

**ZEBULON**  
**BOARD OF COMMISSIONERS**  
**AGENDA**  
**June 3, 2024**  
**6:00pm**

**1. PLEDGE OF ALLEGIANCE**

**2. APPROVAL OF AGENDA**

**3. PUBLIC COMMENT**

All wishing to speak must sign up prior to 5:50pm. The comment period will be no longer than 15 minutes with speakers having three minutes each to speak. No speaker can speak on a public hearing item or any item that would need to be discussed under Closed Session. Speakers cannot give their minutes to another speaker. If you would like to submit comments to be read into the record at the meeting, please send comments, of 400 words or less, to Stacie Paratore at [sparatore@townofzebulon.org](mailto:sparatore@townofzebulon.org) by 3:00pm on June 3, 2024.

**4. CONSENT AGENDA**

*A. Minutes*

- i. March 4, 2024 regular meeting
- ii. April 1, 2024 regular meeting

*B. Finance*

- i. Wake County Tax Report – March 2024
- ii. FY 2025 Appointment of Tax Collector – Resolution 2024-25

**5. PRESENTATION**

*A. Vikings*

**6. PUBLIC HEARING**

*A. FY '25 Budget*

**6. NEW BUSINESS**

*A. Budget*

- i. Budget 2024-2025 (Ordinance 2024-48)

*B. Parks and Recreation*

- i. Sustainability
  - a. Ordinance 2024-49
  - b. Resolution 2024-26

- ii. Street Closure – Back to School Event – Resolution 2024-27

*C. Administration*

- i. Board Appointments
- ii. Bond Order – Resolution 2024-29
- iii. Budget Amendment Request – Contract Services IT – Ordinance 2024-47

**7. BOARD COMMENTS**

**8. MANAGERS REPORT**

**9. CLOSED SESSION**

As allowed by GS § 143-318.11 (a)(6) – for the purpose of personnel discussions.

**10.ADJOURN**



**Board of Commissioners**  
P.O. Box 550 • Raleigh, NC 27602

TEL. 919 856 6180  
FAX 919 856 5699

SHINICA THOMAS, CHAIR  
SUSAN EVANS, VICE-CHAIR  
VICKIE ADAMSON  
MATT CALABRIA  
DON MIAL  
CHERYL STALLINGS  
TARA WATERS

May 7, 2024

Ms. Lisa Markland  
Town Clerk  
Town of Zebulon  
1003 North Arendell Avenue  
Zebulon, North Carolina 27597

Dear Ms. Markland:

The Wake County Board of Commissioners, in regular session on May 6, 2024, approved and accepted the enclosed tax report for the Town of Zebulon.

The attached adopted actions are submitted for your review; no local board action is required.

Sincerely,

A handwritten signature in blue ink that reads "Yvonne Gilyard".

Yvonne Gilyard  
Clerk to the Board

Wake County Board of Commissioners

Enclosure(s)



**Wake County Tax Administration**

Rebate Details  
03/01/2024 - 03/31/2024

**ZEBULON**

DATE 04/13/2024

TIME 8:54:41 PM

PAGE 1

REBATE NUMBER	PROPERTY CITY TAG	LATE LIST	BILLED INTEREST	TOTAL REBATED	PROCESS DATE	ACCOUNT NUMBER	TAX YEAR	BILLING YEAR	OWNER
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**BUSINESS ACCOUNTS**

875114	0.00	19.43	0.00	19.43	03/22/2024	0006123829	2023	007200	PAWNEE LEASING CORP
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**SUBTOTALS FOR BUSINESS ACCOUNTS**

0.00	0.00	19.43	0.00	19.43	1	Properties Rebated
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**INDIVIDUAL PROPERTY ACCOUNTS**

875384	27.76	0.00	2.78	0.00	03/25/2024	0006941548	2023	000000	SCHULIZ, GREGORY SCOTT
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**SUBTOTALS FOR INDIVIDUAL PROPERTY ACCOUNTS**

27.76	0.00	2.78	0.00	30.54	1	Properties Rebated
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**TOTAL REBATED FOR ZEBULON**

27.76	0.00	22.21	0.00	49.97	2	Properties Rebated for City
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**Wake County Tax Administration**

Rebate Details

03/01/2024 - 03/31/2024

**ZEBULON**

PAGE

1

TIME

8:54:41 PM

DATE:

04/13/2024

REBATE NUMBER	PROPERTY	CITY TAG	LATE LIST	BILLED INTEREST	TOTAL REBATED	PROCESS DATE	ACCOUNT NUMBER	TAX YEAR	BILLING YEAR	OWNER
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<b>Grand Total:</b>	26,455.66	805.00	570.36	0.00	27,831.02			69	Properties Rebated for All Cities	
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STAFF REPORT  
RESOLUTION 2024-25  
APPOINTMENT OF TAX COLLECTOR  
JUNE 3, 2024

**Topic: FY 2025 Appointment of Tax Collector – (Resolution 2024-25)**

Speaker: Bobby Fitts, Finance Director (if pulled from the Consent Agenda)  
From: Bobby Fitts, Finance Director  
Prepared by: Bobby Fitts, Finance Director  
Approved by:  Joseph M. Moore II, PE, Town Manager

**Executive Summary:**

The Board of Commissioners will consider appointing the Wake County Revenue Administrator as Tax Collector for the Town of Zebulon.

**Background:**

Wake County has levied and collected taxes for the Town of Zebulon for more than 20 years. This annual appointment is required for the County to levy and collect taxes for Fiscal Year 2025.

**Discussion:**

The discussion before the Board is whether to appoint the Wake County Revenue Administrator or Town Staff member as the Tax Collector for the Town of Zebulon.

**Policy and Program Analysis:**

Section 5.6 of the Town of Zebulon Charter authorizes the Board of Commissioners to appoint a Tax Collector. The Town does not have the capacity or expertise to levy and collect taxes.

**Fiscal Analysis:**

Wake County handles collections for property taxes for a total cost to the Town of approximately \$63,000 annually. The Town would have to hire additional staff, as well as other incidental costs such as materials, legal and other maintenance costs to provide this service. Their collection rates are also over 99% each year.

**Staff Recommendation:**

Staff recommends appointing the Wake County Revenue Administrator as Tax Collector for the Town of Zebulon by approval of Resolution 2024-25.

**Attachments:**

1. Resolution 2024-25

**RESOLUTION 2024-25**

**APPOINTMENT OF TAX COLLECTOR  
FOR THE TOWN OF ZEBULON**

**WHEREAS**, the Charter for the Town of Zebulon, Section 5.6, authorizes the Board of Commissioners to appoint a Tax Collector, and;

**WHEREAS**, the Wake County Revenue Administrator is hereby authorized, empowered and commanded to levy and collect taxes set forth in the tax records filed in the Office of the Wake County Revenue Administrator in the amounts and from the taxpayers likewise therein set forth, and;

**NOW, THEREFORE BE IT RESOLVED** by the Board of Commissioners of the Town of Zebulon that the Wake County Revenue Administrator has full and sufficient authority to levy and collect any real or personal property taxes on behalf of the Town of Zebulon, North Carolina.

