Fund	Fund	\$15,000
10-500-3304	Water Fill Stations	Capacity	General Fund	Must Fund	\$2,000
10-500-3305	Tools & Equipment	Capacity	General Fund	Must Fund	\$2,500
10-500-3600	Uniforms	Capacity	General Fund	Fund	\$4,000
10-500-4500	Contracted Services (SPC - Town HVAC PM)	Core	General Fund	Must Fund	\$16,000

10-500-4502	Generator Communications	Core	General Fund	Must Fund	\$1,500
10-500-4503	Fuel Station Sustainment	Core	General Fund	Must Fund	\$15,000
10-500-5400	Insurance & Bonds	Core	General Fund	Must Fund	\$25,000

510 Police

Account	Description	Priority	Funding Source	Recommendation	FY 2027 Amount
10-510-1101	Cell Phones	Core	General Fund	Must Fund	\$23,760
10-510-1400	Travel & Training	Core	General Fund	Must Fund	\$28,000
10-510-1500	Service Equipment	Core	General Fund	Must Fund	\$50,000
10-510-1600	Equipment Maintenance	Capacity	General Fund	Fund	\$10,000
10-510-1700	Vehicle Maintenance	Core	General Fund	Must Fund	\$62,000
10-510-1701	Fitness Room Equipment Maintenance	Enhancement	General Fund	Fund	\$2,000
10-510-3100	Fuel Expense	Core	General Fund	Must Fund	\$98,010
10-510-3300	Materials & Supplies	Capacity	General Fund	Fund	\$20,000
10-510-3301	Community Policing	Enhancement	General Fund	Fund	\$13,000
10-510-3302	Show with a Cop	Enhancement	General Fund	Fund	\$10,289
10-510-3303	Mobile Data Terminals	Core	General Fund	Must Fund	\$19,900
10-510-3600	Uniforms	Core	General Fund	Must Fund	\$59,500
10-510-4500	Contract Services		General Fund	Must Fund	\$497,500
10-510-4502	Printing & Copying	Capacity	General Fund	Fund	\$2,625
10-510-5400	Insurance & Bonds	Core	General Fund	Must Fund	\$96,000
10-510-5701	Informant Fees	Capacity	General Fund	Fund	\$3,500
10-510-5702	Canine Unit	Core	General Fund	Must Fund	\$6,500
10-510-1100	Postage	Capacity	General Fund	Fund	\$500
10-510-1401	Membership & Subscriptions	Enhancement	General Fund	Fund	\$5,000

520 Operations

Account	Description	Priority	Funding Source	Recommendation	FY 2027 Amount
10-520-1000	Personnel Programs	Enhancement	General Fund	Fund	\$2,000
10-520-1101	Cell Phones	Capacity	General Fund	Fund	\$9,000
10-520-1400	Travel and Training	Enhancement	General Fund	Fund	\$20,000
10-520-1600	Heavy Equipment Maintenance	Core	General Fund	Must Fund	\$70,000
10-520-1601	Light Heavy Equipment Maintenance	Core	General Fund	Must Fund	\$10,000
10-520-1700	Vehicle Maintenance	Core	General Fund	Must Fund	\$40,000
10-520-3100	Fuel Expense	Core	General Fund	Must Fund	\$45,000
10-520-3301	Materials & Supplies (SNOW/ICE Removal)	Core	General Fund	Must Fund	\$12,000
10-520-3303	Special Event Materials & Supplies	Enhancement	General Fund	Fund	\$15,000
10-520-3304	Landfill Charges (Mattresses)	Enhancement	General Fund	Fund	\$6,500
10-520-3305	Tools & Equipment	Core	General Fund	Must Fund	\$10,000
10-520-3306	Operational Materials & Supplies	Core	General Fund	Must Fund	\$35,000
10-520-3500	Uniforms	Core	General Fund	Must Fund	\$11,500
10-520-4502	Contract Services (Yardwaste Site Mgmt)	Core	General Fund	Must Fund	\$70,000
10-520-4503	Contract Services (Streets)	Core	General Fund	Must Fund	\$25,000
10-520-4507	Contract Services - Fleet Washing	Core	General Fund	Must Fund	\$3,000
10-520-5400	Insurance & Bonds	Core	General Fund	Must Fund	\$100,000

530 Fire

Account	Description	Priority	Funding Source	Recommendation	FY 2027 Amount
10-530-0900	PERSONNEL PROGRAMS	Enhancement	General Fund	Fund	\$6,284
10-530-1100	POSTAGE	Capacity	General Fund	Fund	\$500
10-530-1101	CELL PHONES	Core	General Fund	Must Fund	\$15,500
10-530-1300	ELECTRICITY	Core	General Fund	Must Fund	\$18,000
10-530-1301	WATER & SEWER	Core	General Fund	Must Fund	\$7,800
10-530-1302	NATURAL GAS	Core	General Fund	Must Fund	\$4,700
10-530-1303	EMS WATER & SEWER	Core	General Fund	Must Fund	\$700
10-530-1304	EMS ELECTRICITY	Core	General Fund	Must Fund	\$5,500
10-530-1305	EMS NATURAL GAS	Core	General Fund	Must Fund	\$800
10-530-1400	TRAVEL/TRAINING	Capacity	General Fund	Fund	\$8,950
10-530-1401	MEMBERSHIPS & SUBSCRIPTIONS	Enhancement	General Fund	Fund	\$2,000
10-530-1500	BUILDING MAINTENANCE	Core	General Fund	Fund	\$22,000
10-530-1501	EMS FACILITY BUILDING MAINTENANCE	Core	General Fund	Fund	\$6,500
10-530-1600	EQUIPMENT MAINTENANCE	Core	General Fund	Fund	\$18,000
10-530-1700	VEHICLE MAINTENANCE	Core	General Fund	Fund	\$80,000
10-530-3100	FUEL EXPENSE	Core	General Fund	Fund	\$26,000
10-530-3100	MATERIALS & SUPPLIES	Core	General Fund	Fund	\$42,000
10-530-3301	INVESTIGATIONS	Core	General Fund	Fund	\$500
10-530-3304	TURNOUT GEAR	Core	General Fund	Must Fund	\$103,500
10-530-3600	UNIFORMS	Core	General Fund	Must Fund	\$29,500
10-530-4500	CONTRACT SERVICES	Core	General Fund	Must Fund	\$25,000

