

**Town of Elon
Town Council
Council Meeting**



AGENDA ITEMS

**May 12, 2026
104 S. Williamson Avenue
Elon, NC 27244
6:00 PM**

- I. Call to Order**
- II. Pledge of Allegiance**
- III. Adoption of the Agenda**
- IV. Public Comments**
- V. Presentation(s)**
 - A. Presentation for Intermediate Professional Police Certificate to MPO Pyron
 - B. Appointment of Dr. Connie Book to Governor Stein's Blue Ribbon Commission on Public Education
- VI. Consent Agenda**
 - A. Minutes from the Council Meeting held April 27, 2026
- VII. Public Hearings**
 - A. Public Hearing on the Fire District Tax Rate
 - B. Public Hearing on Proposed FY27 Budget Package
- VIII. Discussion**
 - A. FY27 Budget Workshop
- IX. Reports**
- X. Closed Session**
- XI. Adjournment**

**TOWN OF ELON
TOWN COUNCIL AGENDA REPORT**

Item Type: Presentation(s)

SUBJECT: Presentation for Intermediate Professional
Police Certificate to MPO Pyron

DATE: May 12, 2026

TOWN COUNCIL ACTION REQUESTED ON:

HISTORY:

FACTS AND ISSUES:

Crystal Pyron was awarded her Intermediate Certification from the NC Training and Education Standards Commission on March 23, 2026 just after the eligibility requirements changed. Starting February 1, 2026 an officer applying for their Intermediate Professional Certification is required to have at least 4 years of full time service and a minimum of 30 training points (equals 600 training hours). Officer Pyron has 4.5 years of experience and has accumulated 690 training hours (40.1 points).

OPTIONS:

TOWN MANAGER RECOMMENDED ACTION:

Prepared By: Kelly Blackwelder, Police

TOWN OF ELON TOWN COUNCIL AGENDA REPORT

Item Type: Appointments

SUBJECT: Appointment of Dr. Connie Book to Governor Stein's Blue Ribbon Commission on Public Education

DATE: May 12, 2026

TOWN COUNCIL ACTION REQUESTED ON: 2026-05-12

HISTORY:

Governor Stein recently appointed President Book to the new Blue Ribbon Commission on Public Education, established by Executive Order No. 34 (attached). The Commission will study public education across North Carolina—teacher training, student advancement, administrative operations, leadership, and accountability—and deliver recommendations to the Governor and General Assembly by the end of this year. It's a significant statewide charge, and we're proud that Elon will be represented in that conversation.

FACTS AND ISSUES:

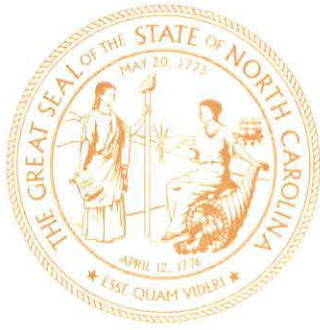
OPTIONS:

TOWN MANAGER RECOMMENDED ACTION:

Prepared By: Kathleen Patterson, Clerk Office

ATTACHMENTS:

EO34-BlueRibbonCommissionPublicEducation.pdf



State of North Carolina

JOSH STEIN
GOVERNOR

March 10, 2026

EXECUTIVE ORDER NO. 34

ESTABLISHING THE BLUE RIBBON COMMISSION ON PUBLIC EDUCATION

WHEREAS, North Carolina has a constitutional duty to ensure all children have the opportunity to receive a sound, basic public education; and

WHEREAS, North Carolina's public schools are foundational to our state's prosperity, ensuring the long-term economic vitality, civic strength, and social well-being of our state and its people; and

WHEREAS, support and resources are needed to effectively meet the academic and social-emotional needs of students and the organizational needs of schools and school systems; and

WHEREAS, pursuant to the laws and Constitution of North Carolina, including Article III of the North Carolina Constitution and N.C. Gen. Stat. §§ 143A-4 and 143B-4, the Governor is the chief executive officer of the state and is responsible for formulating and administering the policies of the executive branch of state government; and

WHEREAS, pursuant to N.C. Gen. Stat. § 147-12, the Governor has the authority and the duty to supervise the official conduct of all executive and ministerial officers.

NOW, THEREFORE, pursuant to the authority vested in me as Governor by the Constitution and the laws of the State of North Carolina, **IT IS ORDERED:**

Section 1. Establishment.

The Blue Ribbon Commission on Public Education ("Commission") is hereby established.

Section 2. Membership.

The Commission shall be composed of up to thirty (30) members jointly appointed by the Governor, the President Pro Tempore of the Senate, and the Speaker of the House of Representatives. Members should represent the geographic, professional, and demographic diversity of North Carolina. Commission members each shall serve a term of one (1) year and may be reappointed to successive terms.

The Governor, the President Pro Tempore of the Senate, and the Speaker of the House of Representatives shall jointly select one or more members to serve as chair or co-chairs of the Commission.

Section 3. Duties.

The Commission shall study the structure and implementation of public education in the

State. The Commission may examine:

- a. Teacher training and student advancement
- b. Administrative operations
- c. Educational leadership
- d. Accountability

The Commission may report on findings and recommendations to the Governor and General Assembly by December 31, 2026.

Section 4. Meetings.

The Commission shall meet upon the call of the chair(s) or the joint call of the Governor, the President Pro Tempore of the Senate, and the Speaker of the House of Representatives. The Commission may conduct meetings using electronic conferencing or other electronic means.

A simple majority of the Commission members shall constitute a quorum for the purpose of transacting the business of the Commission.

Section 5. Administration.


Governor's Office staff shall coordinate with non-partisan professional staff from North Carolina General Assembly Legislative Services on the Committee's work.

Members of the Commission shall receive per diem, subsistence, and travel allowance as provided in N.C. Gen. Stat. §§ 120-3.1, 138-5, and 138-6, as appropriate.

Section 6. Effect and Duration.

This Executive Order is effective immediately. It shall remain in effect until December 31, 2026, pursuant to N.C. Gen. Stat. § 147-16.2, or until rescinded.

IN WITNESS WHEREOF, I have hereunto signed my name and affixed the Great Seal of the State of North Carolina at the Capitol in the City of Raleigh, this 10th day of March in the year of our Lord two thousand and twenty-six.



Josh Stein
Governor

ATTEST:



Elaine F. Marshall
Secretary of State



**TOWN OF ELON
TOWN COUNCIL AGENDA REPORT**

Item Type: Consent Agenda

SUBJECT: Minutes from the Council Meeting held April 27, 2026

DATE: May 12, 2026

TOWN COUNCIL ACTION REQUESTED ON: 2026-05-12

HISTORY:

FACTS AND ISSUES:

OPTIONS:

TOWN MANAGER RECOMMENDED ACTION:

Prepared By: Kathleen Patterson, Clerk Office

ATTACHMENTS:

Council Regular Meeting Minutes for April 27 2026_DRAFT.pdf

**TOWN OF ELON
TOWN COUNCIL
COUNCIL MEETING MINUTES
April 27, 2026**

CALL TO ORDER

Mayor Sharpe called the meeting to order at 6PM.

Present: Mayor Emily Sharpe, Mayor Pro Tem Monti Allison, Council Members Quinn Ray, Michael Woods, Randy Orwig, and Steve Exum

Staff: Richard Roedner, Town Manager, Kathleen Patterson, Town Clerk, Lori Oakley, Planning Director, Assistant Chief J.T. Turney, Chief Landon Massey, Jameka Williams, Finance Director, Isabell Cooper, Planner, Deborah Morrison, Utility Billing Clerk/CSR, Michele Tyndall, Tax Collector, TJ Ingle, Public Works, Jill Weston, Downtown Development Director, Kim Brown, Parks & Recreation Director

Public: Tomas Murawski, Alamance News, Patrick Noltemeyer, Elon University, Elissa Lake, ENN, Mr. and Mrs. George Merchant, and others

PLEDGE OF ALLEGIANCE

Mayor Sharpe and the Council led the group in the Pledge of Allegiance.

ADOPTION OF THE AGENDA

Mayor Sharpe requested a motion to adopt the agenda as presented.

Council Member Woods made the motion to adopt. Council Member Orwig seconded the motion which passed unanimously.

PUBLIC COMMENTS

PRESENTATIONS

Police Presentation for Professional Certificate - Assistant Chief J.T. Turney

This item was moved to the May 12th meeting.

Council Member Woods made the motion to table the presentation to the May 12, 2026 meeting. Council Member Orwig seconded the motion which passed unanimously.

CONSENT AGENDA

Minutes from April 14th Council Meeting

Ms. Patterson requested approval of the items on the Consent Agenda.

Council Member Woods made the motion to approve. Mayor Pro Tem Allison seconded the motion which passed unanimously.

PROCLAMATION(S)

Mayor Sharpe read the proclamations for May. She explained that they will be posted on the Town's website and social media platforms.

May as Mental Health Month

National Public Service Week

National Municipal Clerks Week

National Police Memorial Week

National Public Works Week

Honoring Donnie Wood for 40 Years of Service

OLD BUSINESS

Request to lease space for an EV Charging Station

Ms. Oakley brought forth requested information regarding the proposed EV charging station. Mr. Gerald Merchant was present to provide additional information on the proposed project. He requested two chargers at the location, a slow charger (Level 1) and a fast charger (Level 3). The Level 1 charging station from the original proposal has been included along with a Level 3 charging station. BSP location is still an option for location. Paved parking is not a requirement, but he would pave the area where the unit would be placed. He is amenable to the location at 112 Orange Street also. Discussion ensued with questions from Council regarding safety, history with EV Charger projects, installation, maintenance, and further details. Mr. Roedner explained that the request for this meeting is to direct staff to move forward with discussions about the project, which would supply the additional information they were asking for. He requested Council to direct staff to proceed or to stop discussions. Council Member Orwig made a motion to accept this concept and move forward with the project and reporting back to Council.

Council Member Orwig made the motion to authorize accept the concept and move the project forward bringing the details back to Council. Council Member Woods seconded the motion which passed unanimously.

NEW BUSINESS

Set Public Hearing Date for Fire District Tax

Chief Massey requested the Council to set the public hearing for the Fire District Tax Rate for May 12, 2026. No tax increase is requested. Tax rate would be 10 cents. He explained the lack of an increase and why our rate was slightly lower than others, who are rural volunteer fire departments for which this is the only funding. The approximate revenue generated by the fire district tax is \$440,000 a year.

Council Member Woods made the motion to approve setting the public hearing on the Fire District Tax Rate for the Council Meeting scheduled on May 12, 2026. Council Member Exum

seconded the motion which passed unanimously.

DISCUSSION

FY27 Budget Workshop & Discussion

Mr. Roedner began the updates from the previous budget discussion. Mr. Roedner spoke to the memo he placed in the packet regarding the additional information. The Town can balance the budget, but the continued reliance on the fund balance is the concern. He reminded them of the discussions held regarding the budget including personnel reductions. He proposed eliminating one vacant police department position, a reorganization of the fire department requiring no additional employees and moving the vacant parks position to part-time capped at 1,000 hours. These changes offered a reduction of over \$200,000.

He proposed reducing expenses by introducing measures that require payment for services. He discussed a credit card convenience fee on all credit card payments, which would offset fees we pay to the banks and have approximate savings of \$58,000. He explained that some fees are already charged by the contracted company to the customer covering the cost of the service. He discussed the bulk and brush service, for which the potential fee is still being determined. Currently, the budget contains \$9,000 a year for excess collection fees in revenue. Currently in this fiscal year, \$ 4,500 has been collected. \$80,000 in labor costs are buried in the budget to provide this service. Mr. Roedner recommended changing this program to a pay as you go service, potentially \$25 charge for first amount and \$25 each pick up. He also explained that there are still alternative disposal methods for residents if they do not want to pay the Town for the service such as taking the items to the landfill themselves or hiring another service. In the proposed budget there is an increase to the solid waste fee due to an increase from the contractor, GFL. He explained that at \$20 a month it does not cover the full cost of the service. He requested Council's guidance on this idea. He then discussed the idea of paid parking. He shared a conservative estimate of \$160,000 a year in revenue if implemented.

Mr. Roedner then discussed proposed changes to the personnel benefits. He explained that the current proposed budget has both a cost -of-living adjustment and a merit increase included in the wages. He explained that there would be approximate savings of \$28,000 if merit was removed and COLA was placed at 3.5%. For new hires only, he proposed changing the longevity process from an every year percentage to every five years following the current schedule of years. For the 401K Match, the Town would match dollar for dollar up to 5% versus the current 5% match with no employee requirement. Alternatively, reduce the match to 3% but match up to 5%. He responded to a question asking why this is not put on current employees also by explaining that would essentially be a retroactive pay cut to employees especially the lower paid employees. It is difficult to project any potential savings. This would all start on July 1, 2026.

Mr. Roedner then discussed the payroll projections and historical numbers requested by Council at the April 12 meeting. He explained the assumptions used to calculate the numbers. Council noticed a decrease in FY28, which he explained was due to the FY27 number was based on the current numbers but FY28 was based on new plan/process.

Discussion ensued with Council requesting information regarding personnel costs, ways to limit the increase to base salaries, and the other changes proposed during the meeting.

Mayor Sharpe requested approval by the Council on the following items to allow Mr. Roedner to move forward with the budget:

- 3.5% COLA with no merit increase - yes
- Impose Credit Card Fees - yes
- Paid Parking - yes
- Brush/Bulk Waste pay as you go - yes
- Personnel reductions - yes
- 7 cent tax increase - no
- 5 cent tax increase - yes

REPORTS

Mr. Roedner shared the upcoming events including Music on the Plaza with the Fandinos on Friday, May 1st. The Elon Farmers Market every Thursday. Wednesday, April 29 is Denim Day and staff will be wearing jeans in a show of support against domestic violence. Tuesday, April 28th is the celebration of Donnie Wood's retirement after 40 years of service. Saturday, May 2nd at Beth Schmidt Park from 11am - 3pm is a memorial for our colleague, Jennifer Kamenides, who passed away.

Council Member Orwig expressed his appreciation for the excellent work on the Farmers Market. He discussed the webinar regarding the property tax issue being discussed at the General Assembly. He requested the Council members reach out to the representatives to stop them from taking away the local control of this item. He will be attending the City County Association Meeting on Thursday evening, the Comprehensive Plan Meeting on Thursday morning, and PTRC. He also shared an initiative the local churches are starting this Friday that will provide assistance with bills.

Council Member Exum attended the Police Department Award Ceremony and was impressed with the creative award names. He will be a new Grandfather this week.

Council Member Ray shared that the grant submittal for the skate park has been completed. The announcement should be out in August.

Mayor Pro Tem Allison thanked staff and Council for the continued work on the budget. He attended the review of the proposed RV ordinance. He was surprised by all of the tents around town this past weekend.

Mayor Sharpe asked Mr. Noltemeyer to inform the Elon University Police Department to notify students of the burn ban that is in place. She requested a resolution regarding the property tax issue be developed. Flags will be at half-staff for Jennifer on Saturday. Mayor Sharpe will be modeling for Crossroads for Denim Day. She shared requests for having music every weekend downtown.

CLOSED SESSION

ADJOURNMENT

Mayor Sharpe requested a motion to adjourn. The meeting adjourned at 8:35PM.

Council Member Orwig made the motion to adjourn. Council Member Ray seconded the motion which passed unanimously.

Emily Sharpe, Mayor

Attest:

Kathleen Patterson, Town Clerk

TOWN OF ELON TOWN COUNCIL AGENDA REPORT

Item Type: Ordinance

SUBJECT: Public Hearing on the Fire District Tax Rate

DATE: May 12, 2026

TOWN COUNCIL ACTION REQUESTED ON: 2026-05-12

HISTORY:

The Elon Fire Department provides Fire and EMS/Rescue services to the Elon Fire District, a portion of Alamance County that lies outside of the Elon Town Limits. To help fund this service, the Elon Fire District establishes a tax rate for that portion of the county that is served. Currently, the tax rate for the Elon Fire District is \$.10 per \$100 of property value.