Adopted the 3<sup>RD</sup> day of June 2024.

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Glenn L. York—Mayor

SEAL

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Lisa M. Markland, CMC—Town Clerk

STAFF REPORT  
ORDINANCE 2024-48  
FISCAL YEAR 2025 BUDGET ORDINANCE  
JUNE 3, 2024

**Topic:** Fiscal Year 2025 Town of Zebulon Budget Ordinance

**Speaker:** Joseph M. Moore, II, PE – Town Manager

**Approved by:** Joseph M. Moore, II, PE – Town Manager

**Executive Summary:**

The Board will consider the Town of Zebulon Fiscal Year 2024 - 2025 Budget Ordinance.

**Background:**

In accordance with the Local Government Budget and Fiscal Control Act (NC General Statute 159), the Town Manager submitted the FY '25 Budget Message to the Board of Commissioners on May 9, 2024.

The Board subsequently convened additional Budget Work-Sessions on May 15, 21, and 30.

The Board scheduled a Budget Public Hearing on June 3, 2024, and upon its conclusion has satisfied all statutory requirements to adopt the FY 2024 - 2025 Budget Ordinance.

**Discussion:**

The Board may:

1. Adopt the Budget Ordinance as submitted.
2. Modify the Budget Ordinance.
3. Table the discussion until a meeting on, or before, June 30.

**Policy Analysis**

The Budget Ordinance funds the programs and projects consistent with Zebulon's Strategic Plan.

**Fiscal Analysis**

The Budget Ordinance establishes the expected revenues and expenditures for the coming fiscal year.

**Staff Recommendation:**

Staff recommend adopting the Recommended FY '25 Budget Ordinance as submitted.

**Attachment(s):**

1. Ordinance 2023-48 (FY '25 Budget)



## ORDINANCE 2024-48

### Town of Zebulon Fiscal Year 2024-2025 Budget Ordinance

BE IT ORDAINED, consistent with North Carolina General Statutes, Chapter 159-13, that on June 3, 2024, the Board of Commissioners for the Town of Zebulon approved the operating budget for Fiscal Year 2024-2025. Certain other authorizations and restrictions also are adopted.

#### Section I. Levy of Taxes.

An Ad Valorem tax rate of \$0.575 per \$100.00 assessed valuation for taxable property listed as of January 1, 2024 is hereby established as the tax rate for the Town of Zebulon for Fiscal Year 2024-2025. 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	\$ 14,450,000
Property Taxes-Prior Years	28,000
Tax Penalty & Interest	25,000
Rental Vehicle Taxes	17,500
Privilege License Taxes	500
Motor Vehicle Decal Fees	205,000
Wake County Sales Tax -1 Cent (Article 39)	1,110,000
Wake County Sales Tax – ½ Cent (Articles 40 & 42)	1,025,000
Wake County Sales Tax – ½ Cent (Article 44)	380,000
NC Utilities Franchise Taxes	750,000
NC Video Programming Taxes	33,000
NC Beer & Wine Taxes	30,000
PEG Channel Funds	52,000
NC Powell Bill Funds	254,500
Wake County Fire Tax Distribution	1,466,514
Additional Fire Tax Revenue	17,500
Solid Waste Disposal Tax	6,000
Interest Earnings-General Fund	500,000
Bond Proceeds	250,000
Officer & Jail Fees	2,500
Zoning Permits & Fees	250,000
Street & Sidewalk Inspection Fees	70,000
PW Inspection Fees	17,000
Stormwater Mapping Fees	20,000
Transportation Impact Fees	300,000

Recreation Impact Fees	1,000,000
Fire Inspection Fees	20,000
Refuse Collection Fees	816,500
Youth Athletic League Fees	50,000
Recreation Program Sponsorships	2,500
Recreation Class Fees	30,000
Park Facility Rental Fees	3,000
Community Center Rental Fees	15,000
Recreation Camp Fees	15,000
Lease Payments-Stadium	5,000
Lease Payments-Cell Towers	90,000
Miscellaneous Revenues	10,000
Wake County ABC Distribution	55,000
Fund Balance Appropriation	5,147,500
	<hr/>
<b>Total Revenues &amp; Funding Sources</b>	<b>\$28,519,514</b>

**B. Authorized Expenditures**

<b>Governing Body</b>	
Operating	\$977,800
<b>Budget &amp; Finance</b>	
Operating	714,362
<b>Administration</b>	
Operating	1,736,325
Capital	12,000
<b>Planning</b>	
Operating	1,096,924
Capital	15,250
<b>Public Works - Proj/Prop Mgmt</b>	
Operating	1,406,650
Capital	1,920,000
Debt Service	263,450
<b>Police</b>	
Operating	3,992,375
Capital	407,250
<b>Public Works -- Operations</b>	
Operating	2,901,600
Capital	2,767,250
Debt Service	130,000

<b>Fire</b>	
Operating	3,375,774
Capital	1,458,014
Debt Service	167,000
<b>Powell Bill</b>	
Operating	19,500
Capital	235,000
<b>Engineering</b>	
Operating	202,500
Capital	60,000
<b>Parks &amp; Recreation</b>	
Operating	2,028,090
Capital	2,044,750
<b>Community &amp; Economic Development</b>	
Operating	487,650
Capital	100,000
<b>Total Authorized Expenditures</b>	<u>\$28,519,514</u>

**Section III. N. Arendell Avenue Capital Project Fund.**

**A. Anticipated Revenues & Funding Sources**

Bond Proceeds	\$ 4,000,000
<b>Total Revenues &amp; Funding Sources</b>	<u>\$ 4,000,000</u>

**B. Authorized Expenditures**

Construction	\$ 4,000,000
<b>Total Authorized Expenditures</b>	<u>\$ 4,000,000</u>

**Section IV. Fee Schedule**

There is hereby established for Fiscal Year 2024-2025 a schedule of various fees, penalties, privilege license taxes, and fines as included as an attachment to this ordinance as an appendix.

**Section V. 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 VI. 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 VII. 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 VIII. Utilization of Budget Ordinance.**

This ordinance shall be the basis of the financial plan for the Town of Zebulon during the Fiscal Year 2024-2025. 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 3<sup>rd</sup> day of June, 2024.

Effective July 1, 2024.

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Glenn L. York — Mayor

SEAL

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Lisa M. Markland, CMC—Town Clerk

STAFF REPORT  
ORDINANCE 2024-49  
RESOLUTION 2024-26  
SUSTAINABILITY BOARD  
JUNE 3, 2024

**Topic:** Ordinance 2024-49 and Resolution 2024-26 - Sustainability Board  
**Speaker:** Sheila Long, Parks & Recreation Director  
**From:** Sheila Long, Parks & Recreation Director  
**Approved by:** Joseph M. Moore II, PE, Town Manager

**Executive Summary:**

The Board of Commissioners will consider adopting Ordinance 2024-49 creating the Sustainability Board and repealing the Tree Board ordinance.

