

ORDINANCE 2025-33

Town of Zebulon Fiscal Year 2025-2026 Budget Ordinance

BE IT ORDAINED, consistent with North Carolina General Statutes, Chapter 159-13, that on June 16, 2025, the Board of Commissioners for the Town of Zebulon approved the operating budget for Fiscal Year 2025-2026. Certain other authorizations and restrictions also are adopted.

Section I. Levy of Taxes.

An Ad Valorem tax rate of \$0.577 per \$100.00 assessed valuation for taxable property listed as of January 1, 2025, is hereby established as the tax rate for the Town of Zebulon for Fiscal Year 2025-2026. Under authority of NC General Statute 20-97, an annual license tax of \$30.00 is levied on each vehicle in the Town of Zebulon.

Section II. General Fund.

A. Anticipated Revenues & Funding Sources

Property Taxes-Current Year	\$ 15,325,000
Property Taxes-Prior Years	28,000
Tax Penalty & Interest	27,500
Rental Vehicle Taxes	17,500
Privilege License Taxes	500
Motor Vehicle Decal Fees	250,000
Wake County Sales Tax - 1 Cent (Article 39)	1,175,000
Wake County Sales Tax – ½ Cent (Articles 40 & 42)	1,095,000
Wake County Sales Tax – ½ Cent (Article 44)	400,000
NC Utilities Franchise Taxes	960,000
NC Video Programming Taxes	31,000
NC Beer & Wine Taxes	37,000
PEG Channel Funds	75,000
NC Powell Bill Funds	261,000
Wake County Fire Tax Distribution	1,312,200
Additional Fire Tax Revenue	17,500
Solid Waste Disposal Tax	6,000
Interest Earnings-General Fund	700,000
Officer & Jail Fees	2,500
Zoning Permits & Fees	250,000
Street & Sidewalk Inspection Fees	50,000
PW Inspection Fees	10,000
Stormwater Mapping Fees	15,000
Recreation Impact Fees	350,000
Fire Inspection Fees	20,000

Refuse Collection Fees	1,191,500
Youth Athletic League Fees	70,000
Recreation Program Sponsorships	2,500
Recreation Class Fees	35,000
Park Facility Rental Fees	12,500
Community Center Rental Fees	17,500
Recreation Camp Fees	20,000
Lease Payments-Stadium	5,200
Lease Payments-Cell Towers	95,000
Miscellaneous Revenues	10,000
Wake County ABC Distribution	57,500
Congressional Grant	700,000
Fund Balance Appropriation	4,638,409
	<hr/>
Total Revenues & Funding Sources	\$29,270,809

B. Authorized Expenditures

Governing Body	
Operating	\$961,600
Capital	50,000
Budget & Finance	
Operating	766,350
Human Resources	
Operating	588,950
Capital	7,500
Administration	
Operating	741,220
Information Technology	
Operating	811,450
Stadium	
Operating	109,760
Planning	
Operating	1,287,320
Capital	15,000
Public Works - Proj/Prop Mgmt	
Operating	1,541,500
Capital	22,000
Debt Service	255,000

Police		
Operating		5,345,360
Capital		299,400
Public Works -- Operations		
Operating		3,497,400
Capital		2,315,300
Debt Service		123,300
Fire		
Operating		4,257,934
Capital		93,450
Debt Service		167,000
Powell Bill		
Operating		25,000
Capital		236,000
Stormwater		
Operating		297,350
Parks & Recreation		
Operating		2,372,165
Capital		1,891,200
Community & Economic Development		
Operating		432,300
Capital		760,000
Total Authorized Expenditures		<hr/> \$29,270,809

Section III. Fire Station Capital Project Fund.

A. Anticipated Revenues & Funding Sources

Loan Proceeds	\$ 5,000,000
Wake County Fire Tax	4,800,000
USDA Grant	7,500,000
Total Revenues & Funding Sources	<hr/> \$ 17,300,000

B. Authorized Expenditures

Construction	<hr/> \$ 17,300,000
Total Authorized Expenditures	\$ 17,300,000

Section IV. Little River Park Capital Project Fund.

A. Anticipated Revenues & Funding Sources

Transfer from the General Fund	\$ 350,000
Total Revenues & Funding Sources	\$ 350,000

B. Authorized Expenditures

Phase 1 Master Plan Implementation	\$ 350,000
Total Authorized Expenditures	\$ 350,000

Section V. Fee Schedule

There is hereby established for Fiscal Year 2025-2026 a schedule of various fees, penalties, privilege license taxes, and fines as included as an attachment to this ordinance as an appendix.

Section VI. Purchase Orders.

All purchase orders will be pre-audited in accordance with the Local Government Budget and Fiscal Control Act and issued on all purchases over \$2,000.00.

Section VII. Budget Officer Authorization.

- A. The Budget Officer or his/her designee shall be authorized to reallocate operational or capital appropriations within a department and between departments within a fund up to \$10,000.00 as deemed necessary. These reallocations shall be reported to the Board at the first regularly scheduled meeting of the month.
- B. Interfund transfers established by this ordinance may be accomplished without additional approval from the Board.
- C. The Budget Officer shall be authorized to hire personnel in positions and set the compensation in accordance with the Salary Schedule and the Personnel Policy.
- D. The Budget Officer shall be authorized to award merit increases to employees as deemed appropriate after consultation with appropriate personnel, in accordance with the Salary Schedule and the Personnel Policy.

Section VIII. Board Budget Responsibilities.

- A. Reallocations between operational or capital appropriations within a department and between departments in excess of \$10,000.00 shall require Board authorization.
- B. Reallocations between operational appropriations and capital appropriations within and between departments and reallocations between capital appropriations within and between departments shall require Board authorization.
- C. Interfund transfers, except as noted in Section VIII, Item B, shall require Board authorization.
- D. The utilization of any unappropriated fund balance shall require Board authorization.

Section IX. Utilization of Budget Ordinance.

This ordinance shall be the basis of the financial plan for the Town of Zebulon during the Fiscal Year 2025-2026. The Budget Officer shall administer the budget and shall insure the operating officials are provided guidance and sufficient details to implement their appropriate portion of the budget. The Budget & Finance Department shall establish and maintain all records which are in consonance with this ordinance, and the appropriate statutes of the State of North Carolina.

Adopted this 16th day of June, 2025.

Effective July 1, 2025.

Glenn L. York — Mayor

SEAL

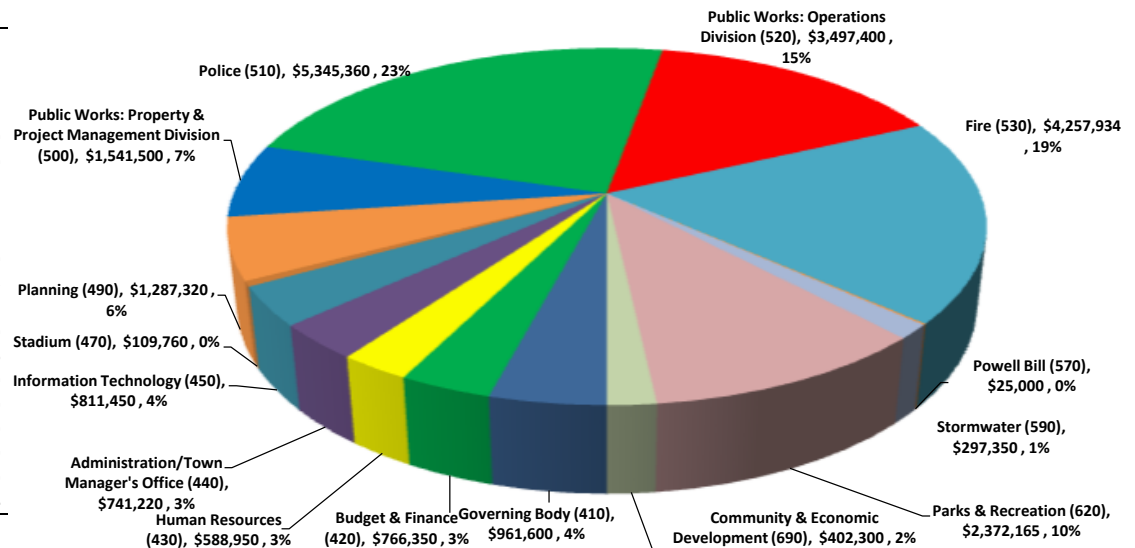
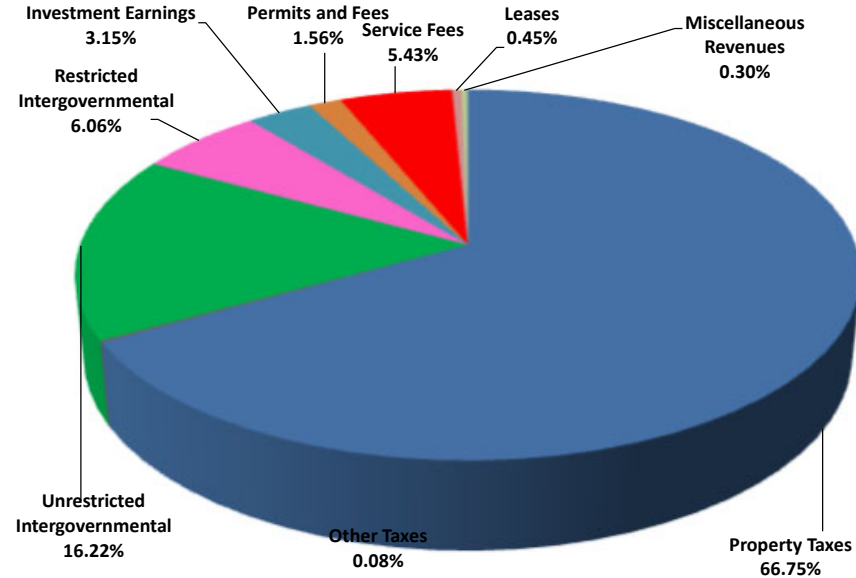
Ana Gomez Rindahl—Town Clerk

