



TOWN OF WAXHAW

MANAGER'S RECOMMENDED BUDGET

FISCAL YEAR 26-27



TOWN OF WAXHAW, NORTH CAROLINA
Table of Contents
Manager's Recommended Budget · Fiscal Year 26 / 27
Heritage · Activities · Well-Being

I. MANAGER'S MESSAGE

Budget Message from the Town Manager 1

Overview of the FY 26-27 proposed budget, revenue sources, key expenditure highlights, special revenue funds, and Capital Improvement Plan summary

II. FY 2026 – 2027 PROPOSED BUDGET

Revenues & Expenditures Summary 10

Board of Commissioners 12

Administration 14

Finance 16

Tax 18

Information Technology 20

Public Services, Facilities Management, and Sanitation 23

Police 30

Emergency Management & Safety 33

Building Inspections 35

Engineering 37

Planning & Zoning 39

Code Enforcement 41

Business Development 43

Human Resources 45

Parks & Recreation 48

Special Revenue Funds 52

 Fund 145 · Pedestrian Connectivity 53

 Fund 220 · Cemetery 55

 Fund 224 · Great Trails Grant 57

 Fund 250 · Police Explorers 59

 Fund 255 · Police State Drug 61

Fund 260 · Police Federal Drug 63
Fund 290 · Powell Bill 65
Fund 385 · Small Transportation Projects..... 67

III . P A Y A N D C L A S S I F I C A T I O N P L A N

Overview..... 69
Total Personnel Cost Composition 70
Personnel Cost by Department..... 70
Pay Grade Structure for FY 2026-2027..... 71
Strategic Context..... 72

IV . C A P I T A L I M P R O V E M E N T P L A N , F Y 2 0 2 7 - 2 0 3 1

CIP Introduction and Five-Year Summary..... 74
How to Read the Capital Improvement Plan 75
Engineering CIP Narrative..... 77
Parks & Recreation CIP Narrative 79
Public Services CIP Narrative 81
CIP Fund Designations 83
Operating Impact of the CIP 85
Capital Improvement 5 Year Plan 2027-2031..... 87

V . F E E S C H E D U L E

Fee Schedule Addendum..... 89

TOWN OF WAXHAW, NORTH CAROLINA

Budget Message

Fiscal Year 2026-2027

Heritage · Activities · Well-Being

In accordance with the North Carolina Local Budget and Fiscal Control Act, Article 3 of Chapter 159 of the North Carolina General Statutes, I am pleased to present the Annual Budget for Fiscal Year 2026-27. The proposed budget totals \$26,986,429 and is balanced between Revenues and Expenditures. Further, I am proposing a tax rate at \$0.29 per \$100 of valuation to fund these expenditures. This tax rate is the same as the current tax rate and is applicable to all taxable property subject to same within the Town of Waxhaw Town limits. The Board held a Strategic Planning Process in February 2026, followed by staff development regarding priorities to achieve the Board's goals has been invaluable in developing this Budget.

This fiscal budget will continue the Town's focus on meeting service and maintenance demand, while adequately planning capital expenditures that improve town facilities, infrastructure, operations, and quality of life for our residents and business community.

The Board's adoption actions for this budget include the **Operating Budget**, adopted by ordinance, and the **Capital Improvement Ordinance**. The Capital Ordinance was developed using the Capital Improvement Plan (CIP) as adopted by the Board to guide in the prioritization and as a five-year planning document. A separate Capital Projects Ordinance designated funds for the specific projects scheduled in FY 26-27 appropriation Budgets.

Operating Budget for Fiscal Year 2026-27

The recommended operating budget for the fiscal year 2026-27 is **\$26,986,429.00** in Revenues, to include use of unassigned Reserves, to fund \$26,986,429.00 in expenditures. This **represents a 1.75% increase from the prior year's budget**.

A separate Department Narratives document accompanies this message and provides line-level detail for each department and special revenue funds, including the drivers behind notable year-over-year variances.

Conservative estimates of revenue are determined annually as a baseline for the budget. A description of each type of revenue is below. Property and Motor Vehicle Tax is based on the tax base numbers provided by the Union County Tax Department. Sales Tax and Franchise Tax are the primary sources of state-assigned revenues. The town's primary revenue sources are building inspection, planning, zoning, engineering, and facility rental fees.

General Fund Revenue Source (numbers provided by Union County Tax Dept):

Total Value of Real Property Tax Base	\$4,897,933,766.00
Total Value of Personal Property Tax Base	\$38,514,816.00
Total Value of Motor Vehicle Tax Base	\$377,780,594.00

Real property revenues are based on the tax rate of 0.29/\$100.

General Fund Revenue

Real Property/Personal Property Tax Revenue	\$14,204,182.00
Prior Years Taxes, Penalties, and Interest	\$20,000.00
Motor Vehicle Tax Revenue	\$1,095,564.00
Sales and Use Tax	\$5,865,000.00
Franchise Tax	\$1,305,000.00
Other General Revenues	\$1,553,000.00
Grant Revenue	\$250,000.00
Building Inspections Revenue	\$200,000.00
Transfer from Building Inspections Fund Balance	\$319,383.00
Transfer from Fund Balance	\$1,000,000.00
Cemetery Fund Revenue	\$37,000.00
Police Explorers Fund Revenue	\$5,300.00
Police State Drug Fund Revenue	\$5,000.00
Police Federal Drug Fund Revenue	\$2,000.00
Powell Bill	\$750,000.00
Small Transportation Project Fund Revenue	\$375,000.00
Total Estimated Revenues	\$26,986,429.00

A description of the general and special revenue fund revenues is as follows:

- **Real & Personal Property Tax** is the largest revenue source for the Town which is collected based on the tax value of real and personal property in the Town limits. Over 99% of the estimated real and personal property taxes are collected on an annual basis. Much of the tax revenue is collected during the Fall and early Winter seasons. Penalties and interest are assessed on tax bills that become delinquent. This revenue is budgeted at a 99% collection rate.
- **Motor Vehicle Tax** — North Carolina has a "Tax & Tag" system that is processed by the state Department of Motor Vehicles (DMV), which bills and collects local property tax

on vehicles along with the annual plate renewal notices. This tax should not be confusing with the \$25.00 Municipal Motor Vehicle Tax, which is also included in the renewal notice and collected by the DMV. This revenue has also been estimated at a collection rate of 99%.

- **Sales and Use Tax** is the largest intergovernmental revenue source. A portion of the total sales tax collected in the state is re-distributed to municipalities monthly.
- **Franchise/Utility Tax** distributions are another intergovernmental revenue source dependent on weather (and consumption in general) and utility prices. These revenues are received quarterly.
- **Other Revenues** include all the remaining revenue sources for the general fund. These revenues include Waxhaw's ABC store, state beer, wine sales, permit and plan review fees for planning and engineering, facility rental fees, interest earned on investments, and building inspections.
- **A Transfer from Fund Balance** will be utilized this year to balance the budget. Municipalities are required by state law to maintain a fund balance in case of emergencies. Fund balance monies may also be utilized for projects or to balance budgets if financial conditions are favorable.
- **Special Revenues** are also part of the operating budget. These funds are established for special projects or programs that require a small yearly budget or may only require a year or less funding. The Police Explorers, and the State and Federal Drug Programs are included in these revenues. The Town also owns and operates Southside Cemetery, located at 111 Arbor Drive. The Town receives revenue from the sale of cemetery plots. A modest budget is maintained to assist in the operations of the cemetery.

General Fund Expenditures

The General Fund expenditure budget is separated into two category types:

- Like all local governments, personnel expenditure is the Town's largest expenditure category, accounting for approximately 57% of the General Fund expenditure.
- Operating expenditures are the remaining costs that are necessary to provide services to the public. They include but are not limited to costs of service contracts, utilities, insurance, supplies, fuel, fees, staff training, debt payment, and non-capital equipment necessary to provide services to the public.

Key highlights of expenditures in the General Fund include:

- Waxhaw continues to pay its debt on the up-fit of the Police Department building. The loan was refinanced three years ago, saving \$112,000.00 over the remaining life of the

loan. The payment is \$511,700.00 annually, including principal and interest. This loan is scheduled for payoff in 2028.

- Waxhaw has a five-year contract with Waste Pro to provide trash, recycling, and yard waste removal for the town. The Town has budgeted for 7,253 households, up from 7,000 in FY 25-26. The total budget is proposed to be \$2,580,665.00.
- Public Services, Facilities Management, and Sanitation together represent the operational backbone of the Town and account for approximately \$5.62 million in the FY 26-27 proposed budget, an increase of \$792,750 (16.4%) over FY 25-26. The bulk of this increase is driven by factors outside of discretionary control: the contractual Waste Pro increase of 4.3% and added households described above, a substantially focused Facilities maintenance and compliance program tied to a growing portfolio of buildings, and meaningful increases in fleet, equipment, and supply costs as Public Services maintains more roadway (74 miles), equipment, and infrastructure than it did a year ago. *The accompanying Department Narratives document provides line-level detail for each of these three departments.*
- Recruitment and retention of professional staff have been a key focus of town leadership. Staff performance has been paramount to successfully implementing multiple projects and policies over the last several years. The total number of staff positions is 15 Part Time and 110 full time positions, including the following **new** positions:
 - The Police Department will add four full-time Patrol Officers in mid fiscal year. This will allow the department to continue to provide an initiative-taking patrol response, keeping in line with the current initiative-taking policing plan.
 - Parks and Recreation have \$67,000 designated for part-time positions for coverage at the Rec Barn and Learning Center.
- As of April 2026, the Consumer Price Index data showed that prices for goods and services rose 3.8% over the past 12 months. For budgeting purposes, we utilized the CPI data as of December 2025, which was at 2.7%. The cost of living in the Charlotte metropolitan area remains high. The Social Security cost of living adjustment for 2026 is 2.8%. Waxhaw will strive to remain competitive in recruiting and retaining employees within its resources. This budget allows employees to be brought up with a 2.5% cost of living adjustment. The budget also includes a 2% merit pool for each department.
- Streetlights will continue to be a significant expense. The estimated bill for energy costs and maintenance is \$310,000 up from \$250,000.00. There are 1,066 streetlights under Union Power Cooperative accounts, and we are currently auditing the Duke Contract for the number of lights.

- The Building Improvement Grant Program (formerly the Façade Grant), within the Planning and Zoning budget, provides opportunities for businesses and residents to improve their building exteriors in the downtown area. The recommended budget is \$65,000, with both residential and non-residential properties eligible for an award. There are also monies included for Housing Code Compliance.

General Fund Expenditures by Department and Transfers

The transfers described below are appropriated within the General Fund expenditure budget and direct dollars to specific reserve and capital project accounts. They are supported in part by the \$1,000,000 Transfer from Fund Balance shown in the revenue summary above, which represents the deliberate use of accumulated reserves to advance capital priorities the community has asked the Town to deliver.

Pedestrian Connectivity Fund Transfer

The Pedestrian Connectivity Fund was established as a reserve for greenways and sidewalks. The Town will strive to transfer money from the General Fund to the Pedestrian Connectivity Fund annually.

2026-27 Proposed Budget: \$100,000.00

Capital Improvement Plan Reserve Transfer

Annual contribution to the Capital Improvement Plan Fund. The fund is utilized to fund and save money towards completing capital projects.

2026-27 Proposed Budget: \$250,000.00

Capital Outlay Transfer, Vehicles & Equipment

Monies will be transferred from the Capital Improvement Reserve to fund vehicle and capital equipment purchases.

2026-27 Proposed Budget: \$250,000.00

Capital Outlay, Vehicles and Equipment

2026-27 Proposal: \$500,000.00 for Police Vehicles

Contingency and General Fund Balance

Waxhaw has historically designated a contingency line item to fund unexpected expenses that occur throughout the year. The contingency line will be budgeted at \$200,000.00, approximately 1% of the expected general fund revenues, and is in the Administration budget.

Fund Balance

Government accounting standards require that governmental reserves be classified depending on the funding source's restrictions. Following this requirement, local governments set aside money in separate fund balance accounts as **"restricted"** by external

sources, such as state statute or grantor requirements or separately budgeted ordinances for capital projects. "Unassigned" is the General Fund's residual classification and includes all amounts not contained in other categories. Therefore, "Unassigned" is the amount available for future appropriation. Cities and towns measure their reserves' health by determining the percentage of unassigned fund balance compared to the year's budgeted expenditures.