10-530-4501	INSPECTIONS	Core	General Fund	Must Fund	\$2,500
10-530-4502	PRINTING & COPYING	Capacity	General Fund	Fund	\$400
10-530-4503	MEDICAL EXAMS	Core	General Fund	Must Fund	\$24,250
10-530-4504	WAKE HAZMAT TEAM	Core	General Fund	Must Fund	\$4,800
10-530-4505	WAKE COUNTY DISPATCH	Core	General Fund	Must Fund	\$21,620
10-530-5400	INSURANCE & BONDS	Core	General Fund	Must Fund	\$157,000
10-530-5701	RETENTION & RECRUITMENT	Enhancement	General Fund	Fund	\$2,600
10-530-4506	SAFETY COMMITTEE	Enhancement	General Fund	Fund	\$20,000

560 PW Project Management

Account	Description	Priority	Funding Source	Recommendation	FY 2027 Amount
10-560-0400	Professional Services - General	Capacity	General Fund	Fund	\$150,000
10-560-0401	Professional Services - Streets/Transport	Capacity	General Fund	Fund	\$75,000
10-560-0402	Professional Services - Stormwater	Capacity	General Fund	Fund	\$20,000
10-560-0800	Personnel Programs	Enhancement	General Fund	Fund	\$200
10-560-1101	Cell Phones	Capacity	General Fund	Fund	\$700
10-560-1400	Travel and Training	Enhancement	General Fund	Fund	\$2,000
10-560-1700	Vehicle Maintenance	Core	General Fund	Must Fund	\$2,000
10-560-3100	Fuel Expense	Core	General Fund	Must Fund	\$1,500
10-560-1100	Postage	Capacity	General Fund	Fund	\$100
10-560-3500	Uniforms	Core	General Fund	Must Fund	\$800
10-560-5400	Insurance & Bonds	Core	General Fund	Must Fund	\$2,500

580 PW Administration

Account	Description	Priority	Funding Source	Recommendation	FY 2027 Amount
10-580-0800	Personnel Programs	Enhancement	General Fund	Fund	\$800
10-580-1100	Postage	Capacity	General Fund	Fund	\$200
10-580-1101	Cell Phones	Capacity	General Fund	Fund	\$2,000
10-580-1300	Street Lighting	Core	General Fund	Must Fund	\$430,000
10-580-1400	Travel and Training	Enhancement	General Fund	Fund	\$2,500
10-580-1401	Memberships & Subscriptions	Enhancement	General Fund	Fund	\$500
10-580-1700	Vehicle Maintenance	Core	General Fund	Must Fund	\$3,000
10-580-3100	Fuel Expense (Admin Vehicles)	Core	General Fund	Must Fund	\$6,000
10-580-3101	Bulk Fuel (Town Service Station)	Core	General Fund	Fund	\$50,000
10-580-3300	Office Materials & Supplies	Core	General Fund	Must Fund	\$12,000
10-580-3400	Printing/Copying	Capacity	General Fund	Fund	\$8,500
10-580-3500	Uniforms	Core	General Fund	Must Fund	\$3,600
10-580-3600	Community Recycling Day	Enhancement	General Fund	Fund	\$2,500
10-580-4504	Annual Fire Extinguisher Service	Enhancement	General Fund	Fund	\$3,000
10-580-4500	Contract Services (Solid Waste)	Core	General Fund	Must Fund	\$1,385,000
10-580-4501	Contract Services (Corpud Billing)	Core	General Fund	Must Fund	\$60,000
10-580-4502	Contract Services (Janitorial)	Core	General Fund	Must Fund	\$112,000
10-580-4503	Contract Services (Orkin)	Core	General Fund	Fund	\$6,500
10-580-4504	Contract Services (EverOn)		General Fund	Fund	\$3,600
10-580-4505	NC 811 Services (Line Locates)	Core	General Fund	Must Fund	\$5,000
10-580-4506	Contract Services (Vehicle GPS)	Core	General Fund	Must Fund	\$5,500

10-580-5400	Insurance & Bonds	Core	General Fund	Must Fund	\$8,000
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570 Powell Bill

Account	Description	Priority	Funding Source	Recommendation	FY 2027 Amount
10-570-0400	PROFESSIONAL SERVICES	Capacity	Grant- State	Must Fund	\$20,000

590 Stormwater

Account	Description	Priority	Funding Source	Recommendation	FY 2027 Amount
10-590-0800	PERSONNEL PROGRAMS	Capacity	General Fund	Fund	\$300
10-590-1101	CELL PHONES	Capacity	General Fund	Fund	\$2,000
10-590-1400	TRAVEL/TRAINING	Enhancement	General Fund	Fund	\$1,500
10-590-1401	MEMBERSHIPS & SUBSCRIPTIONS	Enhancement	General Fund	Fund	\$350
10-590-1600	MACHINE/EQUIPMENT MAINTENANCE	Core	General Fund	Fund	\$15,000
10-590-1700	VEHICLE MAINTENANCE	Core	General Fund	Fund	\$1,750
10-590-3100	FUEL	Core	General Fund	Fund	\$8,000
10-590-3300	MATERIALS & SUPPLIES	Capacity	General Fund	Fund	\$1,000
10-590-3301	MATERIALS & SUPPLIES (STORMWATER CONST)	Capacity	General Fund	Fund	\$15,000
10-590-3302	MARKETING & ADVERTISING	Enhancement	General Fund	Fund	\$2,500
10-590-3303	PRINTING & COPYING	Capacity	General Fund	Fund	\$250
10-590-3304	TOOLS & EQUIPMENT	Core	General Fund	Fund	\$1,000
10-590-3500	WATER SAMPLING PROGRAM	Core	General Fund	Fund	\$2,500
10-590-3600	UNIFORMS	Core	General Fund	Fund	\$2,400
10-590-4500	CONTRACT SERVICES - POND INSPECTIONS	Core	General Fund	Must Fund	\$5,000
10-590-4501	CONTRACT SERVICES - PERMITTING RENEWAL	Core	General Fund	Must Fund	\$1,000
10-590-4502	CONTRACT SERVICES- STORMWATER LINE MAINT	Core	General Fund	Must Fund	\$10,000
10-590-4503	CONTRACT SERVICES-	Core	General Fund	Must Fund	\$5,000

	INTRAFORCE ASSET MGMT				
10-590- 4504	POND MAINTENANCE	Core	General Fund	Must Fund	\$1,500
10-590- 4505	LITTER SWEEP	Core	General Fund	Must Fund	\$1,000
10-590- 5400	INSURANCE & BONDS	Core	General Fund	Must Fund	\$2,500