On an annual basis, the District is required to hold a public hearing to establish the tax rate. The hearing notice for this public hearing has been posted at Town Hall, announced at the last Council meeting, and has been published in the Alamance News.

FACTS AND ISSUES:

The proposed tax rate for the Elon Fire District remains \$.10 for the FY 26/27 fiscal year. Should the Council concur on this recommendation following the public hearing, the recommendation will be forwarded to the Alamance County Commissioners for its endorsement as part of its budget adoption process. The \$.10 tax rate will result in approximately \$443,000 of revenue to the Town to be used in the Elon Fire Department budget.

After closing the public hearing, the Council will have to vote on establishing the tax rate in the Elon Fire District for the FY 26/27 fiscal year budget.

OPTIONS:

Option #1 Recommend a tax rate of \$.10 for the Elon Fire District for the coming FY 26/27 Fiscal Year

Option #2 The Council retains the right to recommend a different tax rate for the Elon Fire District. For reference, each \$.01 increase in the Fire District Tax Rate yields approximately \$44,000 in revenue.

TOWN MANAGER RECOMMENDED ACTION:

Manager's Recommendation is to "move to establish the Elon Fire District tax rate for FY 26/27 at \$.10 (ten cents) for every \$100 of property value, the same rate as last year".

Prepared By: Landon Massey, Fire

TOWN OF ELON TOWN COUNCIL AGENDA REPORT

Item Type: Public Hearing(s)

SUBJECT: Public Hearing on Proposed FY27 Budget Package

DATE: May 12, 2026

TOWN COUNCIL ACTION REQUESTED ON: 2026-05-12

HISTORY:

The Council has discussed the FY 26/27 Budget during the Feb. 20 budget retreat, and at Council meetings on March 20, April 14 and April 27.

Tonight the Council is holding a public hearing on the proposed budget. The practice of the Council is to take public comment, and then schedule time later on the agenda, or at a future meeting, to discuss the feedback and make any desired changes at that point.

FACTS AND ISSUES:

Information related to the FY 26/27 budget can be found in the following attachments:

- FY 26/27 Budget Memo
- FY 26/27 Budget Hearing Report
- FY 26/27 Revenue and Expenditure Budget
- FY 26/27 Fee Schedule
- FY 26/27 Grades and Assignments

The proposed combined budget totals \$21,083,407, with the following breakdowns:

◦ General Fund	\$13,611,590
◦ Water/Sewer Fund	\$ 6,904,117
◦ Local Occ. Tax Fund	\$ 59,500
◦ Fed. Asset Forfeiture	\$ 15,000
◦ Powell Bill Fund	\$ 122,500
◦ Stormwater Fund	\$ 138,000
◦ Skatepark Fund	\$ 232,700

The General Fund Budget includes the loss of three full time positions (all recently vacated), a reduction in the use of Fund Balance savings to pay for operations, an investment in the newly acquired building to begin renovations (paid for via the General Fund Balance, not tax revenues), various fee increases to reflect actual expenses, and a \$.05 tax rate increase.

The sewer and water budget has a 7% increase to cover additional local costs (2%) and a 5% increase from the City of Burlington.

OPTIONS:

Open the Public Hearing, receive public comments, and then close the hearing. A discussion item is included later on in the agenda.

TOWN MANAGER RECOMMENDED ACTION:

Prepared By: Richard Roedner, Administration

ATTACHMENTS:

Public Hearing Memo 05142026.pdf

Public Hearing Budget Report 05142026.pdf

FY27 Budget for May 12 2026 Public Hearing_April 30 2026.pdf

FY_27_Grades_Assignments_DRAFT.pdf

FY26-27 Fee Schedule_DRAFT_May 7 2026.pdf

MEMORANDUM

To: Town Council members
From: Richard Roedner, Town Manager
Date: May 14, 2027
Re: FY 26/27 Municipal Budget
Public Hearing

The public hearing on the proposed FY 26/27 budget is the third to last step in the budget development and approval process. Following the hearing on May 14, 2026, the Council will hold a workshop on Tuesday, May 26 to discuss public comments and make any final amendments to the Council's proposed budget. A vote on the budget is scheduled for Tuesday, June 9.

The budget process started this past fall, with staff and Council work on a Capital Improvement Plan, and discussions about upcoming departmental needs. This preliminary phase culminated in late February with a Council Budget Retreat on February 20. At this meeting, the Council gave the staff guidance on major priorities for the coming year including fee and tax changes. This guidance culminated in the Manager's Proposed Budget on March 23.

During April, the Council held two workshops to go over budgetary issues, looking at expenditures, anticipated revenues, staffing questions and employee benefits. These discussions resulted in the Council's Proposed Budget.

Budgetary Issues

The preparation of the FY 26/27 budget identified several issues that are reflected in the Public Hearing Draft.

- Revenues - Overall revenues in the proposed Manager's budget were generally flat. Sales tax revenues are anticipated to grow at approximately 1%; Property Taxes showed minimal natural growth (increased tax collection due to growth in new value); State transfers to the municipality are close the same as last year; Elon Fire District Property Tax shows minimal growth in new value.
- Expenditures - Expenses continue to grow faster than our local growth in value or outside revenues, including fuel, supplies, cost of vehicles, cost of equipment, etc. In addition, Personnel Costs, with no new employees being added, is a major increase.
- Last year we joined a pool of communities for the purchase of health insurance. While our increase was 15% last year, this year the increase was only 6%, twice the rate of inflation. A step in the right direction, but still a growing expense.
- Non-profits account for nearly 45% of all property value in Elon, meaning that nearly 45% of property is not taxed by the Town. These property owners are still users of Town services, but receive those services at a significant discount over what homeowners and business owners pay. This structural handicap affects every service the Town provides, and every decision we make about what services to add, or what

infrastructure improvement we try to create. Some non-profits do contribute to the Town, but at nowhere near a level commensurate with the avoided tax obligation.

Expenditures

To address the issues identified during the budget process, the Council and Manager have made the following structural changes to the budget:

- Elimination of a vacant patrol position in the Police Department
- Elimination of a vacant fire fighter position in the Fire Department
- Elimination of a full time position in the Parks and Recreation Department

Each of these cuts will affect services to some extent. Activities may look different and non-essential services may be affected. Our goal is to maintain our response capacity.

Operationally, we have deferred the replacement of some equipment, and reduced budgets for other aspects of operations within all departments.

On the Personnel side, we have made changes to employee benefits for new employees that should help reduce future costs.

Revenues

As part of the Council's effort to create a responsible budget for the coming year, and to set the stage for future responsible budgets, there have been changes made to our revenues in the following ways:

- In the face of rate increases for sewer and water from Burlington (5%) along with increased costs of materials, insurances and labor, the Town is increasing our water and sewer rates by 7%. Of this, 2% is due to Elon's increasing costs. It should be understood that under state law, our water and sewer department is required to run strictly on water and sewer fees. Any work that is done, or expenses incurred, have to be paid for by rate payers.
- Several activities are being shifted to 'pay as you go', including the use of credit/debit cards, and the collection of brush and bulky wastes. Many of our on-line transactions already transfer bank fees to the consumer, but others do not. Starting with the new fiscal year, all credit/debit transactions will include a service fee to cover the charges that the banks pass on to the Town (either a percentage or a flat fee). This totals more than \$50,000 per year.
- Similarly, our practice of collecting brush and bulky waste at no cost to our residents shifts much of the cost of the service to taxpayers who don't use the service. While we do charge a fee for excess amounts of material, the basic collection costs us over \$80,000 per year when you include disposal and personnel costs. We will be implementing a program that will have residents notify the Town on a bi-weekly basis if they are placing material at the street for collection, and we will pick up material from those places only. As we do that, we will generate a charge that will be added to your utility bill at the next billing cycle. This will help ensure that those you utilize the service help pay for it.

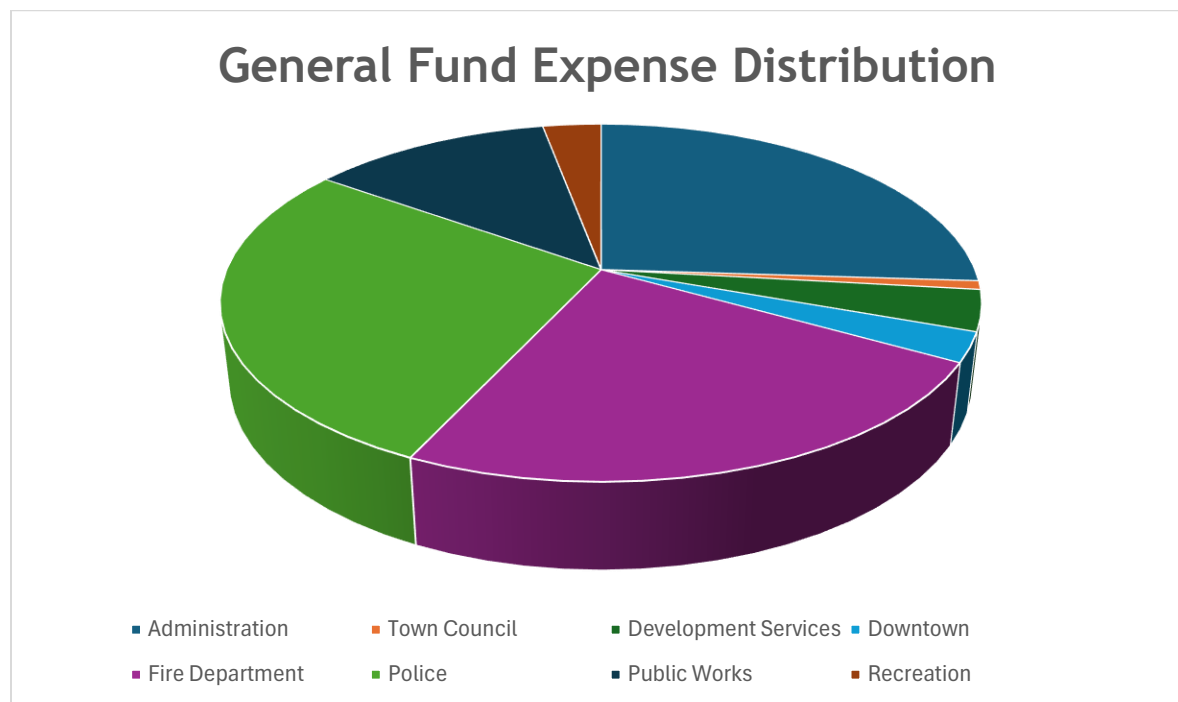
- As we continue to grapple with parking issues in and around downtown, most notably parking usage by those who are not visiting downtown, the Town will be implementing a program of paid parking, August through May, Monday through Friday from 8 am to 5 pm. This program will be set up for customers to pay via phone.

Finally, with these reductions in staffing and the increase in fees, we are still faced with increasing property taxes by \$.05 in order to reduce our on-going reliance on reserves to fund our operating budget. From the initial draft of the budget to the proposed Public Hearing Draft, use of our fund balance has been reduced by over \$500,000.

One aspect of this increase to keep in mind is that it amounts to \$50 per \$100,000 of value, as established by the Alamance County Tax Office.

Following the hearing, the Council may wish to discuss any comments received, or to defer discussion until the May 26 meeting, prior to scheduling a vote on the proposed budget in June.

To fully understand our General Fund budget, the following Graph and table will demonstrate where the expenditures take place.



Police	28%	Fire	24%	DPW	12%
Admin	6%	Downtown	4%	Planning	4%
Recreation	3%	Council	1%		

FY 2026/2027 Annual Budget Report
Elon, NC
May 1, 2026

Background

The Town of Elon began to take shape in the early 1880s around a train depot located at the intersection of a railroad line serving Goldsboro and Charlotte, and a country road that lead to Gibsonville and Burlington townships. This crossroad, referred to as Mill Point, became a center of the local agricultural trade, and in 1889, was chosen by the Christian Church as the location of a new institution of higher learning, named Elon College.

The Town of Elon College was founded in 1893 and was home to multiple agricultural and industrial-related businesses, including livery stables, blacksmith shops, a brick company and a scientific research facility. The Town grew alongside Elon College through the 20th Century. In 2001, Elon College became Elon University, and the Town simplified its name to Elon.

Elon has a population of approximately 11,300 residents, per the 2020 US Census. It is just over 4 square miles in size. Elon University has grown from a small college with 75 students, to a University with multiple campuses in North Carolina. The Elon campus has both graduate and undergraduate programs and has a current student population of approximately 6,400. About 60% of the student body lives on-campus, while the remaining students live off-campus in various apartment facilities dedicated to student housing, and in former single-family homes that have been converted to student housing.

The Town of Elon

Elon is a full-service community, providing police and fire protection to the town and surrounding areas, planning services, a downtown development program, parks and recreation services, public works and central administrative functions. Elon also maintains a drinking water distribution system and a sanitary waste collection system. Treated water is purchased from the City of Burlington, and sanitary wastes are pumped to Burlington for treatment.

Elon employees 71-full time employees, along with 3 permanent part-time employees. In addition, the Elon Fire Department currently has a team of volunteers that assist the full-time fire fighters, as well as a cadre of intermittent part-time firefighters.

Elon works on a Fiscal Year budget calendar, with the start of the year on July 1, ending on June 30. The current combined operating budget (FY 25/26) totals \$25,019,445.49, which includes the purchase of a new Fire Engine and former Labcorp building. The proposed FY 26/27) combined budget totals \$21,083,407 .

As a local government, Elon operates on a Fund basis for its budget. As an example, our General Fund budget covers Administration, Recreation, Planning Downtown, Police, Fire and

Public Works. Utility costs (sewer and water) are in a separate Sewer and Water Fund, which has its own budget, and is funded fully from water and sewer fees.

Population growth

Based on US Census data, Elon has grown from a community of 2,873 (likely excluding Elon University students) to over 11,300 in 2020 (including Elon University students). Elon University has grown from 2,200 students in 1980 to more than 6,400 in 2020 on its Elon Campus.

Since 2020, Elon has seen slow growth in the number of new housing units, with most of those either in Twin Lakes, or the Cable Square Subdivision. Growth in Elon was significant in the years immediately before 2020, with over 100 new homes built between 2018 and 2019. In 2020, the number dropped to 17 and continued to drop to a total of 3 new homes in 2024.

Between 2022-2024, several new projects were approved in Elon, and in 2025, those projects started to have homes come on-line, with 31 new homes occupied. In 2026, that number will likely increase substantially. These newly approved projects, at build out, will include over 1,000 housing units (single, two-family and multi-family), along with upwards of 200,000 square feet of new commercial and business space.

Property Valuation

The Alamance County Tax Assessor is responsible for assigning values to all properties in the County. These values become the basis for property taxes paid to both the County and the municipal government. Following the County's reassessment that was completed January of 2024, Elon's total value was estimated at \$1.6 billion. However, after excluding non-taxable properties, our taxable value was about \$910 million. This figure did not change for the FY 25 budget year due to abatements and corrections that the County granted after our budget was established. For FY 26, the taxable value grew to about \$915 million.

For the coming budget year, our valuation is estimated to be \$920 million. To put this into perspective, an increase of \$5 million in property values calculates to approximately \$17,500 of increased tax revenue based on the current tax rate of \$.35.

It is worth pointing out that the value of non-taxable property in Elon has grown from \$688 million in the FY 24/25 budget, to more than \$807 million in the coming fiscal year. As our non-profits continue to grow, and require services from the Town, the impact on our tax-paying property owners continues to grow as well.