Waxhaw has established a goal of the unassigned fund balance for the General Fund to be a minimum of 30% of next year's budgeted expenditures to maintain financial stability and prepare for unforeseen circumstances. This range sets the goal at a minimum of approximately three months from the next fiscal year's annual budgeted expenditure. As of the fiscal year ending June 30, 2025, the Town of Waxhaw's Unassigned Fund Balance was \$21,082,650 and \$2,554,845.00 for Restricted Stabilization, which is 96% of the budgeted General Fund for the fiscal year 2026-27.

Special Revenue Funds

Waxhaw regularly utilizes special funds to allocate monies for specific projects or operations. This year's Special Revenue Funds include:

Cemetery Fund

The Cemetery Fund is used for revenues and expenditures associated with the Town-owned cemetery. A small columbarium project will also be completed with monies from this fund.

2026-27 Proposed Budget: \$37,000.00

Great Trails Grant Fund

Fund 224 is a new project-specific fund established in FY 26-27 to manage the Great Trails Grant award for the 12-Mile Creek pedestrian bridge at Prescot Glen, which will connect the Carolina Thread Trail to additional neighborhoods on the south side of 12-Mile Creek. The \$500,000 project is funded 50-50 between state grant revenue (\$250,000) and a \$250,000 transfer from the General Fund as the local match.

2026-27 Proposed Budget: \$500,000.00

Police Funds

The Police State and Federal Drug Funds are utilized exclusively by the Police Department to prevent illegal drug activity. The Police Explorers utilize a small fund to support their community activity. Each of these funds is restricted to the purpose intended.

2026-27 Proposed Budget:

Police Explorers Fund: \$5,300.00

Police State Drug Fund: \$5,000.00

Police Federal Drug Fund: \$2,000.00

Powell Bill Fund

North Carolina municipalities receive financial assistance from the state to help pay for the maintenance and repair of municipal streets. North Carolina levies motor fuel taxes under a formula that increases taxes when the wholesale price of motor fuels increases. The state appropriates a certain percentage of this revenue, plus an additional percentage of the North Carolina Highway Trust Fund's net proceeds, to eligible municipalities across the state. The legislation that first established this distribution is known as Powell Bill (after its principal sponsor in the North Carolina Senate). The monies distributed to the municipalities are now referred to as Powell Bill funds. The available funds are distributed among eligible municipalities. We currently have 74 miles of streets.

The Town completed a Pavement Condition Study in late 2023. The results determined Waxhaw's street system to be in exceptionally good shape. In the coming Budget year, \$500,000 will be used along with \$500,000 from FY 25-26 to do a \$1,000,000 paving project, as part of an ongoing investment annually in town streets to maintain the condition of the street system.

Small Transportation Project Fund

In the fiscal year 2019, this fund was created to support and account for small transportation capital projects. NC statutes authorize the levy of an annual municipal vehicle tax upon vehicles registered in the town to fund projects on public streets. Projects completed using Small Transportation Project Fund money include Sunbonnet Lane refurbishment, McDonald Street pedestrian/parking improvements, Downtown Pedestrian Bridge renovations, and the Broad/Givens/S Church Street improvements.

Capital Improvement Plan

Capital Improvement Plans (CIPs) are quite common in local government. They are plans that account for long-range facilities, infrastructure, and equipment needs to adequately serve and maintain public amenities. CIPs usually span between 4 to 10 years. Waxhaw adopts a five-year CIP which is re-evaluated and re-adopted on an annual basis along with the operating budget.

The approved Capital Improvement Plan for the fiscal year 2026-31 is **\$13,268,494**. A detailed explanation of the Capital Improvement Plan is available in this report.

Capital Improvement Ordinance for FY 26-27

The Capital Improvement Ordinance allocates funds and appropriates expenditures for projects in the coming fiscal year. Funds for these come from Capital Improvement Fund (403) or other designated funds held in reserve, General Fund, Grants, or other sources. The total appropriations for Capital Projects for this fiscal year are \$5,972,749.00 of which \$5,972,749.00 are from Capital Reserves (Savings).

Revenue				Expenditure			
Transportation	Helms Design	Fund 406	\$ 750,000	Helms Design	\$ 750,000	Fund 406	
	Helms ROW	Fund 403	\$ 848,000	Helms ROW	\$ 848,000	Fund 406	
	Pine Oaks Signal	Fund 403	\$ 1,094,728	Pine Oaks Signal	\$ 1,094,728		
	Millbridge Signal	Fund 403	\$ 423,728	Millbridge Signal	\$ 423,728		
	75/old Providence	Fund 403	\$ 710,000	75/old Providence	\$ 710,000	Fund 403	
	16/75 Broome	Fund 403	\$ 267,000	16/75 Broome			
	16/75 Broome	Fund 408	\$ 720,000	16/75 Broome	\$ 987,000		
	Kensington	Fund 470	\$ 785,118	Kensington	\$ 785,118		
	Kensington/Carpo Grant	Fund 470	\$ 374,175	Kensington/Carpo Grant	\$ 374,175		
	Total		\$5,972,749		\$5,972,749		

The projects funded in this budget are:

Helms Design	\$750,000
Helms ROW	\$848,000
Pine Oaks Signal	\$1,094,728
Millbridge Signal	\$423,728
75/old Providence Fund	\$710,000
16/75 Broome	\$987,000
Kensington	\$785,118
Kensington/Carpo Grant	\$374,175

Revenues for Capital Projects come from the Capital Reserve Fund, which was established by the Board and amended on May 12, 2026, to move monies from the Unassigned Balances as of June 30, 2025, into designated Reserve positions for various Capital projects.

Non-Major Special Funds are the product of previous Board Actions to create special projects or grant projects to cover more than one fiscal year.

Non-Major Special Funds

- Pedestrian Connectivity Fund contribution
- Kensington Road/Millbridge Parkway Traffic Signal design and right of way
- Small Transportation Plan Project Expense (reserve for a project)
- Kensington Drive/NC 16 Intersection Improvements
- Powell Bill Annual Paving and Maintenance
- Pedestrian Connectivity Fund
- Kensington Drive Fund

A Public Hearing for The General Fund Budget, as proposed, for Fiscal Year 2026-2027 and the Capital Budget for Fiscal Year 2026-2027 will be held on **Tuesday, June 2, 2026, at 6:30 p.m.** at the Waxhaw Town Hall, located at 4218 Waxhaw-Marvin Road, Waxhaw, NC. A copy of the proposed budget is available for public inspection in the Town Clerk's Office at Waxhaw Town Hall by appointment and on the Town's website at www.waxhaw.com.

I want to thank the Administrative and Finance Team that has helped to put this together. Thanks especially to Rosie Dodd, Dena Adams, Christina Peranio, Beth Pierce, Emily Learned, Bradley Lucore, and Barbie Bruce. The Town is fortunate to have an excellent staff throughout the organization, led by a talented team of Department Leaders. Thank you to the Board of Commissioners for your direction and guidance in preparing the fiscal year 2026-27 budget. The leadership, time, and dedication to guiding the budgeting process is appreciated. Meeting the service and program needs of our community is a great challenge. I am confident this budget accomplishes that goal with good governance and a sound financial strategy.

Respectfully Submitted,

Scott Dadson

Town Manager

TOWN OF WAXHAW, NORTH CAROLINA
FY 2026-2027 Proposed Budget
Revenues & Expenditures Summary

Heritage · Activities · Well-Being

Tax Rate Analysis · FY 2026-27 Estimates as of 3.30.26						
Adopted Rate	Tax Base	Rate	Real Estate, Personal Property, Public Utility Revenue	Motor Vehicle (MV) Base	MV Rate	MV Revenue
FY 26 Adopted Rate	\$4,897,993,706	\$0.290	\$14,204,182	\$377,780,594	\$0.290	\$1,095,564

Total Revenues			
	FY 25-26 Adopted	FY 25-26 Actual through 4/30	FY 26-27 Proposed
<i>Ad Valorem Tax Revenue</i>			
Current FY Ad Valorem	\$13,672,319	\$13,961,483	\$14,204,182
Motor Vehicle Property Tax	\$1,008,681	\$900,306	\$1,095,564
Prior Years Ad Valorem	\$10,000	\$4,490	\$10,000
Tax Penalties & Interest	\$10,000	\$23,184	\$10,000
FY 27 Ad Valorem (Pre-paid)	—	\$1,325	—
<i>Intergovernmental & State-Shared Revenue</i>			
Sales & Use Tax	\$5,865,000	\$3,824,069	\$5,865,000
Franchise Tax	\$1,305,000	\$574,366	\$1,305,000
Law Enforcement / ABC Store Dist. / Beer & Wine	\$598,000	\$403,158	\$598,000
NC State Beer & Wine License	\$85,000	—	\$85,000
<i>Departmental Fees & Service Revenue</i>			
Parks & Recreation Revenue	\$75,000	\$130,367	\$100,000
Building Inspection Fees & Revenues	\$752,245	\$184,140	\$200,000
BI — Transfer from Fund Balance	—	—	\$319,383
Engineering / Planning / Code Enf. Fees	\$250,000	\$240,095	\$250,000
<i>Other Revenue & Transfers</i>			
Interest Earned — Investments	\$680,000	\$951,070	\$500,000
Other Miscellaneous	\$297,704	\$353,314	\$20,000
Transfer from Fund 120 Unassigned Fund Balance	—	—	\$1,000,000
Town Matches for Grants / Projects	\$787,928	—	—
Grant Revenue	—	—	\$250,000
<i>Special Revenue Funds</i>			
Special Revenue Funds (combined)	\$1,125,000	\$1,220,110	\$1,174,300
TOTAL	\$26,521,877	\$22,771,477	\$26,986,429

FY 2026-2027 Proposed Budget · Expenditures

Heritage · Activities · Well-Being

Total Expenditures			
	FY 25-26 Adopted	FY 25-26 Actual through 4/30	FY 26-27 Proposed
General Government			
Board of Commissioners	\$152,367	\$120,573	\$128,850
Administration	\$3,298,528	\$2,848,733	\$3,350,696
Finance	\$513,429	\$408,181	\$561,808
Tax	\$193,700	\$175,117	\$180,700
Information Technology	\$1,085,956	\$893,627	\$1,373,805
Human Resources	\$518,089	\$443,377	\$611,637
Public Safety			
Police	\$6,214,285	\$4,816,803	\$6,874,430
Emergency Management & Safety	\$206,334	\$134,827	\$214,988
Operations & Infrastructure			
Public Services	\$2,011,855	\$1,616,658	\$2,220,005
Facilities Management	\$652,352	\$448,749	\$818,948
Sanitation	\$2,162,661	\$1,675,801	\$2,580,665
Engineering	\$805,179	\$632,813	\$887,049
Development Services			
Building Inspections	\$752,245	\$614,769	\$690,469
Planning & Zoning	\$838,893	\$611,749	\$777,924
Code Enforcement	\$114,881	\$88,493	\$137,123
Business Development	\$438,022	\$284,372	\$383,871
Community Services			
Parks & Recreation	\$2,451,966	\$1,833,749	\$2,598,075
Capital & Transfers			
Capital Reserve	—	—	\$250,000
Capital Outlay	—	—	\$500,000
Capital Outlay Reserve	—	—	\$250,000
Transfer Out to Other Funds	\$2,571,021	—	—
Transfer Out to Building Inspections	—	—	\$171,086
Transfer Out to Grants & Projects	\$415,114	—	\$250,000
Special Revenue Funds			
Special Revenue Funds (combined)	\$1,125,000	\$437,819	\$1,174,300
TOTAL	\$26,521,877	\$18,086,210	\$26,986,429

Note: Special Revenue Funds shown as a combined single-line total for both revenues and expenditures. Each special revenue fund is balanced individually within itself. Line-level detail for Funds 145, 220, 224, 250, 255, 260, 290, and 385 is provided in the companion Department Narratives document. FY 25-26 actual figures reflect activity through April 30, 2026.

TOWN OF WAXHAW, NORTH CAROLINA

Department Narratives

FY 2026-2027 Proposed Budget

Heritage · Activities · Well-Being

DEPARTMENT NARRATIVE

Board of Commissioners

Governance · Policy · Community Leadership

Board of Commissioners | \$128,850 (-15.4%)

The Board of Commissioners budget supports the Town's elected leadership: the Mayor and the Commissioners. The line includes elected official stipends and FICA, which together account for the substantial majority of the budget, along with modest operating expenses for training (NCLM City Vision, NCLM Town and State Dinner, NC Mayors Association meetings, ethics and essentials courses for elected officials), professional dues, travel, and meeting refreshments.