620 Parks and Recreation

Account	Description	Priority	Funding Source	Recommendation	FY 2027 Amount
10-620-0400	PROFESSIONAL SERVICES	Capacity	General Fund	Fund	\$15,000
10-620-0800	PERSONNEL PROGRAMS	Enhancement	General Fund	Fund	\$1,900
10-620-1100	POSTAGE	Capacity	General Fund	Fund	\$600
10-620-1101	CELL PHONES	Capacity	General Fund	Fund	\$10,690
10-620-1300	ELECTRICITY/WATER	Core	General Fund	Must Fund	\$56,000
10-500-1305	ZCC ELECTRICITY	Core	General Fund	Must Fund	\$22,000
10-500-1306	ZCC WATER & SEWER	Core	General Fund	Must Fund	\$6,000
10-620-1400	TRAVEL/TRAINING	Enhancement	General Fund	Fund	\$20,100
10-620-1401	MEMBERSHIPS & SUBSCRIPTIONS	Enhancement	General Fund	Fund	\$1,300
10-620-1500	GROUPS MAINTENANCE	Core	General Fund	Fund	\$132,000
10-620-1501	ZCC & MAINTENANCE BUILDING MAINTENANCE	Core	General Fund	Fund	\$30,000
10-620-1502	GROUPS MAINT-PARKS & FACILITIES	Core	General Fund	Fund	\$15,000
10-620-1503	CEMETERY LANDSCAPING	Core	General Fund	Fund	\$27,000
10-620-1504	PARK LANDSCAPING	Core	General Fund	Fund	\$67,000
10-620-1600	EQUIPMENT MAINTENANCE	Core	General Fund	Fund	\$12,000
10-620-1601	EQUIPMENT MAINTENANCE - PARKS	Core	General Fund	Fund	\$7,000
10-620-1700	VEHICLE MAINTENANCE	Core	General Fund	Fund	\$10,000
10-620-3100	FUEL EXPENSE	Core	General Fund	Fund	\$16,400
10-620-3300	MATERIALS & SUPPLIES	Capacity	General Fund	Fund	\$11,000
10-620-3302	TEAM UNIFORMS	Enhancement	General Fund	Fund	\$56,350

10-620-3304	COMM CENT MATERIALS/SUPPLIES	Capacity	General Fund	Fund	\$10,730
10-620-3306	PRINTING/COPYING	Capacity	General Fund	Fund	\$3,000
10-620-3600	UNIFORMS	Capacity	General Fund	Fund	\$4,700
10-620-4500	CONTRACT SERVICES	Capacity	General Fund	Fund	\$14,000
10-620-5400	INSURANCE & BONDS	Core	General Fund	Must Fund	\$38,000
10-620-5800	CAMP PROGRAMS	Enhancement	General Fund	Fund	\$30,000
10-620-5801	CULTURAL & RECREATION PROGRAMS	Enhancement	General Fund	Fund	\$9,000
10-620-5803	MINI CONCERTS	Enhancement	General Fund	Fund	\$2,000
10-620-5804	SPECIAL EVENTS	Enhancement	General Fund	Fund	\$105,700
10-620-5805	PARADE	Enhancement	General Fund	Fund	\$22,000
10-620-5807	JUNETEENTH EVENT	Enhancement	General Fund	Fund	\$20,000
	FIREWORKS	Enhancement	General Fund	Fund	\$25,000
	SEAFOOD AND SOUL FESTIVAL	Enhancement	General Fund	Fund	\$20,000
10-620-5900	COMMUNITY CENTER PROGRAMS	Capacity	General Fund	Fund	\$68,000
10-620-5901	ATHLETICS	Capacity	General Fund	Fund	\$96,700
10-620-5902	ADVISORY BOARD	Capacity	General Fund	Fund	\$2,000
10-620-5903	MARKETING & ADVERTISING	Capacity	General Fund	Fund	\$15,000

690 Community and Economic Development

Account	Description	Priority	Funding Source	Recommendation	FY 2027 Amount
10-690-0800	PERSONNEL PROGRAMS	Enhancement	General Fund	Fund	\$500
10-690-1100	CELL PHONES	Core	General Fund	Fund	\$1,500
10-690-1400	TRAVEL & TRAINING	Enhancement	General Fund	Fund	\$15,000
10-690-1401	MEMBERSHIPS & SUBSCRIPTIONS	Enhancement	General Fund	Fund	\$1,500
10-690-3300	MATERIALS & SUPPLIES	Capacity	General Fund	Fund	\$2,000
10-690-3302	MARKETING & ADVERTISING	Capacity	General Fund	Fund	\$35,000
10-690-3303	PRINTING & COPYING	Capacity	General Fund	Fund	\$500
10-690-3600	UNIFORMS	Enhancement	General Fund	Fund	\$300
10-690-4501	HOME INFRASTRUCTURE PROGRAM	Capacity	General Fund	Fund	\$50,000
10-690-4502	DOWNTOWN IMPROVEMENTS GRANT	Enhancement	General Fund	Fund	\$30,000
10-690-4504	SMALL BUSINESS DEVELOPMENT PROGRAMS	Capacity	General Fund	Fund	\$5,000
10-690-5400	INSURANCE & BONDS	Core	General Fund	Fund	\$2,000
10-690-6602	FACADE IMPROVEMENT GRANTS	Enhancement	General Fund	Fund	\$15,000
10-690-6603	GRCVB PARTNERSHIP	Enhancement	General Fund	Fund	\$7,500

490 Planning

Account	Description	Priority	Funding Source	Recommendation	FY 2027 Amount
10-490-0400	Professional Services	Capacity	General Fund	Fund	\$115,000
10-490-1400	Travel & Training	Enhancement	General Fund	Fund	\$25,000
10-490-1401	Memberships & Subscriptions	Enhancement	General Fund	Fund	\$2,000
10-490-1600	Equipment Maintenance	Capacity	General Fund	Fund	\$500
10-490-1700	Vehicle Maintenance	Capacity	General Fund	Fund	\$2,000
10-490-2600	Advertising	Capacity	General Fund	Fund	\$2,000
10-490-3100	Fuel Expense	Capacity	General Fund	Fund	\$3,500
10-490-3300	Materials & Supplies	Capacity	General Fund	Fund	\$2,500
10-490-3302	Materials & Supplies- Code & Inspections	Capacity	General Fund	Fund	\$500
10-490-3303	Printing & Copying	Capacity	General Fund	Fund	\$1,200
10-490-3600	Uniforms	Enhancement	General Fund	Fund	\$1,500
10-490-4501	Smart Ride	Core	General Fund	Must Fund	\$150,000
10-490-4502	Minimum Housing	Capacity	General Fund	Fund	\$2,000
10-490-5400	Insurance & Bonds	Core	General Fund	Must Fund	\$7,000
10-490-5500	East Wake Bus Service	Capacity	General Fund	Must Fund	\$4,320
10-490-9200	Lease Payment (IDT Bluebeam-Principal)	Capacity	General Fund	Must Fund	\$34,000
10-490-9201	Lease Payment (IDT Bluebeam-Interest)	Capacity	General Fund	Must Fund	\$1,700