**Background:**

The Board of Commissioners funded expanding the sustainability efforts related to joining Bee City USA with adoption of the FY '24 Budget Ordinance. A Sustainability Board, advising the Board of Commissioners regarding environmental sustainability issues such as environmental protection and urban forestry, recycling, and energy use, can support obligations of the Bee City USA and Tree City USA programs.

At the May 15, 2024 work session, the Board of Commissioners provided direction to staff to bring forward Ordinance changes that create the Sustainability Board and possibly assign the duties to the Parks and Recreation Advisory Board. The Board also requested to hear from the Parks and Recreation Advisory Board on serving as the Sustainability Board. The Parks and Recreation Advisory Board met on May 20, 2024. The Advisory Board by unanimous vote provided the below feedback to the Board of Commissioners:

The Parks & Recreation Advisory Board believes that bees and trees are critical to the environment. There is a concern that there might be a lack of knowledge and interest on the Advisory Board in order to see it through to make a lasting impact. While they feel that there may be some connection to the Parks & Recreation Advisory Board, they feel there may be some in the community with more interest and expertise that would be a better fit. If it is assigned to the Parks & Recreation Advisory Board, they want to make sure they have access to the resources and consultants needed to see it through.

**Discussion:**

Ordinance 2024-49 replaces the Tree Board with a Sustainability Board. The Board will also consider whether to appoint the duties of the Sustainability Board to the Parks & Recreation Advisory Board until members of the Sustainability Board can be appointed.

In order to join Bee City, the Board of Commissioners must adopt a resolution.

**Fiscal Analysis:**

The Fiscal Year 2025 proposed budget includes \$5,000 to support Sustainability efforts. Additional funds may be needed to provide necessary resources and consultants to the Parks and Recreation Advisory Board. Depending upon the depth of the Pest Management Plan, additional staff, equipment and supply costs could apply and will need to be considered as the plan is developed.

**Attachments:**

1. Ordinance 2024-49
2. Resolution 2024-26

**ORDINANCE 2024-49**  
**ESTABLISHMENT OF THE SUSTAINABILITY BOARD**

**§31.80 ESTABLISHMENT**

There is hereby established a Sustainability Board under the authority of the general statutes of the state.

**§31.81 MEMBERSHIP; TERM OF OFFICE**

(A) (1) Membership on the Sustainability Board shall consist of seven members. In making the appointment, the Board should ensure that the diversity of the community is represented on the Advisory Board taking into consideration gender, age and racial characteristics of the town community, as well as making sure that appointees live within the corporate limits or extraterritorial jurisdiction of the town.

(2) Members shall be appointed for terms of three years with terms expiring on June 30. Appointments to the Board shall be staggered so that no more than three members' terms will expire in the same year. They shall serve until the expiration of their terms or until their successors have been appointed. The members shall serve without compensation. Vacancies in the Commission shall be filled by appointment of the Board of Commissioners. There will be no term limits for those serving on the Sustainability Board Advisory Board.

(B) The Sustainability Board, at its first meeting, shall appoint from among its members a Chairperson and Vice Chairperson to govern its procedures.

**§31.82 COMPENSATION**

Members of the Sustainability Board shall serve without compensation.

**§31.83 DUTIES AND RESPONSIBILITIES**

It shall be the responsibility of the Sustainability Board to serve as an advisory committee to the Board of Commissioners regarding environmental sustainability issues such as environmental protection and urban forestry, recycling, and energy use. Their duties include:

- Advise, deliberate, and make recommendations on tree and urban forestry related matter, recycling, and energy use.
- Assist in the development and implementation of any ordinances, policies, or plans related to tree and urban forestry, recycling, and energy use.
- Assist in the community outreach and public education related to urban forestry and environmental protection related matters.
- Assist in the planning of community events related to urban forestry and environmental protection.
- Provide support and oversight of the Tree City USA and Bee City USA programs.

§31.84 ORGANIZATION, MEETINGS QUORUM, CONFLICTS OF INTEREST, VOTING

(A) The Sustainability Board may adopt rules for transaction of its business and shall keep a record of its members' attendance and of its resolutions, discussions, findings and recommendations. That record shall be a public record. The Board shall hold at least one meeting quarterly, and all of its meetings shall be open to the public.

(B) A quorum shall consist of a majority of actual membership excluding vacant seats. All members, both those living within the town limits and those living within the extraterritorial area, shall have voting power on all matters of business.

(C) Any member who is a party in interest to matters under consideration by the Board shall declare that interest prior to a discussion of the Board on the question and abstain from voting on the question. However, this provision shall not prohibit those members from participation in discussions of the Board on those matters prior to a vote.

This ordinance repeals ordinance 2006-42 and ordinance 2019-24 pertaining to the Tree Board.

\_\_\_\_\_  
Date

SEAL

\_\_\_\_\_  
Glenn L. York—Mayor

\_\_\_\_\_  
Lisa M. Markland, CMC—Town Clerk



**RESOLUTION 2024-26**  
**BEE CITY USA AFFILIATE DESIGNATION**

**WHEREAS**, the mission of BEE CITY USA is to galvanize communities to sustain pollinators, responsible for the reproduction of almost 90% of the world's flowering plant species, by providing them with healthy habitat, rich in a variety of native plants and free to nearly free of pesticides; and

**WHEREAS**, thanks to the more than 3,600 species of native bees in the United States, along with introduced honeybees, we have very diverse dietary choices rich in fruits, nuts, and vegetables; and

**WHEREAS**, bees and other pollinators have experienced population declines due to a combination of habitat loss, poor nutrition, pesticides (including insecticides, fungicides, and herbicides), parasites, diseases, and climate change; and

**WHEREAS**, pollinator-friendly communities can benefit local and regional economies through healthier ecosystems, increased vegetable and fruit crop yields, and increased demand for pollinator-friendly plant materials from local growers; and

**WHEREAS**, ideal pollinator-friendly habitat (A) is comprised of mostly native wildflowers, grasses, vines, shrubs, and trees blooming in succession throughout the growing season to provide diverse and abundant nectar and pollen, since many wild pollinators prefer or depend on the native plants with which they co-adapted; (B) is free to nearly free of pesticides, as many pesticides can harm pollinators and/or their habitat; (C) comprises undisturbed spaces (leaf and brush piles, unmown fields or field margins, fallen trees and other dead wood) for nesting and overwintering; and (D) provides connectivity between habitat areas to support pollinator movement and resilience; and

**WHEREAS**, Integrated Pest Management (IPM) is a long-term approach to maintaining healthy landscapes and facilities that minimizes risks to people and the environment by: identifying and removing the causes of pest problems rather than only attacking the symptoms (the pests); employing pests' natural enemies along with cultural, mechanical, and physical controls when prevention is not enough; and using pesticides only when no other method is feasible or effective; and

**WHEREAS**, supporting pollinators fosters broad-based community engagement in environmental awareness and sustainability; and

**WHEREAS**, Zebulon, NC should be certified a *BEE CITY USA* community because we value engaging with our community on sustainable experiences such as native and pollinator gardens, recycling events, nature education and Arbor Day programs and tree planting; and

**NOW, THEREFORE**, in order to enhance understanding among local government staff and the public about the vital role that pollinators play and what each of us can do to sustain them, Zebulon chooses to support and encourage healthy pollinator habitat creation and enhancement, resolving as follows:

1. The Town of Zebulon Parks and Recreation Department is hereby designated as the BEE CITY USA sponsor.
  - a. The Town Manager may designate another department as the sponsor at a future date.
2. The Director of Parks and Recreation or designee is designated as the BEE CITY USA Liaison.