The proposed budget represents a \$23,517 (15.4%) decrease from the FY 25-26 adopted budget. The decrease is driven almost entirely by a single line item: **Election Costs**. FY 25-26 included \$27,637 to support the November 2025 municipal election. FY 26-27 falls in a non-election year, so this expense returns to zero.

Elected official stipends increase modestly (+\$2,643, +2.5%) consistent with the rest of the Town's compensation adjustments. All other lines (training, travel, dues, supplies) are essentially flat.

Variance in Context

The headline 15% decrease looks dramatic but reflects the regular two-year cycle of municipal elections, not a reduction in support for the Board. FY 27-28 will see the line return as the November 2027 election approaches.

Board of Commissioners	FY25-26	FY25-26	FY26-27	FY26-27
	Adopted	Through 04.30.2026	Manager Recommended	Adopted
Expenditures				
120-411-020 Stipend - Elected Officials	\$105,936.00	\$82,979.44	108,579.00	
120-411-030 FICA	\$8,104.00	\$6,347.93	8,306.00	
120-411-250 Election Costs	\$27,637.00	\$26,397.37	\$ -	
120-411-313 Training	\$3,170.00	\$970.96	\$ 4,816.00	
120-411-314 Board Meeting	\$2,300.00	\$833.39	\$ 2,300.00	
120-411-315 BOC Dues and Memberships	\$1,000.00	\$825.00	\$ 1,000.00	
120-411-317 BOC Travel	\$2,000.00	\$1,682.92	\$ 2,709.00	
120-411-420 Office Supplies	\$600.00	\$276.75	\$ 220.00	
120-411-425 Postage Expense	\$20.00	\$0.00	\$ 20.00	
120-411-455 Uniforms	\$800.00	\$0.00	\$ 400.00	
120-411-491 BOC Subscriptions	\$550.00	\$250.00	\$ 250.00	
120-411-990 Misc Exp	\$250.00	\$9.00	\$ 250.00	
Total	\$152,367.00	\$120,572.76	\$128,850.00	\$0.00

DEPARTMENT NARRATIVE**Administration**

Manager · Clerk · Communications · Customer Service

Administration | \$3,350,696 (+6%)

The Administration Department houses the Town Manager's office, the Town Clerk, Communications, and Customer Service, and it carries the corporate-level expenses that don't fit naturally inside any single operating department: liability insurance, debt service on the Town Campus, the Town Attorney, lobbying and intergovernmental dues, and the General Fund contingency. It supports a team of 5 full-time and 3 part-time staff.

The proposed budget grows by approximately \$52,000 (1.6%) over FY 25-26, but this modest top-line number masks meaningful internal reorganization. Several recurring facility expenses, including building cleaning contracts, Town Hall electric, Town Hall water and sewer, building maintenance, and cleaning supplies, were moved out of Administration and into the new, fully scoped Facilities Management budget. In their place, several previously deferred items are restored or expanded.

Items worth flagging

- **Town Attorney fees double from \$100,000 to \$200,000.** The proposed +\$100,000 increase reflects current-year experience and the higher legal review burden associated with land use, contracts, and policy work.
- **Liability Insurance grows by \$28,000** (NCLM Property and Liability annual renewal at \$275,000), plus a new \$3,000 line for pet insurance covering the three Town-owned dogs (Kali, VanDamme, Goose).
- **Debt service on the Town Campus** holds steady at \$1,039,000 in principal and \$618,030 in interest, the largest single Town obligation.
- **The General Fund Contingency** is preserved at \$200,000 (1% of the General Fund), in line with policy.

Administration	FY25-26	FY25-26	FY26-27	FY26-27
	Adopted	Through 04.30.26	Manager Recommend	Adopted
Expenditures				
120-412-010 Salaries	\$ 593,669.00	\$453,463.31	\$ 626,067.00	
120-412-011 Overtime		\$32.45		
120-412-030 FICA	\$ 45,394.00	\$33,794.79	\$ 48,160.00	
120-412-040 401K	\$ 26,062.00	\$19,340.90	\$ 27,429.00	
120-412-050 NC Retire	\$ 75,191.00	\$57,660.30	\$ 82,837.00	
120-412-060 Med & Life Ins	\$ 57,229.00	\$52,589.86	\$ 57,422.00	
120-412-070 Holiday Bonus	\$ 2,503.00	\$1,759.60	\$ 2,503.00	
120-412-080 Liability Ins	\$ 300,000.00	\$238,675.40	\$ 328,000.00	
120-412-073 Claims-Cyber Event	\$ 50,000.00	\$26,180.01	\$ -	
120-412-206 Debt Principal	\$ 1,039,000.00	\$1,039,000.00	\$ 1,039,000.00	
120-412-207 Debt Interest	\$ 654,395.00	\$654,395.00	\$ 618,030.00	
120-412-210 Prof Services	\$ 68,850.00	\$59,671.00	\$ 51,249.00	
120-412-230 Legal Fees	\$ 100,000.00	\$121,362.00	\$ 200,000.00	
120-412-280 Licenses / Prof Dues	\$ 41,010.00	\$34,385.68	\$ 39,379.00	
120-412-310 Auto Allowance	\$ -		\$ 2,400.00	
120-412-313 Training	\$ 5,200.00	\$1,472.38	\$ 9,125.00	
120-412-314 Meeting Exp	\$ 750.00	\$451.28	\$ 750.00	
120-412-317 Travel Expense	\$ 6,550.00	\$17,985.81	\$ 5,150.00	
120-412-412 Office Supplies	\$ 5,035.00	\$4,139.90	\$ 4,405.00	
120-412-425 Postage Exp	\$ 2,000.00	\$1,315.11	\$ 2,800.00	
120-412-430 Electric Service	\$ -	\$0.00	\$ -	
120-412-435 Water/ Sewer	\$ -	\$0.00	\$ -	
120-412-455 Uniforms	\$ 750.00	\$232.60	\$ 500.00	
120-412-460 Cleaning Sup	\$ -		\$ -	
120-412-467 Printing Exp	\$ 2,000.00	\$390.20	\$ 1,500.00	
120-412-470 Ads/Comms	\$ 440.00	\$686.73	\$ 850.00	
120-412-491	\$ 1,000.00	\$26.00	\$ 1,200.00	
120-412-700 Waxhaw 101	\$ 1,000.00	\$0.00	\$ 1,000.00	
120-412-730 Contingency	\$ 200,000.00	\$15,703.00	\$ 200,000.00	
120-412-808 Capital Vehicles	\$ 20,000.00	\$13,757.57	\$ -	
120-412-990 Misc Exp	\$ 500.00	\$262.28	\$ 940.00	
Total	\$3,298,528.00	\$2,848,733.16	\$3,350,696.00	\$0.00

DEPARTMENT NARRATIVE**Finance***Accounting · Budget · Treasury*

Finance | \$561,808 (+9.4%)

The Finance Department manages the Town's accounting, budgeting, payroll, accounts payable and receivable, treasury, and financial reporting functions. It supports a team of 3 full-time and 1 part-time staff and is the operational counterpart to the Town's external auditor and to the banking and investment relationships that move public funds.

The proposed budget grows by \$48,379 (9.4%). Personnel costs rise \$34,479 (+7.7%) for the existing team, in line with scheduled compensation and benefit adjustments.

The remaining increase is concentrated in a single line: **Auditing Fees**, which grow from \$45,000 to \$60,000 (+33%) to cover both the annual audit (estimated at \$30,000) and new accounting consulting support (estimated at \$30,000) needed to stay current with GASB standards and to support continued financial reporting improvements.

All other lines (training, travel, supplies, postage, dues) are flat or down slightly.

Finance	FY25-26	FY25-26	FY26-27	FY26-27
	Adopted	Through 04.30.2026	Manager Recommend	Adopted
Expenditures				
120-413-010 Salaries	\$ 316,887.00	\$ 254,988.30	\$ 338,841.00	
120-413-030 FICA	\$ 24,242.00	\$ 18,628.65	\$ 26,024.00	
120-413-040 401K	\$ 14,178.00	\$ 11,791.41	\$ 15,992.00	
120-413-050 NC Retirement	\$ 40,802.00	\$ 35,571.45	\$ 48,297.00	
120-413-060 Med & Life Ins	\$ 50,262.00	\$ 38,741.38	\$ 51,696.00	
120-413-070 Holiday Bonus	\$ 1,348.00	\$ 947.46	\$ 1,348.00	
120-413-200 Bank Fees	\$ 2,500.00	\$ 1,625.53	\$ 2,500.00	
120-413-230 Actuary Valuation Fees	\$ 600.00	\$ 439.10	\$ 600.00	
120-413-240 Auditing Fees	\$ 45,000.00	\$ 41,500.00	\$ 60,000.00	
120-413-280 Licenses/Prof Dues	\$ 1,110.00	\$ 619.15	\$ 910.00	
120-413-313 Training	\$ 8,000.00	\$ 2,970.58	\$ 9,000.00	
120-413-317 Travel Expense	\$ 5,000.00	\$ 545.36	\$ 2,500.00	
120-413-420 Office Supplies	\$ 1,500.00	\$ 163.30	\$ 1,500.00	
120-413-425 Postage Expense	\$ 900.00	\$ 597.28	\$ 1,500.00	
120-413-455 Uniforms	\$ -	\$ -	\$ -	
120-413-805 Non-Capital Furn/Equip	\$ 500.00	\$ -	\$ 500.00	
120-413-990 Misc Exp	\$ 600.00	\$ -	\$ 600.00	
	\$ 513,429.00	\$ 409,128.95	\$ 561,808.00	\$0.00

DEPARTMENT NARRATIVE**Tax***Property Tax Billing and Collection*

Tax | \$180,700 (-6.7%)

The Tax budget is a single contractual passthrough: it funds Union County's contract to bill and collect property taxes on behalf of the Town. There are no Town personnel assigned to this function. Union County issues the bills, processes collections, manages delinquencies, and remits revenue to the Town.

The proposed budget reflects a modest decrease of \$13,000 (-6.7%) based on the most recent contract terms with Union County. The other lines on this budget (small office supplies and printing for delinquent tax notices) are flat. As a single-vendor passthrough, this line tracks the underlying contract and is not subject to discretionary adjustment.

Tax	FY25-26	FY25-26	FY26-27	FY26-27
	Adopted	Through 04.30.2026	Manager Recommend	Adopted
Expenditures				
120-414-010 Salaries - Portion				
120-414-030 FICA				
120-414-040 401K				
120-414-050 NC Retirement				
120-414-060 Med & Life Ins				
120-414-210 Professional Services	\$193,000.00	\$174,762.81	\$180,000.00	
120-414-280 Licenses / Prof Dues				
120-414-314 Meeting Expenses				
120-414-317 Travel Expense				
120-414-414 Office Supplies	\$100.00	\$0.00	\$100.00	
120-414-425 Postage Expense	\$100.00	\$0.00	\$100.00	
120-414-455 Uniforms				
120-414-467 Printing Expense	\$500.00	\$353.95	\$500.00	
120-414-470 Advertising / Comms	\$0.00	\$0.00	\$0.00	
120-414-475 Tax Collection Fees				
120-414-805 Non-Capital Furn/Equip				
120-414-990 Misc Exp		\$0.00		
Total	\$193,700.00	\$175,116.76	\$180,700.00	\$0.00

DEPARTMENT NARRATIVE**Information Technology***Infrastructure · Software · Cybersecurity***Information Technology | \$1,373,805 (+26.5%)**

The Information Technology Department provides hardware, software, infrastructure, security, and helpdesk support to every department in the Town. The team consists of 3 full-time staff (Director, Assistant Director, Systems Engineer), but the budget effectively underwrites the technology used by the entire organization, including the Police Department.

The proposed +26.5% increase (\$287,849) is the largest percentage increase in the General Fund this year and warrants direct explanation. This is not a baseline increase across the department. It is concentrated in technology investments that benefit the entire organization, with a meaningful one-time component:

1. Personnel (+\$19,739, +4.4%)

Personnel costs rise modestly for the existing 3-person team in line with the Town's compensation structure. Headcount is unchanged.

2. Corporate-Wide Software and Licenses (\$571,985)

This line consolidates dozens of subscriptions and licenses across the Town. Major drivers of the year-over-year increase include CivicPlus website rebuild and digital services:

- Approximately \$40,350 in one-time setup, including a new Town website and agenda management software
- NextRequest public records and video media services
- Edmunds Finance Software contract (\$38,000)
- GoGov Waxhaw Connect (\$18,000)
- Hootsuite plus Constant Contact (\$10,100) as the Town transitions away from HubSpot for social media management and digital newsletter

Recurring infrastructure renewals include:

- Sophos antivirus (\$30,000), Microsoft Office E1/E3 licenses (\$32,000), Meraki support (\$37,000), MCCi Laserfiche (\$25,000), and FirstNet cell service (\$40,000)
- A \$15,000 buffer is included for mid-year price increases that have historically materialized across multiple SaaS contracts.