**Town of Zebulon General Fund Budget at a Glance
Fiscal Year 2025-2026**

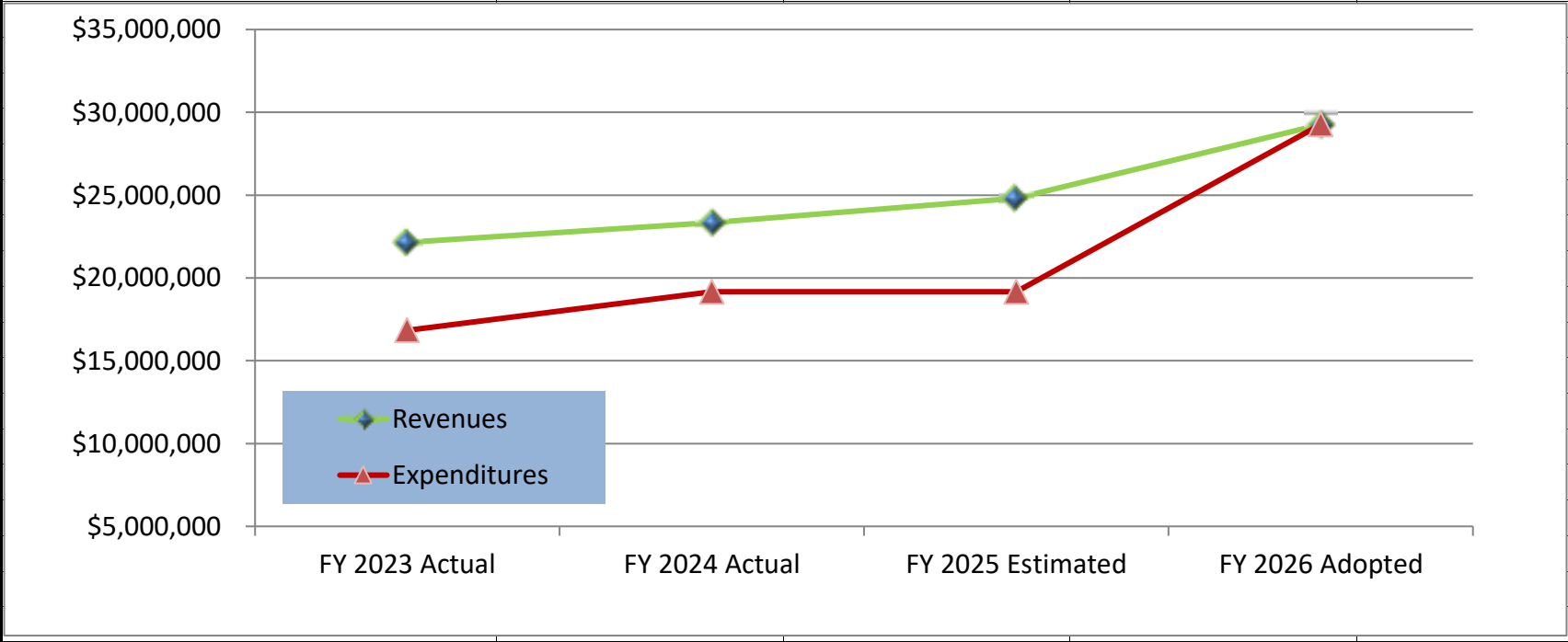
Revenues	FY 2026
Property Taxes	\$ 14,849,100
Other Taxes	\$ 18,000
Unrestricted Intergovernmental	\$ 3,608,000
Restricted Intergovernmental	\$ 1,348,500
Investment Earnings	\$ 700,000
Permits and Fees	\$ 347,500
Service Fees	\$ 1,207,500
Leases	\$ 100,200
Miscellaneous Revenues	\$ 67,500
Fund Balance Appropriated	\$ -
Total Operating Revenues	\$ 22,246,300

Capital Revenues	
Installment Financing Proceeds	\$ -
Dedicated Prop Tax	\$ 531,400
Fund Balance Appropriation	\$ 3,138,409
Sales Tax	\$ 90,000
Wake County Fire (County Cost Share)	\$ 87,200
Capital Reserve Appropriations	\$ 1,500,000
Service Fees	\$ 141,500
Motor Vehicle Tax (\$30.00/vehicle)	\$ 250,000
Development Fees	\$ 350,000
Powell Bill	\$ 236,000
Grants	\$ 700,000
Total Revenues & Other Financing Sources	\$ 29,270,809

Operating Expenditures (Adopted)	FY 2026
Governing Body (410)	\$ 961,600
Budget & Finance (420)	\$ 766,350
Human Resources (430)	\$ 588,950
Administration/Town Manager's Office (440)	\$ 741,220
Information Technology (450)	\$ 811,450
Stadium (470)	\$ 109,760
Planning (490)	\$ 1,287,320
Public Works: Property & Project Management Division (500)	\$ 1,541,500
Police (510)	\$ 5,345,360
Public Works: Operations Division (520)	\$ 3,497,400
Fire (530)	\$ 4,257,934
Powell Bill (570)	\$ 25,000
Stormwater (590)	\$ 297,350
Parks & Recreation (620)	\$ 2,372,165
Community & Economic Development (690)	\$ 402,300
Total Operating Expenditures	\$ 23,005,659
Total Prior Existing Debt Service	\$ 545,300
Total Operating & Debt Service Expenditures	\$ 23,550,959
Total Capital Expenditures	\$ 5,719,850
Total New Debt Service	\$ -
Total Expenditures	\$ 29,270,809



Town of Zebulon Budget Summary				
Fiscal Year 2025-2026				
Revenues & Outside Financing Sources	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Adopted
General Fund	\$ 22,164,740	\$ 23,336,013	\$ 24,820,204	\$ 29,270,809
	-	-	-	-
Total Revenues	\$ 22,164,740	\$ 23,336,013	\$ 24,820,204	\$ 29,270,809
Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Adopted
General Fund	\$ 16,849,121	\$ 19,164,021	\$ 19,164,021	\$ 29,270,809
	-	-	-	-
Total Expenditures	\$ 16,849,121	\$ 19,164,021	\$ 19,164,021	\$ 29,270,809



Town of Zebulon General Fund Revenue Budget							
Fiscal Year 2025-2026							
	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Adopted	% Increase (Decrease)
<i>Property Taxes</i>							
Property Taxes -- Current Year	\$ 8,141,782	\$ 10,106,589	\$ 9,130,023	\$ 12,811,500	\$ 12,600,000	\$ 14,793,600	15%
Property Taxes -- 1st Prior Year	89,639	95,326	149,340	25,000	175,000	25,000	0%
Property Taxes -- 2nd Prior Year	7,787	(12,795)	5,995	1,000	21,000	1,000	0%
Property Taxes -- 3rd Prior Year	3,601	3,743	1,881	1,000	1,000	1,000	0%
Property Taxes -- Other Prior Year	8,128	1,469	659	1,000	2,500	1,000	0%
Tax Penalty & Interest	26,215	29,006	30,615	25,000	28,000	27,500	10%
Total Property Taxes	8,277,152	10,223,338	9,318,514	12,864,500	12,827,500	14,849,100	15%
<i>Other Taxes</i>							
Local Housing Tax	-	-	-	-	-	-	0%
Rental Vehicle Taxes	19,526	22,306	22,493	17,500	20,000	17,500	0%
Privilege License Taxes	530	620	500	500	500	500	0%
Motor Vehicle Taxes	-	-	-	-	-	-	0%
Total Other Taxes	20,055	22,925	22,993	18,000	20,500	18,000	0%
<i>Unrestricted Intergovernmental</i>							
Wake County Sales Tax - 1 Cent (Article 39)	891,987	982,419	1,064,068	1,015,000	1,060,000	1,085,000	7%
Wake County Sales Tax - 1/2 Cent (Articles 40 & 42)	824,360	956,979	1,028,632	1,025,000	1,075,000	1,095,000	7%
Wake County Sales Tax - 1/2 Cent (Article 44)	310,015	360,352	381,707	380,000	400,000	400,000	5%
NC Utilities Franchise Taxes	628,211	680,281	812,868	750,000	910,000	960,000	28%
NC Video Programming Taxes	35,756	34,942	33,951	33,000	32,300	31,000	-6%
Wake County SWLF Distribution	8,408	2,298	1,946	-	-	-	0%
NC Beer & Wine Taxes	27,659	33,702	38,260	30,000	34,500	37,000	23%
Total Unrestricted Intergovernmental	2,726,395	3,050,972	3,361,431	3,233,000	3,511,800	3,608,000	12%

Bobby Fitts:
Based on tax rate of
\$0.577

Bobby Fitts:
Directed to capital

Bobby Fitts:
Based on NCLM revenue
estimates; less Article 39
\$95,000 to Capital Revenues

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Adopted	% Increase (Decrease)
<i>Restricted Intergovernmental</i>							
NC PEG Supplement	\$ 51,616	\$ 51,282	\$ 51,613	\$ 52,000	\$ 52,000	\$ 75,000	44%
NC Powell Bill Funds	201,507	212,820	19,500	19,500	19,500	25,000	28%
Federal Forfeiture Funds	-	-	18,279	-	-	-	0%
State Forfeiture Funds	33	810	-	-	-	-	0%
Public Safety Grant	17,346	24,500	-	-	-	-	100%
CARE Grant	-	-	5,000	-	-	-	0%
Bullet Proof Vest Program	-	4,108	1,324	-	-	-	0%
GHSP Grant	-	51,294	150,547	-	-	-	
Wake County ABC Grant	-	4,077	-	7,500	7,500	-	
Wake County Fire Tax Distribution	717,269	1,193,261	1,043,308	1,174,000	1,175,000	1,225,000	4%
Additional Fire Revenue	13,955	16,092	18,120	17,500	18,400	17,500	0%
CARES Act Reimbursement	-	-	-	-	-	-	0%
Wake County-Elect. Recycling Mgt Fund Dist	164	-	176	-	-	-	0%
Solid Waste Disposal Tax Distribution	4,997	5,719	6,145	6,000	6,250	6,000	0%
Total Restricted Intergovernmental	1,006,886	1,563,963	1,314,011	1,276,500	1,278,650	1,348,500	6%
<i>Private Grants/Contributions</i>							
United Arts Council Grant	5,000	5,000	5,000	5,000	5,000	-	0%
K-9 Grant	-	-	7,500	-	-	-	0%
Blue Cross/Blue Shield Wellness Grant	40,000	-	55,000	-	-	-	0%
NCLM Grant	6,811	1,000	-	-	-	-	0%
Total Private Grants/Contributions	51,811	6,000	67,500	5,000	5,000	-	0%
<i>Investment Earnings</i>							
Interest Earnings	30,482	889,106	1,395,095	500,000	1,200,000	700,000	40%
Interest Earnings (Cell Tower Lease Int Income)	5,693	3,581	7,986	-	-	-	#DIV/0!
Interest Earnings -- Powell Bill	1,600	46,763	72,916	-	55,000	-	0%
Interest Earnings -- Forfeiture Funds	2	10	18	-	-	-	0%
Total Investment Earnings	37,777	939,460	1,476,015	500,000	1,255,000	700,000	40%

Bobby Fitts:
 \$261,000 - 25,000 (Powell
 Bill Reporting) = 236,000 for
 street paving

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Adopted	% Increase (Decrease)
<i>Permits and Fees</i>							
Officer & Jail Fees	\$ 2,993	\$ 4,461	\$ 5,406	\$ 2,500	\$ 2,000	\$ 2,500	0%
Civil Citation Fees	450	50	-	-	-	-	0%
Zoning Permits & Fees	207,053	265,048	304,293	250,000	265,000	250,000	0%
Code Enforcement Fees	1,874	235	225	-	-	-	0%
Street & Sidewalk Inspection Fees	84,791	100,908	113,660	70,000	54,600	50,000	-29%
PW Inspection Fees	16,526	24,495	19,603	17,000	9,825	10,000	-41%
Stormwater Mapping Fees	24,605	36,742	28,588	20,000	14,325	15,000	-25%
Greenway Inspection Fes	2,363	5,247	-	-	-	-	0%
Beaverdam Creek/Highway 64 Box Culvert Fee	19,575	9,450	5,175	-	-	-	0%
Fire Inspection Fees	15,619	6,474	9,420	20,000	12,500	20,000	0%
Total Permits and Fees	375,848	453,109	486,370	379,500	358,250	347,500	-8%
<i>Service Fees</i>							
Report Fees	854	958	951	-	650	-	0%
Industrial Dr Traffic Control Contribution-Nomaco	6,100	-	5,000	-	-	-	#DIV/0!
Industrial Dr Traffic Control Contribution-EW Academy	-	-	22,804	-	-	-	#DIV/0!
Police/Fire Off-duty Work Reimbursement	39,185	48,844	35,576	-	533	-	0%
Refuse Collection Fees	815,332	934,707	950,266	675,000	1,100,000	1,050,000	56%
Stormwater Fees	211	69	20	-	-	-	0%
Cemetery Fees	7,702	850	-	-	-	-	0%
Youth Athletic League Fees	41,043	50,945	65,731	50,000	71,000	70,000	40%
Adult Athletic League Fees	-	500	7,500	-	870	-	0%
Recreation Program Sponsorships	6,800	9,300	11,200	2,500	6,700	2,500	0%
Recreation Class Fees	25,166	36,119	39,785	30,000	38,000	35,000	17%
Park Facility Rental Fees	14,070	9,893	14,825	3,000	18,000	12,500	317%
Farmer's Market Vendor Fees	2,933	45	-	-	-	-	0%
Farmer's Market Sponsorship Fees	-	-	(0)	-	-	-	0%
Special Events	-	14,913	3,560	-	4,750	-	0%
Youth Financial Aid	1,565	74	4,090	-	341	-	0%
Community Center Rental Fees	16,131	25,781	25,163	15,000	17,000	17,500	17%
Food Insecurity Donations	-	1,500	-	-	-	-	0%
Recreation Senior Programs	-	-	-	-	-	-	0%
Recreation Camp Fees	16,842	28,775	25,695	15,000	24,000	20,000	33%
Municipal Complex Facility Rental	-	-	-	-	-	-	0%
Total Service Fees	993,935	1,163,272	1,212,166	790,500	1,281,844	1,207,500	53%
<i>Leases</i>							
Lease Payments -- Baseball	4,698	4,849	5,028	5,000	5,200	5,200	4%
Rental Income -- Cell Tower Sites	80,592	81,733	156,388	90,000	92,500	95,000	6%
Total Leases	85,290	86,582	161,416	95,000	97,700	100,200	5%