Detailed Funded Capital Expenditures by Project

Project ID	Department	Project Name	Funding Source	Recommendation	FY 2027 Amount
CAP-001	420 Finance	Budget Software	Dedicated Property Tax	Fund	\$50,000
Stadium Improvements	470 Stadium	Stadium Improvements	Dedicated Property Tax	Must Fund	\$750,000
CAP-014	620 Parks and Recreation	Neighborhood Park Land Acquisition	Restricted – Recreation Impact Fee	Fund	\$250,000
CAP-015	620 Parks and Recreation	Master Plan Implementation	Restricted – Recreation Impact Fee	Fund	\$150,000
CAP-017	620 Parks and Recreation	Fleet & Equipment Package	Dedicated Property Tax	Fund	\$140,000
CAP-020	500 Property Management	Mower	Dedicated Property Tax	Fund	\$17,000
CAP-021	500 Property Management	Office furniture	Dedicated Property Tax	Fund	\$15,000
CAP-026	520 Operations	Truck Replacement	Dedicated Property Tax	Fund	\$60,000
CAP-027	520 Operations	Enterprise Leased Vehicle	Committed – Fleet Improvements (Regular)	Must Fund	\$10,300
CAP-028	520 Operations	Street Resurfacing	Restricted – Powell Bill	Fund	\$440,000
CAP-029	530 Fire	Fire Station loan payment	Dedicated Property Tax	Must Fund	\$430,500
CAP-031	500 Property Management	Comprehensive Capital Improvement Plan	Dedicated Property Tax	Fund	\$125,000
CAP-033	490 Planning	Enterprise Leased Vehicles	Dedicated Property Tax	Must Fund	\$15,000
CAP-034	510 Police	Enterprise Leased Vehicles	Dedicated Property Tax	Must Fund	\$64,400

CAP-035	530 Fire	Enterprise Leased Vehicle	Dedicated Property Tax	Must Fund	\$6,250
CAP-036	620 Parks and Recreation	Enterprise Leased Vehicles	Dedicated Property Tax	Must Fund	\$41,200
CAP-037	440 Administration	Enterprise Leased Vehicle	Dedicated Property Tax	Must Fund	\$7,500
CAP-038	530 Fire	Ladder Truck Loan Payment	Dedicated Property Tax	Must Fund	\$82,200
CAP-039	530 Fire	Capital Reserve (Fleet)	Dedicated Property Tax	Fund	\$87,200
CAP-040	500 Property Management	Debt Service - 2008 GO Bonds	Dedicated Property Tax	Must Fund	\$246,450
CAP-041	520 Operations	Debt Service - Payloader & Leaf Truck	Dedicated Property Tax	Must Fund	\$52,700
CAP-042	520 Operations	Debt Service - Excavator	Dedicated Property Tax	Must Fund	\$33,000
CAP-043	520 Operations	Debt Service - Knuckleboom	Dedicated Property Tax	Must Fund	\$36,350
Total Funded FY 2027 Capital					\$3,670,050

Capital Funding Control by Source

Funding Source	Funding Category	Available Balance	FY 2027 Target	Allocated	Remaining
Restricted – Powell Bill	Restricted	\$440,193	\$440,000	\$440,000	-
Restricted – Recreation Impact Fee	Restricted	\$1,585,000	\$1,585,000	\$400,000	\$1,335,000
Committed – Fleet Improvements (Regular)	Committed	\$128,180	\$10,300	\$10,300	-
Dedicated Property Tax	Property Tax	\$2,264,750	\$2,264,750	\$2,264,750	\$5,250

Total			\$4,305,300	\$3,670,050	\$1,340,250
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Notes: Department operating comparison tables are presented separately from capital because FY 2027 capital projects are funded from restricted, committed, dedicated, and other funding sources.

APPENDIX H - FY2026-2027 Detailed Revenue Tables

Source: Final FY2026-2027 General Fund Revenue Budget provided for budget book appendices. Amounts are rounded to the nearest dollar where shown.

Property Taxes

Revenue Source	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated	FY 2027 Projected	% Change
Property Taxes - Current Year	\$10,106,589	\$9,130,023	\$12,473,862	\$14,793,600	\$13,200,000	\$14,110,000	-5%
Property Taxes - 1st Prior Year	\$95,326	\$149,340	\$181,965	\$25,000	\$0	\$25,000	0%
Property Taxes - 2nd Prior Year	(\$12,795)	\$5,995	\$22,434	\$1,000	\$0	\$2,500	150%
Property Taxes - 3rd Prior Year	\$3,743	\$1,881	\$1,093	\$1,000	\$0	\$1,000	0%
Property Taxes - Other Prior Year	\$1,469	\$659	\$3,012	\$1,000	\$0	\$1,000	0%
Tax Penalty & Interest	\$29,006	\$30,615	\$36,575	\$27,500	\$0	\$27,500	0%
Total Property Taxes	\$10,223,338	\$9,318,514	\$12,718,941	\$14,849,100	\$13,200,000	\$14,167,000	-5%

Other Taxes

Revenue Source	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated	FY 2027 Projected	% Change
Local Housing Tax	\$0	\$0	\$0	\$0	\$0	\$0	0%
Rental Vehicle Taxes	\$22,306	\$22,493	\$19,825	\$17,500	\$20,000	\$17,500	0%
Privilege License Taxes	\$620	\$500	\$460	\$500	\$500	\$500	0%
Total Other Taxes	\$22,925	\$22,993	\$20,284	\$18,000	\$20,500	\$18,000	0%