3. Corporate Hardware and Equipment (\$170,000)

Funds replacement of expired-warranty computers, three Meraki switches, Dell virtual server warranty extensions, scanners for Administration, and a routine hardware refresh.

4. Police-Specific Software and Hardware (\$145,625)

Consolidates law enforcement technology (Flock cameras, Flock Nova, evidence tracking, IDEMIA fingerprinting, IACP, NetCloud, SBI/DCI access, Virtra training simulator service, and similar items) into the IT budget for clearer cost accountability. Previously some of this was scattered across departments.

Variance in Context

A meaningful share of the increase is one-time CivicPlus setup cost that will not recur in FY 27-28. The remainder represents continued investment in cybersecurity, productivity, and citizen-facing digital services that an organization of Waxhaw's size and growth trajectory needs to maintain.

Stripping out the one-time setup, the underlying year-over-year growth is closer to 20%, still meaningful but more closely tied to ongoing operations.

Information Technology	FY25-26	FY25-26	FY26-27	FY26-27
	Adopted	Through 04.30.26	Manager Recommend	Adopted
Expenditures				
120-421-010 Salaries	\$319,725.00	\$263,338.03	\$ 334,044.00	
120-421-011 Overtime	\$0.00	\$2,019.62	\$ -	
120-421-030 FICA	\$24,300.00	\$19,872.36	\$ 25,643.00	
120-421-040 401k	\$15,691.00	\$13,238.20	\$ 16,760.00	
120-421-050 NC Retirement	\$45,033.00	\$39,854.49	\$ 50,615.00	
120-421-060 Med & Life Ins	\$43,952.00	\$27,660.44	\$ 41,378.00	
120-421-070 Holiday Bonus	\$1,155.00	\$812.11	\$ 1,155.00	
120-421-280 Licenses / Prof Due	\$4,450.00	\$79.98	\$ 4,450.00	
120-421-292 Comp Hardware	\$130,000.00	\$51,777.57	\$ 170,000.00	
120-421-293 Software	\$465,000.00	\$460,260.31	\$ 574,035.00	
120-421-294 Police Specific	\$27,000.00	\$0.00	\$ 145,625.00	
120-421-310 Auto Allowance	\$1,300.00	\$900.00	\$ 1,300.00	
120-421-313 Training	\$5,000.00	\$250.00	\$ 5,000.00	
120-421-317 Travel Expense	\$1,300.00	\$1,054.79	\$ 1,300.00	
120-421-410 Telephone	\$500.00	\$0.00	\$ 500.00	
120-421-420 Office Supplies	\$500.00	\$136.89	\$ 500.00	
120-421-425 Postage Expense	\$50.00	\$49.45	\$ 50.00	
120-421-445 Copies / Overages			\$ -	
120-421-455 Uniforms	\$0.00	\$0.00	\$ 450.00	
120-421-630 Supplies and Materi	\$1,000.00	\$10,552.50	\$ 1,000.00	
120-421-990 Misc Exp	\$0.00	\$0.00	\$ -	
Total	\$1,085,956.00	\$891,856.74	\$1,373,805.00	\$0.00

DEPARTMENT NARRATIVE

Public Services, Facilities Management, and Sanitation

Operations · Maintenance · Solid Waste

Together, these three departments represent the operational backbone of the Town. They maintain the streets we drive on, the buildings where Town business and recreation happen, the streetlights that keep our community safe at night, and the weekly residential waste, recycling, and yard waste service that supports every household in Waxhaw.

Combined, they account for approximately \$5.62 million in the FY 26-27 proposed budget, an increase of \$792,750 (16.4%) over the FY 25-26 adopted budget. This is a significant year-over-year jump, and it deserves direct explanation. The bulk of it is driven by factors outside of discretionary control: a contractual rate increase and expanded service for residential waste collection, a substantially expanded facilities maintenance program tied to a growing portfolio of buildings, and meaningful increases in fleet, equipment, and supply costs as Public Services maintains more roadway, equipment, and infrastructure than it did a year ago.

Combined Summary

Department	FY 25-26 Adopted	FY 26-27 Proposed	Change (\$)	Change (%)
Public Services	\$2,011,855	\$2,220,005	+\$208,150	+10.3%
Facilities Management	\$652,352	\$818,948	+\$166,596	+25.5%
Sanitation	\$2,162,661	\$2,580,665	+\$418,004	+19.3%
Combined Total	\$4,826,868	\$5,619,618	+\$792,750	+16.4%

Public Services | \$2,220,005 (+10.3%)

The Public Services Department maintains the Town's streets, sidewalks, storm drainage, and right-of-way landscaping; operates the residential leaf collection program; manages the Enterprise vehicle lease fleet; and coordinates infrastructure-related obligations such as the annual CSX railroad crossing maintenance. The proposed budget supports a team of 14 full-time staff.

The proposed increase of \$208,150 (+10.3%) breaks roughly into one-fifth personnel and four-fifths operating. Personnel grows by \$43,378 (+4.0%) consistent with the Town's compensation structure. Operating expenses grow by approximately \$165,000 across the year, concentrated in fleet, equipment, and materials:

- **Gas and Oil increases to \$344,034** (+\$104,034), reflecting both fuel pricing and a larger vehicle and equipment footprint as the Town has grown.
- **Equipment Repairs and Maintenance grows by approximately \$2,000**, reflecting the wear on an aging fleet of leaf vacuums, mowers, and power equipment, including planned engine replacements on leaf vacuum units that have reached end of life.
- **Vehicle Maintenance grows by \$50,000 to \$56,000** and the Town Street Light Expense grows by \$255,000 to \$310,000 both adjustments reflect a continued physical growth and expansion of the Town's infrastructure footprint.

Several lines hold steady: the Enterprise Lease Program at \$250,000, the CSX Crossing maintenance at \$2,500, and beautification line at \$20,000.

The Leaf Facility Operations line is proposed at a \$5,000 reduction based on actual operating experience.

The Powell Bill Fund (Fund 290) covers an additional \$750,000 in street, sidewalk, paving, and bridge work that the Public Services team executes but that is not counted in this General Fund total.

Facilities Management | \$818,948 (+41%)

Facilities Management is responsible for the operations, maintenance, security, and utilities of every building the Town owns or occupies, including Town Hall, the Police Department, the Public Services and Parks & Recreation Building (PSPR), the McDonald House, the Recreation Barn, the Learning Center, Nesbit Park structures, the Downtown Park, downtown park restrooms, and several smaller properties. This portfolio is maintained by a team of two full-time staff.

The proposed increase of \$236,096 over FY 25-26 is the largest percentage change in the General Fund this year and warrants direct explanation. This is not a baseline increase across the department; it is concentrated in four specific drivers, each of which reflects a deliberate, justifiable investment:

1. Expanded contracted maintenance program (+\$59,500)

The Contracted Services line nearly doubles from \$61,800 to \$121,300. The increase brings facility maintenance fully into a planned, scheduled program rather than reacting to issues as they arise. New or expanded items include:

- Holiday lighting at the Town Campus (\$10,000)
- Water tank maintenance (\$9,100)
- Generator maintenance contracts at the Police Department, PSPR, and Town Hall (\$6,000 combined)
- Elevator inspections and NCDOL certifications (\$6,400)

- Pest control and mosquito service (\$13,800)
- Sprinkler and fire-system inspections, backflow testing, fire extinguisher servicing, a Town Hall roof inspection, and PSPR vehicle lift inspections

Many of these items are required for code or insurance compliance, and consolidating them into the Facilities budget gives the Town clearer accountability and reduces emergency-repair risk.

2. One-time security investment at Recreation Barn and Nesbit Park (~\$40,000 capital)

The Security Services line includes approximately \$40,000 in one-time equipment costs to install monitored Sonitrol security at the Recreation Barn and Nesbit Park, plus approximately \$6,000 in new annual monitoring fees for those two sites. After FY 26-27, the equipment cost rolls off and only the recurring monitoring remains. Recent activity at Town parks and the value of the assets at these two sites support this investment in protecting public property.

3. Utilities reflecting a growing facility footprint (+\$39,355 Electric)

Electric grows from \$225,000 to \$264,355 (+17%), reflecting both rate adjustments from Union Power, Duke Electric and an expanded set of metered facilities, including the Learning Center now in active operation, expanded service at Nesbit Park, and continuing usage at the Downtown Park.

4. Personnel (+\$31,541, +15.8%)

Personnel costs for the existing two-person team increase by approximately \$31,500, reflecting scheduled compensation and benefit adjustments. Headcount is unchanged.

Other notable items in the Facilities budget: Building Maintenance at \$41,700 funds locksmith services, building repairs at the Police Department due to age, pedestrian bridge maintenance (\$10,000), fire prevention system repairs, and routine maintenance at Town Hall, PSPR, McDonald House, and the Meeting Place. Cleaning Supplies are funded at \$12,000 and Non-Capital Furniture/Equipment at \$7,700.

Sanitation | \$2,580,665 (+19.3%)

Sanitation funds the Town's residential weekly waste, recycling, and yard waste collection. There are no Town personnel assigned to the function; collection, customer service, and route management are performed entirely by the contractor. The proposed budget grows by \$418,004, a significant increase that breaks into two components:

- **The Waste Pro contract increases to \$2,380,665** (+\$218,004 over FY 25-26). The increase reflects new homes coming online as additional residential subdivisions are completed and occupied across Town, plus a contractual 4.3% rate increase consistent with the Consumer Price Index and prevailing labor and fuel cost trends in the solid waste industry.

- **An additional \$200,000 allocation** sits on top of the base Waste Pro contract. This funds expected supplemental service needs in FY 26-27 (additional pickup events, bulk and special collection, and contingency for unanticipated route additions as new subdivisions come online mid-year). Without this allocation, mid-year service expansions would require a budget amendment.

There is no discretionary spending on the contract itself: it is a passthrough of the cost to provide a service every household in Waxhaw uses every week. The \$200,000 supplemental line is the discretionary portion of this budget and is the appropriate place for Board questions about service level and contingency reserves.

Public Services	FY25-26	FY25-26	FY26-27	FY26-27
	Adopted	Through 04.30.2026	Manager Recommend	Adopted
Expenditures				
120-426-010 Salaries	\$ 733,058.00	\$ 611,360.13	\$ 749,502.00	
120-426-011 Overtime	\$ 2,000.00	\$ 972.75	\$ 2,000.00	
120-426-030 FICA	\$ 56,090.00	\$ 45,717.43	\$ 57,690.00	
120-426-040 401K	\$ 36,660.00	\$ 30,147.02	\$ 37,706.00	
120-426-050 NC Retirement	\$ 105,210.00	\$ 90,425.08	\$ 113,872.00	
120-426-060 Med & Life Ins	\$ 159,700.00	\$ 129,359.32	\$ 174,206.00	
120-426-070 Holiday Bonus	\$ 3,500.00	\$ 3,496.94	\$ 4,620.00	
120-426-090 Prof Services				
120-426-206 Debt Service				
120-426-207 Debt Serv Interest				
120-426-313 Training	\$ 7,000.00	\$ 780.20	\$ 7,500.00	
120-426-315 Licenses/Prof Dues	\$ 2,200.00	\$ -	\$ 3,200.00	
120-426-317 Travel Exp	\$ 2,400.00	\$ 133.60	\$ 2,400.00	
120-426-420 Office Supplies	\$ 2,000.00	\$ 1,564.05	\$ 2,200.00	
120-426-425 Postage Exp	\$ 75.00	\$ 74.94	\$ 75.00	
120-426-430 Electric Serv	\$ -	\$ -	\$ -	
120-426-433 Leased Vehicles	\$ 250,000.00	\$ 252,119.14	\$ 250,000.00	
120-426-437 Propane Gas	\$ -	\$ -	\$ -	
120-426-455 Uniforms	\$ 10,262.00	\$ 7,858.56	\$ 11,000.00	
120-426-474 Vehicle Maint	\$ 50,000.00	\$ 27,174.38	\$ 56,000.00	
120-426-475 Gas & Oil	\$ 240,000.00	\$ 154,509.86	\$ 344,034.00	
120-426-476 Equip Repairs	\$ 18,000.00	\$ 7,288.20	\$ 20,000.00	
120-426-610 Street Lights	\$ 255,000.00	\$ 218,864.96	\$ 310,000.00	
120-426-630 Sup/Materials	\$ 11,500.00	\$ 5,512.31	\$ 11,500.00	
120-426-660 CSX Crossing	\$ 2,200.00	\$ -	\$ 2,500.00	
120-426-670 Repairs/Maint	\$ -	\$ -	\$ -	
120-426-672 Beautification	\$ 20,000.00	\$ 8,260.94	\$ 20,000.00	
120-426-685 Leaf Fac Ops	\$ 17,000.00	\$ 4,578.72	\$ 12,000.00	
120-426-805 Non-Capital Equip	\$ 10,000.00	\$ 7,226.97	\$ 10,000.00	
120-426-807 Equipment	\$ 18,000.00	\$ 9,232.22	\$ 18,000.00	
120-426-990 Misc Exp	\$ -	\$ -	\$ -	
Total	\$2,011,855.00	\$1,616,657.72	\$2,220,005.00	\$0.00