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Adopted	% Increase (Decrease)
<i>Miscellaneous Revenues</i>							
Miscellaneous Revenues	\$ 36,642	\$ 4,638	\$ 21,447	\$ 10,000	\$ 11,500	\$ 10,000	0%
Shop with a Cop Donations	\$ 23,751	\$ 12,152	\$ 7,972	\$ -	\$ 8,619	\$ -	0%
Insurance Proceeds	25,045	66,755	14,584	7,293	15,341	-	0%
Wake County ABC Revenue Distribution	61,500	62,801	60,226	55,000	57,250	57,500	5%
Centennial Item Sales	-	15	-	-	-	-	0%
Sale of Materials	1,598	1,528	2,279	-	1,794	-	0%
Sale of Fixed Assets	100,474	16,054	82,000	-	-	-	0%
Total Miscellaneous Revenues	249,010	163,943	188,508	72,293	94,504	67,500	-7%
Fund Balance Appropriated	-	-	-	-	-	-	
Total Revenues	\$ 13,824,158	\$ 17,673,566	\$ 17,608,924	\$ 19,234,293	\$ 20,730,748	\$ 22,246,300	16%
<i>Other Financing Sources for Capital</i>							
Property Tax	-	-	1,184,000	2,000,000	2,000,000	\$ 531,400	
Bond Proceeds	-	-	-	250,000	-	-	
Fee-in-Lieu	610,000	63,576	-	-	-	-	
Transportation Impact Fees	625,711	750,243	494,806	300,000	310,000	-	
Greenway Impact Fees	58,500	-	-	-	-	-	
Recreation Impact Fees	1,343,000	2,388,000	1,254,000	1,000,000	759,000	350,000	
Lease Purchase Proceeds	305,000	155,000	215,000	-	-	-	
Proceeds from SBITA Leases (GASB 96)	-	131,685	-	-	-	-	
Motor Vehicle Tax	178,326	195,819	219,319	205,000	210,000	250,000	
Capital Reserve Appropriation	-	-	-	-	-	-	
Stadium Capital Reserve	-	-	-	-	-	-	
Powell Bill (Capital Portion)	-	-	236,067	235,000	277,942	236,000	
Wake County Fire (Cost Share)	-	-	45,000	292,514	292,514	87,200	
NC Department of Commerce (Rural Econ. Dev. Grant)	-	-	13,164	-	-	-	
Sales Tax	-	-	50,000	95,000	97,500	90,000	
Transportation Impact Fees Reserve Appropriation	-	-	-	2,000,000	-	-	
Recreation Impact Fees Reserve Appropriation	-	-	-	-	-	1,500,000	
FEMA Grant	28,400	-	-	-	-	-	
Congressional Grant	-	-	-	700,000	-	700,000	
Yard Waste Fee	-	-	130,000	141,500	142,500	141,500	
Stormwater Capital Reserve	-	-	-	-	-	-	
Transportation Capital Reserve	-	-	-	-	-	-	
Greenway/Bicycle/Pedestrian Reserve	-	-	-	350,000	-	-	
Fleet Reserve	-	-	-	-	-	-	
IT Reserve	-	-	-	-	-	-	
Powell Bill Reserve Appropriation	-	-	-	-	-	-	
Transfer in from other funds (Greenway Cap Proj Fund)	-	806,851	-	-	-	-	
Transfer in from other funds (ARPA Grant Proj Fund)	-	-	1,885,733	-	-	-	
Fund Balance Appropriation	-	-	-	9,247,787	-	3,138,409	
Total Revenues & Financing Sources	\$ 16,973,095	\$ 22,164,740	\$ 23,336,013	\$ 36,051,094	\$ 24,820,204	\$ 29,270,809	-19%

Town of Zebulon General Fund Revenue Summary						
Fiscal Year 2025-2026						
	FY 2022 Actual	FY 2023 Actual	FY 2025 Amended Budget	FY 2025 Estimated	FY 2026 Adopted	% Increase (Decrease) Budget
Property Taxes	\$ 8,277,152	\$ 10,223,338	\$ 12,864,500	\$ 12,827,500	\$ 14,849,100	15%
Other Taxes	20,055	22,925	18,000	20,500	18,000	0%
Unrestricted Intergovernmental	2,726,395	3,050,972	3,233,000	3,511,800	3,608,000	12%
Restricted Intergovernmental	1,006,886	1,563,963	1,276,500	1,278,650	1,348,500	6%
Private Grants/Contributions	51,811	6,000	5,000	5,000	-	0%
Investment Earnings	37,777	939,460	500,000	1,255,000	700,000	40%
Permits and Fees	375,848	453,109	379,500	358,250	347,500	-8%
Service Fees	993,935	1,163,272	790,500	1,281,844	1,207,500	53%
Leases	85,290	86,582	95,000	97,700	100,200	5%
Miscellaneous Revenues	249,010	163,943	72,293	94,504	67,500	-7%
Fund Balance Appropriated	-	-	-	-	-	
Total Revenues	\$ 13,824,158	\$ 17,673,566	\$ 19,234,293	\$ 20,730,748	\$ 22,246,300	16%
<i>Other Financing Sources for Capital</i>						
Property Tax (Dedicated & Growth)	-	-	2,000,000	2,000,000	531,400	
Bond Proceeds	-	-	250,000	-	-	
Transportation Development Fees	-	-	-	-	-	
Fee-in-Lieu	610,000	63,576	-	-	-	
Transportation Impact Fees	625,711	750,243	300,000	310,000	-	
Greenway Impact Fees	58,500	-	-	-	-	
Recreation Impact Fees	-	2,388,000	1,000,000	759,000	350,000	
Motor Vehicle Tax	-	195,819	205,000	210,000	250,000	
Wake County Fire (Cost Share)	-	-	292,514	292,514	87,200	
Sales Tax	-	-	95,000	97,500	90,000	
Service Fees	-	-	141,500	142,500	141,500	
Grants	-	-	700,000	-	700,000	
Powell Bill	-	-	235,000	277,942	236,000	
Issuance of long-term debt	305,000	286,685	-	-	-	
Capital Reserve Appropriations	-	-	2,350,000	-	1,500,000	
Transfers in from other funds	-	806,851	-	-	-	
Fund Balance Appropriation	-	-	9,247,787	-	3,138,409	
Total Revenues & Other Financing Sources	\$ 15,423,369	\$ 22,164,740	\$ 36,051,094	\$ 24,820,204	\$ 29,270,809	-19%

Town of Zebulon General Fund Summary Expenditure Budget						
Fiscal Year 2025-2026						
	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Requested	FY 2026 Adopted
Governing Body (410)	\$ 533,768	\$ 485,937	\$ 595,324	\$ 961,800	\$ 961,600	\$ 961,600
Budget & Finance (420)	394,647	449,073	517,096	632,900	766,350	766,350
Human Resources (430)	811,430	1,091,603	1,140,594	1,417,075	588,950	588,950
Administration/Town Manager's Office (440)	-	-	-	-	741,220	741,220
Information Technology (450)	-	-	-	607,670	811,450	811,450
Stadium (470)	-	-	-	-	109,760	109,760
Planning (490)	522,470	526,981	634,979	1,000,224	1,287,320	1,287,320
Public Works: Property & Project Management Division (500)	830,152	887,900	1,024,507	1,566,025	1,541,500	1,541,500
Police (510)	2,411,609	2,906,888	3,287,270	4,217,684	5,345,360	5,345,360
Public Works: Operations Division (520)	1,712,290	1,944,041	2,388,235	2,995,400	3,497,400	3,497,400
Fire (530)	1,543,519	2,323,653	2,692,859	3,653,398	4,257,934	4,257,934
Powell Bill (570)	3,158	2,866	4,401	19,500	25,000	25,000
Stormwater (590)	-	-	66,795	205,300	297,350	297,350
Parks & Recreation (620)	1,008,483	1,155,405	1,412,037	1,981,021	2,372,165	2,372,165
Community & Economic Development (690)	46,468	113,138	189,842	1,298,250	402,300	402,300
Total Operating Expenditures	\$ 9,817,994	\$ 11,887,484	\$ 13,953,938	\$ 20,556,247	\$ 23,005,659	\$ 23,005,659
Existing Debt Service	554,656	599,940	585,930	560,450	545,300	545,300
Proposed Debt Service				-	-	-
Capital Budgeting Expenditures	2,669,739	4,361,697	4,624,153	14,682,387	5,719,850	5,719,850
Total Expenditures	\$ 13,042,389	\$ 16,849,121	\$ 19,164,021	\$ 35,799,084	\$ 29,270,809	\$ 29,270,809

Governing Body Department Budget (410)							
Fiscal Year 2025-2026							
	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Requested	FY 2026 Adopted	Notes
<i>Operating Budget</i>							
Salaries	\$ 38,179	\$ 39,522	\$ 54,000	\$ 122,000	\$ 154,000	\$ 154,000	
Part-time Salaries	-	-		-	-	-	
Professional Services	414,560	355,606	360,389	397,500	400,000	400,000	
Professional Services - Bond Counsel	-	-	16,650	70,000	35,000	35,000	
Professional Services - Financial Advisor	-	-	33,971	70,000	40,000	40,000	
Professional Services - Bond Educ. Campaign	-	-	-	60,000	-	-	
FICA	3,993	3,966	4,270	9,700	11,750	11,750	
Group Insurance (Health)	27,661	34,827	38,446	57,000	63,200	63,200	
Retirement	-	-	-	12,200	18,100	18,100	
Postage	151	170	162	500	150	150	
Cell Phones	362	511	507	600	1,200	1,200	
Travel & Training	12,347	17,097	27,394	32,500	35,000	35,000	
Strategic Planning Retreats	-	-	-	35,000	30,000	30,000	
Equipment Maintenance	-	-	-	500	500	500	
Materials/Supplies	3,827	14,952	18,251	18,400	14,000	14,000	
Elections (Paid every other year)	11,180	-	18,734	25,000	20,000	20,000	
Insurance & Bonds (Property/Workers Comp)	4,686	3,733	4,603	4,700	5,500	5,500	
Appointed Board Appreciation & Recognition	-	-		300	1,000	1,000	
Uniforms	419	-	1,006	1,100	1,500	1,500	
Citizen's Academy	-	-	-	1,000	-	-	
Language Access	-	-	-	-	2,500	2,500	
Mayor's Youth Advisory Council	-	-	-	-	5,000	5,000	
Central Pines Regional COG	2,014	2,718	3,049	2,200	3,500	3,500	
NCLM Membership	6,151	7,712	8,521	8,700	10,000	10,000	
NLC Membership	-	-	1,239	1,100	1,400	1,400	
PEG Media Partnership	-	-	-	-	75,000	75,000	
School of Government Membership	701	971	1,095	1,100	1,300	1,300	
Zebulon Chamber of Commerce	-	-	1,000	1,500	1,500	1,500	
Strategic Plan Grants	5,000	-	-	25,000	25,000	25,000	
CAMPO Membership	2,362	4,151	2,037	4,200	5,500	5,500	
Total Operating Budget	533,768	485,937	595,324	961,800	961,600	961,600	