Unrestricted Intergovernmental Revenues

Revenue Source	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated	FY 2027 Projected	% Change
Wake County Sales Tax - 1 Cent (Article 39)	\$982,419	\$1,064,068	\$1,084,629	\$1,085,000	\$1,060,000	\$1,205,000	11%
Wake County Sales Tax - 1/2 Cent (Articles 40 & 42)	\$956,979	\$1,028,632	\$1,094,223	\$1,095,000	\$1,075,000	\$1,215,000	11%
Wake County Sales Tax - 1/2 Cent (Article 44)	\$360,352	\$381,707	\$409,645	\$400,000	\$400,000	\$450,000	13%
NC Utilities Franchise Taxes	\$680,281	\$812,868	\$939,786	\$960,000	\$910,000	\$965,000	1%
NC Video Programming Taxes	\$34,942	\$33,951	\$27,660	\$31,000	\$32,300	\$25,500	-18%
Wake County SWLF Distribution	\$2,298	\$1,946	\$13,578	\$0	\$0	\$0	0%
NC Beer & Wine Taxes	\$33,702	\$38,260	\$33,207	\$37,000	\$34,500	\$37,500	1%
Total Unrestricted Intergovernmental	\$3,050,972	\$3,361,431	\$3,602,729	\$3,608,000	\$3,511,800	\$3,898,000	8%

Restricted Intergovernmental Revenues

Revenue Source	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated	FY 2027 Projected	% Change
NC PEG Supplement	\$51,282	\$51,613	\$83,334	\$75,000	\$52,000	\$85,000	13%
NC Powell Bill Funds	\$212,820	\$19,500	\$297,442	\$25,000	\$19,500	\$20,000	-20%
Federal Forfeiture Funds	\$0	\$18,279	\$0	\$0	\$0	\$0	0%
State Forfeiture Funds	\$810	\$0	\$0	\$0	\$0	\$0	0%
Public Safety Grant	\$24,500	\$0	\$0	\$0	\$0	\$0	-100%
CARE Grant	\$0	\$5,000	\$0	\$0	\$0	\$0	0%
Bullet Proof Vest Program	\$4,108	\$1,324	\$0	\$0	\$0	\$0	0%
GHSP Grant	\$51,294	\$150,547	\$37,322	\$0	\$0	\$0	
Wake County ABC Grant	\$4,077	\$0	\$7,500	\$0	\$7,500	\$0	
Wake County Fire Tax Distribution	\$1,193,261	\$1,043,308	\$1,559,620	\$1,225,000	\$1,175,000	\$1,381,600	13%
Additional Fire Revenue	\$16,092	\$18,120	\$29,549	\$17,500	\$18,400	\$20,000	14%
Wake County-Elect. Recycling Mgt Fund Dist	\$0	\$176	\$130	\$0	\$0	\$0	0%
Solid Waste Disposal Tax Distribution	\$5,719	\$6,145	\$6,357	\$6,000	\$6,250	\$6,000	0%
Total Restricted Intergovernmental	\$1,563,963	\$1,314,011	\$2,021,253	\$1,348,500	\$1,278,650	\$1,512,600	12%

Private Grants and Contributions

Revenue Source	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated	FY 2027 Projected	% Change
United Arts Council Grant	\$5,000	\$5,000	\$5,000	\$0	\$5,000	\$0	0%
K-9 Grant	\$0	\$7,500	\$0	\$0	\$0	\$0	0%
Blue Cross/Blue Shield Wellness Grant	\$0	\$55,000	\$10,000	\$0	\$0	\$0	0%
NCLM Grant	\$1,000	\$0	\$0	\$0	\$0	\$0	0%
Total Private Grants/Contributions	\$6,000	\$67,500	\$15,000	\$0	\$5,000	\$0	0%

Investment Earnings

Revenue Source	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated	FY 2027 Projected	% Change
Interest Earnings	\$889,106	\$1,395,095	\$1,360,986	\$700,000	\$1,200,000	\$850,000	21%
Interest Earnings (Cell Tower Lease Int Income)	\$3,581	\$7,986	\$27,913	\$0	\$0	\$0	
Interest Earnings - Powell Bill	\$46,763	\$72,916	\$71,013	\$0	\$55,000	\$0	0%
Interest Earnings - Forfeiture Funds	\$10	\$18	\$18	\$0	\$0	\$0	0%
Total Investment Earnings	\$939,460	\$1,476,015	\$1,459,929	\$700,000	\$1,255,000	\$850,000	21%

Permits and Fees

Revenue Source	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated	FY 2027 Projected	% Change
Officer & Jail Fees	\$4,461	\$5,406	\$4,170	\$2,500	\$2,000	\$2,500	0%
Civil Citation Fees	\$50	\$0	\$500	\$0	\$0	\$0	0%
Zoning Permits & Fees	\$265,048	\$304,293	\$287,409	\$250,000	\$265,000	\$250,000	0%
Code Enforcement Fees	\$235	\$225	\$522	\$0	\$0	\$0	0%
Street & Sidewalk Inspection Fees	\$100,908	\$113,660	\$82,774	\$50,000	\$54,600	\$40,000	-20%
PW Inspection Fees	\$24,495	\$19,603	\$15,431	\$10,000	\$9,825	\$7,500	-25%
Stormwater Mapping Fees	\$36,742	\$28,588	\$22,503	\$15,000	\$14,325	\$10,000	-33%
Greenway Inspection Fees	\$5,247	\$0	\$2,581	\$0	\$0	\$0	0%
Beaverdam Creek/Highway 64 Box Culvert Fee	\$9,450	\$5,175	\$0	\$0	\$0	\$0	0%
Fire Inspection Fees	\$6,474	\$9,420	\$12,859	\$20,000	\$12,500	\$20,000	0%
Total Permits and Fees	\$453,109	\$486,370	\$428,749	\$347,500	\$358,250	\$330,000	-5%