- a. The Town Manager may assign the liaison to an alternate position at a future date.
3. Facilitation of Zebulon's BEE CITY USA program is assigned to the Sustainability Board.
4. The Sustainability Board is authorized to and shall:
  - a. **Celebration:** Host at least one educational event or pollinator habitat planting or restoration each year to showcase Zebulon's commitment to raising awareness of pollinator conservation and expanding pollinator health and habitat.
  - b. **Publicity & Information:** Install and maintain at least one authorized BEE CITY USA street sign in a prominent location, and create and maintain a webpage on The Town of Zebulon website which includes, at minimum a copy of this resolution and links to the national BEE CITY USA website; contact information for your BEE CITY USA Liaison and Committee; reports of the pollinator-friendly activities the community has accomplished the previous year(s); and your recommended native plant species list and integrated pest management plan (explained below).
  - c. **Habitat:** Develop and implement a program to create or expand pollinator-friendly habitat on public and private land, which includes, but is not limited to, identifying and inventorying Zebulon's real property that can be enhanced with pollinator-friendly plantings; creating a recommended locally native plant list to include wildflowers, grasses, vines, shrubs, and trees and a list of local suppliers for those species; and, tracking (by square footage and/or acreage) annual area of pollinator habitat created or enhanced.
  - d. **Pollinator-Friendly Pest Management:** Create and adopt an integrated pest management (IPM) plan designed to prevent pest problems, reduce pesticide use, and expand the use of non-chemical pest management methods when possible.
  - e. **Policy & Plans:** Establish, through the Town of Zebulon, a policy in the Comprehensive Land Use Plan to acknowledge and commit to the BEE CITY USA designation and review the Plan and other relevant documents to consider improvements to pest management policies and practices as they relate to pollinator conservation, identify appropriate locations for pollinator-friendly plantings, and consider other appropriate measures.
  - f. **Renewal:** After completing the first calendar year as a BEE CITY USA affiliate, each February, apply for renewal of Zebulon's BEE CITY USA designation following the format provided by BEE CITY USA, including a report of the previous year's BEE CITY USA activities, and paying the renewal fee based on Zebulon's population.

ADOPTED this the 3<sup>rd</sup> day of June, 2024.

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Glenn L. York - Mayor

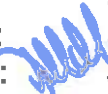
Attest:

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Lisa M. Markland, CMC - Town Clerk



STAFF REPORT  
RESOLUTION 2024-27  
STREET CLOSURES FOR EVENT  
JUNE 3, 2024

**Topic:** Resolution 2024-27 –Street Closures for Event  
**Speaker:** Sheila Long, Parks & Recreation Director  
**From:** Sheila Long, Parks & Recreation Director  
**Prepared by:** Sheila Long, Parks & Recreation Director  
**Approved by:**  Joseph M. Moore II, PE, Town Manager

**Executive Summary:**

The Board of Commissioners will consider a request to close a road to support a Back to School event hosted by Zebulon Parks and Recreation and Mt Zion Holiness Church.

**Background:**

The Town seeks to continue to engage the community surrounding Gill St Park. Mt Zion Holiness Church is located across the street and has 100+ years of ties to community members. Working with Mt. Zion Holliness Church will bring a back to school event with kid friendly activities, school resources, food and more. The event will include Gill St Park and the church property. Closing the street will provide more space to support the event and provide a safer event.

Event	Date	Time	Closure Needed	Closure Time
Back to School Event	August 3 <sup>rd</sup> , 2024	10-2 PM	Gill St: From East Stronach Ave to Cemetery Road	7 AM- 5 PM

Staff will coordinate and communicate with emergency services and Public Works regarding street closures.

**Discussion:**

The Board will consider closing public right of way for the back to school events held at Gill St Park and Mt Zion Holiness Church.

**Policy Analysis:**

Community surveys collected during the development of Zebulon's 2030 Strategic Plan revealed an interest in "more community events/activities". These events are consistent with the goal of *Small-Town Life* Focus Areas of the *Zebulon 2030* Strategic Plan.

The proposed event expands existing efforts such as the Gill St Park Community Cookout and Coat Drive and specifically address a recommendation of the *Play Zebulon* Parks and Recreation Master Plan: "Offer comprehensive services through programs, events, facilities, marketing, partnerships, and community engagement".

**Fiscal Analysis:**

Programs and events within FY 2025 will need to be budgeted in the FY 2025 budget. The staff proposed budget will support this event and is pending Board adoption.



STAFF REPORT  
RESOLUTION 2024-27  
STREET CLOSURES FOR EVENT  
JUNE 3, 2024

**Staff Recommendation:**

Staff recommends approval of Resolution 2024-27.

**Attachments:**

1. Resolution 2024-27

**RESOLUTION 2024-27**  
**STREET CLOSURE: BACK TO SCHOOL ST CLOSURE**

**WHEREAS**, the *Zebulon 2030* Strategic Plan includes a *Small-Town Life* goal to “promote more community events and festivals”; and

**WHEREAS**, the *Play Zebulon* Parks and Recreation Master recommends recreational programs that “offer comprehensive services through programs, events, facilities, marketing, partnerships, and community engagement”; and

**WHEREAS**, the Town has hosted programs and events that may require the closure of public access such as streets.

**NOW, THEREFORE, BE IT RESOLVED**, the Town of Zebulon will plan and implement a Back to School event and authorizes closure of public right of way as follows:

<b>Event</b>	<b>Date</b>	<b>Time</b>	<b>Closure Needed</b>	<b>Closure Time</b>
Back to School Event	August 3 <sup>rd</sup> , 2024	10-2 PM	Gill St: From East Stronach Ave to Cemetery Road	7 AM- 5 PM


Adopted the 3<sup>rd</sup> day of June 2024

SEAL

\_\_\_\_\_  
Glenn L. York – Mayor

\_\_\_\_\_  
Lisa M. Markland, CMC – Town Clerk

STAFF REPORT  
BOARD APPOINTMENTS  
JUNE 3, 2024

**Topic:** Board Appointments  
**Speaker:** Lisa Markland, CMC, Human Resources Director/Town Clerk  
**From:** Lisa M. Markland, CMC, Human Resources Director/Town Clerk  
Michael J. Clark, AICP, CNU-A, Planning Director  
Shella Long, Parks and Recreation Director  
**Prepared by:** Lisa Markland, CMC, Human Resources Director/Town Clerk  
Michael J. Clark, AICP, CZO, Planning Director  
**Approved by:**  Joseph M. Moore, II, PE, Town Manager

**Executive Summary:**

The Board of Commissioners will consider applicants interested in serving on appointed boards.