Budget & Finance Department Budget (420)							
Fiscal Year 2025-2026							
	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Requested	FY 2026 Adopted	
Operating Budget							
Salaries	\$ 198,034	\$ 206,015	\$ 234,227	\$ 276,000	\$ 308,700	\$ 308,700	
Professional Services	1,009	5,510	6,136	7,500	8,500	8,500	
FICA	15,221	15,805	18,003	21,400	23,700	23,700	
Group Insurance (Health)	17,367	16,887	19,306	24,500	27,450	27,450	
Retirement	32,072	34,840	41,847	52,700	59,900	59,900	
Unemployment Compensation	1,516	1,584	2,500	6,000	6,500	6,500	
Retiree Insurance Benefits	70,889	89,506	100,730	115,000	145,000	145,000	
Postage	1,750	1,440	1,195	2,300	2,500	2,500	
Cell Phone Stipends	600	600	600	600	600	600	
Personnel Programs	-	-	-	-	600	600	
Travel & Training	379	310	1,691	6,000	6,100	6,100	
Memberships & Subscriptions	-	-	-	-	400	400	
Equipment Maintenance	-	-	-	500	500	500	
Advertising	-	-	-	500	500	500	
Materials/Supplies	1,914	2,424	2,251	2,600	2,800	2,800	
Mail Room Supplies	2,658	2,501	2,854	3,300	3,600	3,600	
Printing/Copying	3,051	3,036	642	5,500	7,000	7,000	
Contracted Services	10,904	12,401	12,404	14,000	14,500	14,500	
Contracted Services (Wake Co. Tax Collection)	30,981	51,867	67,874	87,500	140,000	140,000	
Insurance & Bonds (Property/Workers Comp)	6,241	4,346	4,835	7,000	7,500	7,500	
Total Operating Budget	394,647	449,073	517,096	632,900	766,350	766,350	

Human Resources Department Budget (430)							
Fiscal Year 2025-2026							
	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Requested	FY 2026 Adopted	Notes
<i>Operating Budget</i>							
Salaries	\$ 351,484	\$ 378,716	\$ 404,675	\$ 597,500	\$ 228,300	\$ 228,300	
Part-Time Salaries	-	-	-	-	22,000	22,000	
Professional Services	29,992	27,815	88,854	164,500	55,000	55,000	
FICA	25,977	27,851	30,462	46,000	19,300	19,300	
Group Insurance (Health)	25,322	26,409	29,327	81,600	18,400	18,400	
Retirement	55,730	61,702	69,914	119,900	44,300	44,300	
Postage	12	-	500	150	150	150	
Cell Phones	1,940	2,106	2,480	4,100	1,100	1,100	
Telephone Service	44,617	47,338	41,158	-	-	-	
Travel & Training	9,958	9,770	9,705	12,800	3,400	3,400	
Travel & Training - H.R.	3,560	4,008	11,926	39,000	17,000	17,000	
Vehicle Maintenance	-	-	201	3,000	1,000	1,000	
Advertising	1,894	12,178	29,612	36,000	30,000	30,000	
Fuel Expense	-	-	-	1,000	1,000	1,000	
Materials/Supplies	4,201	6,029	11,254	22,200	9,500	9,500	
Printing/Copying	5,656	6,209	5,291	6,000	3,500	3,500	
Computers	2,581	51,073	46,426	-	-	-	
Materials & Supplies - I.T.	6,810	3,576	3,921	-	-	-	
Emergency Radio Conversion	-	-	-	-	-	-	
Contracted Services	26,527	44,710	33,908	67,800	31,000	31,000	
Contracted Services - Townwide IT & Phone	134,199	198,979	206,377	31,200	-	-	
Contracted Services - Website	9,515	7,694	6,993	11,500	-	-	
Insurance & Bonds (Property/Workers Comp)	1,031	944	2,440	1,050	1,000	1,000	
Employee Appreciation Program	7,238	6,041	12,939	11,775	12,000	12,000	
Wellness Program	10,240	5,667	25,863	73,000	61,000	61,000	
Safety Committee	-	184	7,839	15,000	20,000	20,000	
Tuition Assistance Program	1,000	2,969	7,000	8,000	10,000	10,000	
Pay Equity Study	-	-	-	10,000	-	-	
PEG Media Partnership	51,949	51,200	51,530	54,000	-	-	
Total Operating Budget	811,430	983,169	1,140,594	1,417,075	588,950	588,950	

Administration (Town Manager's Office/ <u>Communications</u>) Budget (440)							
Fiscal Year 2025-2026							
	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Requested	FY 2026 Adopted	
Operating Budget							
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 462,000	\$ 462,000	
Part-time Salaries	-	-	-	-	-	-	
Professional Services	-	-	-	-	25,000	25,000	
FICA	-	-	-	-	36,600	36,600	
Group Insurance (Health)	-	-	-	-	36,700	36,700	
Retirement	-	-	-	-	92,200	92,200	
Postage	-	-	-	-	100	100	
Cell Phones	-	-	-	-	1,620	1,620	
Advertising	-	-	-	-	-	-	
Travel & Training (Comms)	-	-	-	-	6,500	6,500	
Vehicle Maintenance	-	-	-	-	3,000	3,000	
Fuel	-	-	-	-	1,000	1,000	
Memberships & Subscriptions	-	-	-	-	-	-	
Materials/Supplies	-	-	-	-	3,000	3,000	
Printing/Copying	-	-	-	-	500	500	
Uniforms	-	-	-	-	500	500	
Contracted Services - Website	-	-	-	-	10,000	10,000	
Contracted Services	-	-	-	-	16,000	16,000	
Summer Youth Empowerment/Internship Program	-	-	-	-	45,000	45,000	
Insurance & Bonds	-	-	-	-	1,500	1,500	
Total Operating Budget	-	-	-	-	741,220	741,220	

Information Technology Department Budget (450)							
Fiscal Year 2025-2026							
	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Requested	FY 2026 Adopted	
<i>Operating Budget</i>							
Salaries	\$ -	\$ -	\$ -	\$ 151,500	\$ 240,000	\$ 240,000	
Part-time Salaries	-	-	-	17,500	-	-	
Professional Services	-	-	-	17,500	17,000	17,000	
FICA	-	-	-	11,700	18,500	18,500	
Group Insurance (Health)	-	-	-	11,100	18,350	18,350	
Retirement	-	-	-	28,400	46,400	46,400	
Cell Phones	-	-	-	850	1,200	1,200	
Apps (Town & Rep'd)	-	-	-	-	25,000	25,000	
Telephone Service	-	-	-	52,500	-	-	
Travel & Training	-	-	-	3,500	15,000	15,000	
Memberships & Subscriptions	-	-	-	-	2,000	2,000	
Materials/Supplies	-	-	-	3,000	-	-	
Work Order System	-	-	-	-	35,000	35,000	
Computers & Devices (Centralized IT)	-	-	-	129,120	80,000	80,000	
Networking & Infrastructure	-	-	-	-	50,000	50,000	
Infratstructure Upgrade (Town Hall & Fire Station Internet)	-	-	-	-	75,000	75,000	
Landline Service	-	-	-	-	37,000	37,000	
Internet Service	-	-	-	-	20,000	20,000	
Wireless Service	-	-	-	-	45,000	45,000	
Office Materials, Supplies, & Postage	-	-	-	4,000	6,000	6,000	
Contracted Services (Centralized IT)	-	-	-	177,000	80,000	80,000	
Total Operating Budget	-	-	-	607,670	811,450	811,450	

Stadium Budget (470)							
Fiscal Year 2025-2026							
	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Requested	FY 2026 Adopted	
<i>Operating Budget</i>							
Electricity	\$ -	\$ -	\$ -	\$ -	\$ 12,000	\$ 12,000	
Water/Sewer/Reclaimed Water	-	-	-	-	34,200	34,200	
Insurance & Bonds	-	-	-	-	3,000	3,000	
Stadium Parking Lot Light Maintenance	-	-	-	-	4,560	4,560	
Materials/Supplies (Stadium Parking Lot)	-	-	-	-	6,000	6,000	
Contract Services (Stadium Carrying Cost)	-	-	-	-	50,000	50,000	
Total Operating Budget	-	-	-	-	109,760	109,760	
<i>Capital/Debt Service</i>							
	-	-		-	-	-	0%
	-	-		-	-	-	-100%
	-	-		-	-	-	0%
Total Budget	\$ -	\$ -	\$ -	\$ -	\$ 109,760	\$ 109,760	

Planning Department Budget (490)							
Fiscal Year 2025-2026							
	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Requested	FY 2026 Adopted	Notes
<i>Operating Budget</i>							
Salaries	\$ 348,833	\$ 346,976	\$ 431,329	\$ 595,000	\$ 694,400	\$ 694,400	
Salaries (Overtime)	-	-	-	5,000	6,000	6,000	
Part-time Salaries	-	-	-	-	-	-	
Professional Services	29,379	28,951	14,729	40,750	193,000	193,000	
FICA	25,619	25,509	32,635	46,200	53,750	53,750	
Group Insurance (Health)	35,461	35,864	45,324	72,600	73,000	73,000	
Retirement	56,638	58,681	77,011	114,300	135,650	135,650	
Postage	709	175	332	500	-	-	
Cell Phone Stipends	1,620	1,320	2,705	2,500	2,500	2,500	
Travel & Training	3,452	8,135	8,669	18,854	25,000	25,000	
Memberships & Subscriptions	-	-	-	-	2,000	2,000	
Equipment Maintenance	-	-	-	500	500	500	
Vehicle Maintenance	1,031	790	303	1,500	2,000	2,000	
Marketing & Advertising	1,714	2,293	1,464	2,500	2,000	2,000	
Fuel	1,611	1,156	2,001	2,000	3,500	3,500	
Office Materials, Supplies & Postage	1,376	3,660	5,512	5,000	2,500	2,500	
Printing/Copying	3,326	2,303	1,409	1,200	1,200	1,200	
Uniforms	1,149	775	999	1,500	1,500	1,500	
Smart Ride	-	-	-	75,000	75,000	75,000	
Operational Materials & Supplies (Code & Inspections)	-	-	-	-	500	500	
Min. Housing & Abate (Leg., Inspect., Tipping Fees)	-	-	-	4,000	2,000	2,000	
Insurance & Bonds (Property/Workers Comp)	6,232	6,072	6,238	7,000	7,000	7,000	
East Wake Bus Service	4,320	4,320	4,320	4,320	4,320	4,320	
Total Operating Budget	522,470	526,981	634,979	1,000,224	1,287,320	1,287,320	