Service Fees

Revenue Source	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated	FY 2027 Projected	% Change
Report Fees	\$958	\$951	\$633	\$0	\$650	\$0	0%
Industrial Dr Traffic Control Contribution-Nomaco	\$0	\$5,000	\$0	\$0	\$0	\$0	
Industrial Dr Traffic Control Contribution-EW Academy	\$0	\$22,804	\$0	\$0	\$0	\$0	
Police/Fire Off-duty Work Reimbursement	\$48,844	\$35,576	\$563	\$0	\$533	\$0	0%
Refuse Collection Fees	\$934,707	\$950,266	\$1,094,003	\$1,050,000	\$1,100,000	\$1,300,000	24%
Stormwater Fees	\$69	\$20	\$0	\$0	\$0	\$0	0%
Cemetery Fees	\$850	\$0	\$0	\$0	\$0	\$0	0%
Youth Athletic League Fees	\$50,945	\$65,731	\$70,536	\$70,000	\$71,000	\$75,000	7%
Adult Athletic League Fees	\$500	\$7,500	\$5,370	\$0	\$870	\$0	0%
Recreation Program Sponsorships	\$9,300	\$11,200	\$7,000	\$2,500	\$6,700	\$2,500	0%
Recreation Class Fees	\$36,119	\$39,785	\$45,856	\$35,000	\$38,000	\$35,000	0%
Park Facility Rental Fees	\$9,893	\$14,825	\$23,015	\$12,500	\$18,000	\$17,500	40%
Farmer's Market Vendor Fees	\$45	\$0	\$0	\$0	\$0	\$0	0%
Special Events	\$14,913	\$3,560	\$4,951	\$0	\$4,750	\$0	0%
Youth Financial Aid	\$74	\$4,090	\$371	\$0	\$341	\$0	0%
Community Center Rental Fees	\$25,781	\$25,163	\$20,202	\$17,500	\$17,000	\$20,000	14%
Food Insecurity Donations	\$1,500	\$0	\$0	\$0	\$0	\$0	0%
Recreation Camp Fees	\$28,775	\$25,695	\$32,455	\$20,000	\$24,000	\$25,000	25%

Revenue Source	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated	FY 2027 Projected	% Change
Municipal Complex Facility Rental	\$0	\$0	\$0	\$0	\$0	\$0	0%
Total Service Fees	\$1,163,272	\$1,212,166	\$1,304,953	\$1,207,500	\$1,281,844	\$1,475,000	22%

Leases

Revenue Source	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated	FY 2027 Projected	% Change
Lease Payments - Stadium	\$4,849	\$5,028	\$5,200	\$5,200	\$5,200	\$37,500	621%
Rental Income - Cell Tower Sites	\$81,733	\$156,388	\$82,353	\$95,000	\$92,500	\$95,000	0%
Total Leases	\$86,582	\$161,416	\$87,554	\$100,200	\$97,700	\$132,500	32%

Miscellaneous Revenues and Operating Revenue Total

Revenue Source	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated	FY 2027 Projected	% Change
Miscellaneous Revenues	\$4,638	\$21,447	\$11,387	\$10,000	\$11,500	\$10,000	0%
Shop with a Cop Donations	\$12,152	\$7,972	\$8,619	\$0	\$8,619	\$0	0%
Insurance Proceeds	\$66,755	\$14,584	\$21,100	\$0	\$15,341	\$0	0%
Wake County ABC Revenue Distribution	\$62,801	\$60,226	\$52,251	\$57,500	\$57,250	\$57,500	0%
Centennial Item Sales	\$15	\$0	\$0	\$0	\$0	\$0	0%
Sale of Materials	\$1,528	\$2,279	\$2,122	\$0	\$1,794	\$0	0%
Sale of Fixed Assets	\$16,054	\$82,000	\$0	\$0	\$0	\$0	0%
Total Miscellaneous Revenues	\$163,943	\$188,508	\$95,479	\$67,500	\$94,504	\$67,500	0%
Fund Balance Appropriated	\$0	\$0	\$0	\$0	\$0	\$0	
Total Revenues	\$17,673,566	\$17,608,924	\$21,754,871	\$22,246,300	\$21,103,248	\$22,450,600	1%

Other Financing Sources for Capital

Revenue Source	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated	FY 2027 Projected	% Change
Property Tax	\$0	\$1,184,000	\$1,835,121	\$531,400	\$2,000,000	\$2,264,750	
Fee-in-Lieu	\$63,576	\$0	\$0	\$0	\$0	\$0	
Transportation Impact Fees	\$750,243	\$494,806	\$476,596	\$0	\$310,000	\$300,000	
Recreation Impact Fees	\$2,388,000	\$1,254,000	\$1,203,000	\$350,000	\$759,000	\$300,000	
Lease Purchase Proceeds	\$155,000	\$215,000	\$0	\$0	\$0	\$0	
Proceeds from SBITA Leases (GASB 96)	\$131,685	\$0	\$0	\$0	\$0	\$0	
Motor Vehicle Tax	\$195,819	\$219,319	\$247,023	\$250,000	\$210,000	\$260,000	
Capital Reserve Appropriation	\$0	\$0	\$0	\$0	\$0	\$0	
Stadium Capital Reserve	\$0	\$0	\$0	\$0	\$0	\$0	
Powell Bill (Capital Portion)	\$0	\$236,067	\$0	\$236,000	\$277,942	\$300,000	

Revenue Source	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated	FY 2027 Projected	% Change
Wake County Fire (Cost Share)	\$0	\$45,000	\$0	\$87,200	\$292,514	\$0	
NC Department of Commerce (Rural Econ. Dev. Grant)	\$0	\$13,164	\$0	\$0	\$0	\$0	
Sales Tax	\$0	\$50,000	\$95,000	\$90,000	\$97,500	\$100,000	
Transportation Impact Fees Reserve Appropriation	\$0	\$0	\$0	\$0	\$0	\$0	
Recreation Impact Fees Reserve Appropriation	\$0	\$0	\$0	\$1,500,000	\$0	\$400,000	
FEMA Grant	\$0	\$0	\$0	\$0	\$0	\$0	
Congressional Grant	\$0	\$0	\$0	\$700,000	\$0	\$0	
Yard Waste Fee	\$0	\$130,000	\$135,000	\$141,500	\$142,500	\$0	
Stormwater Capital Reserve	\$0	\$0	\$0	\$0	\$0	\$0	
Transportation Capital Reserve	\$0	\$0	\$0	\$0	\$0	\$0	
Greenway/Bicycle/Pedestrian Reserve	\$0	\$0	\$0	\$0	\$0	\$0	
Fleet Reserve	\$0	\$0	\$0	\$0	\$0	\$0	
IT Reserve	\$0	\$0	\$0	\$0	\$0	\$0	
Powell Bill Reserve Appropriation	\$0	\$0	\$0	\$0	\$0	\$440,000	
Transfer in from other funds (Greenway Cap Proj Fund)	\$806,851	\$0	\$0	\$0	\$0	\$0	
Transfer in from other funds (ARPA Grant Proj Fund)	\$0	\$1,885,733	\$0	\$0	\$0	\$0	
Fund Balance Appropriation	\$0	\$0	\$0	\$3,138,409	\$0	\$0	
Total Revenues & Financing Sources	\$22,164,740	\$23,336,013	\$25,746,611	\$29,270,809	\$25,192,704	\$28,511,205	-9%

APPENDIX I – Key Performance Indicators

This appendix provides the consolidated FY 2027 KPI list supporting the KPI framework described in Section 7.