Facilities Management	FY25-26	FY25-26	FY26-27	FY26-27
	Adopted	Through 04.30.2026	Manager Recommend	Adopted
Expenditures				
120-427-010 Salaries	\$ 141,337.00	\$ 116,249.16	\$ 147,776.00	
120-427-011 Overtime	\$ 500.00	\$ -	\$ 1,000.00	
120-427-030 FICA	\$ 10,850.00	\$ 8,078.31	\$ 11,364.00	
120-427-040 401K	\$ 7,067.00	\$ 5,698.14	\$ 7,427.00	
120-427-050 NC Retire	\$ 20,282.00	\$ 17,181.64	\$ 22,430.00	
120-427-060 Med & Life Ins	\$ 18,246.00	\$ 28,681.21	\$ 39,826.00	
120-427-070 Holiday Bonus	\$ 770.00	\$ 582.82	\$ 770.00	
120-427-090 Contract Serv	\$ 61,800.00	\$ 51,970.33	\$ 121,300.00	
120-427-280 Licenses/Prof Dues	\$ 3,700.00	\$ 800.00	\$ 3,700.00	
120-427-313 Training	\$ 1,500.00	\$ -	\$ 2,000.00	
120-427-317 Travel Expense	\$ 1,000.00	\$ -	\$ 2,000.00	
120-427-333 Natural Gas	\$ 20,000.00	\$ 4,409.15	\$ 7,200.00	
120-427-398 Security Serv	\$ -	\$ -	\$ 65,550.00	
120-427-412 Office Supplies	\$ 1,200.00	\$ 240.27	\$ 1,200.00	
120-427-425 Postage Exp	\$ 100.00	\$ -	\$ 100.00	
120-427-430 Electric Service	\$ 225,000.00	\$ 106,542.61	\$ 264,355.00	
120-427-435 Water/ Sewer	\$ 39,000.00	\$ 29,703.43	\$ 52,550.00	
120-427-437 Propane	\$ 2,000.00	\$ -	\$ 2,000.00	
120-427-455 Uniforms	\$ 1,500.00	\$ 770.20	\$ 1,500.00	
120-427-460 Cleaning Sup	\$ 18,000.00	\$ 4,436.82	\$ 12,000.00	
120-427-485 Building Maint	\$ 68,000.00	\$ 65,299.07	\$ 41,700.00	
120-427-630 Supplies and Material	\$ 7,000.00	\$ 6,466.24	\$ 7,700.00	
120-427-805 Non-Cap Equip	\$ 3,500.00	\$ 1,639.42	\$ 3,500.00	
120-427-990 Misc Exp	\$ -	\$ -	\$ -	
Total	\$652,352.00	\$448,748.82	\$818,948.00	\$0.00

Sanitation	FY 25-26	FY 25-26	FY 26-27	FY 26-27
	Adopted	Through 04.30.26	Manager Recommend	Adopted
Expenditures				
120-471-425 Postage Expense	\$0.00			
120-471-467 Printing Expense	\$0.00			
120-471-695 Contract Sanitation Fee	\$2,162,661.00	\$1,675,801.21	\$ 2,580,665.00	
120-471-696 Recycling Expense				
Total	\$2,162,661.00	\$1,675,801.21	\$2,580,665.00	\$0.00

DEPARTMENT NARRATIVE**Police***Patrol · Investigations · Community Policing***Police Department | \$6,874,430 (+10.6%)**

The Police Department is the Town's largest single department and its largest General Fund expenditure. It supports 43 full-time and 5 part-time staff, including patrol, investigations, animal control, K-9 units, the SRT tactical team, community policing, and command. The Department also operates from a dedicated facility that the Town is paying off through scheduled debt service on the Police Building Upfit Loan.

The proposed budget grows by \$660,145 (+10.6%), the largest dollar increase in the General Fund this year. The drivers are concentrated in two areas:

1. Personnel costs (+\$598,556, +11.4%)

Personnel costs reflect scheduled compensation and benefit adjustments across the department, the addition of officer positions consistent with the Town's continued growth, and the resulting retirement and insurance contributions. Personnel makes up approximately 85% of the department's budget, so movement on this line drives the headline number more than any other factor.

2. Capital Vehicles and the Axon contract (+\$44,402)

The Axon contract for body-worn cameras, Tasers, in-car video, and software increases by approximately \$17,500 to account for added officers and contractual inflation.

A planned vehicle buyback (seven Enterprise leased vehicles, \$55,272) is included as part of the Town's fleet transition. The \$359,000 in new vehicle replacement and \$136,000 in upfit costs were moved to the Capital Improvement Plan, reducing the operating impact of fleet investment significantly.

Other lines are flat or modestly adjusted: training (-\$9,400), legal services (-\$6,852), and most operating lines unchanged. Debt service on the Police Department building (Principal \$498,000, Interest \$14,139) is on schedule. Community policing programs (DARE, National Night Out, Trunk or Treat, Citizen's Police Academy, Crime Prevention) are preserved at \$22,300, and the K-9 program is funded at \$20,500.

Variance in Context

A 10.6% increase in Public Safety is significant in absolute terms but is concentrated almost entirely in personnel growth driven by a growing community. Stripping out personnel, the non-payroll operating budget grows by 6.7%.

Police	FY25-26	FY25-26	FY26-27	FY26-27
	Adopted	Through 04.30.2026	Manager Recommend	Adopted
Expenditures				
120-431-010 Salaries	\$ 3,494,882.00	\$ 2,682,397.26	\$ 3,798,385.00	
120-431-011 Overtime	\$ 90,000.00	\$ 87,480.18	\$ 90,000.00	
120-431-020 Separation Allowance	\$ 74,416.00	\$ 84,473.71	\$ 121,942.00	
120-431-030 FICA	\$ 279,778.00	\$ 214,409.39	\$ 307,983.00	
120-431-040 401K	\$ 179,141.00	\$ 135,369.52	\$ 189,952.00	
120-431-050 NC Retire	\$ 515,567.00	\$ 451,538.09	\$ 649,636.00	
120-431-060 Med/Life Ins	\$ 616,961.00	\$ 452,130.35	\$ 690,110.00	
120-431-070 Holiday Bonus	\$ 14,300.00	\$ 10,345.18	\$ 15,593.00	
120-431-087 Recruit Exp	\$ 13,000.00	\$ 14,576.25	\$ 16,000.00	
120-431-090 Prof Services	\$ 1,200.00	\$ -	\$ 1,200.00	
120-431-206 Debt Service Police Building	\$ 491,000.00	\$ 401,000.00	\$ 498,000.00	
120-431-207 Debt Service Interest	\$ 20,991.00	\$ 17,952.65	\$ 14,140.00	
120-431-230 Legal Fees	\$ 9,000.00	\$ 4,500.00	\$ 9,000.00	
120-431-313 Training	\$ 49,785.00	\$ 27,246.83	\$ 40,385.00	
120-431-315 Licenses / Prof. Dues	\$ 3,895.00	\$ 2,032.50	\$ 3,895.00	
120-431-317 Travel Exp	\$ 25,800.00	\$ 15,134.49	\$ 34,200.00	
120-431-420 Office Sup	\$ 10,830.00	\$ 5,301.00	\$ 11,060.00	
120-431-425 Postage Exp	\$ 1,200.00	\$ 208.05	\$ 1,200.00	
120-431-430 Electric Serv	\$ -	\$ -	\$ -	
120-431-435 Water/Sewer	\$ -	\$ -	\$ -	
120-431-450 Non-Capital Supplies/Equip	\$ 51,400.00	\$ 43,099.27	\$ 50,900.00	
120-431-455 Uniforms	\$ 71,500.00	\$ 29,312.10	\$ 71,500.00	
120-431-460 Cleaning Supplies	\$ 2,900.00	\$ -	\$ 2,100.00	
120-431-474 Vehicle Maint	\$ 2,400.00	\$ 905.22	\$ 2,400.00	
120-431-485 Build Maint	\$ -	\$ -	\$ -	
120-431-495 Community Police Exp.	\$ 22,300.00	\$ 10,060.49	\$ 22,300.00	
120-431-496 K-9 Expense	\$ 19,700.00	\$ 6,602.34	\$ 20,500.00	

Police	FY25-26	FY25-26	FY26-27	FY26-27
	Adopted	Through 04.30.2026	Manager Recommend	Adopted
Expenditures (continued...)				
120-431-630 Supplies/Materials	\$ 3,075.00	\$ 718.03	\$ 3,075.00	
120-431-807 Capital Equip	\$ 100,500.00	\$ 95,243.28	\$ 144,902.00	
120-431-808 Capital Vehicles	\$ 41,564.00	\$ 24,767.03	\$ 55,272.00	
120-431-850 Animal Control Expense	\$ 1,500.00	\$ -	\$ 1,500.00	
120-431-875 SRT Tactical Team	\$ 5,700.00	\$ -	\$ 7,300.00	
120-431-990 Misc Exp	\$ -	\$ -	\$ -	
Total	\$6,214,285.00	\$4,816,803.21	\$6,874,430.00	\$0.00

DEPARTMENT NARRATIVE**Emergency Management & Safety***Preparedness · OSHA Compliance · AED Program*

Emergency Management & Safety | \$214,988 (+4.2%)

The Emergency Management & Safety Department supports the Town's emergency preparedness, OSHA compliance, AED program, safety training, NC 811 utility locating, stream gauge monitoring, and partnership with the Waxhaw Volunteer Fire Department. It is staffed by one full-time position.

The proposed budget grows modestly by \$8,654 (+4.2%). The increase is driven by personnel costs (+\$8,554) and small line adjustments (advertising and printing +\$500 for new door hangers, training +\$1,000 for additional OSHA and First Aid courses), partially offset by reductions in disaster recovery supplies (-\$1,000) and licenses and dues (-\$3,100).

The major capital request, **Stream Gauge Upgrades** from Ott HydroMet (three gauges, solar panels, and cameras totaling approximately \$30,000), was moved to the Capital Improvement Plan, reducing operating impact.

AED battery and electrode replacements (\$7,000) are funded for the eleven units across Town facilities. The Waxhaw Volunteer Fire Department partnership for SRT events and equipment support remains funded at \$31,000.

Emergency Management	FY25-26	FY25-26	FY26-27	FY26-27
	Adopted	Through 04.30.2026	Manager Recommend	Adopted
Expenditures				
120-433-010 Salaries	\$98,187.00	\$60,090.04	\$102,634.00	
120-433-030 FICA	\$7,476.00	\$4,655.37	\$7,881.00	
120-433-040 401K	\$4,886.00	\$2,882.60	\$5,151.00	
120-433-050 NC Retirement	\$14,024.00	\$8,962.49	\$15,556.00	
120-433-060 Med & Life Ins	\$12,226.00	\$8,084.25	\$14,131.00	
120-433-070 Holiday Bonus	\$385.00	\$218.56	\$385.00	
120-433-210 Professional Services	\$38,800.00	\$33,103.90	\$35,700.00	
120-433-280 Licenses/Prof Dues	\$1,350.00	\$174.00	\$1,550.00	
120-433-313 Training	\$7,600.00	\$1,629.92	\$8,600.00	
120-433-314 Meeting Expense	\$500.00	\$0.00	\$500.00	
120-433-317 Travel Expense	\$2,500.00	\$1,398.69	\$2,500.00	
120-433-420 Office Supplies	\$300.00	\$0.00	\$300.00	
120-433-455 Uniforms	\$900.00	\$801.30	\$900.00	
120-433-467 Printing Expense	\$200.00	\$507.50	\$700.00	
120-433-485 Repairs and Maintenance	\$6,500.00	\$5,108.94	\$9,000.00	
120-433-620 Materials & Supplies	\$9,000.00	\$4,365.26	\$8,000.00	
120-433-805 Non-Capital Equipment	\$1,000.00	\$2,819.64	\$1,000.00	
120-433-807 Capital Equipment	\$0.00	\$0.00	\$0.00	
120-433-990 Misc Exp	\$500.00	\$25.00	\$500.00	
Total	\$206,334.00	\$134,827.46	\$214,988.00	

DEPARTMENT NARRATIVE**Building Inspections***Plan Review · Permits · Inspections*

Building Inspections | \$690,469 (-8.2%)

The Building Inspections Department reviews plans, issues permits, and performs inspections for residential and commercial construction across the Town. It is staffed by 4 full-time and 1 part-time positions. The function is partially supported through dedicated permit fee revenue and a \$319,383 transfer from fund balance designated for this department.