FY 27 Budget Process

The budget process in Elon begins in October with a Council retreat. During this retreat, the Council focuses on capital investment priorities for the coming 5-year period. This CIP then becomes the basis for the following year's budget preparation. January is devoted to the individual departments developing their budget needs for the following year. After meetings between each department and administrative finance staff, the Council holds a budget

retreat in late February to hear directly from department heads, and to convey to department heads the overall goals of the Council for the new budget year.

The Town Manager's Budget takes shape in March, leaning on direction from the Council as expressed at the February retreat, and taking into account the needs as expressed by the individual departments. This Manager's Budget is presented to the Council late in March.

The Council conducts workshops during the month of April to go over the budget, amend priorities, and address variables within the Manager's Budget (cost of living expenses, capital expenditures, new programs and initiatives). This dialog results in the Council's Proposed Fiscal Year Budget, which is presented at a public hearing on the second Tuesday in May.

Following this hearing, the Council has one more meeting planned to review comments received, if any, and to make last-minute changes to the budget. The final step in the process takes place on the second Tuesday in June, when the Council votes on the budget for coming fiscal year.

FY 27 Proposed Council Budget

The Council's proposed budget for Fiscal Year 2026/2027 addresses several issues:

- Utilizing savings, the Council proposes to begin the process of renovating the former Labcorp building to house a new Town Hall. The long-term goal of the purchase of this facility includes additional municipal offices, with options available to house Public Works, perhaps the Police Department, Emergency Operations Center, and larger Council Chambers. This facility gives the Town options to address facility needs for the next 30 years.
- Re-structure the overall budget to rely less on General Fund Balance, our savings account, to fund operations and bring our operating budget in-line with our revenues.
- It makes structural changes to our staffing, by eliminating three full-time positions.
- It makes long-term structural changes to payroll costs by changing some employee benefits for new hires in the coming years, which will likely save the town money.
- Increases non-tax revenues by establishing user fees for bulk waste and brush collection, parking fees in and around downtown and eliminating the subsidy given to credit/debit card uses by transferring the bank fees to the users, rather than to the Town.
- Increasing the share of Town revenues to property taxes, to provide more stability in revenue sources. Most of our revenue sources are either variable, based on the economy, or are derived from the State, which retains the authority to change what is shared with the Town.
- Last year, the Town increased the Elon Fire District Tax rate and has opted to leave it at \$.10/\$100 value for the coming year.

Position cuts

In the proposed budget, three currently vacant positions have been eliminated. This includes one patrol officer position, one firefighter position and one position in Parks and Recreation. These position reductions will have some reduction in ancillary service delivery but are designed to not affect core responsibilities of the individual departments.

Revenues

Revenues are the basis for any budget. When putting together a budget, the best place to start is with the question “what are revenues going to do?”. For Elon, our revenues come from multiple sources.

First, we received a portion of sales taxes generated in Alamance County. These are collected by businesses, sent to the State, which then sends them to the County. The County then distributes them to communities within the County based on a formula - usually either based on population or valuation. In Alamance County, the formula is based on population. So, if two towns have the same population, they get the same amount of sales taxes. If one town is growing faster than the other, in future years that town gets more in sales tax distribution. In Elon, our population is not growing as fast as other communities in the County, so periodically our share of sales tax revenue drops. For the coming year, we are expecting limited growth in sales tax revenue, approximately 1% over the past year. This is down from 15% in 2021 during the COVID years.

The State of North Carolina also distributes funds to communities in multiple ways. Powell Bill money is based on local road miles and is restricted to road/sidewalk construction and maintenance. Utility property taxes are collected by the State, then sent back to towns. Various permit fees that the state charges are also distributed to towns.

Like residents, Towns pay sales taxes on our purchases. Unlike residents, the Town can apply for reimbursement of those sales taxes. During the year, we document every expense that we pay sales tax on, or that any contractor of ours pays sales tax on, and then submit a reimbursement request to the State.

Fees for services also generate revenue for the town. The largest is our sewer and water user fee (and other associated fees) that go to fund our water and sewer activities. There are also various permit fees, parking tickets, facility rentals, etc., that all flow into our budget calculations.

Expenses

Expenses are the next step in the process. What do we have to purchase or replace? What do we have to maintain or upgrade? What do we have to expand, take care of, provide, etc. With over 70 employees, we have to determine what our payroll costs will be, knowing that we have to stay current with other communities, or risk losing existing employees, or not being able to hire new ones.

Elon is affected as much by inflation as is every household in town. When the cost of fuel increases, our costs increase. When the cost of supplies increases, our costs increase. When the cost of asphalt increases, we pay more or pave less. When the cost of vehicles goes up, our costs increase. We make the same decisions as homeowners do - where can we reduce spending, where can we cut back, what can we put off a year, what do we stop doing? At the same time, there are things that we have to do, just as there are things a homeowner has to do - pay for utilities, bond payments (mortgages or loans), payroll, emergency services, etc.

Changes in budget

Once the revenues and expenditures are compared, the next step is to bring them into balance. Almost always, desired expenditures are larger than anticipated revenues. We go back to the expenses and start making decisions about what we can reduce. Do we really need to replace that vehicle this year? Can it wait a year? What if we put off a project? What new service that residents have asked for gets postponed? What existing service that residents have requested do we alter to lower costs? Are there areas where we can cut back on personnel costs?

Once these questions are answered and calculated, the budget is brought closer to balance. It is only at that point - when we have skimmed and saved as much as we can - that increases in revenues are considered.

In the current budget, we have looked at more comprehensive fees for brush and bulky collection. This is a program that costs well over \$80,000 per year for collection and disposal, but generates only about \$10,000 in revenues. By including a fee on the first pile of brush or bulky waste at the curb, and by requiring residents to register with the town via an online app, we can reduce the time spent on scouting for and collecting material. We will also increase revenues from those residents who utilize that specific service.

Similarly, we provide free parking downtown and in and around campus. Free parking makes enforcement a high priority, but we still find people routinely ignore time restrictions. Adding a fee to park will not only generate revenue, but it will hopefully shape behavior so that people who park all day in and around downtown will either help pay for the service, or will move to another location, or make other arrangements to park, or not use a car.

Every time a resident pays with a credit/debit card, the bank charges the Town a fee. Historically, in most cases we have paid that fee, to the tune of over \$50,000 per year. By changing our practice, and adding that fee to the customer's bill, we no longer subsidize that service.

The majority of municipal budgets is made up of personnel costs. In Elon, that is approximately 65%. However, it is important to realize that without people, there are no potholes patched, no fires put out, no speeders caught, no questions answered, no complaints addressed, nobody to answer the phone when you call town hall. But to get to a balanced budget, personnel costs have to be looked at. In the upcoming budget, we have eliminated three positions that are important enough to be included in the budget, but since they are currently vacant, we have opted to do without. While we strive to remain competitive with other communities, we have taken steps to reduce benefit costs for future employees,

recognizing that while it may not materially affect this next budget, it will likely affect budgets down the road.

When user fees have been calculated and applied, and services have been reduced, personnel costs have been dissected, only then do we look at property taxes as a way to fully balance our budget. In previous years, we have avoided increasing the tax rate by using savings, hoping that new growth would materialize and provide increased tax revenue. However, that growth is not happening fast enough, and we are in a position where we have to start reducing what we pull from savings.

Summary

This brings us to the balanced FY 27 Budget. It is a budget that maintains most services, reduces some services, includes provisions for users of a service to bear the cost of the service, rather than those who don't use the service paying for it in taxes. It is also a budget that unfortunately raises the tax rate. The goal of the budget process is to maintain as much of our service level as possible, retain our employees, remain attractive to new employees, and to be responsible stewards of your money.

FY27 Proposed Budget				
		FY25-26		
		Amended	Mgr Rec.	FY 27 Council
		Total		Budget
GENERAL FUND				
10-00-3100-1100	TAXES CURRENT YEAR	\$3,267,798	\$3,750,000	\$3,750,000
10-00-3100-1110	TAXES PRIOR YEARS	\$4,500	\$4,500	\$4,500
10-10-3100-1200	FIRE DISTRICT TAX	\$439,936	\$443,843	\$443,843
10-10-3100-1300	FIRE TAX COLLECTION FEE	(\$1,500)	(\$2,500)	(\$2,500)
10-10-3100-1400	FIRE TAX INTEREST & PENALTIES	\$300	\$300	\$300
10-00-3100-1600	ALA COUNTY TAX PENALTIES	\$1,500	\$1,500	\$1,500
10-00-3100-1700	TAX PENALTIES & INTEREST	\$2,500	\$2,500	\$2,500
10-00-3100-1800	VEHICLE TAX COLLECTION FEE	(\$10,000)	(\$10,000)	(\$10,000)
10-00-3100-1900	TAX DISCOUNTS	(\$10,000)	(\$12,000)	(\$12,000)
10-00-3230-1600	LOCAL OPTION SALES TAX	\$3,900,000	\$3,900,000	\$3,900,000
10-00-3230-1620	SOLID WASTE DISPOSAL TAX DIST	\$9,000	\$8,750	\$8,750
10-00-3260-0000	BUSINESS LICENSE - BEER & WINE	\$550	\$550	\$550
10-00-3280-1200	VEHICLE TAXES	\$315,000	\$300,000	\$300,000
10-00-3310-3000	PROGRAM FUNDING AWARDS/GRANTS	\$274,200	\$0	\$0
10-10-3310-3010	FEMA/NC EMERGENCY MANAGEMENT	\$0	\$0	\$0
10-00-3322-1600	BEER AND WINE TAX	\$54,000	\$50,000	\$50,000
10-00-3324-1600	UTILITIES FRANCHISE TAX	\$485,000	\$520,000	\$520,000
10-00-3400-0000	SPONSORSHIPS	\$0	\$0	\$0
10-10-3430-1600	ABSS SRO Contract	\$75,000	\$75,000	\$75,000
10-10-3430-1700	PARKING VIOLATION PENALTIES	\$33,000	\$33,000	\$33,000
	PARKING FEES			\$160,000
	CREDIT CARD FEES			\$15,000
10-10-3430-1800	NOISE ORDINANCE VIOLATIONS	\$500	\$500	\$500
10-30-3471-0000	SOLID WASTE CHARGES	\$519,480	\$583,000	\$583,000
10-30-3472-0000	BULK/BRUSH PICKUP	\$9,000	\$9,000	\$50,000
10-30-3474-0000	CEMETERY (LOTS SALES) REVENUE	\$20,000	\$20,000	\$20,000
10-80-3612-0000	REC FEES/SUBDIV/ELON PARK	\$34,000	\$34,000	\$34,000
10-00-3710-8910	OTHER FINANCING SOURCES	\$0	\$0	\$0
10-00-3831-0000	INTEREST EARNED ON INVESTMENTS	\$360,000	\$330,000	\$330,000
10-00-3833-0000	GF SUBSIDY FR ELON UNIVERSITY	\$8,100	\$8,100	\$8,100
10-10-3833-0000	EU CONTRIBUTION TO POLICE DEPT	\$15,450	\$15,450	\$15,450
10-00-3834-0000	ELON UNIV CONTR TO DWNTWN POSITION	\$44,000	\$44,000	\$44,000
10-10-3834-0000	ELON UNIV CONTR TO FIRE DEPT	\$423,524	\$423,000	\$423,000
10-10-3835-0000	TWIN LAKES CONTR TO FIRE DEPT	\$60,000	\$60,000	\$60,000

10-00-3838-0000	PLAN REVIEW FEE	\$27,000	\$25,000	\$25,000
10-00-3838-1000	PLANNING/ZONING FEES	\$30,000	\$18,000	\$18,000
10-00-3838-2000	CODE ENFORCEMENT	\$5,000	\$5,000	\$5,000
10-00-3838-3000	FARMERS MARKET	\$0	\$0	\$0
10-00-3839-0000	MISCELLANEOUS REVENUE	\$28,800	\$47,600	\$47,600
10-10-3839-1000	ANNEXATION FEE	\$1,000	\$1,000	\$1,000
10-10-3839-1600	SALES TAX REFUND		\$0	\$0
10-00-3839-1601	GASOLINE TAX REFUND	\$1,750	\$1,750	\$1,750
10-00-3839-4430	NCDOT & TWIN LAKES UNIV DR REIMB	\$10,000	\$10,000	\$10,000
10-00-3900-0000	SALE OF SURPLUS ITEMS	\$15,500	\$15,500	\$15,500
10-10-3936-0000	FIRE FLOW TESTING	\$10,000	\$25,000	\$25,000
10-10-3936-1000	FIRE INSPECTION FEES	\$5,500	\$5,500	\$5,500
10-10-3936-2000	FIRE DEPARTMENT FINES	\$5,500	\$5,500	\$5,500
10-10-3936-3000	FIRE DEPARTMENT PERMITS	\$5,500	\$5,500	\$5,500
10-00-3980-9800	TRANSFER FROM WATER SEWER FUND for PAYROLL	\$0	\$0	\$0
10-00-3990-0000	APPROPRIATED FUND BALANCE			
		\$3,287,528	\$3,138,000	\$2,622,747
10-00-3990-0030	APPROP FUND BALANCE-RESTRICTED CEMETERY	\$15,000	\$15,000	\$15,000
	Transfer from ARPA into general fund	\$0	\$0	\$0
10-00-3839-1600	SALES TAX REFUND	\$0	\$0	\$0
	GENERAL FUND TOTAL	\$13,782,916	\$13,910,843	\$13,611,590
ENTERPRISE AND DEDICATED RESERVE ACCOUNTS				
LOCAL OCCUPANCY TAXES				
	OCCUPANCY TAX COLLECTION	\$62,000	\$114,064	\$59,500
LOCAL OCCUPANCY TAXES TOTAL		\$62,000	\$114,064	\$59,500

FEDERAL ASSET FORFEITURE FUND				
11-10-3317-0000	FEDERAL EQUITABLE SHARING REVENUE	\$0		
11-10-3900-0000	SALE OF SURPLUS ITEMS	\$0		
11-10-3990-0000	APPROPRIATED FUND BALANCE	\$25,000	\$15,000	\$15,000
FEDERAL ASSET FORFEITURE FUND TOTAL		\$25,000	\$15,000	\$15,000
STATE DRUG FUNDS				
13-10-3317-0000	STATE DRUG REVENUE	\$0	\$0	\$0
13-10-3990-0000	APPROPRIATED FUND BALANCE	\$0	\$0	\$0
	TOTAL	\$0	\$0	\$0
STATE DRUG FUNDS TOTAL		\$0	\$0	\$0
POWELL BILL FUND				
21-21-3316-0000	POWELL BILL STATE ALLOCATION	\$57,000	\$93,000	\$93,000
21-21-3831-0000	INTEREST ON INVESTMENTS	\$5,000	\$27,000	\$27,000
21-21-3839-1600	SALES TAX REFUND	\$2,500	\$2,500	\$2,500
21-21-3839-8900	OTHER FINANCING SOURCES	\$0	\$0	\$0
21-21-3900-0000	SALE OF SURPLUS ITEMS	\$0	\$0	\$0
21-21-3990-0000	APPROPRIATED FUND BALANCE	\$1,391,546	\$0	\$0
POWELL BILL FUND TOTAL		\$1,456,046	\$122,500	\$122,500
STORM WATER FUND				
20-30-3471-0000	STORM WATER FEE	\$135,000	\$138,000	\$138,000
20-30-3839-1600	SALES TAX REFUND	\$0	\$0	\$0
20-30-3990-0000	APPROPRIATED FUND BALANCE	\$85,000	\$0	\$0
STORM WATER FUND TOTAL		\$220,000	\$138,000	\$138,000