Public Works: Property & Project Management Division Budget (500)							
Fiscal Year 2025-2026							
	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Requested	FY 2026 Adopted	Notes
Operating Budget							
Salaries (J. Brown, M. Duffy, S. Jarquin, R. Silvers, T. Cooke, J. Anderson)	\$ 254,849	\$ 322,058	\$ 340,214	\$ 605,000	\$ 697,000	\$ 697,000	
Salaries (Overtime)	4,263	6,193	10,279	38,500	36,400	36,400	
On Call Pay	-	-	-	-	3,500	3,500	
Part-time Salaries	7,220	4,080	5,321	18,000	30,000	30,000	
Professional Services	10,625	5,193	14,779	17,000	50,000	50,000	
FICA	19,307	24,073	26,163	52,300	59,000	59,000	
Group Insurance (Health)	31,259	38,613	35,753	64,700	72,900	72,900	
Retirement	42,243	55,471	62,515	123,800	142,700	142,700	
Stadium							
Stadium - Electricity	9,876	8,618	11,521	10,000	-	-	
Stadium - Water/Sewer	25,602	23,016	30,529	28,500	-	-	
Stadium Maintenance	2,180	2,604	3,631	3,800	-	-	
Stadium Materials & Supplies	3,769	4,081	3,567	5,000	-	-	
Stadium - Insurance & Bonds	1,705	1,847	2,309	2,500	-	-	
Zebulon Municipal Complex							
ZMC Utilities							
ZMC - Water & Sewer	10,023	7,194	7,875	10,400	10,500	10,500	
ZMC - Electricity	68,465	63,268	68,957	70,000	70,000	70,000	
ZMC - Natural Gas	1,036	828	1,420	3,000	4,000	4,000	
ZMC Maintenance	75,087	78,269	82,087	90,000	90,000	90,000	
Zebulon Community Center & Maintenance Building							
ZCC and Maintenance Building Maintenance	18,496	26,752	24,325	30,500	-	-	
ZCC Electricity	17,088	18,144	21,258	19,500	-	-	
ZCC Water & Sewer	4,265	3,435	4,281	5,000	-	-	
Zebulon Public Works Facility							
ZPW Electricity (includes area lighting)	8,483	8,588	12,396	12,000	15,000	15,000	
ZPW Natural Gas	2,531	2,429	3,928	4,000	4,000	4,000	
ZPW Water & Sewer (includes irrigation)	5,687	4,523	4,958	6,000	6,000	6,000	
Postage	129	75	194	300	-	-	
Cell Phone Stipends	3,265	3,412	3,267	4,250	4,000	4,000	
Personnel Programs	-	-	-	-	1,000	1,000	
Travel & Training	3,269	5,272	16,083	18,000	14,000	14,000	
Memberships & Subscriptions	-	-	-	-	1,500	1,500	
Buildings & Grounds Maintenance (Public Property and Right-of-way)	23,898	19,754	29,958	34,000	30,000	30,000	
Facility Generator Communication	-	-	-	1,500	1,500	1,500	
Fueling Station Communication (EKOS)	-	-	-	10,150	12,000	12,000	
Town Buildings LED Lighting Conversion	692	1,728	4,750	5,000	5,000	5,000	
Sidewalk/Handicap Ramp Maintenance (Cleaning)	-	-	19,175	-	-	-	
Eastern Wake EMS Property	26,107	255	-	34,000	10,000	10,000	
LED Tree Lighting	9,661	-	-	-	-	-	
Equipment Maintenance (Downtown)	12,126	5,460	12,987	19,000	5,000	5,000	
Mowing Equipment Maintenance	4,292	4,684	4,613	4,250	-	-	
Vehicle Maintenance (2000 F-550 Bucket, 2008 F-250, 2006 Expedition)	3,798	12,230	5,551	9,500	2,000	2,000	
Fuel	11,182	11,018	19,560	8,000	10,000	10,000	
Office Materials, Supplies & Postage	12,264	14,261	14,100	15,000	15,000	15,000	
Janitorial Materials & Supplies	1,720	2,781	3,408	4,000	8,000	8,000	
Printing & Copying	-	-	-	-	500	500	
Uniforms	3,933	4,684	5,785	8,000	6,000	6,000	
Contracted Janitorial Services	80,107	79,783	91,830	95,500	105,000	105,000	
Water Fill Stations	-	-	-	25,000	2,000	2,000	
Contracted Services - Special	-	-	-	34,075	-	-	
Insurance & Bonds (Property/Workers Comp)	9,649	13,228	15,180	17,000	18,000	18,000	
Total Operating Budget	\$ 830,152	\$ 887,900	\$ 1,024,507	\$ 1,566,025	\$ 1,541,500	\$ 1,541,500	

Police Department Budget (510)							
Fiscal Year 2025-2026							
	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Requested	FY 2026 Adopted	Notes
<i>Operating Budget</i>							
Civilian Salaries (non LEO position)	\$ 54,590	\$ 59,758	\$ 121,480	\$ 138,400	\$ 216,000	\$ 216,000	
Sworn Salaries	1,264,810	1,565,526	1,751,833	2,214,000	2,892,300	2,892,300	
Salaries (Overtime)	21,126	27,793	27,649	40,150	46,170	46,170	
Separation Allowance	57,610	60,491	63,515	66,700	70,100	70,100	
Part-time Salaries	25,519	13,224	222	35,000	44,000	44,000	
FICA	105,307	128,163	147,411	192,700	251,500	251,500	
Group Insurance (Health)	136,863	159,974	182,968	244,000	304,400	304,400	
Retirement	225,400	293,797	359,915	481,000	660,700	660,700	
Postage	162	109	284	300	500	500	
Cell Phone Stipends	10,835	12,047	11,883	14,220	21,480	21,480	
Travel & Training	14,811	19,025	19,710	23,655	25,000	25,000	
Memberships & Subscriptions	-	-	-	-	1,000	1,000	
Equipment Maintenance	8,512	5,630	4,998	8,000	10,000	10,000	
Vehicle Maintenance	53,549	37,131	47,101	48,050	55,000	55,000	
Fitness Room Equipment Maintenance	-	-	-	1,000	2,000	2,000	
Fuel	70,297	69,025	74,316	85,950	89,100	89,100	
Materials & Supplies	12,658	19,681	21,313	18,375	20,000	20,000	
Community Policing	2,593	12,089	5,887	4,200	10,000	10,000	
Shop With A Cop Program	4,800	4,600	8,191	11,504	1,785	1,785	
Mobile Data Terminal Fees	9,596	11,378	11,953	15,840	17,800	17,800	
SERT Tactical Guns	3,089	-	-	-	-	-	
Service Equipment	15,856	53,972	50,959	61,000	38,800	38,800	
Uniforms	34,760	31,908	47,031	56,000	54,100	54,100	
Contracted Services	215,669	254,637	249,574	339,215	405,000	405,000	
Printing/Copying	2,676	2,644	1,266	2,625	2,625	2,625	
Insurance & Bonds (Property/Workers Comp)	55,607	58,717	69,678	70,000	96,000	96,000	
Informant Fees	50	1,689	2,000	3,500	3,500	3,500	
Canine Unit	4,864	3,880	6,134	4,300	6,500	6,500	
Recruitment (BLET Sponsorships)	-	-	-	38,000	-	-	
Total Operating Budget	\$ 2,411,609	\$ 2,906,888	\$ 3,287,270	\$ 4,217,684	\$ 5,345,360	\$ 5,345,360	

Public Works: Operations Division Budget (520)							
Fiscal Year 2025-2026							
	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Requested	FY 2026 Adopted	Notes
<i>Operating Budget</i>							
Salaries (J. Corbett, C. Hamilton, S. Holmquist, C. Johnson, D. Baxley, Crew Leader (Vacant))	\$ 395,191	\$ 409,442	\$ 583,968	\$ 775,000	\$ 862,000	\$ 862,000	
Salaries (Overtime)	5,567	7,276	15,996	27,000	35,000	35,000	
On Call Pay	-	-	-	-	4,800	4,800	
Part-time Salaries	-	6,318	19,789	34,000	16,000	16,000	
Professional Services	1,999	10,650	26,500	75,000	75,000	75,000	
Professional Services - Stormwater (MS4 permit)	9,028	29,532	275	25,000	20,000	20,000	
Professional Services - Salary Compensation Audit	-	-	-	10,000	-	-	
FICA	30,625	32,360	46,283	65,400	71,000	71,000	
Group Insurance (Health)	43,726	44,838	65,955	80,600	100,000	100,000	
Retirement	65,079	70,487	107,067	153,700	174,600	174,600	
Postage	162	296	487	1,000	1,000	1,000	
Cell Phone Stipends	5,741	7,084	8,635	12,000	9,000	9,000	
Personnel Programs	-	-	-	-	2,000	2,000	
Street Lighting	228,530	250,329	310,985	346,450	400,000	400,000	
Street Lighting (LED Conversion)	8,560	-	-	-	-	-	
Travel & Training	5,437	8,491	20,060	24,750	24,000	24,000	
Memberships & Subscriptions	-	-	-	-	4,000	4,000	
Tools & Equipment	-	-	-	-	10,000	10,000	
Equipment Maintenance	30,861	29,549	32,607	45,000	68,000	68,000	
Vehicle Maintenance (2001 F-450 Dump, 2004 F-350, 2008 F-250, 2016 F-150, 2019 F-550)	38,216	44,410	43,665	44,000	60,000	60,000	
Fuel	28,438	39,214	23,387	53,000	70,000	70,000	
Office Materials, Supplies & Postage	35,008	33,211	31,668	33,000	15,000	15,000	
Operational Materials & Supplies	-	-	-	-	30,000	30,000	
Event Materials & Supplies (Events & Event Support)	-	-	-	-	15,000	15,000	
Marketing & Advertising	-	-	-	-	-	-	
Residential Services Brochure (Outreach)	-	-	-	8,000	8,000	8,000	
Trash Cart Informational Sticker (Outreach)	-	-	-	8,000	-	-	
Materials & Supplies - Snow/Ice Removal	5,882	2,583	1,336	5,000	10,000	10,000	
Materials & Supplies - Sanitation	11,415	7,476	17,209	14,000	15,000	15,000	
Materials & Supplies - Stormwater	7,102	8,592	8,250	10,000	-	-	
Printing & Copying	1,531	2,812	6,144	7,275	8,000	8,000	
Uniforms	6,183	6,549	7,371	10,175	10,000	10,000	
Community Recycling Day	4,008	4,955	2,380	5,000	5,000	5,000	
Christmas Parade	-	-	-	10,000	-	-	
Contract Services:Solid Waste	567,559	659,008	747,138	815,000	1,100,000	1,100,000	
Contract Services:CORPUD Billing	33,046	42,890	49,041	45,000	60,000	60,000	
Contract Services:Yardwaste Site Management	49,572	55,830	65,653	74,900	70,000	70,000	
Contract Services:GPS Route Vehicles	-	-	-	1,300	2,000	2,000	
Contract Services:Streets	22,213	34,468	29,276	35,000	35,000	35,000	
Contract Services:Stormwater (basin main., TV, cleani	31,458	42,153	43,278	40,000	4,000	4,000	
Contract Services - Fleet Washing	-	-	-	6,000	5,000	5,000	
Contract Services - Stormwater Asset Mgmt	-	-	-	4,000	-	-	
NC 811 Service (Line Locates)	505	554	527	2,000	4,000	4,000	
Insurance & Bonds (Property/Workers Comp)	39,648	52,683	73,308	89,850	95,000	95,000	
Total Operating Budget	1,712,290	1,944,041	2,388,235	2,995,400	3,497,400	3,497,400	