The proposed budget decreases by \$61,776 (-8.2%), driven by two factors:

- **Personnel costs are projected at \$609,626**, down \$29,694 (-4.6%) from FY 25-26 due to a vacancy and revised forecast for the year ahead.
- Energov inspection software is funded at \$55,997 (+19%) to reflect the contracted increase, and most other operating lines (uniforms, supplies, vehicle maintenance, gas, training) are flat.

Variance in Context

The 8.2% decrease is real but should not be read as a service reduction. It is the combination of a personnel forecast adjustment, a fleet line moving out of the department, and a maintenance allocation moving to Facilities. Permit fee revenue is forecasted separately and supports the cost of the function.

Building Inspections	FY25-26	FY25-26	FY26-27	FY26-27
	Adopted	Through 04.30.2026	Manager Recommend	Adopted
Expenditures				
120-435-010 Salaries	\$ 431,700.00	\$ 363,879.66	\$ 416,745.00	
120-435-011 Overtime	\$ 2,500.00	\$ 400.19	\$ 2,500.00	
120-435-030 FICA	\$ 33,020.00	\$ 27,241.54	\$ 32,014.00	
120-435-040 401K	\$ 21,582.00	\$ 18,045.32	\$ 20,924.00	
120-435-050 NC Retirement	\$ 61,903.00	\$ 65,041.50	\$ 63,190.00	
120-435-060 Medical & Life Insurance	\$ 87,015.00	\$ 43,782.01	\$ 72,520.00	
120-435-070 Holiday Bonus	\$ 1,600.00	\$ 1,530.04	\$ 1,733.00	
120-435-075 Worker's Comp Ins	\$ -	\$ -	\$ -	
120-435-206 Debt Principal	\$ -	\$ -	\$ -	
120-435-207 Debt Interest	\$ -	\$ -	\$ -	
120-435-292 Computer Hardware	\$ -	\$ -	\$ -	
120-435-293 Computer Software	\$ 46,916.00	\$ 220.00	\$ 55,997.00	
120-435-294 Computer Supplies	\$ -	\$ -	\$ -	
120-435-313 Training	\$ 3,015.00	\$ 1,656.76	\$ 4,127.00	
120-435-315 Licenses/Prof Dues	\$ 1,869.00	\$ 108.06	\$ 1,944.00	
120-435-317 Travel Expense	\$ 3,475.00	\$ 474.17	\$ 1,875.00	
120-435-410 Telephone / Mobile	\$ 3,500.00	\$ -	\$ 3,500.00	
120-435-420 Office Supplies	\$ 500.00	\$ 29.97	\$ 500.00	
120-435-425 Postage Expense	\$ 100.00	\$ 0.74	\$ 100.00	
120-435-430 Electric Service	\$ -	\$ -	\$ -	
120-435-435 Water / Sewer	\$ -	\$ -	\$ -	
120-435-455 Uniforms	\$ 2,500.00	\$ 1,350.16	\$ 2,500.00	
120-435-474 Vehicle Maintenance	\$ 2,400.00	\$ 194.22	\$ 2,400.00	
120-435-475 Gas & Oil	\$ 6,400.00	\$ 2,909.61	\$ 6,400.00	
120-435-486 Building Rent / Space Allocation	\$ 30,000.00	\$ 25,000.00	\$ -	
120-435-487 Fire Marshal Rent	\$ -	\$ -	\$ -	
120-435-630 Supplies and Materials	\$ 1,250.00	\$ 263.44	\$ 1,500.00	
120-435-806 Capital Software	\$ -	\$ 56,239.12	\$ -	
120-435-808 Capital Vehicles	\$ 11,000.00	\$ 6,402.73	\$ -	
120-435-990 Misc Exp	\$ -	\$ -	\$ -	
Total	\$ 752,245.00	\$ 614,769.24	\$ 690,469.00	\$ -

DEPARTMENT NARRATIVE**Engineering***Infrastructure · Stormwater · Capital Projects*

Engineering | \$887,049 (+10.2%)

The Engineering Department manages the Town's infrastructure planning, stormwater program, floodplain administration, surveying, capital project oversight, and traffic and transportation engineering. It supports a team of 5.5 full-time staff and serves as the technical lead on most projects in the Capital Improvement Plan.

The proposed budget grows by \$81,870 (+10.2%), driven almost entirely by personnel: salaries and benefits rise \$79,375 (+10.9%) reflecting scheduled adjustments and the cost of the existing team.

Operating lines change minimally (-\$650 in travel, -\$300 in supplies, -\$200 in postage). The most notable operating line is a one-time \$4,900 capital purchase of a pre-owned Nikon Total Station for surveying work, which replaces equipment the Town has been renting on a project-by-project basis.

The department's \$52,000 request for a 4x4 truck dedicated to erosion and sediment control work was moved to the Capital Improvement Plan, reducing the operating budget impact.

Engineering	FY25-26	FY25-26	FY26-27	FY26-27
	Adopted	Through 04.30.2026	Manager Recommend	Adopted
Expenditures				
120-451-010 Salaries	\$ 515,812.00	\$ 419,621.70	\$ 567,724.00	
120-451-011 Overtime	\$ -	\$ 173.51	\$ -	
120-451-030 FICA	\$ 38,649.00	\$ 31,368.42	\$ 43,593.00	
120-451-040 401K	\$ 25,261.00	\$ 18,090.12	\$ 28,492.00	
120-451-050 NC Retirement	\$ 72,498.00	\$ 61,179.60	\$ 86,046.00	
120-451-060 Med & Life Ins	\$ 76,751.00	\$ 71,302.56	\$ 82,491.00	
120-451-070 Holiday Bonus	\$ 2,118.00	\$ 1,602.86	\$ 2,118.00	
120-451-210 Prof Services	\$ 50,000.00	\$ 18,385.40	\$ 57,500.00	
120-451-280 Licenses / Prof Dues	\$ 5,835.00	\$ 264.05	\$ 6,435.00	
120-451-313 Training	\$ 2,405.00	\$ 1,318.57	\$ 2,450.00	
120-451-317 Travel Expense	\$ 1,850.00	\$ 1,066.84	\$ 1,200.00	
120-451-420 Office Supplies	\$ 500.00	\$ 116.31	\$ 500.00	
120-451-425 Postage Expense	\$ 400.00	\$ 173.12	\$ 400.00	
120-451-450 Non-Capital Equip	\$ -	\$ -	\$ 4,900.00	
120-451-808 Capital Vehicles	\$ -	\$ 494.72	\$ -	
120-451-455 Uniforms	\$ 1,200.00	\$ -	\$ 600.00	
120-451-467 Printing Expense	\$ 1,000.00	\$ 391.22	\$ 1,000.00	
120-451-470 Advertising/Notices	\$ 900.00	\$ 861.68	\$ 1,000.00	
120-451-630 Supplies/Materials	\$ 10,000.00	\$ 6,402.73	\$ 600.00	
120-451-990 Misc Exp	\$ -	\$ -	\$ -	
Total	\$805,179.00	\$632,813.41	\$887,049.00	\$0.00

DEPARTMENT NARRATIVE**Planning & Zoning***Land Use · UDO · Historic Preservation*

Planning & Zoning | \$777,924 (-7.3%)

The Planning & Zoning Department administers the Unified Development Ordinance, processes rezonings, plats, and special-use permits, and supports the Planning Board, the Board of Adjustment, and the Historic Preservation Commission. It also houses the Town's Building Improvement Grant program (formerly the Façade Grant). The department is staffed by 4.5 full-time positions.

The proposed budget decreases by \$36,865 (-4.5%) from FY 25-26's adjusted figure. Personnel costs decline \$35,553 (-5.1%) reflecting a vacancy and a revised forecast for FY 26-27. Operating expenses are essentially flat (-1.1%).

Notable items in the proposed budget:

- The Building Improvement Grant program is preserved at \$65,000, supplies and field materials are adjusted slightly down (-\$300), and travel is right-sized for the actual FY 27 conference cycle
- Professional Services for the Planning Board, Board of Adjustment, and Historic Preservation Commission decreased by \$5,000

Variance in Context

The decrease is concentrated in personnel and reflects current vacancy timing rather than a reduction in planning capacity. Operating capacity for plan review, public hearings, and committee support is preserved.

Planning & Zoning	FY25-26	FY25-26	FY26-27	FY26-27
	Adopted	Through 04.30.2026	Manager Recommend	Adopted
Expenditures				
120-490-010 Salaries	\$ 467,106.00	\$ 340,588.06	\$ 444,153.00	
120-490-011 Overtime	\$ 8,000.00	\$ 3,906.16	\$ 8,000.00	
120-490-030 FICA	\$ 36,478.00	\$ 25,618.66	\$ 34,722.00	
120-490-040 401k	\$ 23,842.00	\$ 19,813.83	\$ 22,694.00	
120-490-050 NC Retirement	\$ 68,426.00	\$ 43,067.17	\$ 68,742.00	
120-490-060 Med & Life Ins	\$ 89,963.00	\$ 53,365.62	\$ 79,950.00	
120-490-070 Holiday Bonus	\$ 1,732.00	\$ 1,311.42	\$ 1,733.00	
120-490-210 Professional Services	\$ 27,500.00	\$ 25,306.34	\$ 22,500.00	
120-490-215 Advisory Board Stipends	\$ 4,600.00	\$ 1,500.00	\$ 4,600.00	
120-490-313 Training	\$ 5,490.00	\$ 2,611.45	\$ 4,010.00	
120-490-314 Meeting Expenses	\$ -	\$ 104.64	\$ 1,000.00	
120-490-315 Licenses / Prof Dues	\$ 10,022.00	\$ 6,790.63	\$ 8,775.00	
120-490-317 Travel Expense	\$ 2,580.00	\$ 2,507.86	\$ 4,695.00	
120-490-420 Office Supplies	\$ 750.00	\$ 529.17	\$ 1,500.00	
120-490-425 Postage Expense	\$ 300.00	\$ 42.28	\$ 200.00	
120-490-450 Non-Capital Equip			\$ -	
120-490-455 Uniforms	\$ 500.00	\$ 343.68	\$ 500.00	
120-490-470 Advertising and Notices	\$ 2,000.00	\$ 544.96	\$ 1,500.00	
120-490-630 Supplies/Materials	\$ 500.00	\$ 202.22	\$ 3,650.00	
120-490-866 BLDG Improvement Grant	\$ 89,104.00	\$ 83,594.37	\$ 65,000.00	
120-490-990 Misc Exp				
Total	\$838,893.00	\$611,748.52	\$777,924.00	\$0.00

DEPARTMENT NARRATIVE**Code Enforcement***Nuisance · Housing · Compliance*

Code Enforcement | \$137,123 (+19.4%)

The Code Enforcement Department investigates and resolves violations of the Town's nuisance, housing, and zoning codes through a combination of inspection, notification, and (when necessary) legal action and physical abatement of unsafe or chronically non-compliant properties. It is staffed by one full-time position.

The proposed budget grows by \$22,242 (+19.4%). The driver is a single line: the **Abatement Cost** allocation increases from \$4,000 to \$20,000 (+\$16,000) to fund property abatement and demolition where the Town must take direct action on chronic nuisance properties. This is consistent with conversations the Board has had about the limits of voluntary compliance on a small number of properties, and the increase aligns with adjacent CIP demolition funds.

Personnel costs grow by \$4,242 (+4.0%) for the single full-time position. All other operating lines (training, travel, supplies, vehicle maintenance, uniforms, postage, printing) are flat at modest amounts.