WATER & SEWER FUND				
61-91-3710-5100	GIBSONVILLE SEWER	\$1,012,555	\$1,083,434	\$1,083,434
61-91-3710-5102	WATER CHARGES	\$1,972,516	\$2,110,592	\$2,110,592
61-91-3710-5103	SEWER CHARGES	\$3,240,272	\$3,467,091	\$3,467,091
61-91-3710-5200	TAPS AND CONNECTION FEES	\$20,000	\$30,000	\$30,000
61-91-3710-5300	SYSTEM FEES	\$0	\$0	\$0
61-91-3710-5800	RECONNECT FEES	\$25,000	\$30,000	\$30,000
	BANK CREDIT CARD FEES		\$65,000	\$65,000
61-91-3710-5801	LATE FEES AND CHARGES	\$12,000	\$13,000	\$13,000
61-91-3710-6300	WATER & SEWER ASSESSMENTS	\$0	\$0	\$0
61-91-3710-6301	NONPETITION W/S ASSESSMENTS	\$0	\$0	\$0
61-91-3710-6400	INTEREST ON W&S ASSESSMENTS	\$0	\$0	\$0
61-91-3710-8900	OTHER FINANCING SOURCES	\$0	\$0	\$0
61-91-3831-0000	INTEREST EARNED ON INVESTMENTS	\$75,000	\$85,000	\$85,000
61-91-3834-8600	ANTENNA CO-LOCATION RENT	\$18,000	\$20,000	\$20,000
61-91-3839-0000	MISCELLANEOUS REVENUE	\$5,000	\$0	\$0
61-91-3839-0001	FEDERAL GRANT	\$0	\$0	\$0
61-91-3839-0002	STATE GRANT/DENR	\$0	\$0	\$0
61-91-3839-1600	SALES TAX REFUND	\$0	\$0	\$0
61-91-3900-0000	SALE OF SURPLUS ITEMS	\$0	\$0	\$0
61-91-3990-0000	W/S RETAINED EARNINGS APPROP.	\$65,841	\$0	\$0
	WATER & SEWER FUND TOTAL	\$6,446,184	\$6,904,117	\$6,904,117
TOTAL SEWER/SWATER REVENUE TOTAL			\$6,904,117	\$6,904,117
ARPA AND STATE COVID FUND				
14-00-3316-0000	ARPA	\$0		
50-91-3839-0000	DEQ Funding	\$0		
ARPA AND STATE COVID FUND TOTAL		\$0		
SKATEPARK FUND				
18-00-3990-0000	Capital Outlay			
	Appropriated Fund Balance	\$257,300	\$232,700	\$232,700
TOTAL SKATEPARK		\$257,300	\$232,700	\$232,700

CAPITAL RESERVE SYSTEM DEV FEES FUND				
62-91-3710-5300	TRANS FROM W&S SYSTEM DEV FEES	\$0		
62-91-3831-0000	INTEREST ON INVESTMENTS	\$0		
62-91-	APPROPRIATED FUND BALANCE	\$0		
CAPITAL RESERVE SYSTEM DEV FEES FUND		\$0		
N WILLIAMSON WATER LINE CAPITAL PROJECT				
30-00-	Capital Outlay	\$0		
Total Capital Project Fund - N Williamson Avenue Waterline Project		\$0		
E HAGGARD WATERLINE CAPITAL PROJECT				
50-91-7100-1900	Construction Administrator	\$0		
50-91-7100-1710	Engineering	\$0		
50-91-7100-5900	Construction	\$0		
50-91-7100-6000	Contingency	\$0		
50-91-7100-7000	Transfer to W&S Fund	\$0		
50-91-7100-7100	Transfer from W&S Fund	\$0		
50-91-7100-7200	Tranfers from General	\$0		
50-00-9999-9999	Audit	\$0		
TOTAL E HAGGARD WATERLINE		\$0		
ENTERPRISE AND DEDICATED RESERVE ACCOUNTS				
Revenue Total from all accounts			\$7,526,381	\$7,471,817
GENERAL FUND TOTAL REVENUE			\$13,910,843	\$13,611,590
SPECIAL FUNDS TOTAL REVENUE			\$7,526,381	\$7,471,817
GRAND TOTAL FOR ALL FUNDS			\$21,437,225	\$21,083,407

FY 27 DRAFT Budget		30-Apr-26							
		FY25-26	FY 26-27	Council FY 26-27	Notes				
		Total w/Amendments	Manager Rec	Council Rec.					
ADMINISTRATION									
10-00-4200-0020	STAFF SALARIES	\$400,479	\$484,092	\$478,435	Elim Comm Sp.				
10-00-4200-0020	DEGREE DIFFERENTIAL	\$32,000	\$0	\$0					
10-00-4200-1810	FICA TAX EXPENSE	\$30,637	\$37,033	\$36,601					
10-00-4200-1820	401(K) SUPPLEMENTAL RETIREMENT	\$19,452	\$23,118	\$22,846					
10-00-4200-1821	STATE RETIREMENT EXPENSE	\$55,827	\$70,001	\$69,178					
10-00-4200-1830	HOSPITAL/DENTAL INSURANCE EXP	\$36,906	\$38,012	\$38,009					
10-00-4200-1860	WORKER'S COMPENSATION INSURANCE	\$477	\$470	\$470					
	Total Personnel Cost	\$575,778	\$652,726	\$645,539					
10-00-4200-2500	BANK CREDIT CARD/RET ITEM FEES	\$5,000	\$6,000	\$12,500					
10-00-4200-2600	SUPPLIES AND MATERIALS	\$25,000	\$25,000	\$25,000					
10-00-4200-2620	EQUIPMENT	\$5,000	\$5,000	\$5,000					
10-00-4200-2700	EMPLOYEE RECOGNITION	\$10,000	\$5,000	\$5,000	Employee Morale Boosting, Need new line for retirement bonus				
10-00-4200-2800	BACKGROUNDS/DRUG TESTING	\$4,000	\$4,000	\$4,000					
10-00-4200-3100	TRAINING AND TRAVEL	\$25,000	\$20,000	\$20,000					
10-00-4200-3110	GENERAL HR TRAINING	\$10,000	\$11,500	\$11,500					
10-00-4200-2900	SAFETY SUPPLIES/SERVICES	\$8,397	\$4,000	\$4,000					
10-00-4200-3000	WELLNESS	\$8,000	\$4,500	\$4,500					
10-00-4200-3210	TELEPHONE EXPENSE	\$18,000	\$18,000	\$20,000					
10-00-4200-3250	POSTAGE	\$6,500	\$7,500	\$7,500					
10-00-4200-3291	ADVERTISING	\$2,000	\$1,000	\$1,000					
10-00-4200-3310	ELECTRIC AND GAS	\$8,000	\$8,000	\$8,000					
10-00-4200-3400	PRINTING	\$5,000	\$5,000	\$5,000					
10-00-4200-3500	OFFICE EQUIPMENT LEASES	\$6,000	\$7,000	\$7,000					
10-00-4200-3520	MAINTENANCE/REPAIR EQUIPMENT	\$2,500	\$2,500	\$2,500					
10-00-4200-4910	DUES & SUBSCRIPTIONS	\$22,000	\$15,000	\$15,000					
10-00-4200-7500	PROPERTY RENTAL	\$0	\$0	\$0					
	Total Operating Cost	\$170,397	\$149,000	\$157,500					
10-00-4200-1930	CONTRACTED SERVICES	\$115,000	\$75,000	\$75,000	NeoGov, Davenport, GASB, ADP/TimeClock				
10-00-4200-3220	WEBSITE EXPENSE	\$12,000	\$12,000	\$12,000					
10-00-4200-3230	STORAGE/SHRED SERVICE	\$7,369	\$8,000	\$8,000					
10-00-4200-1910	AUDIT EXPENSE	\$45,000	\$45,000	\$45,000					
10-00-4200-1920	LEGAL SERVICE	\$75,000	\$100,000	\$100,000					
10-00-4200-3993	UNEMPLOYMENT INSURANCE	\$5,000	\$5,000	\$5,000					
10-00-4200-3940	LINK TRANSIT	\$39,192	\$22,000	\$22,000					

10-00-4200-4100	INSURANCE AND BOND PREMIUMS	\$200,000	\$165,816	\$180,000	Reduced based on current year				
10-00-4200-3930	JANITORIAL SERVICE	\$11,880	\$14,000	\$16,000					
10-00-4200-4000	FINANCE SOFTWARE	\$45,000	\$45,000	\$45,000					
10-00-4200-4010	IT CONTRACT	\$160,000	\$165,000	\$150,000	Monthly				
	Total Contracted Services	\$715,441	\$656,816	\$658,000					
10-00-4200-5200	CAPITAL OUTLAY EQUIPMENT	\$72,629	\$36,000	\$60,000	Only 2 new computers, 2 servers, shredder				
10-00-4200-5800	CAPITAL OUTLAY BLDG/GRNDS	\$30,000	\$2,000,000	\$2,000,000	From Fund Balance				
	Total Capital Cost	\$102,629	\$2,036,000	\$2,060,000					
10-00-4200-9910	CONTINGENCY	\$20,000	\$20,000	\$20,000					
	ADMINISTRATION TOTAL	\$1,584,246	\$3,514,542	\$3,541,039					

TOWN COUNCIL									
10-00-4110-0020	COUNCIL SALARIES	\$31,500	\$31,500	\$31,500					
10-00-4110-1810	FICA TAX EXPENSE	\$2,410	\$2,410	\$2,410					
10-00-4110-1820	401(K) SUPPLEMENTAL RETIREMENT	\$0	\$0	\$0					
10-00-4110-1821	STATE RETIREMENT EXPENSE	\$0	\$0	\$0					
10-00-4110-1830	HOSPITAL/DENTAL INSURANCE EXP	\$0	\$0	\$0					
10-00-4110-1860	WORKER'S COMPENSATION INSURANCE	\$0	\$23	\$23					
	Total Personnel Cost	\$33,910	\$33,933	\$33,933					
10-00-4110-1990	PUBLIC OFFICIALS LIABILITY INS	\$15,000	\$8,858	\$9,000	Changed to 9,000 based on current year payment				
10-00-4110-2600	SUPPLIES	\$1,000	\$1,500	\$1,500					
10-00-4110-2620	EQUIPMENT	\$3,000	\$4,500	\$4,500					
10-00-4110-2700	EMPLOYEE RECOGNITION AWARDS	\$15,000	\$13,000	\$13,000					
10-00-4110-3100	TRAVEL & TRAINING	\$5,000	\$3,500	\$3,500					
10-00-4110-3210	TELEPHONE	\$912	\$0	\$0					
10-00-4110-3291	ADVERTISING	\$1,000	\$1,000	\$1,000					
10-00-4110-4910	DUES & SUBSCRIPTIONS	\$40,000	\$40,000	\$40,000	Mayor Assn, NCLM, Chamber, PTRC, Peak Agenda, SOG				
	Total Operating Cost	\$80,912	\$72,358	\$72,500					
10-00-4110-4500	ELECTION EXPENSE	\$12,000	\$0	\$0					
10-00-4110-4400	CONTRACTED SERVICES	\$3,000	\$0	\$0					
	Total Contract Services	\$15,000	\$0	\$0					
	TOWN COUNCIL TOTAL	\$129,822	\$106,291	\$106,433					

DOWNTOWN									
10-00-4400-0020	STAFF SALARIES	\$133,220	\$139,834	\$138,430					
10-00-4400-0020	PART TIME SALARIES	\$0	\$0	\$0					
10-00-4400-1810	FICA TAX EXPENSE	\$10,191	\$10,697	\$10,590					
10-00-4400-1820	401(K) SUPPLEMENTAL RETIREMENT	\$6,661	\$6,992	\$6,922					
10-00-4400-1821	STATE RETIREMENT EXPENSE	\$19,117	\$21,171	\$20,959					
10-00-4400-1830	HOSPITAL/DENTAL INSURANCE EXP	\$17,215	\$19,544	\$20,532					
10-00-4400-1860	WORKER'S COMPENSATION INSURANCE	\$61	\$57	\$57					
	Total Personnel Cost	\$186,465	\$198,295	\$197,490					
10-00-4400-2600	SUPPLIES AND MATERIALS	\$5,000	\$5,000	\$5,000					
10-00-4400-2620	EQUIPMENT	\$0	\$0	\$0	plus \$3K from Occupancy				
10-00-4400-3100	TRAINING AND TRAVEL	\$0	\$1,000	\$1,000	plus \$5.5K from Occupancy				
10-00-4400-3210	TELEPHONE	\$4,000	\$4,500	\$4,500					
10-00-4400-3220	ELECTRICITY	\$5,000	\$5,000	\$5,000					
10-00-4400-3230	UTILITIES (GAS AND WATER/SEWER)	\$3,000	\$3,000	\$3,000					
10-00-4400-3400	PRINTING	\$3,000	\$0	\$0	Plus \$1K from Occupancy				
10-00-4400-3510	DOWNTOWN IMPROVEMENTS	\$17,000	\$10,000	\$10,000	Reduced to \$10K				
10-00-4400-3990	EVENTS	\$24,000	\$25,000	\$25,000					
10-00-4400-4910	DUES & SUBSCRIPTIONS	\$2,000	\$1,500	\$1,500					
10-00-4400-3291	ADVERTISING/MARKETING	\$0	\$0	\$0	Plus \$45K from Occupancy				
10-00-4400-5000	FARMERS MARKET	\$3,000	\$3,000	\$3,000					
10-10-4400-3930	JANITORIAL SERVICE	\$10,000	\$10,000	\$10,000					
10-00-4400-7500	LEASE PAYMENTS	\$83,000	\$88,000	\$88,000					
	Total Operating Cost	\$159,000	\$156,000	\$156,000					
10-00-4400-4400	CONTRACTED SERVICES	\$74,579	\$10,000	\$10,000					
	Total Contract Services	\$74,579	\$10,000	\$10,000					
10-00-4400-5800	DOWNTOWN CAPITAL IMPROVEMENTS	\$250,000	\$0	\$0					
	Total Capital Cost	\$250,000	\$0	\$0					
	DOWNTOWN TOTAL	\$670,043	\$364,295	\$363,490					