Fire Department Budget (530)							
Fiscal Year 2025-2026							
	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Requested	FY 2026 Adopted	Notes
<i>Operating Budget</i>							
Salaries	\$ 871,594	\$ 1,280,367	\$ 1,470,850	\$ 1,995,000	\$ 2,438,000	\$ 2,438,000	
Salaries (Overtime)	55,744	81,760	110,867	160,000	170,000	170,000	
Career Ladder	-	-	-	11,000	-	-	
Part-time Salaries	21,574	56,408	93,663	100,000	100,000	100,000	
Volunteer Pay	15,144	21,251	11,430	22,000	22,000	22,000	
FICA	73,475	109,148	128,512	176,000	209,900	209,900	
Group Insurance (Health)	92,442	121,024	135,965	217,500	255,200	255,200	
Retirement	156,725	237,012	289,951	412,500	517,400	517,400	
Personnel Programs	4,566	5,790	6,941	8,284	6,284	6,284	
Postage	134	198	208	250	-	-	
Cell Phones	8,959	10,530	11,018	11,740	13,380	13,380	
Fire Station (Not listed with Public Works: Property & Project Management to more easily track Wake County cost share)							
Water & Sewer	3,540	3,634	4,115	3,800	3,800	3,800	
Electricity	8,030	7,936	9,215	9,000	9,000	9,000	
Natural Gas	2,342	2,505	2,271	2,200	2,200	2,200	
EMS Water & Sewer	1,208	1,450	619	2,000	2,000	2,000	
EMS Electricity	-	2,927	3,922	4,500	4,500	4,500	
EMS Natural Gas	-	-	1,203	2,000	2,000	2,000	
Travel & Training	6,762	6,809	5,511	8,150	8,150	8,150	
Memberships & Subscriptions	-	-	-	-	2,000	2,000	
Fire Station Building Maintenance	8,629	20,915	21,822	20,000	22,000	22,000	
EMS Building Maintenance	-	-	5,747	6,500	6,500	6,500	
Equipment Maintenance	11,849	9,552	13,827	12,500	16,000	16,000	
Vehicle Maintenance	46,426	57,184	70,793	63,924	72,000	72,000	
Fuel	18,204	20,033	21,518	26,000	26,000	26,000	
Materials & Supplies	26,455	31,722	33,480	40,000	39,850	39,850	
Printing/Copying	-	-	-	-	400	400	
Investigations	118	470	129	500	500	500	
Defibrillators	-	5,400	4,200	-	7,100	7,100	
Hose & Nozzle Replacement	-	-	25,035	30,000	-	-	
Uniforms	9,258	13,666	11,521	26,500	26,500	26,500	
Turnout Gear	3,041	92,437	47,452	87,500	69,000	69,000	
Contract Services	10,748	11,210	17,167	23,000	23,000	23,000	
Inspections Program	1,346	797	1,547	2,500	2,500	2,500	
Wake Hazmat Team - Fire Service	3,193	3,351	3,707	4,200	4,800	4,800	
Wake County Dispatch - Fire Service	10,515	13,156	10,819	20,000	21,620	21,620	
Recruitment & Retention	1,662	805	1,196	2,600	2,600	2,600	
Medical Exams	7,568	8,330	11,540	21,750	21,750	21,750	
Insurance & Bonds (Property/Workers Comp)	62,270	85,877	105,100	120,000	130,000	130,000	
Total Operating Budget	1,543,519	2,323,653	2,692,859	3,653,398	4,257,934	4,257,934	

Powell Bill Funding Department Budget (570)							
Fiscal Year 2025-2026							
	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Requested	FY 2026 Adopted	Notes
<i>Operating Budget</i>							
Professional Services (For Powell Bill Report)	3,158	2,866	4,401	19,500	25,000	25,000	Remaining funds directed to capital budget
Maintenance	-	-	-	-	-	-	
Snow/Ice Removal Supplies	-	-	-	-	-	-	
Contract Services	-	-	-	-	-	-	
Insurance	-	-	-	-	-	-	
Total Operating Budget	3,158	2,866	4,401	19,500	25,000	25,000	

Stormwater Department Budget (590)							
Fiscal Year 2025-2026							
	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Requested	FY 2026 Adopted	Notes
<i>Operating Budget</i>							
Salaries	\$ -	\$ -	\$ -	\$ 88,200	\$ 108,500	\$ 108,500	
Part-time Salaries	-	-	-	-	-	-	
FICA	-	-	-	6,800	8,400	8,400	
Group Insurance (Health)	-	-	-	8,100	9,150	9,150	
Retirement	-	-	-	16,800	21,100	21,100	
Professional Services	-	-	54,691	53,000	55,000	55,000	
Postage	-	-	14	500	-	-	
Cell Phone Stipends	-	-	-	600	600	600	
Personnel Programs	-	-	-	-	200	200	
Travel & Training	-	-	399	2,000	1,650	1,650	
Memberships & Subscriptions	-	-	-	-	350	350	
Vehicle Maintenance	-	-	-	1,750	1,750	1,750	
Fuel Expense	-	-	-	2,000	3,000	3,000	
Computers	-	-	899	3,500	-	-	
Office Materials, Supplies & Postage	-	-	1,139	5,500	6,000	6,000	
Materials & Supplies (Stormwater Construction)	-	-	-	-	12,000	12,000	
Tools & Equipment	-	-	-	-	500	500	
Printing & Copying	-	-	-	-	500	500	
Marketing & Advertising	-	-	3,251	5,000	7,500	7,500	
Stormwater - Permitting Renewal (MS4 & Industrial)	-	-	3,425	3,750	3,750	3,750	
Contract Services - Pond Inspections	-	-	1,476	2,700	4,050	4,050	
Contract Services - Intraforce Stormwater (Asset Mgr	-	-	-	-	5,000	5,000	
Contract Services - Stormwater Line Cleaning	-	-	-	-	40,000	40,000	
Water Sampling Program	-	-	-	2,500	2,500	2,500	
Pond Maintenance	-	-	-	-	1,500	1,500	
Litter Sweep Program/Storm Drainage Stenciling	-	-	-	-	1,000	1,000	
Uniforms	-	-	-	850	850	850	
Insurance & Bonds (Property/Workers Comp)	-	-	1,500	1,750	2,500	2,500	
Total Operating Budget	-	-	66,795	205,300	297,350	297,350	

Parks & Recreation Department Budget (620)							
Fiscal Year 2025-2026							
	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Requested	FY 2026 Adopted	Notes
<i>Operating Budget</i>							
Salaries	\$ 368,042	\$ 415,870	\$ 523,199	\$ 695,000	\$ 932,600	\$ 932,600	
Salaries (Overtime)	1,741	3,057	1,867	9,000	10,000	10,000	
On Call Pay	-	-	-	-	-	-	
Part-time Salaries (Athletics)	10,210	26,854	38,562	46,600	55,750	55,750	
Part-time Salaries (Admin)	2,116	4,283	159	11,000	-	-	
Part-time Salaries (Community Center)	27,118	44,140	38,529	48,300	48,300	48,300	
Part-time Salaries (Programs/Events)	6,045	9,852	24,429	73,400	48,600	48,600	
Part-time Salaries (Parks Maintenance)	23,204	11,881	30,993	28,000	27,000	27,000	
FICA	31,426	37,023	48,285	74,450	86,600	86,600	
Group Insurance (Health)	42,385	47,158	62,938	88,600	123,100	123,100	
Retirement	60,291	70,772	93,654	131,512	182,700	182,700	
Professional Services	-	-	-	-	10,000	10,000	
Postage	132	530	621	1,000	600	600	
Cell Phone Stipends, Hot Spots & Device Service	4,545	6,224	6,913	10,200	9,600	9,600	
Personnel Programs	-	-	-	-	1,900	1,900	
Park Utilities (Electricity/Water)	34,434	35,359	46,037	40,000	56,000	56,000	
ZCC Electricity	-	-	-	-	22,000	22,000	
ZCC Water & Sewer	-	-	-	-	6,000	6,000	
Travel & Training	6,999	4,461	8,332	12,700	9,640	9,640	
Memberships & Subscriptions	-	-	-	-	1,300	1,300	
Grounds Maintenance	78,456	60,700	69,239	117,650	120,000	120,000	
ZCC & Maintenance Building Maintenance	-	-	-	-	30,000	30,000	
Buildings & Grounds Maintenance - Parks & Facilities	-	-	-	-	15,000	15,000	
Walking Track Repair	-	-	-	15,000	-	-	
Community Park Baseball Field Renovations	2,409	-	-	-	-	-	
Little River Park Kudzu Eradication	6,300	7,245	-	-	-	-	
Equipment Maintenance	9,362	7,820	7,711	12,000	12,000	12,000	
Equipment Maintenance - Parks	-	-	-	-	7,000	7,000	
Vehicle Maintenance	5,360	6,196	12,235	13,369	10,000	10,000	
Fuel	11,109	10,947	12,232	16,400	16,400	16,400	
Office Materials, Supplies & Postage	5,715	6,294	4,710	11,000	12,100	12,100	
Athletic Team Uniforms	21,610	27,161	34,762	49,000	49,000	49,000	
Operational Materials & Supplies (ZCC)	7,933	7,980	4,185	12,000	10,725	10,725	
Uniforms	-	-	-	-	4,700	4,700	
Computers	-	2,156	-	3,000	-	-	
Printing/Copying	3,592	3,192	2,969	3,600	3,000	3,000	
Contract Services (Restroom cleanings, RecDesk)	16,814	17,922	14,331	18,700	11,700	11,700	
Insurance & Bonds (Property/Workers Comp)	20,496	21,722	28,822	31,800	35,000	35,000	
Camp Programs	13,789	19,084	17,048	25,650	25,650	25,650	
Christmas Parade	-	-	-	17,000	-	-	
Juneteenth Event	-	-	-	17,000	20,000	20,000	
Farmers Market	9,719	-	-	-	-	-	
Special Events (Tree lighting, May Day, concerts & movies)	26,370	76,755	84,094	83,400	99,700	99,700	
Event (Mini concerts)	-	-	-	-	5,000	5,000	
Farmers Market EBT Matching (Sponsors)	324	2,507	-	-	-	-	
Cultural Arts	5,000	-	-	-	-	-	
Community Center Programs	31,004	30,261	29,444	67,750	53,000	53,000	
Cultural & Recreation Programs	4,403	6,411	4,995	9,040	9,000	9,000	
Athletics	25,646	39,478	69,339	86,500	77,000	77,000	
Advisory Board	1,574	33	105	2,000	2,000	2,000	
Park Landscape	51,770	52,183	54,750	53,900	67,000	67,000	
Cemetery Landscape	23,600	24,650	24,000	27,000	27,000	27,000	
Marketing & Advertisement	7,442	7,242	12,550	13,500	13,500	13,500	
Sustainability	-	-	-	5,000	5,000	5,000	Add \$3,000 for Community Garden startup
Total Operating Budget	\$ 1,008,483	\$ 1,155,405	\$ 1,412,037	\$ 1,981,021	\$ 2,372,165	\$ 2,372,165	

Community & Economic Development Department Budget (690)							
Fiscal Year 2025-2026							
	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Requested	FY 2026 Adopted	Notes
<i>Operating Budget</i>							
Salaries	-	27,600	79,878	94,900	107,900	107,900	
FICA	-	2,071	6,059	6,650	8,300	8,300	
Group Insurance (Health)	-	2,946	7,358	8,000	9,150	9,150	
Retirement	-	4,684	14,262	18,100	20,900	20,900	
Professional Services	-	-	-	-	10,000	10,000	
Postage	-	-	-	-	-	-	
Cell Phone Stipends	-	250	600	600	600	600	
Personnel Programs	-	-	-	-	1,500	1,500	
Travel & Training	-	1,717	6,285	8,000	6,000	6,000	
Memberships & Subscriptions	-	-	-	-	1,500	1,500	
Office Materials, Supplies & Postage	-	-	-	2,000	2,000	2,000	
Main Street Promotions	-	-	-	25,000	40,000	40,000	
Marketing & Advertising	-	-	-	5,000	20,000	20,000	
Printing & Copying	-	-	-	-	500	500	
Uniforms	-	-	-	-	200	200	
National Register Historic District	-	-	-	20,000	20,000	20,000	
Façade Improvement Grants	10,000	6,996	7,500	-	15,000	15,000	
Streetscape Match Grant	383	1,258	-	-	-	-	
Downtown LED Tree Lighting	-	9,871	-	-	-	-	
Downtown Assoc Program Travel & Training	-	6,423	-	-	-	-	
MSP Coordinator	26,800	46,864	52,975	65,000	68,250	68,250	
MSP Conference & training requirements	2,790	2,456	6,919	10,000	10,000	10,000	
MSP Travel & Training	-	-	1,386	-	-	-	
Office Furniture	-	-	-	-	12,000	12,000	
Small Business Development Programs	-	-	-	-	5,000	5,000	
Insurance & Bonds	-	-	-	-	2,000	2,000	
School of Government	-	-	25	-	-	-	
Main Street Tourism Plan	-	-	-	-	19,000	19,000	
GRCVB Partnership	6,495	-	6,595	7,000	7,500	7,500	
Downtown Improvements Grant	-	-	-	23,000	15,000	15,000	
Total Operating Budget	46,468	113,138	189,842	293,250	402,300	402,300	