Variance in Context

The 19% headline increase is meaningful, but the underlying \$16,000 driver is a deliberate, Board-aligned policy choice to give Code Enforcement the resources to actually resolve the chronic-nuisance properties the Town has been working through for several years. Stripping that line out, the rest of the department is essentially flat.

Code Enforcement	FY25-26	FY25-26	FY26-27	FY26-27
	Adopted	Through 04.30.2026	Manager Recommend	Adopted
Expenditures				
120-491-010 Salaries	\$ 71,641.00	\$ 58,971.46	\$ 75,238.00	
120-491-030 FICA	\$ 5,453.00	\$ 4,493.89	\$ 5,785.00	
120-491-040 401K	\$ 3,564.00	\$ 2,939.03	\$ 3,781.00	
120-491-050 NC Retirement	\$ 10,229.00	\$ 8,717.75	\$ 11,419.00	
120-491-060 Med & Life Ins	\$ 13,709.00	\$ 11,202.81	\$ 14,615.00	
120-491-070 Holiday Bonus	\$ 385.00	\$ 291.40	\$ 385.00	
120-491-280 Licenses/Prof Dues	\$ 400.00	\$ -	\$ 400.00	
120-491-313 Training	\$ 1,500.00	\$ 626.28	\$ 1,500.00	
120-491-317 Travel Expense	\$ 1,000.00	\$ -	\$ 1,000.00	
120-491-420 Office Supplies	\$ 200.00	\$ -	\$ 200.00	
120-491-425 Postage Expense	\$ 200.00	\$ 122.35	\$ 200.00	
120-491-455 Uniforms	\$ 750.00	\$ 73.98	\$ 750.00	
120-491-467 Printing Expense	\$ 800.00	\$ -	\$ 800.00	
120-491-474 Vehicle Maintenance	\$ 350.00	\$ 190.00	\$ 350.00	
120-491-630 Supplies and Materials	\$ 700.00	\$ 39.37	\$ 700.00	
120-491-870 Code Enforcement Abatement	\$ 4,000.00	\$ 825.00	\$ 20,000.00	
120-491-990 Misc Exp	\$ -	\$ -		
Total	\$ 114,881.00	\$ 88,493.32	\$ 137,123.00	\$ -

DEPARTMENT NARRATIVE**Business Development***Economic Development · Downtown · Main Street*

Business Development | \$383,871 (-12.4%)

The Business Development Department supports the Town's economic development efforts, downtown revitalization, and the partnership with the Downtown Waxhaw Association, Waxhaw's nationally accredited Main Street America™ program. It is staffed by 2 full-time positions.

The proposed budget decreases by \$54,151 (-12.4%) and reflects a deliberate tightening across nearly every operating line. Major reductions include training (-\$4,000), travel (-\$6,300), licenses and dues (-\$9,545), and the Public Parking Leases line (-\$10,000). Personnel costs decline \$14,656 (-5.6%) reflecting a position transition. The contribution to the Downtown Waxhaw Association is preserved at \$15,000.

Notable items in the proposed budget:

- \$7,000 for downtown holiday lights, building maintenance and parking lot repairs (\$5,500 in repairs and maintenance combined)
- Streetscape Furniture (\$5,000), Seasonal Plantings (\$3,000), and Fright Night candy and crossing guards (\$4,500 combined)
- The Office Furnishings line of \$2,000 supports operations at the McDonald House satellite facility

Variance in Context

A 12% reduction looks aggressive, but the cuts are concentrated in conferences, travel, and dues that the department determined could be reduced without affecting program delivery. The core Main Street partnership and the visible downtown investments (lights, plantings, furniture, parking lot maintenance) are all preserved.

Business Development	FY25-26	FY25-26	FY26-27	FY26-27
	Adopted	Through 04.30.2026	Manager Recommend	Adopted
Expenditures				
120-493-000 Business Development				
120-493-010 Salaries Business Development	\$ 185,517.00	\$ 137,925.19	\$ 172,200.00	
120-493-011 Overtime - Business Development	\$ -	\$ 43.27	\$ -	
120-493-030 FICA	\$ 14,193.00	\$ 10,101.21	\$ 13,232.00	
120-493-040 401K Employer Contribution	\$ 9,276.00	\$ 6,207.40	\$ 8,649.00	
120-493-050 NC State Retirement Contribution	\$ 26,622.00	\$ 18,446.20	\$ 26,118.00	
120-493-060 Medical & Life Town Contribution	\$ 27,194.00	\$ 15,383.88	\$ 27,947.00	
120-493-070 Holiday Bonus	\$ 770.00	\$ 582.82	\$ 770.00	
120-493-172 Advisory Committee Training	\$ 1,100.00	\$ 1,065.00	\$ 1,100.00	
120-493-210 Professional Services	\$ 36,500.00	\$ 1,218.03	\$ 16,500.00	
120-493-280 Licenses Certifications & Professional D	\$ 11,000.00	\$ 9,416.00	\$ 1,455.00	
120-493-313 Training	\$ 4,400.00	\$ 650.00	\$ 400.00	
120-493-314 Meeting Expense	\$ 1,500.00	\$ 593.72	\$ 1,000.00	
120-493-317 Travel Expense	\$ 9,300.00	\$ 3,728.59	\$ 3,000.00	
120-493-420 Office Supplies	\$ 1,000.00	\$ 268.90	\$ 2,500.00	
120-493-425 Postage	\$ 100.00	\$ -	\$ 100.00	
120-493-455 Uniforms	\$ 300.00	\$ -	\$ 200.00	
120-493-467 Printing	\$ 3,500.00	\$ -	\$ 1,700.00	
120-493-486 Maintenance & Repair	\$ 9,000.00	\$ 893.71	\$ 5,500.00	
120-493-630 Supplies and Materials	\$ 7,000.00	\$ 4,910.65	\$ 7,000.00	
120-493-690 Downtown Projects	\$ 70,000.00	\$ 47,807.70	\$ 60,000.00	
120-493-759 Public Parking Leases	\$ 19,750.00	\$ 25,129.64	\$ 34,500.00	
Total	\$ 438,022.00	\$ 284,371.91	\$ 383,871.00	\$ -

DEPARTMENT NARRATIVE**Human Resources***Recruitment · Benefits · Wellness***Human Resources | \$611,637 (+18.1%)**

The Human Resources Department supports recruitment, employee relations, classification and compensation, benefits administration, training, and wellness programs across the entire organization. It is staffed by 2 full-time positions and is the central touchpoint for every Town employee, current and prospective.

The proposed budget grows by \$93,548 (+18.1%), a meaningful increase that warrants direct explanation. The growth is concentrated in two specific items, and most of it is non-discretionary:

1. Workers' Compensation Insurance (+\$29,000, +21%)

The Workers' Comp line grows from \$140,000 to \$169,000 reflecting the actual NCLM premium notice for FY 26-27. This is a flow-through cost driven by the Town's experience modifier and the size of the workforce. It is not a discretionary increase.

2. Retiree Insurance Reimbursement Liability transfer (+\$40,000)

The Meetings and Wellness line increases from \$5,800 to \$47,300, a \$41,500 jump. \$40,000 of that increase is a planned **savings transfer to a Retiree Insurance Reimbursement Liability account**, pre-funds an obligation the Town has to fund a Retiree Insurance Reimbursement Plan. While the line item appears within HR's budget, this \$40,000 is more accurately understood as setting aside money the Town is saving to cover future obligations. The remaining \$1,500 is for biometric screenings that are reimbursable through Cigna.

Other notable items:

- Payroll and HRIS Fees grow \$4,000 to \$40,000 with the Dominion Payroll system
- Recruitment drops by \$1,900 to \$2,000 reflecting current advertising needs
- Personnel costs grow \$20,083 (+7.7%) for the existing 2-person team, including scheduled compensation adjustments
- The Employee Assistance Program (\$2,600), pre-employment drug testing (\$2,500), and employee appreciation events including the Annual Recognition Luncheon, Holiday Party, and Appreciation Picnic (\$15,350 combined) are preserved

Variance in Context

Stripping out the \$40,000 retiree liability transfer and the \$29,000 workers comp adjustment (both of which are largely non-discretionary), the underlying departmental operating budget grows by approximately \$24,500, or roughly 5%. Most of the operating lines (training, supplies, postage, employee appreciation, EAP, drug testing, payroll fees) are flat or up only modestly.

Human Resources	FY25-26	FY25-26	FY26-27	FY26-27
	Adopted	Through 04.30.26	Manager Recommend	Adopted
Expenditures				
120-511-010 Salaries	\$182,132.00	\$149,824.02	\$ 196,141.00	
120-511-011 Overtime		\$0.00		
120-511-030 FICA	\$13,934.00	\$11,449.96	\$ 15,064.00	
120-511-040 401K Contribution	\$9,107.00	\$7,336.52	\$ 9,846.00	
120-511-050 NC Retirement	\$26,136.00	\$22,118.80	\$ 29,734.00	
120-511-060 Med & Life Ins	\$27,375.00	\$20,829.77	\$ 27,982.00	
120-511-070 Holiday Bonus	\$770.00	\$541.43	\$ 770.00	
120-511-075 Workers Comp Ins	\$140,000.00	\$117,787.64	\$ 169,000.00	
120-511-082 Flex Spending Admin Costs	\$4,000.00	\$3,149.50	\$ 4,000.00	
120-511-205 Payroll Fees	\$36,000.00	\$29,205.08	\$ 40,000.00	
120-511-071 Phone Stipends	\$15,500.00	\$11,450.00	\$ 15,500.00	
120-511-085 Employee Assistance	\$2,600.00	\$5,200.00	\$ 2,600.00	
120-511-086 Medical Testing	\$2,500.00	\$1,533.00	\$ 2,500.00	
120-511-087 Recruitment Expense	\$3,900.00	\$513.25	\$ 2,000.00	
120-511-210 Professional Services	\$25,000.00	\$12,268.00	\$ 20,000.00	
120-511-280 Licenses / Prof Dues	\$2,135.00	\$3,135.85	\$ 2,000.00	
120-511-313 Training	\$5,000.00	\$1,250.00	\$ 5,000.00	
120-511-317 Travel Expense	\$1,000.00	\$2,845.28	\$ 2,500.00	
120-511-320 Emp Appreciation Exp	\$12,350.00	\$5,812.20	\$ 15,350.00	
120-511-420 Office Supplies	\$1,000.00	\$624.99	\$ 1,000.00	
120-511-425 Postage Expense	\$100.00	\$4.31	\$ 100.00	
120-511-455 Uniforms	\$250.00	\$0.00	\$ 250.00	
120-511-467 Printing Expense	\$1,500.00	\$389.50	\$ 3,000.00	
120-511-480 Tech Support / Equip			\$ -	
120-511-500 Meetings & Wellness	\$5,800.00	\$6,708.03	\$ 47,300.00	
120-511-990 Misc Exp	\$0.00	\$29,400.00	\$ -	
Total	\$518,089.00	\$443,377.13	\$611,637.00	\$0.00

DEPARTMENT NARRATIVE**Parks & Recreation***Parks · Programs · Events · Greenways***Parks & Recreation | \$2,598,075 (+6.0%)**

The Parks & Recreation Department maintains the Town's parks (Downtown Park, Nesbit Park, Town Creek Park, Barnes Park, McDonald House grounds, the Sk8 Park, Community Corner) and the trail and greenway system; operates the Recreation Barn and Learning Center; runs the Town's events and programs calendar; manages the SMILE Sensory Trailer; and supports the Parks & Recreation Advisory Committee, the Public Art Committee, and the Town's youth, family, and senior programming. It is staffed by 16 full-time and 3 part-time positions.

The proposed budget grows by \$146,109 (+6.0%), reasonable given the size, scope, and continued growth of the park system. The drivers:

- **Personnel costs grow \$123,789 (+6.9%)** for the existing team, including scheduled compensation, retirement contributions, and benefits
- **Parks Buildings & Grounds Maintenance grows \$22,975 (+14%)** to \$184,000, reflecting expanded responsibilities (the Learning Center is now in active operation, ongoing Nesbit Park well repairs, suspension bridge maintenance, retention pond maintenance, irrigation, and turf service across multiple sites)
- **Public Art doubles to \$20,000** for art maintenance, replacements, and new partnerships
- **Capital Equipment includes a \$13,500 light tower replacement** (CCE) and a \$9,700 electrical pad install at Downtown Park to permanently locate the SMILE Sensory Trailer

Several lines **decrease**:

- Travel (-\$2,500) and Training (-\$5,735) reflecting conference selections for the year
- Event Expense (-\$5,970) reflecting one-time prior-year items rolling off
- Uniforms (-\$700)

Other notable preserved items:

- \$200,600 for events (July 4th, Autumn Treasures, Kaleidoscope, Holiday Lighting, the Christmas Parade, Wreaths Across America, and the full Jammin' by the Tracks and Movie in the Park summer schedules)
- \$54,500 for programs and camps (including the Mobile HERO Program)

- \$35,000 for event shuttle service
- \$24,570 for professional services which includes startup costs for the new Friends of the Waxhaw Parks & Trails 501(c)(3)

Variance in Context

A 6% increase for the Town's largest community-facing department is on the lower end of what Waxhaw's growth trajectory would suggest. The non-payroll growth is only 3.4%, well within the 5% target the department is asked to manage to.