DEVELOPMENTAL SERVICES									
10-00-4500-0020	STAFF SALARIES	\$183,311	\$197,908	\$195,971					
10-00-4500-0021	PART TIME SALARIES	\$0	\$0	\$0					
10-00-4500-1810	FICA TAX EXPENSE	\$14,023	\$15,140	\$14,992					
10-00-4500-1820	401(K) SUPPLEMENTAL RETIREMENT	\$9,166	\$9,895	\$9,799					
10-00-4500-1821	STATE RETIREMENT EXPENSE	\$26,305	\$29,963	\$29,761					
10-00-4500-1830	HOSPITAL/DENTAL INSURANCE EXP	\$17,319	\$19,638	\$20,629					
10-00-4500-1860	WORKER'S COMPENSATION INSURANCE	\$96	\$90	\$90					
	Total Personnel Cost	\$250,219	\$272,634	\$271,242					
10-00-4500-2600	SUPPLIES AND MATERIALS	\$2,000	\$2,000	\$2,000					
10-00-4500-2620	EQUIPMENT	\$2,500	\$1,000	\$1,000					
10-00-4500-3100	TRAINING AND TRAVEL	\$7,000	\$5,000	\$5,000	Reduced based on current year				
10-00-4500-3210	TELEPHONE	\$1,100	\$1,100	\$1,100					
10-00-4500-3250	POSTAGE	\$4,000	\$4,000	\$4,000					
10-00-4500-3400	PRINTING	\$500	\$500	\$500					
10-00-4500-3500	APPEARANCE & BEAUTIFICATION	\$0	\$5,000	\$5,000					
10-00-4500-4910	DUES & SUBSCRIPTIONS	\$2,000	\$2,000	\$2,000					
10-00-4500-3291	ADVERTISING	\$1,500	\$1,500	\$1,500					
	Total Operating Cost	\$20,600	\$22,100	\$22,100					
10-00-4500-1900	ENGINEERING	\$10,000	\$10,000	\$10,000					
10-00-4500-1901	PLAN REVIEW	\$40,000	\$40,000	\$40,000					
10-00-4500-1902	CONSTRUCTION INSPECTION/MANAGEMENT	\$35,000	\$35,000	\$35,000					
10-00-4500-1920	LEGAL SERVICES	\$0	\$0	\$0					
10-00-4500-6000	GIS SERVICES	\$63,775	\$48,953	\$48,953					
10-00-4500-1940	CODE ENFORCEMENT	\$69,900	\$72,100	\$72,100	Reduce extra hours				
10-00-4500-1930	CONTRACTED SERVICES	\$90,000	\$0	\$0					
10-00-4500-1950	ABATEMENT	\$3,000	\$3,000	\$3,000					
10-00-4500-XXXX	SUSTAINABILITY COMMITTEE	\$1,000	\$0	\$0					
	Total Contract Services	\$312,675	\$209,053	\$209,053					
10-00-4500-5600	CAPITAL IMPROVEMENTS	\$185,000	\$0	\$0					
	Total Capital Cost	\$185,000	\$0	\$0					
	DEVELOPMENTAL SERVICES TOTAL	\$768,495	\$503,787	\$502,395					

POLICE DEPARTMENT									
10-10-5100-0020	SALARIES	\$1,808,343	\$1,947,519	\$1,871,820	Elim 1 Patrol				
10-10-5100-0024	PART-TIME SALARIES	\$115,216	\$85,639	\$84,779					
10-10-5100-0021	OVERTIME SALARY	\$18,000	\$18,000	\$18,000					
10-10-5100-0022	SPECIAL SEPARATION ALLOWANCE	\$41,437	\$50,992	\$50,992					
10-10-5100-0023	Classification/Pay Incentives	\$55,169	\$57,000	\$57,000					
10-10-5100-1810	FICA TAX EXPENSE	\$151,699	\$165,175	\$154,958					
10-10-5100-1820	401(K) SUPPLEMENTAL RETIREMENT	\$91,317	\$101,126	\$94,491					
10-10-5100-1821	STATE RETIREMENT EXPENSE	\$294,041	\$345,851	\$323,160					
10-10-5100-1830	HOSPITAL/DENTAL INSURANCE EXP	\$182,083	\$225,702	\$226,832					
10-10-5100-1860	WORKER'S COMPENSATION INSURANC	\$23,846	\$22,415	\$22,415					
10-10-5100-1990	PROFESSIONAL LIABILITY INSURAN	\$9,000	\$9,000	\$9,000					
	Total Personnel Cost	\$2,790,153	\$3,028,420	\$2,913,448					
10-10-5100-2120	UNIFORMS & EQUIPMENT	\$61,019	\$55,000	\$55,000					
10-10-5100-2300	COMMUNITY SPECIAL PROJECTS	\$8,000	\$8,000	\$8,000					
10-10-5100-2510	GASOLINE EXPENSE	\$60,000	\$64,000	\$64,000					
10-10-5100-2600	SUPPLIES/MATERIALS/POSTAGE	\$14,000	\$14,000	\$14,000					
10-10-5100-2610	EQUIPMENT	\$0	\$0	\$0					
10-10-5100-2700	K-9 EXPENSES	\$0	\$0	\$0					
10-10-5100-2900	FIREARMS	\$20,000	\$35,000	\$35,000					
10-10-5100-3100	TRAVEL & TRAINING EXPENSE	\$28,000	\$25,000	\$25,000					
10-10-5100-3210	TELEPHONE/WIRELESS	\$19,000	\$20,157	\$20,157					
10-10-5100-3310	ELECTRICITY AND GAS ON BLDG	\$6,000	\$6,000	\$6,000					
10-10-5100-3510	MAINTENANCE/REPAIR BUILDING	\$2,000	\$6,000	\$2,000					
10-10-5100-3520	M & R EQUIPMENT	\$2,000	\$2,000	\$2,000					
10-10-5100-3530	M & R VEHICLES	\$25,000	\$35,000	\$35,000					
10-10-5100-4911	DUES AND SUBSCRIPTIONS	\$4,000	\$4,000	\$4,000					
10-10-5100-7500	LEASE PURCHASE PAYMENTS	\$2,000	\$2,000	\$2,000					
	Total Operating Cost	\$251,019	\$276,157	\$272,157					
10-10-5100-3930	JANITORIAL SERVICE	\$16,000	\$16,000	\$16,000					
10-10-5100-4400	CONTRACTED SERVICES/RENTAL FEE	\$52,400	\$37,670	\$37,670					
10-10-5100-6100	ANIMAL CONTROL PROGRAM	\$89,534	\$102,220	\$102,220	Add animal control to budget				
10-10-5100-6000	C-COMM DISPATCH EXPENSE	\$69,862	\$68,632	\$68,632	New rates and funding formula				
	Total Contract Services	\$227,796	\$224,522	\$224,522					
10-10-5100-5400	CAPITAL OUTLAY - VEHICLES	\$185,000	\$270,000	\$270,000					
10-10-5100-5500	CAPITAL OUTLAY - EQUIPMENT	\$141,370	\$114,000	\$114,000					
10-10-5100-5800	CAPITAL OUTLAY - FACILITIES	\$0							
	Total Capital Cost	\$326,370	\$384,000	\$384,000					
	POLICE DEPARTMENT TOTAL	\$3,595,338	\$3,913,099	\$3,794,127					

FIRE DEPARTMENT									
10-10-5300-0020	SALARIES	\$1,603,737	\$1,723,953	\$1,624,108	Elim Asst Fire Marshal, includes degree differential, elim 1 FF				
10-10-5300-0021	PART-TIME SALARIES	\$77,000	\$70,000	\$70,000					
10-10-5300-0022	OVERTIME	\$115,000	\$122,000	\$122,000					
10-10-5300-1810	FICA TAX EXPENSE	\$137,374	\$146,570	\$138,933					
10-10-5300-1820	401(K) SUPPLEMENTAL RETIREMENT	\$85,937	\$92,298	\$87,306					
10-10-5300-1821	STATE RETIREMENT EXPENSE	\$246,639	\$279,477	\$264,361					
10-10-5300-1822	VOLUNTEER RETIREMENT	\$3,000	\$3,000	\$3,000					
10-10-5300-1830	MEDICAL/DENTAL INSURANCE EXP	\$198,205	\$244,110	\$236,145					
10-10-5300-1860	WORKER'S COMPENSATION INSURANC	\$23,826	\$22,396	\$22,396					
	Total Personnel Cost	\$2,490,717	\$2,703,804	\$2,568,249					
10-10-5300-2120	UNIFORMS	\$24,000	\$27,000	\$27,000					
10-10-5300-2500	MISCELLANEOUS	\$2,000	\$2,000	\$2,000					
10-10-5300-2510	GAS AND DIESEL EXPENSE	\$24,000	\$24,000	\$24,000					
10-10-5300-2600	SUPPLIES AND MATERIALS	\$5,000	\$5,000	\$5,000					
10-10-5300-2610	OFFICE SUPPLIES	\$2,500	\$2,500	\$2,500					
10-10-5300-2710	EMT SUPPLIES	\$8,000	\$8,000	\$8,000					
10-10-5300-2800	EQUIPMENT	\$30,000	\$40,000	\$20,000	Purchasing equip from sales proceeds				
10-10-5300-2810	PPE	\$30,000	\$33,000	\$20,000	Purchasing from sales proceeds				
10-10-5300-3100	TRAVEL & TRAINING	\$20,000	\$20,000	\$20,000					
10-10-5300-3210	TELEPHONE	\$10,000	\$10,000	\$10,000					
10-10-5300-3310	UTILITIES(ELECTRIC/GAS)	\$26,000	\$26,000	\$26,000					
10-10-5300-3510	M & R BUILDING/GROUNDS	\$20,000	\$25,000	\$25,000					
10-10-5300-3520	M & R EQUIPMENT	\$12,000	\$12,000	\$12,000					
10-10-5300-3530	M & R VEHICLES	\$60,000	\$60,000	\$60,000					
10-10-5300-3990	REQUIRED HEALTH CERTIFICATIONS	\$14,000	\$15,000	\$15,000					
10-10-5300-7500	LEASE PURCHASE PAYMENTS	\$88,000	\$89,000	\$89,000					
	RADIO LEASE	\$0	\$0	\$0					
10-10-5300-1840	VOLUNTEER RECRUIT/RETENTION	\$28,000	\$15,000	\$15,000					
10-10-5300-2900	EXPLORERS	\$0	\$0	\$0					
10-10-5300-4911	DUES & SUBSCRIPTIONS	\$16,000	\$16,000	\$16,000					
	Total Operating Cost	\$419,500	\$429,500	\$396,500					
10-10-5300-4400	CONTRACTED SERVICES	\$10,000	\$25,000	\$25,000					
	Total Contract Services	\$10,000	\$25,000	\$25,000					
10-10-5300-5400	CAPITAL OUTLAY TRUCK	\$1,178,586	\$0	\$0					
10-10-5300-5500	CAPITAL OUTLAY EQUIPMENT	\$761,817	\$250,000	\$250,000					
10-10-5300-5800	CAPITAL OUTLAY-BLDG.	\$50,000	\$0	\$0					
	Total Capital Cost	\$1,990,403	\$250,000	\$250,000					
	FIRE DEPARTMENT TOTAL	\$4,910,620	\$3,408,304	\$3,239,749					

RECREATION									
10-80-6300-0020	SALARY	\$207,384	\$195,485	\$139,339					
10-80-6300-0021	PART-TIME SALARIES	\$33,310	\$34,721	\$54,373					
10-80-6300-1810	FICA TAX EXPENSE	\$18,413	\$17,611	\$14,819					
10-80-6300-1820	401K SUPPLEMENTAL RETIREMENT	\$10,369	\$9,774	\$6,967					
10-80-6300-1821	STATE RETIREMENT EXPENSE	\$29,760	\$29,596	\$21,096					
10-80-6300-1830	HOSPITAL/DENTAL INS	\$25,851	\$29,262	\$20,536					
10-80-6300-1860	WORKER'S COMPENSATION	\$827	\$777	\$777					
	Total Personnel Cost	\$325,913	\$317,226	\$257,907					
10-80-6300-2120	UNIFORMS	\$1,200	\$1,000	\$1,000					
10-80-6300-2500	BANK & CREDIT CARD FEES	\$2,500	\$2,500	\$2,500					
10-80-6300-2600	SUPPLIES AND MATERIALS	\$4,500	\$3,500	\$3,500					
10-80-6300-2610	JANITORIAL SUPPLIES	\$5,000	\$5,000	\$5,000					
10-80-6300-2620	EQUIPMENT	\$5,000	\$4,500	\$4,500					
10-80-6300-3100	TRAVEL & TRAINING	\$2,800	\$2,800	\$2,800					
10-80-6300-3210	TELEPHONE EXPENSE	\$5,600	\$5,600	\$5,600					
10-80-6300-3291	ADVERTISING	\$0	\$0	\$0					
10-80-6300-3310	ELECTRICITY	\$19,000	\$19,000	\$19,000					
10-80-6300-3330	UTILITIES (GAS AND WATER/SEWER)	\$4,500	\$4,500	\$4,500					
10-80-6300-3510	M & R BUILDINGS	\$3,500	\$3,500	\$3,500					
10-80-6300-3520	M & R EQUIPMENT	\$1,000	\$1,000	\$1,000					
10-80-6300-3530	M & R VEHICLES	\$1,500	\$1,600	\$1,600					
10-80-6300-3590	M & R GROUNDS	\$48,000	\$40,000	\$40,000					
10-80-6300-3990	EVENTS	\$15,000	\$12,000	\$12,000					
10-80-6300-4910	DUES & SUBSCRIPTIONS	\$5,100	\$5,400	\$5,400					
	Total Operating Cost	\$124,200	\$123,100	\$123,100					
10-80-6300-3930	JANITORIAL SERVICE	\$0	\$0	\$0					
10-80-6300-4400	CONTRACTED SERVICES	\$45,438	\$21,000	\$21,000					
	Total Contract Services	\$45,438	\$21,000	\$21,000					
10-80-6300-5000	CAPITAL OUTLAY	\$0	\$0	\$0					
	Total Capital Cost	\$0	\$0	\$0					
	RECREATION TOTAL	\$495,550	\$461,326	\$402,007					

PUBLIC WORKS									
10-20-5500-0020	SALARIES	\$404,507	\$380,815	\$403,361	Elim Tech 1 and Landscape Tech positions				
10-20-5500-0021	OVERTIME	\$20,000	\$20,000	\$20,000					
10-20-5500-1810	FICA TAX EXPENSE	\$32,475	\$32,192	\$32,387					
10-20-5500-1820	401(K) SUPPLEMENTAL RETIREMENT	\$21,225	\$21,041	\$21,168					
10-20-5500-1821	STATE RETIREMENT EXPENSES	\$60,917	\$63,543	\$64,097					
10-20-5500-1830	MEDICAL/DENTAL INSURANCE	\$54,866	\$63,128	\$63,000					
10-20-5500-1860	WORKER'S COMPENSATION INSURANC	\$1,511	\$1,420	\$1,420					
	Total Personnel Cost	\$595,502	\$582,139	\$605,433					
10-20-5500-2120	UNIFORMS	\$2,500	\$5,000	\$5,000					
10-20-5500-2510	GAS & DIESEL	\$40,000	\$40,000	\$40,000					
10-20-5500-2600	SUPPLIES AND MATERIALS	\$14,000	\$14,000	\$14,000					
10-20-5500-2620	EQUIPMENT	\$4,500	\$4,500	\$4,500					
10-20-5500-2610	SAFETY	\$4,000	\$4,000	\$4,000					
10-20-5500-3100	TRAVEL & TRAINING	\$3,000	\$3,000	\$3,000					
10-20-5500-3210	TELEPHONE	\$13,000	\$13,000	\$13,000					
10-20-5500-3310	ELECTRICITY	\$6,000	\$6,000	\$6,000					
10-20-5500-3330	HEAT/GAS BLDG.	\$1,000	\$1,000	\$1,000					
10-20-5500-3390	STREET LIGHTING EXPENSE	\$85,000	\$92,000	\$92,000					
10-20-5500-3510	MAINT & REPAIR BLDG & GROUNDS	\$48,000	\$48,000	\$48,000					
10-20-5500-3520	M & R EQUIPMENT	\$17,113	\$17,000	\$17,000					
10-20-5500-3530	M & R VEHICLES	\$30,250	\$32,000	\$32,000					
10-20-5500-3590	MAINTENANCE & REPAIR STREETS	\$1,000	\$1,000	\$1,000					
10-20-5500-3591	M & R SIDEWALKS	\$18,000	\$0	\$0	from Powell Bill				
10-20-5500-3592	ADA UPGRADES	\$22,222	\$0	\$0	from Powell Bill				
10-20-5500-7500	LEASE PURCHASE PAYMENTS	\$0	\$0	\$0					
10-30-5500-3394	RECYCLING CARTS	\$0	\$0	\$0					
10-30-5500-3590	CEMETERY MAINTENANCE	\$15,000	\$16,500	\$16,500					
	Total Operating Cost	\$324,585	\$297,000	\$297,000					
10-30-5500-3390	WEEKLY GARBAGE REMOVAL SERVICE	\$325,565	\$337,000	\$375,540	\$13.75 per container, 2246 + 30 stops				
10-30-5500-3392	LANDFILL FEE (TIPPING FEES)	\$76,100	\$76,100	\$76,100					
10-30-5500-3393	RECYCLING SERVICE	\$194,000	\$193,000	\$215,226	\$8.25 per container, 2144 +30 stops				
10-30-5500-3991	BULK GARBAGE REMOVAL SERVICE	\$20,000	\$20,000	\$20,000					
10-30-5500-3994	HAZ WASTE/SHRED/LITTER SWEEP	\$2,500	\$2,500	\$2,500					
10-30-5500-3995	YARD WASTE	\$35,000	\$30,000	\$30,000					
10-20-5500-3500	MOWING/MAINT RIGHT OF WAY	\$25,550	\$25,550	\$25,550					
10-20-5500-6000	CONTRACTED SERVICES	\$0							
	Total Contracted Services	\$678,715	\$684,150	\$744,916					