**Background:**

The Board of Commissioners appoints members to volunteer Boards (Planning Board, Board of Adjustment, and Parks and Recreation Advisory Board) who make recommendations or decisions in their respective areas. Persons interested in serving on these appointed Boards present applications to the Board of Commissioners for consideration.

**Discussion:**

The discussion among the Board is who to appoint to the advisory boards.

Planning Board

There is one ETJ vacancy.

The Town received the following applications:

- Laura Johnson applied for re-appointment as an ETJ member.

Parks and Recreation Advisory Board

There are two vacancies.

The Town received an application from the following:

- Garrett Underhill applied for re-appointment.

Board of Adjustment

There are three in-town vacancies, one ETJ vacancy, and one alternate ETJ vacancy.

The Town received an application from the following:

- Dr. Don Crohan applied for appointment as in-Town member (1<sup>st</sup> choice)

**Policy Impact:**

Municipalities are statutorily required to have a Planning Board to make recommendations on applications for rezoning, text amendments, and comprehensive land use plan updates or rewrites (§ 160D-604)

STAFF REPORT  
BOARD APPOINTMENTS  
JUNE 3, 2024

Municipalities are statutorily required to have a Board of Adjustment to hear appeals and variances for development projects (§ 160D-303(b)). Zebulon's Unified Development Ordinance lists processes and procedures to hear appeals (Article 2), and the powers, duties, and composition of the Board of Adjustment (Section 10.2). Much like the Planning Board, the Board of Adjustment requires ETJ representation because, the UDO has jurisdictional authority over both the Corporate Limits and ETJ. A Board of Adjustment without ETJ representation is open to challenges of their decisions on variances or appeals. A non-functioning Board of Adjustment is also in violation of state statutes, and effectively dilutes or nullifies the Town's development standards by rendering them unenforceable. Any ETJ representation on a board requires approval from the Zebulon Board of Commissioners and the Wake County Board.

**Fiscal Impact:**

NA

**Staff Recommendation:**

No recommendations on Board appointments.

**Attachments:**

1. Applications

**TOWN OF ZEBULON**  
**Application for Board Appointments**

Please indicate which board you are interested in serving on. If you are interested in more than one board please list them by preference by using numbers (1,2,3). Please attach a copy of your driver's license for proof of eligibility to serve.

Board of Adjustment       Planning Board       Parks & Recreation Advisory

Name Laura J. Johnson

Address 2429 Morphis Bridge Rd

E-mail LJJJOHNS@gmb.l.com      Date of Birth (month & Day) 01-23-1953

Phone (Home) \_\_\_\_\_ (Work) \_\_\_\_\_ (Cell) 919-414-0477

Employer \_\_\_\_\_ Occupation Retired

Do you live in the Zebulon Corporate Limits \_\_\_\_\_ ETJ  Years in Zebulon \_\_\_\_\_

Do you currently, or have you previously, served on any Town of Zebulon, or other municipal board, commission or committee? Yes  No \_\_\_\_\_ If you answered yes, please list them below (use the back if necessary).

Board/Commission/Committee	From	To
<u>PLANNING BOARD</u>	_____	_____
_____	_____	_____
_____	_____	_____

Have you taken the opportunity to attend any previous board meetings prior to the notice of this vacancy? Yes  No \_\_\_\_\_

Describe extent and meetings attended \_\_\_\_\_

Why do you want to serve on this board or commission? \_\_\_\_\_

Why would you be an asset to this board or commission? I have owned businesses in Zebulon, I am on other boards in town.

What are your qualifications? \_\_\_\_\_

What areas of concern would you like to see the Board or Commission address? The Town of Zebulon Progress.

*I certify that the above information is correct. I understand that this is an application to be considered for appointment to a Town of Zebulon board, commission or committee and that final appointment is made by the Zebulon Board of Commissioners. I also understand that any service, if appointed, would be without compensation. This application will remain on file for a period of 6-months from the date of application.*

Date 4/26/2021      Signature Laura J. Johnson

Please fill out the form completely and return it to Stacie Paratore at Town Hall. If you have any question call 919-823-1802.



**TOWN OF ZEBULON**  
**Application for Board Appointments**

Please indicate which board you are interested in serving on. If you are interested in more than one board please list them by preference by using numbers (1,2,3). Please attach a copy of your driver's license for proof of eligibility to serve.

1 Board of Adjustment      2 Planning Board      \_\_\_\_\_ Parks & Recreation Advisory

Name Dr. Don Crohan

Address 450 Proctor St. Zebulon, NC 27597

E-mail \_\_\_\_\_ Date of Birth (month & Day) 12/7/66

Phone (Home) \_\_\_\_\_ (Work) 919-604-6745 (Cell) 919-604-6745

Employer City of Raleigh Occupation Psychologist

Do you live in the Zebulon Corporate Limits  ETJ \_\_\_\_\_ Years in Zebulon 5

Do you currently, or have you previously, served on any Town of Zebulon, or other municipal board, commission or committee? Yes \_\_\_\_\_ No  If you answered yes, please list them below (use the back if necessary).

Board/Commission/Committee	From	To
_____	_____	_____
_____	_____	_____
_____	_____	_____

Have you taken the opportunity to attend any previous board meetings prior to the notice of this vacancy? Yes  No \_\_\_\_\_  
Frequent Commissioner meetings & Planning Board (no)

Describe extent and meetings attended Adjustment Board meetings have convened

Why do you want to serve on this board or commission? Have been repeated requested by citizens

Why would you be an asset to this board or commission? My objective, evidenced-based training.

What are your qualifications? Expert in human behavior; considerable court experience.

What areas of concern would you like to see the Board or Commission address? \_\_\_\_\_

Transparency of activity, access of citizens to the process, and fiscal accountability and responsibility.

*I certify that the above information is correct. I understand that this is an application to be considered for appointment to a Town of Zebulon board, commission or committee and that final appointment is made by the Zebulon Board of Commissioners. I also understand that any service, if appointed, would be without compensation. This application will remain on file for a period of 6-months from the date of application.*

Date 5-10-24 Signature Dr. Don Crohan II

Please fill out the form completely and return it to Stacie Paratore at Town Hall. If you have any question call 919-823-1802.

Garrett

# TOWN OF ZEBULON Application for Board Appointments

Please indicate which board you are interested in serving on. If you are interested in more than one board please list them by preference by using numbers (1,2,3). Please attach a copy of your driver's license for proof of eligibility to serve.