FY 2027 KPI Consolidated List

Primary KPI Areas and Supporting KPIs by Department Group

Purpose: This document consolidates the FY 2027 KPI discussion guides into a single working reference that includes each department group description, primary KPI area, and supporting KPI. Narrative discussion content, leadership prompts, and meeting facilitation notes have been excluded.

Governing Body

Department Group Description: The Governing Body group provides the Town’s formal governance structure. The Board of Commissioners sets policy direction, establishes strategic priorities, adopts the budget, and provides public accountability, while the Town Clerk supports agenda readiness, records integrity, public notice compliance, meeting support, and transparent access to public information.

Town Clerk

#	Primary KPI Area	Supporting KPI
1	Governance Readiness	Agenda Packet Publication Timeliness
2	Transparency & Public Access	Public Records Request Response Time
3	Statutory Compliance	Public Notice Compliance Rate
4	Records Integrity	Minutes Completion and Adoption Timeliness
5	Governance Support	Board and Advisory Board Meetings Supported
6	Policy Continuity	Ordinance and Resolution Tracking Accuracy
7	Organizational Accountability	Board Inquiry and Task Tracking
8	Civic Infrastructure	Advisory Board Vacancy and Appointment Tracking
9	Risk Reduction	Records Retention Compliance

Board of Commissioners

#	Primary KPI Area	Supporting KPI
1	Strategic Governance	Strategic Priority Review and Progress Updates
2	Policy Alignment	Board Actions Aligned with Adopted Strategic Priorities
3	Financial Stewardship	Budget and Financial Policy Review Milestones
4	Governance Capacity	Board Orientation and Continuing Education Participation

5	Accountability	Quarterly KPI Work Session Completion
6	Decision Quality	Agenda Item Readiness and Policy Context
7	Governance Discipline	Board Inquiry and Request Closure Rate
8	Public Trust	Public Participation and Comment Trends
9	Strategic Execution	Board Retreat Action Follow-Up

Administration

Department Group Description: The Administration group serves as the Town’s organizational alignment and public trust function. These departments translate Board priorities into organizational action, coordinate cross-department work, communicate with residents, and ensure that leadership, staff, elected officials, and the public have timely and reliable information.

Town Manager’s Office

#	Primary KPI Area	Supporting KPI
1	Strategic Execution	Strategic Initiative Completion Rate
2	Governance Support	Board Agenda Item Coordination
3	Decision Support	Board Item Turnaround Time
4	Organizational Alignment	Cross-Department Initiative Completion
5	Accountability	Organizational KPI Reporting Compliance
6	Governance Discipline	Board Inquiry and Task Tracking
7	Operational Coordination	Executive Work Plan Milestone Completion
8	Policy Implementation	Policy and Process Improvement Progress

Communications

#	Primary KPI Area	Supporting KPI
1	Public Trust	Public Information Response Time
2	Transparency	Timeliness of Public Communications
3	Community Engagement	Multimedia Engagement and Resident Engagement Growth
4	Operational Support	Communication Requests Supported
5	Emergency Readiness	Emergency Communication Deployment Time
6	Accessibility	ADA/WCAG Compliance Rate
7	Strategic Messaging	Proactive Communications Calendar Completion
8	Community Awareness	Event Marketing and Community Engagement

Internal Services

Department Group Description: The Internal Services group serves as the organizational backbone of the Town. These departments create the systems, controls, workforce capacity, financial stability, and operational infrastructure necessary for all other departments to function effectively.

Finance

#	Primary KPI Area	Supporting KPI
1	Financial Sustainability	Revenue Forecasting Accuracy
2	Financial Sustainability	Budget Variance
3	Financial Sustainability	Fund Balance Trend
4	Governance & Accountability	Procurement Compliance
5	Governance & Accountability	Audit Findings & Deficiencies
6	Organizational Capacity	Accounts Payable Processing Time
7	Workforce Sustainability	Overtime Utilization

Human Resources

#	Primary KPI Area	Supporting KPI
1	Workforce Sustainability	Vacancy Rate
2	Workforce Sustainability	Time to Fill Vacancies
3	Workforce Sustainability	Employee Turnover Rate
4	Workforce Sustainability	Employee Retention
5	Workforce Sustainability	Overtime Utilization
6	Organizational Capacity	Time to Onboard Employees
7	Governance & Accountability	Training Completion Rates
8	Organizational Health	Employee Engagement Indicators

Innovation & Technology

#	Primary KPI Area	Supporting KPI
1	Operational Readiness	System Uptime
2	Operational Readiness	Ticket Response Time
3	Operational Readiness	Project Delivery Timelines
4	Organizational Capacity	Digital Service Adoption
5	Governance & Accountability	Cybersecurity Compliance
6	Governance & Accountability	Data Governance Compliance
7	Organizational Health	User Satisfaction

Infrastructure and Public Safety

Department Group Description: The Infrastructure and Public Safety group represents the Town's most visible operational services and carries significant responsibility for maintaining community safety, supporting growth, protecting public infrastructure, ensuring service continuity, and sustaining resident trust.

Fire

#	Primary KPI Area	Supporting KPI
1	Emergency Readiness	Total Incident Count
2	Emergency Readiness	Total Response Time at 90th Percentile
3	Operational Capacity	Simultaneous Calls for Service
4	Infrastructure Readiness	Geographic Coverage Gaps
5	Workforce Sustainability	Overtime Utilization
6	Strategic Planning	Historical Response Trend Analysis
7	Capital Planning	Apparatus Availability & Reliability

Police

#	Primary KPI Area	Supporting KPI
1	Community Safety	Total Calls for Service
2	Emergency Readiness	Average Response Time
3	Workforce Sustainability	Officer Vacancy & Retention Rate
4	Workforce Sustainability	Overtime Utilization
5	Community Safety	Crime Rate Trends
6	Transportation Safety	Vehicle Crash Trends
7	Operational Readiness	Training Compliance Rate
8	Strategic Planning	Calls for Service Growth Trend

Public Works

#	Primary KPI Area	Supporting KPI
1	Infrastructure Sustainability	Deferred Maintenance Backlog
2	Operational Demand	Solid Waste Tons Collected
3	Service Reliability	Missed Collection Percentage
4	Operational Responsiveness	Work Order Response Time
5	Operational Capacity	Infrastructure Inspections Completed
6	Financial Sustainability	Cost per Ton Collected
7	Capital Readiness	Fleet Downtime Percentage
8	Environmental & Infrastructure Risk	Stormwater Response Compliance
9	Strategic Planning	Asset Condition Trends

Community Services and Quality of Life

Department Group Description: The Community Services and Quality of Life group helps shape how residents experience Zebulon every day. These departments influence whether growth is managed predictably, residents have places to gather and recreate, the local economy becomes more complete, and quality of life improves as the Town grows.