10-20-5500-5300	CAPITAL OUTLAY STREETS	\$0	\$0	\$0				
10-20-5500-5300	CAPITAL OUTLAY VEHICLES		\$0	\$0				
10-20-5500-5500	CAPITAL OUTLAY EQUIP/LAND IMPR	\$15,000	\$0	\$0				
10-20-5500-5600	CAPITAL OUTLAY SIDEWALKS	\$0	\$0	\$0				
10-20-5500-5800	CAPITAL OUTLAY BUILDING	\$0	\$0	\$0				
10-30-5500-5900	CAPITAL OUTLAY CEMETERY	\$15,000	\$15,000	\$15,000				
	Total Capital Cost	\$30,000	\$15,000	\$15,000				
	PUBLIC WORKS TOTAL	\$1,628,802	\$1,578,289	\$1,662,349				
	GENERAL FUND TOTAL		\$13,849,934	\$13,611,590				
	GENERAL FUND REVENUES		\$13,857,843	\$13,611,590				
	GENERAL FUND EXPENDITURES	\$13,782,916	\$13,849,934	\$13,611,590				
	Difference		\$7,910	\$0				

ENTERPRISE AND DEDICATED FUNDS				
LOCAL OCCUPANCY TAXES				
	MARKETING AND ADVERTISING EXPENSES	\$47,000	\$49,000	\$49,000
		\$15,000	\$10,500	\$10,500
	LOCAL OCCUPANCY TAXES EXPENSE TOTAL	\$62,000	\$59,500	\$59,500
	LOCAL OCCUPANCY TAXES REVENUE TOTAL			\$59,500
	Difference			\$0
FEDERAL ASSET FORFEITURE FUND				
11-10-5100-5500	FEDERAL ASSET FORFEITURE CAPITAL OUTLAY	\$25,000		
11-10-5110-7000	FEDERAL ASSET FORFEITURE EXPENSE	\$0		
	TOTAL	\$25,000	\$15,000	\$15,000
	FEDERAL ASSET FORFEITURE FUND REVENUE TOTAL			\$15,000
	FEDERAL ASSET FORFEITURE FUND EXPENSE TOTAL	\$25,000	\$15,000	\$15,000
	Difference			\$0
STATE DRUG FUNDS				
13-10-5110-7000	STATE DRUG FUND EXPENSES	\$0	\$0	\$0
	TOTAL	\$0	\$0	\$0
	STATE DRUG FUNDS REVENUE TOTAL			
	STATE DRUG FUNDS EXPENSE TOTAL	\$0	\$0	\$0
	Difference			\$0
POWELL BILL FUND				
21-21-5510-1900	ENGINEERING	\$45,000	\$45,000	\$45,000
21-21-5510-2510	GAS & DIESEL	\$3,000	\$3,000	\$3,000
21-21-5510-2900	SUPPLIES/MATERIALS	\$0	\$0	\$0
21-21-5510-2920	EQUIPMENT	\$2,500	\$2,500	\$2,500
21-21-5510-3520	M & R EQUIPMENT	\$6,000	\$6,000	\$6,000
21-21-5510-3530	M & R VEHICLES	\$3,000	\$3,000	\$3,000
21-21-5510-3540	SNOW & ICE REMOVAL	\$10,000	\$10,000	\$10,000
21-21-5510-3590	MAINTENANCE & REPAIR STREETS	\$20,000	\$20,000	\$20,000
21-21-5510-3591	M & R SIDEWALKS		\$33,000	\$33,000
21-21-5510-5400	CAPITAL OUTLAY VEHICLE	\$0	\$0	\$0
21-21-5510-5500	CAPITAL OUTLAY EQUIPMENT	\$0	\$0	\$0
21-21-5510-5900	CAPITAL OUTLAY STREETS	\$1,044,364	\$0	\$0
21-21-5510-6000	CONTRACTED SERVICES	\$322,182	\$0	\$0

New line, taking out of operating budget, includes new tip downs for ADA

21-21-5510-9910	POWELL BILL CONTINGENCY/FUND BALANCE	\$0	\$0	\$0					
	Total Operating Cost	\$1,456,046	\$122,500	\$122,500					
	POWELL BILL FUND TOTAL	\$1,456,046	\$122,500	\$122,500					
	POWELL BILL FUND REVENUES		\$122,500	\$122,500					
	POWELL BILL FUND EXPENDITURES		\$122,500	\$122,500					
	Difference			\$0					
	STORM WATER FUND								
20-30-5520-1900	ENGINEERING	\$40,000	\$40,000	\$40,000					
20-30-5520-2900	SUPPLIES/MATERIALS	\$5,000	\$5,000	\$5,000					
20-30-5520-3510	MAINT & REPAIR	\$15,000	\$15,000	\$15,000					
20-30-5520-4910	PERMITS & DUES	\$10,000	\$10,000	\$10,000					
20-30-5520-5800	CAPITAL OUTLAY	\$150,000	\$68,000	\$68,000					
20-30-5520-9910	CONTINGENCY	\$0							
	Total Operating Cost	\$220,000	\$138,000	\$138,000					
	STORM WATER FUND TOTAL	\$220,000	\$138,000	\$138,000					
	STORM WATER FUND REVENUES		\$0	\$138,000					
	STORM WATER FUND EXPENDITURES	\$220,000	\$138,000	\$138,000					
	Difference			\$0					

WATER & SEWER FUND					
61-91-7100-0020	SALARIES	\$695,023	\$683,406	\$695,904	
61-91-7100-0021	OVERTIME	\$20,000	\$20,000	\$20,000	
61-91-7100-1810	FICA TAX EXPENSE	\$54,699	\$ 52,281.00	\$ 53,237.00	
61-91-7100-1820	401(K) SUPPLEMENTAL RETIREMENT	\$35,751	\$ 33,808.00	\$ 34,437.00	
61-91-7100-1821	STATE RETIREMENT EXPENSE	\$102,606	\$102,370	\$104,274	
61-91-7100-1830	HOSPITAL/DENTAL INSURANCE EXP	\$71,794	\$ 84,522.00	\$ 92,367.00	
61-91-7100-1860	WORKER'S COMPENSATION INSURANC	\$6,422	\$6,037	\$6,037	
	Total Personnel Cost	\$986,295	\$982,424	\$1,006,256	
61-91-7100-2120	UNIFORMS	\$17,000	\$18,500	\$18,500	
61-91-7100-2500	BANK CREDIT CARD/RET ITEM FEES	\$35,000	\$50,000	\$65,000	
61-91-7100-2510	GAS & DIESEL	\$20,000	\$20,000	\$20,000	
61-91-7100-2800	METERS	\$50,000	\$50,000	\$50,000	
61-91-7100-2810	ELON UNIVERSITY METERS	\$15,000	\$15,000	\$15,000	
61-91-7100-2900	SUPPLIES AND MATERIALS	\$25,000	\$25,000	\$25,000	
61-91-7100-2920	EQUIPMENT	\$32,300	\$32,300	\$32,300	
61-91-7100-3100	TRAINING AND TRAVEL	\$7,000	\$7,000	\$7,000	
61-91-7100-3250	POSTAGE EXPENSE	\$16,000	\$16,000	\$16,000	
61-91-7100-3310	UTILITIES	\$30,000	\$30,000	\$30,000	
61-91-7100-3520	M & R EQUIPMENT	\$20,000	\$20,000	\$20,000	
61-91-7100-3530	M & R VEHICLES	\$20,000	\$20,000	\$20,000	
61-91-7100-3591	MAINTENANCE & REPAIR SYSTEM	\$45,000	\$45,000	\$45,000	
61-91-7100-4910	DUES & SUBSCRIPTIONS	\$42,000	\$42,000	\$42,000	
61-91-7100-7500	LEASE PURCHASE PAYMENTS	\$7,257	\$7,257	\$7,257	
61-91-7100-7502	TRAVIS CREEK REPAYMENT	\$149,810	\$149,810	\$149,810	
61-91-7100-9910	WATER AND SEWER CONTINGENCY	\$0	\$0	\$0	
	Total Operating Cost	\$531,367	\$547,867	\$562,867	
61-91-7100-5400	CAPITAL OUTLAY VEHICLE	\$54,000	\$65,000	\$65,000	
61-91-7100-5500	CAPITAL OUTLAY EQUIPMENT	\$0	\$0	\$0	
61-91-7100-5800	CAPITAL OUTLAY BUILDING & GROUNDS	\$0	\$0	\$0	
61-91-7100-5900	CAPITAL OUTLAY W & S LINES	\$19,937	\$100,000	\$155,822	
	Total Capital Cost	\$73,937	\$165,000	\$220,822	
61-91-7100-3340	WATER FROM BURLINGTON	\$1,215,340	\$1,251,800	\$1,276,107	5% increase from Burlington
61-91-7100-3341	WATER FROM GIBSONVILLE	\$6,563	\$6,000	\$6,000	
61-91-7100-3350	BURLINGTON SEWER-CHG	\$3,112,140	\$3,205,504	\$3,267,747	
61-91-7100-3351	GIBSONVILLE SEWER-CHG	\$50,000	\$50,000	\$50,000	
61-91-7100-6000	CONTRACTED SERVICES	\$252,391	\$270,000	\$276,168	
61-91-7100-6010	M&R Travis Creek Pump Station	\$151,150	\$151,150	\$171,150	
61-91-7100-1900	ENGINEERING	\$15,000	\$15,000	\$15,000	
61-91-7100-1901	ENGINEERING WASTE WATER	\$15,000	\$15,000	\$15,000	

61-91-7100-1920	LEGAL SERVICES	\$10,000	\$10,000	\$10,000					
61-91-7100-3400	PRINTING	\$12,000	\$12,000	\$12,000					
61-91-7100-3590	MAINTENANCE & REPAIR TANK	\$15,000	\$15,000	\$15,000					
61-91-7100-7700	TRANS REVENUE TO CAP SYSTEM DEV FEE	\$0	\$0	\$0					
	Total Contracted Services	\$4,854,584	\$5,001,454	\$5,114,172					
	WATER & SEWER FUND TOTAL	\$6,446,183	\$6,696,745	\$6,904,117					
	W&S FUND REVENUES		\$6,714,610	\$6,904,117					
	W&S FUND EXPENDITURES	\$6,446,183	\$6,696,745	\$6,904,117					
	Difference		\$17,865	\$0					

CAPITAL RESERVE SYSTEM DEV FEES FUND									
62-91-7100-7700	TRANS TO W&S CAPITAL	\$0							
62-91-7100-9910	Contingency	\$0							
CAPITAL RESERVE SYSTEM DEV FEES FUND		\$0	\$0	\$0					
SKATEPARK FUND									
18-00-3990-0000	Capital Outlay	\$245,000	\$245,000	\$232,700					
18-00-4900-4400	Contracted Services	\$12,300	\$0	\$0					
TOTAL SKATEPARK		\$257,300	\$245,000	\$232,700					
	Skatepark Fund Revenue		\$245,000	\$232,700					
	Skatepark Fund Expenditures	\$257,300	\$245,000	\$232,700					
	Difference								
CAPITAL RESERVE FUND (Road & Sidewalks)									
16-00-3990-5800	Capital Outlay								
TOTAL CAPITAL RESERVE									
N WILLIAMSON WATER LINE CAPITAL PROJECT									
30-91-7100-1900	Construction Administration	\$24,000							
30-91-7100-1901	Bidding Assistance	\$5,000							
30-91-7100-1905	ARP Compliance	\$5,000							
30-91-7100-1910	Design Services	\$59,200							
30-91-7100-1915	Reimbursable Expense	\$2,000							
30-91-7100-3990	Easement Preparation	\$2,000							
30-91-7100-7200	Transfer From General Fund	(\$97,200)							
Total Capital Project Fund - N Williamson Avenue Waterline Project		\$0							
E HAGGARD WATERLINE CAPITAL PROJECT									
50-91-7100-1900	Construction Administrator	\$0							
50-91-7100-1710	Engineering	\$8,207							
50-91-7100-5900	Construction	\$0							
50-91-7100-6000	Contingency	\$0							
50-91-7100-7000	Transfer to W&S Fund	\$0							
50-91-7100-7100	Transfer from W&S Fund	\$0							
50-91-7100-7200	Tranfers from General	-\$8,207							
50-00-9999-9999	Audit	\$0							
TOTAL E HAGGARD WATERLINE		\$0							

TOTAL ENTERPRISE AND DEDICATED FUNDS									
	TOTAL REVENUES			\$7,471,817					
	TOTAL EXPENDITURES		\$7,276,745	\$7,471,817					
	Difference			\$0					
GRAND TOTAL ALL FUNDS			\$0	\$21,083,407					
	GRAND TOTAL REVENUES			\$21,083,407					
	GRAND TOTAL EXPEDITURES			\$21,083,407					
	Difference			\$1					

FY 27 Grades and Assignments

3.50%

1.035

Grade	Minimum	Mid-Point	Maximum	FY 27 COLA Title	Dept
15	\$26,074.55	\$32,593.20	\$39,111.82	General Staff Part-time	Recreation
16	\$27,378.28	\$34,222.86	\$41,067.41	Reserved	
17	\$28,747.19	\$35,934.00	\$43,120.78	Parking Enforcement Specialist	Police
18	\$30,184.55	\$37,730.70	\$45,276.82	Reserved	
19	\$31,693.78	\$39,617.23	\$47,540.66	Reserved	
20	\$33,278.46	\$41,598.09	\$49,917.70	Reserved	
21	\$34,942.39	\$43,678.00	\$52,413.58	Reserved	
22	\$36,689.51	\$45,861.90	\$55,034.26	Customer Service Rep	Admin.
23	\$38,523.98	\$48,154.99	\$57,785.97	Public Works Technician I Landscape Specialist	Public Works Public Works
24	\$40,450.18	\$50,562.74	\$60,675.27	Maint. Tech	Recreation
25	\$42,472.69	\$53,090.88	\$63,709.04	Public Works Technician II	Public Works
26	\$44,596.33	\$55,745.42	\$66,894.49	PW Utilities Specialist Police Cadet Firefighter Cadet Fleet Maintenance Technician	Public Works Police Fire Public Works
27	\$46,826.14	\$58,532.70	\$70,239.21	Utilities Supervisor Public Works Crew Leader Accounts Payable Landscape Supervisor	Public Works Public Works Admin. Public Works
28	\$49,167.45	\$61,459.33	\$73,751.17	Firefighter/EMT Community Outreach Liaison Public Works Supervisor	Fire Police Public Works