         Board of Adjustment               Planning Board       Parks & Recreation Advisory

Name Garrett Underhill

Address 120 West North St. Zebulon, NC, 27597

E-mail glunderhill@yahoo.com Date of Birth (month & Day) 09/30

Phone (Home)          (Work)          (Cell) 919-255-2284

Employer Taylor Morrison Occupation Purchasing Agent

Do you live in the Zebulon Corporate Limits  ETJ          Years in Zebulon 6

Do you currently, or have you previously, served on any Town of Zebulon, or other municipal board, commission or committee? Yes  No          If you answered yes, please list them below (use the back if necessary).

Board/Commission/Committee	From	To
<u>Parks &amp; Recreation Advisory</u>	<u>2019</u>	<u>Current</u>
<u>        </u>	<u>        </u>	<u>        </u>
<u>        </u>	<u>        </u>	<u>        </u>

Have you taken the opportunity to attend any previous board meetings prior to the notice of this vacancy? Yes  No         

Describe extent and meetings attended Current Advisory board member

Why do you want to serve on this board or commission? To keep doing the work of helping grow our Parks and Recreation to match we are seeing our community grow

Why would you be an asset to this board or commission? I have worked for the Parks and Recreation department and understand what it takes to run all parks + prog

What are your qualifications? Lived, worked, grew up in this community and also work for a national home builder that looks at all the things we do.

What areas of concern would you like to see the Board or Commission address? Look heavily in buying and growing our parks to match the growth we are seeing in Zebulon

*I certify that the above information is correct. I understand that this is an application to be considered for appointment to a Town of Zebulon board, commission or committee and that final appointment is made by the Zebulon Board of Commissioners. I also understand that any service, if appointed, would be without compensation. This application will remain on file for a period of 6-months from the date of application.*

Date 05/18/2024 Signature Garrett Underhill

Please fill out the form completely and return it to Stacie Paratore at Town Hall. If you have any question call 919-823-1802.

2024 BOND REFERENDUM: BOND ORDER & SETTING PUBLIC HEARING AND  
AUTHORIZING FILING OF DEBT STATEMENT  
JUNE 3, 2024**Topic:** 2024 Bond Referendum: Bond Order & Setting Public Hearing and  
Authorizing Filing of Debt Statement**Speaker:** Joseph M. Moore II, PE, Town Manager**Prepared by:** Joseph M. Moore II, PE, Town Manager**Executive Summary:**

The Board of Commissioners will consider resolutions introducing the Bond Order as well as setting the public hearing and authorizing the filing of the statement of debt.

**Background:**

The Board adopted a resolution on May 9, 2024 stating its intent to issue general obligation bonds to pay capital costs of providing streets and sidewalks improvements and authorized application to the Local Government Commission (LGC). The Town has now applied to the LGC and that application has been accepted.

**Discussion:**

The Board of Commissioners will decide on whether to issue General Obligation Bonds to finance Streets and Sidewalks through two actions. First, adoption of the Bond Order and secondly, setting the public hearing.

**Policy Analysis:**

Funding transportation projects to address growth and provide appropriate service levels are clearly goals of the Town's Strategic Plan and Comprehensive Transportation Plan. Projects, such as N. Arendell Improvements, Jones Street Connector, East Gannon Widening, Proctor/Old Bunn Widening, intersection improvements at Arendell/Gannon and Arendell/Judd, and sidewalk improvements are all examples eligible for funding through a Street and Sidewalk Bond Referendum over the bond's seven-year disbursement period.

**Financial Analysis:**

The Equivalent Tax Impact of the total \$20,000,000 is 4.23¢ in FY '26. Actual tax impact would vary by the increment and year of the issuance if the Board decided to raise the tax rate by year instead of up-front. By example, issuing \$4M of roadway debt in FY '25 and \$8M in FY '27, in conjunction with financing for the Fire/EMS facility, is estimated to have the following incremental tax impacts:

Fiscal Year	'26	'27	'28
Tax Rate increase	2.49¢	0.1¢	2.85¢

**STAFF REPORT  
RESOLUTION 2024-28  
RESOLUTION 2024-29****2024 BOND REFERENDUM: BOND ORDER & SETTING PUBLIC HEARING AND  
AUTHORIZING FILING OF DEBT STATEMENT  
JUNE 3, 2024****Staff Recommendation:**

Staff recommends adopting the attached resolutions authorizing issuance of general obligation bonds in the maximum amount of \$20,000,000 and setting a public hearing with regards to this for June 13, 2024 at 6:00 PM.

**Attachments:**

1. Resolution 2024-28 (Proposed Bond Order)
2. Resolution 2024-29 (Setting Public Hearing & Authorizing Filing of Debt Statement)

## **Resolution 2024-28**

### **BOND ORDER AUTHORIZING THE ISSUANCE OF GENERAL OBLIGATION STREETS AND SIDEWALKS BONDS IN THE MAXIMUM AMOUNT OF \$20,000,000**

#### **WHEREAS --**

The Board of Commissioners of the Town of Zebulon, North Carolina, by resolution adopted on May 9, 2024, has stated its proposal to issue general obligation bonds to pay capital costs of providing streets and sidewalks improvements.

The Town has applied to the North Carolina Local Government Commission for its approval of the proposed bonds, and the Commission has accepted the Town's application.

**BE IT ORDERED by Board of Commissioners of the Town of Zebulon, North Carolina, as follows:**

1. There are hereby ordered to be issued general obligation bonds to pay capital costs of providing streets and sidewalks improvements, including without limitation, streets, sidewalks, curbs and gutters, drains, traffic signals and lighting, together with related financing and other necessary or incidental costs.
2. The maximum aggregate principal amount of the bonds issued for this purpose will be \$20,000,000.
3. Taxes will be levied in an amount sufficient to pay the principal of and interest on the bonds so issued.
4. A sworn statement of debt prepared by the Town's Finance Officer has been filed with the Town Clerk and is open to public inspection.

5. This Bond Order will take effect when approved by the Town's voters in the manner provided by law.

ADOPTED this the 3<sup>rd</sup> day of June, 2024.

\_\_\_\_\_  
Glenn L. York - Mayor

Attest:

\_\_\_\_\_  
Lisa M. Markland, CMC - Town Clerk

## Resolution 2024-29

**WHEREAS**, there has been introduced at this meeting a bond order entitled as follows: **BOND ORDER AUTHORIZING THE ISSUANCE OF GENERAL OBLIGATION STREETS AND SIDEWALKS BONDS IN THE MAXIMUM AMOUNT OF \$20,000,000;**

**AND WHEREAS**, Section 159-57 of the North Carolina General Statutes (the "General Statutes") requires that a public hearing be held on the bond order prior to its adoption, Section 159-56 of the General Statutes requires publication of a notice of the hearing, and Section 159-55 of the General Statutes requires the filing of a statement of the Town's debt with the Town Clerk prior to the public hearing;

**BE IT THEREFORE RESOLVED** by the Board of Commissioners of the Town of Zebulon, North Carolina, (1) that a public hearing on the bond order will be held at 6:00 p.m. (or as soon thereafter as the matter may be heard) on June 13, 2024, in the Board's regular meeting room, Town Hall, 1003 N. Arendell Ave., Zebulon, North Carolina, and (2) that the Town Clerk is directed to publish a notice of the public hearing, in the form provided for in Section 159-56 of the General Statutes, one time, not less than six days prior to the hearing date, in a newspaper having general circulation in the Town;

**AND BE IT FURTHER RESOLVED** that the Town's Finance Officer is directed to prepare and file, prior to the publication of the notice of public hearing, a sworn statement of the Town's net debt in the form prescribed by statute.