Planning

#	Primary KPI Area	Supporting KPI
1	Operational Reliability	GeoCivix Review Timeliness
2	Customer Service	Percentage of Overdue Reviews at End of Weekly Cycle
3	Community Stewardship	Voluntary Code Compliance Rate
4	Operational Responsiveness	Average Days to Compliance
5	Organizational Capacity	Cases Open Longer Than 90 Days
6	Governance & Risk Reduction	Cases Escalated to Fines, Legal Action, or Abatement
7	Community Trust	Public Engagement & Communication Effectiveness
8	Community Connectivity	Neighborhood Outreach Frequency
9	Strategic Execution	Long-Range Planning & Strategic Project Delivery
10	Implementation Capacity	Milestone Completion Rate

Parks & Recreation

#	Primary KPI Area	Supporting KPI
1	Community Engagement	Program Participation
2	Community Access	Field and Facility Use
3	Operational Responsiveness	Work Orders Completed
4	Operational Capacity	Work Orders Outstanding
5	Service Level	Work Order Response Time
6	Growth Pressure	Facility Availability vs. Demand
7	Community Connection	Event Participation
8	Future Investment Need	Unmet Program or Facility Demand

Economic Development

#	Primary KPI Area	Supporting KPI
1	Community Completeness	Daily Service and Amenity Gap Tracking
2	Economic Sustainability	Commercial vs. Residential Tax Base Ratio
3	Business Mix Diversity	Commercial Diversity Index
4	Downtown Vitality	Downtown Occupancy and Activity Trends
5	Lifestyle Amenity Growth	Lifestyle, Wellness, Dining, and Service Business Growth
6	Small Business Health	Small Business Growth and Retention
7	Growth Readiness	Infrastructure-Ready Commercial Inventory
8	Local Spending Capture	Retail and Service Leakage Reduction
9	Community Connection	Third Places and Gathering Space Growth
10	Strategic Alignment	Target Industry and Investment Pipeline

APPENDIX J - Glossary of Budget and Financial Terms

Glossary of Budget & Financial Terms

Town of Zebulon FY2026–2027 Budget Book

A

- **Ad Valorem Tax:** A tax levied based on the assessed value of real and personal property.
- **Amended Budget:** The original adopted budget adjusted during the fiscal year through approved budget amendments.
- **Appropriation:** Authorization by the Board of Commissioners to make expenditures and incur obligations for specific purposes.
- **Assigned Fund Balance:** Amounts intended for a specific purpose as determined by the governing body or authorized official.

B

- **Balanced Budget:** A budget in which estimated revenues and financing sources equal appropriations and planned expenditures.
- **Bond Proceeds:** Funds received through the issuance of debt obligations to finance capital projects.
- **Budget Ordinance:** The legal document adopted by the Board of Commissioners establishing appropriations and estimated revenues.
- **Budget Stabilization:** Actions taken to address structural budget imbalances.

C

- **Capital Improvement Program (CIP):** A long-range planning document identifying major capital projects and funding sources.
- **Capital Outlay:** Expenditures for land, buildings, infrastructure, vehicles, or equipment.
- **Committed Fund Balance:** Amounts constrained for specific purposes by formal action of the governing board.

D

- **Debt Service:** Payment of principal and interest on outstanding debt obligations.

- **Development Fees:** Charges assessed to support infrastructure or service demands associated with new development.

E

- **Enterprise Fund:** A fund used to account for operations financed primarily through user fees and charges.
- **Expenditure:** The payment or obligation of funds for governmental operations, capital projects, debt service, or other authorized purposes.

F

- **Fiscal Year (FY):** The twelve-month accounting period beginning July 1 and ending June 30.
- **Fund Balance:** The difference between assets and liabilities in a governmental fund.
- **Fund Balance Appropriation:** Use of accumulated fund balance to support budgeted expenditures.

G

- **General Fund:** The Town's primary operating fund used to account for most governmental activities.
- **Grant:** Financial assistance provided by another governmental entity or organization for a designated purpose.

I

- **Impact Fees:** Charges assessed on new development to offset infrastructure and service expansion costs.
- **Intergovernmental Revenue:** Revenue received from federal, state, county, or other governmental sources.

L

- **Levy:** The official establishment of a tax, fee, or assessment.
- **Local Government Budget and Fiscal Control Act:** North Carolina law governing local government budgeting and financial management.

M

- **Merit Increase:** A compensation adjustment based on employee performance and available funding.
- **Modified Accrual Basis:** Accounting method used by governmental funds.

O

- **Operating Budget:** The portion of the budget supporting day-to-day governmental operations.
- **Operating Revenues:** Recurring revenues used to support governmental operations.

P

- **Personnel Costs:** Expenditures related to salaries, wages, benefits, retirement, and payroll taxes.
- **Powell Bill Funds:** State-shared transportation revenues distributed for street maintenance.

R

- **Restricted Fund Balance:** Amounts legally restricted for specific purposes.
- **Revenue:** Income received from taxes, fees, grants, and service charges.

S

- **Sales Tax:** Locally shared sales and use tax revenues distributed by the State.
- **Service Fees:** Charges collected for specific services provided by the Town.
- **Structural Budget Gap:** A recurring imbalance between ongoing revenues and expenditures.

T

- **Tax Base:** The total assessed value of taxable property within the Town.
- **Tax Rate:** The amount of tax levied per one hundred dollars of assessed valuation.
- **Transportation Impact Fees:** Fees collected to support transportation infrastructure improvements.

U

- **Unassigned Fund Balance:** Available financial resources not restricted, committed, or assigned.
- **Unrestricted Revenues:** Revenues available for general governmental purposes.

W

- **Work Plan:** A department's planned operational activities and service objectives.