Grade	Minimum	Mid-Point	Maximum	Title	Dept
29	\$51,625.82	\$64,532.30	\$77,438.73	Administrative Assistant Utility Billing/CSR Accounting Specialist Public Works Assistant HR/Payroll Specialist Fire Engineer/EMT Master Engineer/EMT Downtown Assistant	All Departments Admin. Admin. Public Works Admin. Fire Fire Downtown
30	\$54,207.11	\$67,758.91	\$81,310.67	Fire Lieutenant/EMT Tax Collector Police Officer I Recreation and Parks Coordinator Fire Inspector/Part-Time	Fire Admin. Police Park Fire
31	\$56,917.47	\$71,146.86	\$85,376.20	Police Officer II Infrastructure Inspector	Police Public Works
32	\$59,763.34	\$74,704.20	\$89,645.01	Planner Master Police Officer	Admin. Police
33	\$62,751.51	\$78,439.41	\$94,127.26	Fire Captain/EMT Town Clerk Downtown Director	Fire Admin. Admin.
34	\$65,889.08	\$82,361.38	\$98,833.63	Division Chief	Fire
35	\$69,183.54	\$86,479.45	\$103,775.31	Police Sergeant Assistant Fire Chief Fire Marshal	Police Fire Fire
36	\$72,642.72	\$90,803.42	\$108,964.07	Reserved	
37	\$76,274.85	\$95,343.59	\$114,412.28	Assistant PW Director Police Lieutenant Human Resource Manager/Officer	Public Works Police Admin

Grade	Minimum	Mid-Point	Maximum	Title	Dept
38	\$80,088.59	\$100,110.77	\$120,132.89	Recreation and Parks Director	Recreation
39	\$84,093.02	\$105,116.31	\$126,139.53	Asst Chief - Admin Asst Chief - Operations	Police Police
40	\$88,297.67	\$110,372.13	\$132,446.51	Fire Chief	Fire
41	\$92,712.56	\$115,890.73	\$139,068.84	Finance Director Public Works Director	Admin. Public Works
42	\$97,348.19	\$121,685.27	\$146,022.28	Reserved	
43	\$102,215.60	\$127,769.53	\$153,323.39	Asst Town Manager Planning Director Police Chief	Admin. Admin. Police
44	\$107,326.38	\$134,158.01	\$160,989.56	Reserved	

**Town of Elon
2026-2027 Fee Schedule**

I. Water/Sewer Billing Rates (Monthly)

Water Rates	Inside	Outside	
Minimum 1,500 gallons per month	\$13.48	\$26.96	7% Increase
Usage per 1,000 after minimum	\$9.00	\$18.00	

Sewer Rates	Inside	Outside	
Minimum 1,500 gallons per month	\$24.96	\$49.93	7% increase
Usage per 1,000 after minimum	\$16.61	\$33.21	
Flat rate charge for sewer only	\$51.11	\$102.23	

Other Charges	Inside	Outside
Deposit for rental properties	\$125.00	\$125.00
Deposit for Sewer Only	\$600.00	\$600.00
Non-payment fee	\$5.00	\$5.00
Delinquent fee	\$20.00	\$20.00

II. Solid Waste Fees (Monthly)

Solid Waste Fee	\$22.00	22.0019 Per agreement Per agreement
Extra Garbage Container Fee Monthly	\$12.50	
Extra Recycling Container Fee Monthly	\$7.60	

III. Stormwater Fee (Monthly)

Stormwater Fee	\$3.00
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Notes:

1. Non-payment and delinquent fees are applicable regardless of lost or misdirected bills.
2. Partial payment does not exempt accounts from being charged non-payment or delinquent fees when bills become past due.

IV. Other Solid Waste Fees

Bulk and Yard Waste Fee	
Initial 1/2 pick up truck load	\$25.00
Excess of initial 1/2 pick up truck load, per truck load	\$25.00

Notes:

1. Contracted construction or landscaping debris will not be picked up by the Town.

V. Water and Sewer Tap Fee

The following schedule shows fees charged by the Town to make water and sewer taps and other fees related to water and sewer taps. Each unit must have a separate tap. The fees are subject to change on an annual basis as established by the Town Council. Water and sewer taps installed by a developer on their property or development are not subject to payment of tap fees to the Town. Sprinkler taps (lawn irrigation) installed by a developer or owner to their property are subject to payment of sprinkler tap fees. Sprinkler taps over 3/4" and 1" in size will be made by the developer/owner in accordance to Town standards.

Water Tap Fees

Tap Size				Sprinkler	Sprinkler
	Inside	Outside	Meter Fee	Inside	Outside
3/4"	\$3,000	\$6,000	\$500	\$3,000	\$6,000
1"	\$3,200	\$6,400	\$700	\$3,200	\$6,400
1.5"	Est. Indv or Developer Installed	Est. Indv or Developer Installed	Est. Indv or Developer Installed	Developer Installed	Developer Installed
2"					
3"					
4"					
6"					

Sewer Tap Fees

Tap Size	Inside	Outside
4"	\$3,000	\$6,000
6"	Est. Indv or Developer Installed	Est. Indv or Developer Installed
8"		

Notes

1. Any item not included in the above schedule shall be referred to the Public Works Director for a specific price determination.
2. The Town retains ownership of all meters, meter boxes, vaults, etc.
3. The Town will purchase and install all meters. The actual cost will be paid up front by the Developer/Owner prior to the Town ordering the meter.
4. The above fees are payable at the time of application for service and are for the service to be installed, non-standard meters and connections may require a processing time prior to installation.
5. Should a tap to the system, either water or sewer, require boring to be installed, the full cost shall be borne by the developer/owner of the property.

VI. Water & Sewer System Development Fees

As previously stated, Water and Sewer System Development Fees are payable in addition to water and sewer tap fees. System fees are applicable to property inside and outside the Town Limits.

The following schedule shows fees charged by the Town for Water and Sewer System Development Fees. The fees are subjected to change on an annual basis as established by the Town Council. The System Development Fees are based on the size of the water meter. Fees are priced per connection.

Water Meter Size	Water Fee per Connection	Sewer Fee per Connection
3/4"	\$1,100.00	\$1,500.00
1"	\$1,800.00	\$2,500.00
1 1/2"	\$3,600.00	\$5,000.00
2"	\$5,800.00	\$8,000.00
3"	\$12,800.00	\$17,500.00
4"	\$23,100.00	\$31,500.00
6"	\$47,600.00	\$65,000.00
8"	\$102,600.00	\$140,000.00

Notes:

1. Any item not included in the above schedule shall be calculated based on adopted SDF study.
2. The above System Development Fees are to be collected as follows:
 - a. For New Development involving the subdivision of land, the System Development Fee shall be collected at the time of plat recordation or when water and/or sewer service is otherwise committed by the Town.
 - b. For all other New Development, the System Development Fee shall be collected at the time of application for connection of the individual unit of development to the water and/or sewer system.
3. System Development Fees replace previous water and sewer system fees.
4. Existing outstanding assessments are to be paid in lieu of the Developet Fee for the specific use of assessment.
5. Irrigation services are subject to Water Tappage Fees, Meter Charges, and Water System Development Fees.
6. **Should a tap to the system, either water or sewer, require boring to be installed, the full cost shall be borne by the developer/owner of the property.**

VII. Hydraulic Water System Modeling

A. **Fire Flow Test Fee** - A **\$1,200 fee** will be charged for all required fire flow tests and retests.

B. **Fire Hydrant Fire Flow Modeling Fee** - Water system modeling is to be completed for all new fire hydrants that will be installed on the Town's water system. The modeling fee is based upon the complexity and the number of hydrants being installed into the system. The fee is **\$500 for one hydrant and an additional \$250 per additional hydrant** and is in addition to the Fire Flow Test Fee above. Extensive modeling may require additional modeling fees.

VII. Planning and Development Fees

Zoning Fee

Zoning Permit	\$60.00
Temporary Use Permit	\$60.00

Rezoning & Planning Fees

Rezoning or Text Amendment Fee	600 -\$750
Conditional Rezoning Fee	800 -\$1,000
Conditional Rezoning Fee for Planned Development District	\$1,200.00
Special Use Permit (includes modifications to SUP's)	600 -\$750.00
Board of Adjustment (Variances, Appeals, Interpretations)	500 -\$600.00

Subdivision & Site Plan Approval

Preliminary Subdivision Plan Review	\$500 plus \$20 per lot
Site Plan Review	
Multi-Family	\$1,000.00
Non-residential	\$500 plus \$50 per 1,000 square feet of gross floor area
Parking lots/Structures	\$600 plus \$5 per space

Final Plat Approval

Minor	\$100.00
Exempt s/d, recombination, or easement plats	\$50.00
Major	\$200.00

TRC Review

Includes two resubmittals	\$800.00
Each subsequent resubmittal over two	200 -\$300.00

Other Related Fees

Sign Permit Fee (Per Sign)	75 -\$100.00
Fence Permit	\$60.00
Home Occupation Permit	\$100.00
Floodplain Development Permit	\$300.00
Driveway Permit	\$50.00
Annexation Fee	\$500.00
Zoning Verification Letter	50 -\$75.00
LMO & LUP Copy	\$100.00
24x36 Zoning Map	\$10.00
36x48 Zoning Map	\$20.00
11x17 Black & White Print Zoning Map	\$0.25
11x17 Color Print Zoning Map	\$0.35

Text Amendment to Comprehensive Land Use Plan	\$300.00
Text Amendment to Land Management Ordinance	\$500.00
Street Right of Way Abandonment	\$700.00
Petitioner is responsible for survey/legal description and cost of legal advertisement	

Plan Review & Inspection Fees (see next page for more information)

Street Plan Review & Inspection Fee	
Public Street	\$2.50 per linear centerline foot
Private Street	\$1.25 per linear centerline foot
Sidewalk Plan Review & Inspection Fee	
	\$1.00 per lineal centerline foot of sidewalk
Water Plan Review & Inspection Fee	
Public Water Line	\$2.50 per lineal foot
Private Permitted Water Line	\$2.00 per lineal foot
Sanitary Sewer Line Plan Review & Inspection Fee	
Public Sewer Line	\$2.50 per lineal foot
Private Sewer Line	\$2.50 per lineal foot
Water and Sewer Services	
Per Lot	\$100.00
Per Service	\$50.00
Water service larger than 1"	\$500.00
Sewer service larger than 4"	\$500.00
Backflow Prevention Device Plan Review & Inspection Fee	
	\$500.00
Storm Water Management Review & Inspection Fee	
Permit Application	\$500.00
Each Device	\$1,500.00
Riparian Buffer Impact Authorization Application and Review Fee	
Application - Exempt	\$100.00
Application - Non-Exempt	\$500.00
Sanitary Lift Station Review and Inspection Fee	
	\$10,000.00 per device
Parking Lot Plan Review	
	\$5.00 per parking space
Traffic Impact Analysis Review	
	Actual cost to Town, Minimum charge of \$3,000.00
Engineering Preliminary Site Plan Review	
Residential	\$25.00 per lot or unit
Commercial/Office/Institutional Space/Accessory Uses	\$10.00 per 100 Sq Ft
Industrial	\$10.00 per 1,000 Sq Ft

**** Note:** All planning fees listed above are due with the initial submittal to the Town of Elon.

IX. Plan Review and Inspection

A. Street Plan Review and Inspection Fee - For all streets, the fee includes construction plan review and permitting and record drawings review, and mapping. In addition, the fee includes limited inspection of sub-grade, base courses, asphalt; and curb and gutter; **\$2.50 per linear centerline foot of public street and \$1.25 per linear centerline foot for private street.**

B. Sidewalk Plan Review and Inspection Fee - For all sidewalks, greenways, multi-use paths, or walking paths along streets and/or that are to be dedicated to the Town, the fee includes construction plan review and permitting and record drawings review. In addition, the fee includes limited inspection of sub-grade, grades, and concrete: **\$1.00 per lineal centerline foot of sidewalk.**

C. Waterline Plan Review and Inspection Fee - For all waterlines, the fee includes construction plan review and permitting and record drawings review. In addition, the fee includes limited inspection of backfill and trench compaction and coordinating pressure testing and line disinfection: **\$2.50 per lineal foot of public water line and \$2.00 per lineal foot of private permitted water line.**

D. Sanitary Sewer Line Plan Review and Inspection Fee - For all sanitary sewer lines, the fee includes construction plan review and permitting and record drawings review. In addition, the fee includes limited inspection of backfill and trench compaction and coordinating sewer line and manhole testing and line video review inspections: **\$2.50 per lineal foot of public or private sanitary sewer line.**

E. Storm Sewer Line Plan review and Inspection Fee - For all storm sewer lines, the fee includes construction plan review and permitting and record drawings review and mapping. In addition, the fee includes limited inspection of backfill and trench compaction and line video review inspection of public storm sewer lines: **\$1.75 per lineal foot of public storm sewer line and \$1.00 per lineal foot of private storm sewer line.**

F. Water and Sewer Services - For all water and sewer services, from the main line tap to the property line, including limited inspection of backfill and trench compaction: **\$100.00 per lot or \$50.00 for each service or \$500.00 for each water service larger than 1" or sewer service larger than 4".**

G. Backflow Prevention Device Plan Review and Inspection Fee - For all water services other than a standard residential water tap a **\$500.00 plan review and inspection fee** will be charged for services requiring a backflow prevention device (domestic, fire, and lawn irrigation).

H. Stormwater Management Review and Inspection Fee - For all Stormwater Management plans and devices, including review and permitting. In addition, the fee includes limited inspection of constructed storm water devices: **\$500 for permit application and \$1,500 per device.** Permit application fee is due at time of plan submittal.

I. Riparian Buffer Impact Authorization Application and Review Fee - For all Riparian Buffer Impact Authorizations, including review, permitting, and construction closeout. The fee does not include stream determinations: **\$100 per permit application for exempt buffer disturbance and \$500 per permit application for non-exempt buffer disturbance.** 1/2 of fee is due at the time of application submittal.

J. Sanitary Sewer Lift Station Review and Periodic Construction Observation Fee - For all public Sanitary Sewer Lift Station plans and force mains, the fee includes construction plan review and permitting and record drawings review and mapping. In addition, the periodic construction observation back-fill and compaction around structures and the coordinating pressure testing of the force main. In addition, the Town will be trained for the operation of the sewer lift station and present at startup of the constructed facility: **\$10,000.00 per device** with one half payable at the time of plan submittal.

K. Parking Lot Plan Review - For all parking lots that generate a TRC/Construction Drawing Plan Review: **\$5.00 per parking space.**

L. Traffic Impact Analysis Review - For all sites generating a TIA, the fee is to be paid as a direct reimbursement of engineering costs to the Town with a **minimum fee of \$3,000.00.**

M. Engineering Preliminary Site Plan Reviews - For all preliminary site plans, subdivision plans, conditional rezoning plans, special use plans, etc. the fee is **\$25.00 per lot or unit for residential uses and \$10.00 per 100 square feet of commercial/office/institutional space (including accessory uses) or \$10.00 per 1,000 square feet of industrial space.** Full fee is due at time of submittal.

Notes:

1. When the Town deems that plan reviews and construction oversight are beyond what it considers to be routine, the Town has at its discretion to charge additional fees to cover their expenses and are to be paid these additional expenses prior to acceptance of new construction or occupancy being permitted. Non-routine or excessive inspection may include repeat inspections due to contractor failure or lack of coordination by the contractor. Non-routine or excessive inspections will be charged at a minimum of \$100.00 per hour.

2. Half of all Plan Review and Inspection Fees are due at the time of submittal with remainder due prior to final plan approval unless otherwise noted.

In accordance with the **North Carolina Fire Code** and local fire safety regulations, the following construction permits and corresponding fees are required for the installation and/or modification of fire protection systems at the above-referenced property.