ADOPTED this the 3<sup>rd</sup> day of June, 2024.

\_\_\_\_\_  
Glenn L. York - Mayor

Attest:

\_\_\_\_\_  
Lisa M. Markland, CMC - Town Clerk

STAFF REPORT  
ORDINANCE 2024-47  
BUDGET AMENDMENT FOR CONTRACT SERVICES IT  
JUNE 3, 2024

**Topic: Ordinance 2024-47 – Budget Amendment for Contract Services IT**

**Speaker:** Lisa M. Markland, HR Director (if pulled from consent)

**From:** Lisa M. Markland, HR Director

**Prepared by:** Lisa M. Markland, HR Director

Bobby Fitts, Finance Director

**Approved by:**  Joseph M. Moore II, PE, Town Manager

**Executive Summary:**

Budget amendment to continue funding the third-party IT firm with the workload of Information Technology.

**Background:**

The FY '24 Budget funded an IT Director to oversee the Information Technology for the Town of Zebulon. The IT Specialist left just prior to the budget being approved and it was necessary to hire a third-party firm to handle all aspects of the IT infrastructure and day-to-day needs of staff.

The cost of these services averaged approximately \$8,000 per month. These services were paid through monthly transfers from lapsed salaries of the IT Director position. The line item for Contract Services IT was not funded to handle the additional cost. Staff is recommending transferring funds from the salaries line item (lapsed salaries) to fund the services for the remainder of the fiscal year.

**Discussion:**

The discussion before the Board is the approval of Budget Amendment (Ordinance 2024-48).

**Policy/Program Analysis:**

This request recognizes that an IT Director will be hired at the beginning of the fiscal year and continuing with the services an IT Director can perform will not be necessary.

**Fiscal Analysis:**

The cost to fund this service is \$40,000. The budget ordinance transfers lapsed salaries of the IT Director position.

**Staff Recommendation:**

Staff recommends approval of Ordinance 2024-47.

**Attachments:**

1. Ordinance 2024-47



**ORDINANCE 2024-47**

BE IT ORDAINED by the Board of Commissioners of the Town of Zebulon, that pursuant to North Carolina General Statutes 159-15, the following amendment be made to the annual budget ordinance for the fiscal year ending June 30, 2024.

Section 1. To amend the General Fund budget as follows:

	INCREASE	DECREASE
REVENUES		
EXPENDITURES		
Administration—Contracted Services (I.T.)	40,000.00	
Administration—Salaries		40,000.00

Section 2. Copies of this amendment shall be furnished to the Town Clerk, and to the Budget Officer, and to the Finance Officer for their direction.

Adopted: June 3, 2024

Effective: June 3, 2024

\_\_\_\_\_  
Glenn L. York - Mayor

ATTEST:

\_\_\_\_\_  
Lisa M. Markland, CMC - Town Clerk

**Topic: FY 2024 Monthly Financial Report Addendum****Executive Summary:**

A monthly report summarizing the status of the Town's revenues and expenditures.

**Background:**

Monthly Financial Reports are provided to inform the Board of revenue and expenditure trends throughout the year. The enclosed statements are through May 17, 2024.

**Information:**Expenditures

Approximately 87.5% (10 ½ months) through Fiscal Year 2024, the Town has spent approximately 55.1% (~ \$16,440,343) of its General Fund budget of \$29,852,743.

Revenues

The status of the Town's noteworthy revenue streams for Fiscal Year 2024 follows:

- Property Tax (the Town's largest revenue stream)
  - + FY 2024 collections: \$10,128,965 collected to date (~ 95% of budget).
  - + Observations:
    - # 1.8% more than collected last fiscal year (\$9,951,133).
    - # Nine months of vehicle taxes have been collected for FY 2024.
- Sales Tax (second largest revenue stream)
  - + February sales (reports lag 3-months):
    - # \$37,478 (25.9%) more collected than last February for all sales tax.
    - # \$19,930 (32.7%) more collected than last February for "local" sales tax.
    - # "Local" sales tax (Article 39) is generated within, and returns to, Wake County.
    - # For every \$100,000 in local sales, \$3.68 comes back to the Town of Zebulon.
- Utilities Tax (~ 5% of revenue stream): Third quarter distribution arrives June 15.
- Permits & Zoning (development growth indicator)
  - + \$255,039 collected total (102% of budgeted revenues (\$250,000))
  - + 29.1% more than what was collected this time last fiscal year (\$197,590).
- Parks & Recreation (service and programming growth indicator)
  - + \$178,015, collected total (146% of budgeted revenues (\$122,000))
  - + 10.4% more than what was collected through this month last fiscal year (\$161,188).
- Transportation Impact Fees (development growth indicator)
  - + \$362,375 collected to date in FY 2024
  - + 51.4% less than what was collected last fiscal year (\$745,394).
  - + Revenue placed in reserve for transportation projects to be spent within 10 years

- Recreation Impact Fees (development growth indicator)
  - + \$1,107,000 collected to date in FY 2024
  - + 53.3% less than what was collected last fiscal year (\$2,370,000).
  - + Collections since inception of fee (January 2022) ~ \$4,838,000
  - + Revenue is reserved for growth-related projects (e.g., new parks or expansions)

**Policy Analysis: N/A**

**Financial Analysis:**

Budgeted revenue in FY 2024 is \$29,852,743 while year to date revenue collected is \$20,306,888 (68.0% of budgeted). Budgeted revenue includes \$8.84M Fund Balance.

**Staff Recommendation: N/A**

No staff recommendation or Board action is necessary. Financial Report is information only.