	TRANSPORTATION FUND	FY 2026 Required (Debt Payments)	FY 2026 Recommended		FY '26 Notes	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected	FY 2032 Projected	Sustainability Check
	Street Paving and Vehicular Transportation											
	Street Paving:											
	FY '26 Annual Street Resurfacing		\$486,000	✓	funded by Tag Fee and Powell Bill							
	FY '27 Annual Street Resurfacing					\$475,000						
	FY '28 Annual Street Resurfacing						\$500,000					
	FY '29 Annual Street Resurfacing							\$500,000				
	FY '30 Annual Street Resurfacing								\$500,000			
	FY '31 Annual Street Resurfacing									\$515,000		
	FY '32 Annual Street Resurfacing										\$530,450	
	Intersection Improvements:											
	Old Bunn @ Shepard School signal		\$0	✓	funded by Transportation Impact Fees							
	Jones Street Connector and Pearce/Proctor Roundabout					\$8,000,000						
	Arendell/Gannon Roundabouts					\$10,500,000						
	Judd @ N. Arendell Signal		\$1,900,000								\$ 5,000,000	
	Thoroughfare Improvements:											
	North Arendell Widening			✓								
	Proctor - Old Bunn (Pearces to Karial)									\$11,000,000		
	Gannon Avenue & Industrial Drive Loop								\$10,000,000			
	FY 26 Street and Thoroughfare Expenditures		\$2,386,000	✓	Projected FY 27 - FY 32 Expenditures	\$18,975,000	\$500,000	\$500,000	\$10,500,000	\$11,515,000	\$5,530,450	
	Dedicated Property Tax		\$0									
	Property Tax dedicated to pay Bond		\$0	✓	tax rate increase goes into effect in FY 26		\$8,000,000	\$10,000,000	\$10,000,000	\$11,000,000	\$5,000,000	
	Motor Vehicle Tag Fee		\$250,000	✓	dedicated to Annual Street Resurfacing	\$257,500	\$265,225	\$273,182	\$281,377	\$289,819	\$298,513	
	Transportation Impact Fee		\$0	✓								
	Powell Bill (gas tax)		\$236,000	✓	dedicated to Annual Street Resurfacing	\$243,080	\$250,372	\$257,884	\$265,620	\$273,589	\$281,796	
	Fund Balance (Unassigned)		\$1,900,000									
	Transportation Improvements (Committed Fund Balance)											
	Transportation Impact Fee (Restricted Fund Balance)		\$0	✓								
	Developer Reimbursement / Fee-in-Lieu (Restricted Fund Balance)											
	Street Powell Bill (Restricted Fund Balance)											
	FY 26 Street and Thoroughfare Revenues		\$2,386,000	✓	Projected FY 27 - FY 32 Revenues	\$500,580	\$8,515,597	\$10,531,065	\$10,546,997	\$11,563,407	\$5,580,309	

	TRANSPORTATION FUND	FY 2026 Required (Debt Payments)	FY 2026 Recommended		FY '26 Notes	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected	FY 2032 Projected	Sustainability Check
	"Walk Zebulon" and Transit											
	Walk Zebulon											
	Poplar Street (Vance to Gannon)											
	Gill / Privette Connector (Gannon to ZMS)											
	N. Arendell (Lee - Triangle East)											
	Pony Road (Zebulon Green - Bus Stop/Wedgewood SC)											
	Transit											
	Smart Ride		\$0	✓	In Operating Budget	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	
	FY 26 Walk Zebulon Expenditures		\$0	✓	Projected FY 27 - FY 32 Expenditures	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	
	Dedicated Property Tax Base		\$0	✓	0.3¢ of 2	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	
	Dedicated Property Tax Base to pay Bond											
	Greenway/bicycle/pedestrian Reserves											
	General Fund, Fund Balance (GFFB)											
	FY 26 Walk Zebulon Revenues		\$0	✓	Projected FY 27 - FY 32 Revenues	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	

	STORM DRAINAGE FUND	FY 2026 Required (Debt Payments)	FY 2026 Recommended		FY '26 Notes	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected	FY 2032 Projected	Sustainability Check
	Stormwater											
	2026 projects											
	W. Horton					\$1,015,000						
	Little River Park					\$335,000						
	2027 projects											
	W. Sycamore and Arendell					\$350,000	\$2,000,000					included with road project
	W. Sycamore and Arendell (Constructed Wetlands Option)					\$450,000						
	2028 projects											
	E. Horton Street (right of way & permitting)											
	2029 projects											
	E. Horton Street (construction)							\$2,000,000				Stormwater Bond Referendum required
	N. Church Street							\$995,000				
	2030 projects											
	TBD dependent upon Stormwater Condition Assessment results and available funds. Candidates include:											
	W. McIver Street								\$850,000			Stormwater Bond Referendum required
	East Vance/East Barbee RR Crossing Culvert							\$450,000				
	Stormwater Improvements (Committed Fund Balance)									\$260,000		
	2031 projects											
	TBD dependent upon Stormwater Condition Assessment results and available funds. Candidates include:											
	Lee and Glenn Street										\$88,000	Stormwater Bond Referendum required
	East Franklin Drainage										\$530,000	
	Poplar and Whitley RR Crossing										\$131,000	
	Sexton Avenue										\$950,000	
											\$320,000	
	Stormwater Improvements (Committed Fund Balance)										\$300,000	
	FY 26 Stormwater Expenditures		\$0	✓	Projected FY 27 - FY 32 Expenditures	\$2,150,000	\$2,000,000	\$2,995,000	\$1,300,000	\$260,000	\$2,319,000	
	Stormwater Capital Reserves											
	Dedicated Property Tax for Stormwater		\$0		0.7¢	\$0	\$0	\$0				
	Dedicated Property Tax Base to pay Bond								\$1,658,000	\$2,279,000	\$2,319,000	
	General Fund, Fund Balance (GFFB)											
	ARPA											
	FY 26 Stormwater Revenues		\$0	✓	Projected FY 27 - FY 32 Revenues	\$0	\$0	\$0	\$1,658,000	\$2,279,000	\$2,319,000	

	FLEET MANAGEMENT FUND	FY 2026 Required (Debt Payments)	FY 2026 Recommended		FY '26 Notes	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected	FY 2032 Projected	Sustainability Check
	Fleet and Equipment											
	Light Duty (~ 5 years)											
	Enterprise (PD(6), PR(5), PN(2), PW, Admin, Fire)	\$144,650	\$144,650	x	Exisiting lease vehicles averaging \$12,000/mo.	\$144,650	\$144,650					Reevaluate program after first buy back period (~2027). Own vehicles at 5-years (if not sold back)
	Patrol - replacements (3 @ \$94k ea.)		\$235,000	x		\$242,050	\$249,312	\$256,791	\$264,495	\$272,429	\$280,602	
	PW - 2011 F-150 Replacement		\$60,000	x			\$60,000		\$60,000		\$60,000	
	PW - 2000 Bucket truck replacement		\$95,000			\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	
						\$82,000	\$82,000	\$82,000	\$82,000	\$82,000	\$82,000	
	Vehicle Allotment FY 27-31						\$91,449	\$65,984	\$199,214	\$240,675	\$332,985	
	Medium Duty (5-15 years):											
	Payloader	\$16,000	\$16,000	♦	financed by Yard Waste Fee	\$16,000						Roll retired debt into another piece of equipment in FY '28
	Leaf Truck	\$38,000	\$38,000	♦	financed by Yard Waste Fee	\$38,000						Roll retired debt into another piece of equipment in FY '28
	Excavator and Trailer	\$33,000	\$33,000	♦	financed by Yard Waste Fee	\$33,000						Roll retired debt into another piece of equipment in FY '28
	Knuckleboom	\$36,300	\$36,300	♦	financed by Yard Waste Fee	\$36,300	\$36,300	\$36,300	\$36,300			Last debt payment in FY '30
	Heavy Duty (>15 years):											
	1987 Ladder Replacement (#95)	\$83,000	\$83,000	✓	funded by 1.7¢ dedicated to Fire Apparatus	\$82,200	\$82,200	\$82,200	\$82,200	\$82,200	\$82,200	Last debt payment in FY '33
	1997 Pumper Replacement (#91)	\$84,000	\$84,000	✓	funded by 1.7¢ dedicated to Fire Apparatus							Last debt payment in FY '26
	Pumper Replacement (#94)					\$108,000	\$108,000	\$108,000	\$108,000	\$108,000	\$108,000	First debt payment in FY '27
	Pumper Replacement (#92)								\$950,000			Paid with Reserve Funds
	New Pumper (Fire Station #3)										\$1,100,000	Paid with Reserve Funds
	Fire Fleet Reserve deposit (from dedicated property tax)			✓	Remainder of Fire Tax placed into savings to purchase Pumper #92.	-\$18,190	-\$13,030	-\$7,715	-\$2,240	\$3,399	\$9,207	
	Fire Fleet Reserve deposit (from County Cost share)		\$87,200	+	Annual payment ends in FY '25 with lump sum deposit	\$82,546	\$86,883	\$91,443	\$96,237	\$101,277	\$106,576	
	Equipment											
	New Mower (PW 2016 Replacement)		\$22,000									
	Bobcat AT 450 replacement											
	PD ATV					\$25,000						
	Toro Multiforce					\$22,500						
	Toro Stand-On					\$24,000						
	Equipment Allotment FY 27-32						\$70,000	\$70,000	\$70,000	\$70,000	\$70,000	
	FY 26 Fleet Expenditures		\$934,150		Projected FY 27 - FY 32 Expenditures	\$978,056	\$1,057,764	\$845,003	\$2,006,206	\$1,019,980	\$2,291,570	

	Dedicated Property Tax for Fleet		\$364,400	x	2¢	\$375,332	\$386,592	\$398,190	\$410,135	\$422,439	\$435,113	Assumes 3% growth.
	Dedicated Property Tax for Fire Fleet		\$167,000	✓		\$172,010	\$177,170	\$182,485	\$187,960	\$193,599	\$199,407	Assumes 3% growth.
	County Cost share		\$87,200	+		\$82,546	\$86,883	\$91,443	\$96,237	\$101,277	\$106,576	
	FEMA											
	Fund Balance (Unassigned)		\$174,050	♣	Equipment and upfits	\$27,005						
	Fire Fleet Reserve								\$950,000		\$1,100,000	
	Regular Fleet Reserve (Committed Fund Balance)											
	Yard Waste Fee		\$141,500	♦	funds Medium Duty	\$145,745	\$150,117	\$154,621	\$159,259	\$164,037	\$168,958	
	FY 26 Fleet Revenues		\$934,150		Projected FY 27 - FY 32 Revenues	\$802,638	\$800,763	\$826,739	\$1,803,592	\$881,353	\$2,010,054	

	SERVICE EQUIPMENT & IT FUND	FY 2026 Required (Debt Payments)	FY 2026 Recommended		FY '26 Notes	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected	FY 2032 Projected	Sustainability Check
	Service Equipment											
	Thermal Image Camera							\$12,000				
	Mobile and Portable Radio Replacement								\$250,000			
	K-9								\$15,000			
	Drone Replacement							\$13,000	\$13,000			
	FY 26 Service Equipment Expenditures		\$0		Projected FY 27 - FY 32 Expenditures	\$0	\$0	\$25,000	\$278,000	\$0	\$0	
	Dedicated Property Tax											
	General Fund, Fund Balance (GFFB)					\$8,000	\$0	\$8,000	\$25,000	\$265,000	\$248,500	
	FY 26 Service Equipment Revenues		\$0		Projected FY 27 - FY 32 Revenues	\$8,000	\$0	\$8,000	\$25,000	\$265,000	\$248,500	
	Information Technology											
	IT network reinvestment (computers, switches, servers)		\$75,000			\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	
	FY 26 IT Expenditures		\$75,000		Projected FY 27 - FY 32 Expenditures	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	
	Dedicated Property Tax					\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	
	General Fund, Fund Balance (GFFB)		\$75,000									
	IT Reserve											
	FY 26 IT Revenue		\$75,000		Projected FY 27 - FY 32 Revenues	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	