X. Fire Inspection Fees

Inspection Tier1: 0-999 Sq Ft	\$50.00
Inspection Tier 2: 1,000 - 2,499 Sq Ft	\$70.00
Inspection Tier 3: 2,500 - 9,999 Sq Ft	\$110.00
Inspection Tier 4: 10,000 - 49,999 Sq Ft	\$190.00
Inspection Tier 5: 50,000 - 99,999 Sq Ft	\$325.00
Inspection Tier 6: 100,000 - 249,999 Sq Ft	\$450.00
Inspection Tier 7: 250,000 - 499,999 Sq Ft	\$600.00
Inspection Tier 8: 500,000+ Sq Ft	\$750.00
Automatic Fire Extinguisher System	
2 Risers or less excluding High-Rise	\$150.00
3 Risers or more excluding High-Rise	\$300.00
High-Rise	\$500.00
Hood Systems	\$50.00
Sprinkler System Modification	\$75.00
Emergency Responder Radio Coverage System - All Installations	\$50.00
Fire Alarm & Detection Systems & Related Equipment	
1 - 30,000 Sq Ft	\$150.00
30,001 - 80,000 Sq Ft	\$300.00
Greater than 80,001 Sq Ft	\$500.00
High Rise	\$500.00
Fire Alarm System Modification	\$75.00
Aerosol Products	\$75.00
Amusement Buildings	\$75.00
Aviation Facilities	\$75.00
Blasting (Explosives) (60 day permit)	\$300.00
Bonfire (1 day permit)	\$150.00
Carbon Dioxide Systems greater than 100 lbs.	\$75.00
Carnivals and Fairs	\$150.00
Cellulos Nitrate Plastic	\$150.00
Combustible Fibers/Dust	\$75.00
Compressed Gases	\$75.00
Construction Burning	\$300.00
Covered and Open Mall Buildings	\$150.00
Cryogenic Fluids	\$75.00

Discharge of Fireworks/Pyrotechnics	\$175.00
Dry Cleaning Plants	\$150.00
Exhibits and Trade Shows	\$150.00
Flammable/Combustible Liquids	\$150.00
Fumigation & Thermal Insecticide Fogging	\$150.00
Hazardous Materials (up to 500 gals/lbs.)	\$150.00
Hazardous Materials (>500 gals/lbs)	\$350.00
High-Piled Combustible Stock (>500 sq ft)	\$75.00
Installation or Removal of AGST or UGST Tank (Per Site)	\$300.00
Liquid/Gas Fueled Vehicles/Equipment in Assembly	\$150.00
Lumber Yards	\$150.00
Magnesium >10lbs.	\$150.00
Motor Fuel Dispensing Facilities	\$150.00
Industrial Ovens	\$150.00
Places of Assembly	\$75.00
Repair Garage	\$150.00
Tent (30 Day Permit, >800 sq ft closed, >1,800 sq ft open) Per Tent	\$150.00
Tire Rebuilding Plant	\$150.00
Welding and Cutting (365 days)	\$75.00
Junk Yards/Waste Handling/Scrap Yards	\$150.00

Fire Complaint Investigation, Life Safety (w/violation, per calendar year)

1st Offense	\$500.00
2nd Offense	\$750.00
3rd Offense & Subsequent Offenses	\$1,000.00

Fire Complaint Investigation, All Others (w/violation)

Offense	\$100.00
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Fire Commercial Hood Inspection

Per Hood	\$75.00
Follow Ups Per Hood	\$75.00

Follow-Up Inspection (Routine Only, Per Visit)

1st Re-Inspection	\$50.00
2nd Re-Inspection	\$100.00
3rd Re-Inspection	\$200.00

Note:

1. Follow-up inspections for construction will follow the Inspection Tiers by square footage

Working Without a Permit (per calendar year)

1st Offense	\$500.00
2nd Offense	\$750.00
3rd Offense & Subsequent Offenses	\$1,000.00

XI. Parks & Recreation

Beth Schmidt Park Rental Fees

	Resident	Non-Resident	Commerial
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Community Center

Mon-Thurs.			
8AM - 1PM	\$120	\$150	\$200
2PM - 5PM	\$100	\$120	\$170
6PM - 11PM	\$150	\$180	\$230
Full Day	\$320	\$400	\$520
Fri, Sat, Sun, Holiday			
8AM - 1PM	\$150	\$200	\$250
2PM - 5PM	\$120	\$170	\$220
6PM - 11PM	\$180	\$230	\$280
Full Day	\$400	\$520	\$570

Pavilion

Mon-Thurs.			
8AM - Noon	\$40	\$60	\$80
1PM - 4PM	\$40	\$60	\$80
5PM - 9PM	\$40	\$60	\$80
Full Day	\$100	\$140	\$200
Fri, Sat, Sun, Holiday			
8AM - Noon	\$60	\$80	\$100
1PM - 4PM	\$60	\$80	\$100
5PM - 9PM	\$60	\$80	\$100
Full Day	\$150	\$200	\$250

Picnic Shelter #1

Mon-Thurs.			
8AM - Noon	\$30	\$50	\$70
1PM - 4PM	\$30	\$50	\$70
5PM - 9PM	\$30	\$50	\$70
Full Day	\$80	\$130	\$180
Fri, Sat, Sun, Holiday			
8AM - Noon	\$40	\$60	\$80
1PM - 4PM	\$40	\$60	\$80
5PM - 9PM	\$40	\$60	\$80
Full Day	\$100	\$140	\$200

Full Day Rentals

Bridge Gazebo	\$150	\$200	\$250
Historical Gazebo	\$150	\$200	\$250
Loy Garden	\$150	\$200	\$250

Slade Park Rental Fees

	Resident	Non-Resident	Commercial
Picnic Shelter #2			
Mon-Thurs.			
8AM - Noon	\$30	\$50	\$70
1PM - 4PM	\$30	\$50	\$70
5PM - 9PM	\$30	\$50	\$70
Full Day	\$80	\$130	\$180
Fri, Sat, Sun, Holiday			
8AM - Noon	\$40	\$60	\$80
1PM - 4PM	\$40	\$60	\$80
5PM - 9PM	\$40	\$60	\$80
Full Day	\$100	\$140	\$200

Slade Park Amphitheater

10AM - 9PM	\$320	\$400	\$520
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Facility Cleaning Deposit

Community Center	\$120
Shelters	\$50
Gazebos & Garden	\$150
Amphitheater	\$225

Additional Rental Fees

Tables	\$8 per table
Chairs	\$3 per chair
Set-Up/Tear Down	\$15 per hour
Amphitheater Electricity	\$15 per hour

Required Fees for events over 100 people

Staff	\$10 per hour Mon-Thurs \$15 per hour Fri, Sat, Sun, Holiday
Police Coverage	\$35 per hour, minimum two officers, minimum charge of 4 hours

Recreation Program Fees

Category	Activity	Age/Grade	Resident	Non-Resident
Children	Storytime at the Park	2-5	Free	Free
Children	Toddler Time	1-5	Free	Free
Children	Imagination Station	2+	Free	Free
Children	Kids Connect	All ages	Free	Free
Children	Art in the Park	All ages	Free	Free
Children	Nature Play	4+	Free	Free
Children	Music Program	4+	\$5 per class	\$7 per class
Teen	Tween Time STEM	5th - 8th Grade	Free	Free
Teen	Tween Time CREATE	5th - 8th Grade	\$5 per class	\$7 per class
Adult	Book Club	18+	Free	Free
Adult	Canasta	18+	Free	Free
Adult	Hand & Foot	18+	Free	Free
Adult	Dominoes	18+	Free	Free
Adult	Men's Coffe Club	18+	Free	Free
Adult	Craft Class	18+	\$5 per class	\$7 per class
Adult	Coffee & Conversation	18+	Free	Free
Adult	Coffee & Create	18+	\$5 per class	\$7 per class
Camp	Music Camp	Ages vary	\$50 per camp	\$65 per camp
Camp	Nature Camp	8-14	\$50 per camp	\$65 per camp
Camp	STEM Camp	8-14	\$50 per camp	\$65 per camp
Fitness	Stroller Workout	Parent & Child	\$12 per class/\$40 per month	\$15 per class/\$52 per month
Fitness	Zumba	18+	\$5 per class	\$7 per class
Fitness	Children's Yoga	3+	\$8 per class	\$10 per class
Fitness	Yoga	18+	\$8 per class	\$10 per class
Fitness	Family Yoga	All ages	\$12 per family	\$15 per family
Fitness	55+ Exercise	55+	\$5 per class	\$7 per class

XI. Administrative Fees

Returned Check or Draft	\$35
Notary Fee	\$10
Black & White Copy	\$.10 per page
Color Copy	\$.25 per page
Peddler Permit Application (Ch 17)*	\$25
Panhandler Permit Application (Ch 17)*	\$50
Itinerant Merchant Permit Application (Ch 17)	\$100
Push Cart Mobile Food Vendors Permit Application	50 \$100.00
Background Check	\$25
Sidewalk Dining Application Fee	\$100
Moving Building Application Permit	\$50

XII. Beer & Wine Licenses

Wine on premises	\$15
Wine off premises	\$10
Beer on premises	\$15
Beer off premises	\$5

XIII. Magnolia Cemetery

	Inside Town Limits	Outside Town Limits
Each Grave Site	\$800	\$2,500
Columbarium Niche	\$600	\$1,200

XIV. Special Events

Application Fee (60+ days)	\$150
Expedited Application Fee (30-59 days)	\$300

Notes:

1. Applications for Peddler, Panhandler, Itinerant Merchant, and Push Cart permits require a background check, which has an additional fee.
2. Special event applications are due no less than 60 days before the event.
3. Applications received less than 60 days before the event but not less than 30 days before the event will be charged an expedited fee.
4. No special events applications will be accepted less than 30 days before an event date.

XV. Code Enforcement

Ch. 13 Nuisance Violations

Article Title	Sections	Type		Cost
I. Motor Vehicles	13.11	Civil Penalty	7 days after pre-towing notice	\$100
II. Public Nuisances	13.36	Civil Penalty	1st offense abated in 5 days	\$0
			1st offense no abatement after 5 days	\$100
			2nd offense	\$250
			3rd offense	\$500
	13.38	Administrative	Abatement by Town	\$100 plus total cost to Town
	13.40	Administrative	Abatement by Town (Chronic Violator)	\$100 plus cost to Town plus \$250 per violation
III. Noise	13.46	Criminal Penalty	Class 3 Misdemeanor	\$50
		Civil Penalty	1st violation	\$100
			2nd violation	\$200
			3rd violation and subsequent violations	\$300
		Administrative	Unpaid within 10 days and additionally charged every 5 business days left unpaid	\$50

Ch. 25 - Unsafe Non-Residential Buildings

Article Title	Sections	Type		Cost
III. Enforcement Provisions	25.30	Civil Penalty	1st offense - order expires in noncompliance	\$100
			2nd offense - 10 days after expiration	\$200
			Per day remains in noncompliance	\$10

XVI. Police

Parking Ticket	\$40
After 15 days	\$65
After 45 days	\$100
Handicap Parking Ticket	\$100
After 15 days	\$125
After 45 days	\$225
Golf Cart Permit Application Fee	\$25
Fingerprinting	\$10
Background Check	\$25

Ch. 24 Traffic

Article Title	Sections	Type	Cost
V. Parking Restrictions, Towing Permitted	24.47 (B)	Administrative	\$25
	24.47 (C)	Towing Fee	Listed below

Towing Fee Schedule - Per Vehicle

Cars, Light trucks, Etc.

	Town Limits	Outside Town Limits
Non-accident scene	\$200.00	\$200 plus \$5 per mile
Accident scene	\$200.00	\$200 plus \$5 per mile
Rollover vehicle*	\$250.00	

* Includes any single line and dual line winching, snatch blocks, scotch blocks, dollies, and clean-up (including STA-DRY)

Heavy Truck (charged per hour with 2 hour minimum)

	Town Limits	Outside Town Limits
Non-accident scene	\$250.00	\$250.00
Accident scene	\$250.00	\$250.00
Truck Rollover Rotation	\$300.00	

Additional Equipment (per hour)

Additional wrecker	\$165.00
Recovery of Hazardous Cargo	\$175.00

Storage (per day)	Cost
Cars & Light Trucks - Outside Storage	\$35.00
Cars & Light Trucks - Indoor Storage	\$45.00
Heavy Trucks	\$45.00
Trailer	\$35.00
Truck & Trailer Combination	\$65.00

Rotation off Right of Way (Requires Supervisor Approval)	Cost
Regular	\$100.00
Heavy	\$160.00

Notes:

1. No additional fee is allowed in those instances when it is necessary to unlock the vehicle being towed.
2. No additional fee is allowed in those instances where it is necessary to drop the drive shaft or disconnect the transmission linkage incident to towing said vehicle.

Gross Vehicle Weight Rating (lbs)	Federal Highway Administration		US Census Bureau
	Vehicle Class	GVWR Category	VIUS Classes
<6,000	Class 1: <6,000 lbs	Light Duty <10,000 lbs	Light Duty <10,000 lbs
10,000	Class 2: 6,001 – 10,000lbs		
14,000	Class 3: 10,001 – 14,000 lbs	Medium Duty 10,001 – 26,000 lbs	Medium Duty 10,001 – 19,500 lbs
16,000	Class 4: 14,001 – 16,000 lbs		
19,500	Class 5: 16,001 – 19,500 lbs		
26,000	Class 6: 19,501 – 26,000 lbs	Heavy Duty >26,001 lbs	Light Heavy Duty: 19,001 – 26,000 lbs
33,000	Class 7: 26,001 – 33,000 lbs		Heavy Duty >26,001 lbs
>33,000	Class 8: >33,001 lbs		

Gross Vehicle Weight Rating (lbs)	EPA Emissions Classification			
	Heavy Duty Vehicle and Engines			Light Duty Vehicles
	H.D. Trucks	H.D. Engines	General Trucks	Passenger Vehicles
<6,000	Light Duty Truck 1 & 2 <6,000 lbs	Light Light Duty Trucks <6,000 lbs	Light Duty Trucks < 8500 lbs	Light Duty Vehicle < 8500 lbs
6,000		Heavy Light Duty Trucks 6,001-8,500 lbs		
8,500	Light Duty Truck 3 & 4 6,001 – 8,500 lbs	Light Heavy Duty Engines 8,501 lbs – 19,500 lbs	Heavy Duty Vehicle Heavy Duty Engine >8,500 lbs	Medium Duty Passenger Vehicle 8,501 – 10,000 lbs
10,000	Heavy Duty Vehicle 2b 8,501 – 10,000 lbs			
14,000	Heavy Duty Vehicle 3 10,001 – 14,000 lbs			
16,000	Heavy Duty Vehicle 4 14,001 – 16,000 lbs	Medium Heavy Duty Engines 19,501 – 33,000 lbs		
19,500	Heavy Duty Vehicle 5 16,001 – 19,500 lbs			
26,000	Heavy Duty Vehicle 6 19,501 – 26,000 lbs	Heavy Heavy Duty Engines Urban Bus >33,001		
33,000	Heavy Duty Vehicle 7 26,001 – 33,000 lbs			
60,000	Heavy Duty Vehicle 8a 33,001 – 60,000 lbs			
>60,000	Heavy Duty Vehicle 8b >60,001			

**TOWN OF ELON
TOWN COUNCIL AGENDA REPORT**

Item Type: Discussion

SUBJECT: FY27 Budget Workshop

DATE: May 12, 2026

TOWN COUNCIL ACTION REQUESTED ON:

HISTORY:

FACTS AND ISSUES:

This has been added to the agenda should the Council desire to review any public comments received during the public hearing, make changes to its proposed budget, or seek clarity or additional information as necessary. Alternately, the Council could choose to wait until the May 26 meeting to review comments, or to give its thoughts on the proposed budget.

OPTIONS:

TOWN MANAGER RECOMMENDED ACTION:

Prepared By: Richard Roedner, Administration