**Attachments:**

1. General Fund Fiscal Year 2024 Expenditure Statement and Revenue Statement (as of May 17, 2023)
2. Sales Tax Collection Report – FY 2024

# ZEBULON

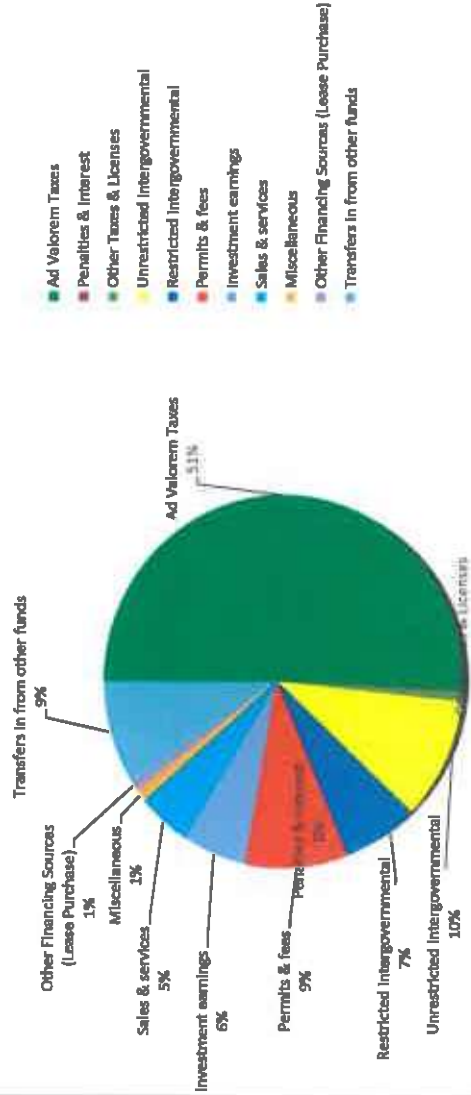
NORTH CAROLINA

TOWN OF ZEBULON  
 Revenue Statement: 2023 - 2024  
 for Accounting Period 8/30/2024  
 GENERAL FUND

As of 5/17/2024

Revenue Categories	Estimated Revenue	Revenue YTD	% Collected	% of Total Revenue YTD
Ad Valorem Taxes	\$10,722,500	\$10,297,054	96.0%	50.7%
Penalties & Interest	\$15,000	\$26,744	178.3%	0.1%
Other Taxes & Licenses	\$185,500	\$162,302	87.5%	0.8%
Unrestricted Intergovernmental	\$3,233,000	\$2,071,948	64.1%	10.2%
Restricted Intergovernmental	\$2,512,000	\$1,359,009	54.1%	6.7%
Permits & fees	\$797,750	\$1,867,381	234.1%	9.2%
Investment earnings	\$300,000	\$1,210,461	403.5%	6.0%
Sales & services	\$1,027,175	\$995,144	96.9%	4.8%
Miscellaneous	\$100,089	\$216,113	215.9%	1.1%
Other Financing Sources (Lease Purchase)	\$232,000	\$215,000	92.7%	1.1%
Transfers in from other funds	\$1,885,733	\$1,885,733	100.0%	9.3%
Fund Balance Appropriated	\$8,841,886	\$0	0.0%	0.0%
<b>Total Revenues</b>	<b>\$29,862,743</b>	<b>\$20,306,888</b>	<b>68.0%</b>	<b>100%</b>

Town of Zebulon General Fund % of Total Revenue To Date - FY 2024



# ZEBULON

NORTH CAROLINA

## TOWN OF ZEBULON

Expenditure Statement: 2023 - 2024  
for Accounting Period 6/30/2024

### GENERAL FUND

As of 5/17/2024

<u>Dept #</u>	<u>Department</u>	<u>Approp Amount</u>	<u>Expenditure YTD</u>	<u>% Exp.</u>
410	GOVERNING BODY	\$776,116	\$416,411	53.7%
420	FINANCE	\$517,155	\$454,427	87.9%
430	ADMINISTRATION	\$1,600,725	\$916,270	57.2%
490	PLANNING AND ZONING	\$825,330	\$571,552	69.3%
500	PUBLIC WORKS-PROPERTY & PROJECT MGMT	\$2,881,930	\$1,538,235	53.4%
510	POLICE	\$3,989,940	\$3,169,745	79.4%
520	PUBLIC WORKS-OPERATIONS	\$11,225,660	\$4,398,195	39.2%
530	FIRE	\$3,956,504	\$2,734,729	69.1%
570	POWELL BILL	\$232,686	\$207,623	89.2%
590	ENGINEERING	\$165,000	\$51,596	31.3%
620	PARKS & RECREATION	\$2,064,097	\$1,401,719	67.9%
690	COMMUNITY & ECONOMIC DEVELOPMENT	\$1,617,600	\$579,841	35.8%
	<b>Total Expenditures</b>	<b>\$29,852,743</b>	<b>\$16,440,343</b>	<b>55.1%</b>

Sales Tax

FY 2024

Month	Article 39 (1) *	Article 40 (1/2)	Article 42 (1/2)	Article 44 (1/2)	City Hold Harmless	FY 24 Totals	Prior Year (FY 2023)	% Inc (Dec) from Prior Yr
July	\$ 89,122	\$ 38,656	\$ 44,762	(0)	\$ 32,237	\$ 204,776	\$ 187,311	9.3%
August	93,423	40,589	46,952	0	34,081	215,045	203,381	5.7%
September	89,799	37,462	45,090	0	29,862	202,153	202,821	-0.3%
October	92,175	37,812	46,268	(9)	30,232	206,484	197,664	4.5%
November	99,162	39,407	49,722	2	30,628	218,921	188,169	16.3%
December	105,335	44,069	52,957	(1)	35,438	237,799	225,594	5.5%
January	81,953	34,721	41,092	(2)	28,462	186,226	187,985	-0.9%
February	80,960	33,635	40,579	(1)	26,918	182,092	144,614	25.9%
March	-	-	-	-	-	-	212,514	-100.0%
April	-	-	-	-	-	-	177,123	-100.0%
May	-	-	-	-	-	-	207,702	-100.0%
June	-	-	-	-	-	-	216,208	-100.0%
Total	\$ 751,928	\$ 306,351	\$ 367,361	(4)	\$ 247,859	\$ 1,653,495	\$ 1,537,289	7.6%

Sales Tax

FY 2023

Month	Article 39 (1) *	Article 40 (1/2)	Article 42 (1/2)	Article 44 (1/2)	City Hold Harmless	FY 23 Totals	Prior Year (FY 2022)	% Inc (Dec) from Prior Yr
July	\$ 81,324	\$ 35,456	\$ 40,808	(1)	\$ 29,723	\$ 187,311	\$ 125,560	49.2%
August	89,152	37,948	44,690	1	31,591	203,381	162,100	25.5%
September	90,401	37,188	45,331	(9)	29,910	202,821	167,094	21.4%
October	88,774	35,842	44,468	(2)	28,631	197,664	167,586	17.9%
November	82,782	35,160	41,563	1	28,664	188,169	169,657	10.9%
December	100,596	41,335	50,512	0	32,950	225,394	201,425	11.9%
January	83,332	34,713	41,782	0	28,106	187,935	140,273	34.0%
February	61,030	28,403	30,601	(6)	24,586	144,614	148,707	-2.8%
March	94,803	38,927	47,461	9	31,315	212,514	181,841	16.9%
April	75,803	34,229	38,068	(10)	29,036	177,123	186,154	-4.9%
May	91,708	38,501	45,971	0	31,521	207,702	180,133	15.3%
June	93,423	40,893	47,128	10	34,328	216,208	195,892	10.4%
Total	\$ 1,083,506	\$ 438,596	\$ 518,383	(6)	\$ 360,358	\$ 2,350,837	\$ 2,026,362	16.0%

\* Net proceeds of the Article 39 tax are returned to the county of origin.

# Monthly Summary of Sales Tax Collected