	PROPERTY MANAGEMENT FUND	FY 2026 Required (Debt Payments)	FY 2026 Recommended		FY '26 Notes	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected	FY 2032 Projected	Sustainability Check
	Facilities											
	Municipal Complex											
	FY '09 Debt Service - Bonds (Mun. Complex)	\$255,000			Payments already included in Op. Budget	\$246,450	\$237,800	\$104,000				Debt retired FY '29
	Town Hall Reorganization					\$1,300,000						Bond Referendum or Lease Purchase.
	Town Hall Expansion							\$900,000			\$10,000,000	Bond Referendum or Lease Purchase.
	Town Hall Maintenence				Replace windows with reorganization project							
	Police Reorganization					\$1,200,000						Bond Referendum or Lease Purchase.
	Police Expansion										\$3,000,000	Bond Referendum or Lease Purchase.
	Fire											
	Fire/EMS Station: Construction (Capital Project Fund)		\$16,940,000		Capital Project Fund	\$366,000	\$366,000	\$366,000	\$366,000	\$366,000	\$366,000	
	Fire/EMS Station: Equipment (Capital Project Fund)		\$360,000		Capital Project Fund						\$150,000	
	Fire Station 2:											
	Land Acquisition											
	Design, Permitting, Utilities						\$1,000,000					Bond Referendum or Lease Purchase.
	Construction							\$11,000,000				Bond Referendum or Lease Purchase.
	Fire Station 3:											
	Land Acquisition											
	Design, Permitting, Utilities									\$1,000,000		
	Construction										\$11,000,000	
	Public Works Facilities											
	Office Expansion					\$1,750,000						
	Office Furniture											
	Maintenance Yard Expansion					\$500,000						
	Five County Stadium											Bond Referendum, Lease Purchase, or Wake County parntership financing required.
	ADA Restroom Upgrades					\$350,000						
	Field Lighting Improvements					\$70,000						
	Concession Stand Equipment					\$300,000						
	Facility Assessment Survey (FAS)											
	Per priority in FAS						\$128,750	\$132,613	\$136,591	\$140,689	\$100,000	
	FY 26 Facility Expenditures		\$17,300,000		Projected FY 27 - FY 32 Expenditures	\$6,082,450	\$1,732,550	\$12,502,613	\$502,591	\$1,506,689	\$24,616,000	
	Property Tax dedicated to Capital				0.5¢ + 0.6¢ (round up to 8 cents dedicated to capital) and borrow 1.7¢ from Streets)	\$132,500	\$136,475	\$140,569	\$144,786	\$149,130	\$250,000	
	Property Tax dedicated to Fire/EMS					\$366,000	\$366,000	\$366,000	\$366,000	\$366,000	\$366,000	
	Property Tax dedicated to Capital (Bond)					\$2,500,000	\$1,020,000	\$13,900,000		\$1,000,000	\$24,000,000	
	County Cost Share		\$4,800,000		Capital Project Fund							
	USDA Grant		\$7,500,000		Capital Project Fund							
	Installment Financing		\$5,000,000		Capital Project Fund							
	General Fund Fund Balance					\$225,000						
	Capital Reserve Balance											
	Stadium Reserve											
	Operating Budget dedicated to debt					\$246,450	\$237,800	\$104,000	\$0	\$0	\$0	
	FY 26 Facility Revenue		\$17,300,000		Projected FY 27 - FY 32 Revenues	\$3,469,950	\$1,760,275	\$14,510,569	\$510,786	\$1,515,130	\$24,616,000	

	PROPERTY MANAGEMENT FUND	FY 2026 Required (Debt Payments)	FY 2026 Recommended		FY '26 Notes	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected	FY 2032 Projected	Sustainability Check
	Parks											
	Gill Street (neighborhood park)											
	Community Planning											
	Walking Path						\$50,000					
	Zebulon Elementary School-Park (WCPSS joint use)											
	Walking Track Repair and Stabilization											
	Renovations (Basketball, Volleyball) & Signage											
	Field Improvement/Repurpose										\$50,000	
	Little River Park (nature park)											
	Phase 1		\$350,000			\$1,500,000						Park Bond Referendum required
	Phase 2							\$2,700,000				Park Bond Referendum required
	Community Park											
	Park Expansion					\$500,000						Park Bond Referendum required
	Baseball/Softball "wheel" and Spectator improvements						\$80,000		\$1,000,000			Park Bond Referendum required
	Basketball Court renovations					\$400,000						Park Bond Referendum required
	Stormwater and Landscaping					\$150,000						
	Splashpad and Stormwater					\$500,000	\$45,000					Park Bond Referendum required
	Community Center											
	Renovations (Yoga Room, Office, Lobby) & Signage					\$45,000						
	Wakelon Elementary School-Park (WCPSS joint use)											
	Develop 3rd Soccer Field					\$150,000						
	Develop walking trails					\$120,000						
	Parking Improvements					\$150,000						
	Signage					\$10,000						
	Whitley Park (neighborhood park)											
	Renovations (totlot, signage, parking)					\$280,000						
	Landscape and Stormwater improvements						\$150,000					
	Beaverdam Greenway											
	Fence Replacement					\$25,000						
	Design and Construction								\$500,000	\$1,400,000	\$1,400,000	Park Bond Referendum required
	Spine Greenway (connects Little River to Five County Stadium through Downtown)											
	Design and Construction					\$500,000	\$1,400,000	\$1,400,000				Park Bond Referendum required
	Park Maintenance											
	Amenities (trash cans, benches, picnic tables)											

	Park Expansion											
	Park Acquisition and Development		\$1,500,000				\$1,800,000			\$2,000,000	Park Bond Referendum required	
	Greenway Design											
	Downtown Park					\$450,000	\$1,300,000	\$900,000			Park Bond Referendum required	
	Zebulon/Wendell Open Space Trailhead									\$50,000		
	FY 26 Park Expenditures		\$1,850,000		Projected FY 27 - FY 32 Expenditures	\$4,780,000	\$3,025,000	\$6,800,000	\$1,500,000	\$1,400,000	\$3,500,000	
	Dedicated Property Tax											
	Property Tax dedicated to Capital (Bond)					\$4,800,000	\$3,025,000	\$6,800,000	\$1,500,000	\$1,400,000	\$3,500,000	Bond Referendum of \$20M requires approximately 5¢ increase of tax rate
	Wake: Open Space Grant											
	Wake: Greenway Fund											
	NC: Parks and Recreation Trust Fund (PARTF)											
	NS: Locally Administered Projects Program (LAPP)											
	NC: Land and Water Fund											
	FEMA											
	Land and Water Conservation Fund											
	Recreation Impact Fees		\$350,000									
	General Fund Fund Balance											
	Recreation Impact Fees Reserves		\$1,500,000									
	FY 26 Park Revenue		\$1,850,000		Projected FY 27 - FY 32 Revenues	\$4,800,000	\$3,025,000	\$6,800,000	\$1,500,000	\$1,400,000	\$3,500,000	

	COMMUNITY & ECONOMIC DEVELOPMENT FUND	FY 2026 Required (Debt Payments)	FY 2026 Recommended		FY '26 Notes	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected	FY 2032 Projected	Sustainability Check
Community and Economic Development												
	Vibrant Downtown											
	Façade Grant				Sales tax	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$15,000	Funding depends upon creation and growth in Downtown Overlay District's property value
	Streetscape Grant					\$5,000	\$4,000	\$3,000			\$10,000	
	Building Upfit Grant					\$30,000	\$25,000	\$27,500	\$22,000	\$13,500	\$10,000	
	MSD Feasibility Study				Sales tax							
	Downtown Development		\$700,000	✓	Congressional Earmark							
	Home Infrastructure Program		\$60,000									
	Infrastructure Assessment and Upgrade		\$30,000									
	Small Town Life											
	Branding											
	Branding: Wayfinding - Phase I											
	Branding: Wayfinding - Phase II											
	Branding: Wayfinding - Phase III											
	Growing Smart											
	Rail Corridor Economic Development Incentive							\$50,000				
	Certified Site Development								\$100,000	\$100,000		
	Retail and Hotel Incentive										\$100,000	
	Emergency Operations Plan - Phase II											
	Housing Plan											
	ED Marketing Video				Sales tax							
	Home Infrastructure Program											
	FCS Feasibility Study											
	Reserve deposit					\$10,000	\$41,000					
	FY 26 CED Expenditures		\$790,000	✓	Projected FY 27 - FY 32 Revenues	\$55,000	\$80,000	\$90,500	\$132,000	\$123,500	\$135,000	
	Dedicated Sales Tax Base		\$90,000	✓		\$55,000	\$60,000	\$69,900	\$91,000	\$95,000	\$100,000	
	Property Tax dedicated to Capital											
	Municipal Service District						\$20,000	\$20,600	\$21,000	\$28,500	\$35,000	revenue generated by placing additional 6¢ property tax on properties within Downtown Overlay District
	Congressional "earmark"		\$700,000	✓								
	CED Reserves								\$20,000			
	Fund Balance (Unassigned)											
	FY 26 CED Revenues		\$790,000	✓	Projected FY 27 - FY 32 Revenues	\$55,000	\$80,000	\$90,500	\$132,000	\$123,500	\$135,000	

GRAND SUMMARY									
Expenditure Destination				Revenue Source					
FY 26 Street and Thoroughfare Expenditures	-	\$2,386,000		Property Tax dedicated to Capital	\$364,400				
FY 26 Walk Zebulon Expenditures	-	\$0		Property Tax dedicated to Capital (Bond)	\$0				
FY 26 Stormwater Expenditures	-	\$0		Property Tax dedicated to Stormwater	\$0				
FY 26 Fleet Expenditures	-	\$934,150		Property Tax dedicated to Fire vehicles	\$167,000				
FY 26 Service Equipment Expenditures	-	\$0		MSD & TIF	\$0				
FY 26 IT Expenditures	-	\$75,000		Sales Tax	\$90,000				
FY 26 Facility Expenditures	-	\$17,300,000		General Fund Fund Balance	\$2,149,050				
FY 26 Park Expenditures	-	\$1,850,000		Stadium Reserve	\$0				
FY 26 CED Expenditures	-	\$790,000		Capital Reserve	\$0				
				GBP Reserves	\$1,500,000				
				Transportation (Committed Fund Balance)	\$0				
		\$23,335,150		Stormwater Reserves	\$0				
Revenue Types				CED Reserves	\$0				
Taxes on Property				IT Reserve	\$0				
Taxes on Sales				Fire Fleet Reserve (Committed Fund Balance)	\$0				
Reserves				Regular Fleet Reserve (Committed Fund Balance)	\$0				
Fees on Services				Yard Waste Fee	\$141,500				
Restricted funds for specified purpose				Motor Vehicle Tag Fee	\$250,000				
Loans				Transportation Impact Fee	\$0				
				Wake County (e.g., Fire Cost Share)	\$4,887,200				
				Recreation Impact Fees	\$350,000				
				State (gas tax)	\$236,000				
				State (Street Reserve (unspent gas tax))	\$0				
				Federal (e.g., USDA Grant")	\$7,500,000				
				Federal (e.g., FEMA, "earmarks")	\$700,000				
				Development (TIF, conditions, Agreements)	\$0				
				Installment Financing	\$5,000,000				
					\$23,335,150				