120-613-700 Programs Expense	\$50,200.00	\$30,641.39	\$ 54,500.00	
120-613-701 Smile Sensory Trailer	\$1,000.00	\$29.99	\$ 500.00	
120-613-710 Event Expense	\$206,570.00	\$170,038.02	\$ 200,600.00	
120-613-715 Youth Council	\$0.00	\$0.00	\$ -	
120-613-716 Meeting Exp	\$2,400.00	\$495.61	\$ 900.00	
120-613-750 Public Art	\$10,000.00	\$8,159.70	\$ 20,000.00	
120-613-807 Capital Equipment	\$14,000.00	\$8,496.33	\$ 23,200.00	
120-613-810 Cap Improvements	\$0.00	\$0.00	\$ -	
120-613-990 Misc Exp	\$500.00	\$298.00	\$ 500.00	
Total	\$2,451,966.00	\$1,833,749.16	\$2,598,075.00	\$0.00

SPECIAL REVENUE & PROJECT FUNDS**Special Revenue & Project Funds***Restricted Funds · Grants · Capital Projects*

The narratives in this section describe the Town's special revenue and project funds.

Each of these funds is restricted in purpose by state statute, donor agreement, grant terms, or Board policy. They are budgeted and accounted for separately from the General Fund, and they are not interchangeable with operating dollars.

Most are self-supporting through dedicated revenue streams (Powell Bill allocations, municipal motor vehicle taxes, cemetery fees, grants, drug seizure distributions, and fundraising). A few rely on transfers from the General Fund as a match for grant-funded capital projects.

The funds described in this section are:

- Fund 145 (Pedestrian Connectivity)
- Fund 220 (Cemetery)
- Fund 224 (Great Trails Grant)
- Fund 250 (Police Explorers)
- Fund 255 (Police State Drug)
- Fund 260 (Police Federal Drug)
- Fund 290 (Powell Bill)
- Fund 385 (Small Transportation Projects)

SPECIAL REVENUE FUND

Fund 145 · Pedestrian Connectivity

Sidewalk and Greenway Construction

Pedestrian Connectivity Fund | \$100,000 (-0.0%)

Fund 145 supports sidewalk and greenway construction projects across the Town. The fund is fully supported by a transfer from the General Fund and is used to advance pedestrian-connectivity priorities identified in the Town's planning documents.

Revenues & Expenditures	FY 25-26 Adopted	FY 26-27 Proposed
Revenues		
Greenway & Sidewalk Revenue (General Fund Transfer)	\$100,000	\$100,000
Total Revenues	\$100,000	\$100,000
Expenditures		
Sidewalk Expense	\$50,000	\$50,000
Greenway Expense	\$50,000	\$50,000
Total Expenditures	\$100,000	\$100,000

The proposed allocation holds steady at \$100,000. The project funds smaller-scale sidewalk and greenway improvements that fall outside the scope of funded projects.

Pedestrian Connectivity Fund 145	FY25-26	FY25-26	FY26-27	FY26-27
	Adopted	Through 04.30.26	Manager Recommend	Adopted
Revenues				
145-310-001 Greenway & Sidewalk Revenue	\$100,000.00		\$100,000.00	
Transfer in from other	\$0.00	\$0.00	\$0.00	
Total	\$100,000.00	\$0.00	\$100,000.00	\$0.00
Expenditures				
145-420-001 Sidewalk Expense	\$50,000.00	\$0.00	\$50,000.00	
145-420-002 Greenway Expense	\$50,000.00	\$0.00	\$50,000.00	
Total	\$100,000.00	\$0.00	\$100,000.00	\$0.00

SPECIAL REVENUE FUND**Fund 220 · Cemetery***Lot Sales · Open/Close · Maintenance***Cemetery Fund | \$37,000 (-44.8%)**

Fund 220 supports the operation and maintenance of the Town's cemetery. The fund is self-supporting through cemetery lot sales, open/close fees, and columbarium chamber sales. Revenue typically tracks usage and does not vary widely year to year.

Revenues & Expenditures	FY 25-26 Adopted	FY 26-27 Proposed
Revenues		
Cemetery Lot Sales	\$15,000	\$15,000
Cemetery Open/Close	\$12,000	\$12,000
Columbarium Chamber Sales	\$10,000	\$10,000
Transfer from Fund Balance	\$30,000	\$0
Total Revenues	\$67,000	\$37,000
Expenditures		
Cemetery Maintenance	\$25,800	\$34,100
Columbarium Project (one-time)	\$40,000	\$0
Software (new)	\$0	\$2,000
Training, Travel, Supplies, Postage, Equipment	\$1,200	\$900
Total Expenditures	\$67,000	\$37,000

The proposed budget decreases by \$30,000 (-44.8%), driven entirely by the completion of the FY 25-26 Columbarium Project, a one-time \$40,000 capital investment that does not recur in FY 26-27.

Cemetery Maintenance grows from \$25,800 to \$34,100 (+\$8,300) reflecting expanded grounds care, and a new \$2,000 line is added for Cemetery management software (Cemsites).

Recurring revenues (lot sales, open/close, columbarium) are budgeted flat against FY 25-26.

Cemetery Fund 220		FY25-26 Adopted	FY25-26 Through 04.30.26	FY26-27 Manager Recommended	FY26-27 Adopted
Revenues					
220-299-000 Transfer from Fund Balance	\$0.00				
220-312-030 Cemetery Lot Sales	\$15,000.00	\$18,965.00	\$15,000.00		
220-312-031 Cemetery Open/Close	\$12,000.00	\$17,000.00	\$12,000.00		
220-312-032 Columbarium Chamber Sales	\$10,000.00	\$5,600.00	\$10,000.00		
Total	\$67,000.00	\$41,565.00	\$37,000.00	\$0.00	
Expenditures					
220-474-293 Software			\$2,000.00		
220-474-313 Training	\$300.00	\$0.00	\$500.00		
220-474-317 Travel Expense	\$200.00	\$0.00	\$0.00		
220-474-420 Office Supplies	\$300.00	\$133.31	\$300.00		
220-474-425 Postage Expense	\$200.00	\$0.00	\$100.00		
220-474-450 Non-Capital Equipment	\$200.00	\$0.00			
220-474-580 Columbarium Project	\$40,000.00	\$0.00			
220-474-650 Cemetery Maintenance	\$25,800.00	\$8,182.02	\$34,100.00		
Total	\$67,000.00	\$8,315.33	\$37,000.00	\$0.00	

SPECIAL REVENUE FUND

Fund 224 · Great Trails Grant

12-Mile Creek Pedestrian Bridge at Prescott Glen

Great Trails Grant Fund | \$500,000 (new in FY 26-27)

Fund 224 is a new project-specific fund created in FY 26-27 to manage the Great Trails Grant award for the 12-Mile Creek pedestrian bridge connecting the Carolina Thread Trail through Prescott Glen. This is the type of project the Town has been working toward for several years: a substantial new pedestrian-bridge connection executed largely with state grant dollars, with the Town providing the local match.

Revenues & Expenditures	FY 25-26 Adopted	FY 26-27 Proposed
Revenues		
Grant Revenue (12 Mile Creek to Prescott)	\$0	\$250,000
Transfer from General Fund (Match)	\$0	\$250,000
Total Revenues	\$0	\$500,000
Expenditures		
Construction – 12 Mile Creek to Prescott Bridge	\$0	\$500,000
Total Expenditures	\$0	\$500,000

The \$500,000 project is funded 50-50 between state grant revenue and a \$250,000 transfer from the General Fund as the local match.

The bridge is a significant connectivity asset, linking the Town's existing greenway system to additional neighborhoods on the south side of 12-Mile Creek and advancing the broader Carolina Thread Trail vision.

The Town's match is appropriated from General Fund unassigned fund balance as part of the deliberate use of accumulated reserves to advance projects the community has asked the Town to deliver.

Carolina Thread Trail Fund 224	FY25-26	FY25-26	FY26-27	FY26-27
	Adopted	Adopted	Manager Recommend	Adopted
Revenues				
224-298-120 Tranfer from FD 120	\$0.00	\$0.00	\$250,000.00	
224-360-003 Grant Revenue - 12 Mile Cr to Prescot		\$0.00	\$250,000.00	
Total		\$0.00	\$250,000.00	\$0.00
Expenditures				
224-613-583 Construction 12 Mile Cr to Prescot	\$0.00	\$0.00	\$500,000.00	
Total		\$0.00	\$500,000.00	\$0.00

SPECIAL REVENUE FUND

Fund 250 · Police Explorers

Youth Law Enforcement Education Program

Police Explorers Fund | \$5,300 (+6.0%)

Fund 250 supports the Police Explorers program, the Waxhaw Police Department's youth program that introduces high school students to careers in law enforcement through training, ride-alongs, competitions, and community service. The fund is self-supporting through Explorer dues, fundraising activities, and a modest carry-forward from fund balance.

Revenues & Expenditures	FY 25-26 Adopted	FY 26-27 Proposed
Revenues		
Fund Balance	\$3,000	\$3,300
Fundraising Revenue	\$1,500	\$1,500
Explorer Dues Collected	\$500	\$500
Total Revenues	\$5,000	\$5,300
Expenditures		
Uniforms	\$1,700	\$2,000
Dues/Subscriptions (Scouts)	\$1,500	\$1,500
Fundraising Expense	\$1,200	\$1,200
Activity Expense	\$600	\$600
Total Expenditures	\$5,000	\$5,300

The proposed budget is essentially flat (+\$300, +6%), with the only change a \$300 increase in the Uniforms line to keep pace with cost. This is a small but high-value program for both the participating youth and the community.

Police Explorers Fund 250	FY25-26	FY25-26	FY26-27	FY26-27
	Adopted	Through 04.30.26	Manager Recommend	Adopted
Revenues				
250-299-000 Fund Balance	\$3,000.00	\$0.00	\$3,300.00	
250-310-018 Fundraising Revenue	\$1,500.00	\$1,066.00	\$1,500.00	
250-312-020 Explorer Dues Collected	\$500.00	\$300.00	\$500.00	
Total	\$5,000.00	\$1,366.00	\$5,300.00	\$0.00
Expenditures				
250-510-280 Dues/Subscriptions Scouts	\$1,500.00	\$400.00	\$1,500.00	
250-510-455 Uniforms	\$1,700.00	\$112.40	\$2,000.00	
250-510-500 Fundraising Expense	\$1,200.00	\$0.00	\$1,200.00	
250-510-600 Activity Expense	\$600.00	\$0.00	\$600.00	
Total	\$5,000.00	\$512.40	\$5,300.00	\$0.00

SPECIAL REVENUE FUND

Fund 255 · Police State Drug

State Drug Investigation Resources

Police State Drug Fund | \$5,000 (-16.7%)

Fund 255 receives revenue from state drug seizure distributions and uses those funds for drug investigations and related expenses. State law restricts how seizure proceeds can be used, and the Town's accounting tracks them in a separate fund to maintain that restriction. Revenue is unpredictable from year to year because it depends on the timing and scale of cases that result in distributable seizures.

Revenues & Expenditures	FY 25-26 Adopted	FY 26-27 Proposed
Revenues		
State Drug Revenue	\$5,000	\$5,000
Fund Balance	\$1,000	\$0
Total Revenues	\$6,000	\$5,000
Expenditures		
Drug Investigations Expense	\$4,000	\$2,500
Miscellaneous State Drug Expense	\$2,000	\$2,500
Total Expenditures	\$6,000	\$5,000

The proposed budget decreases by \$1,000 (-16.7%), reflecting conservative revenue projections consistent with FY 25-26 actual experience through April 30 (\$668.78 in seizure revenue). Expenditures are rebalanced between the Investigations line and Miscellaneous line to match anticipated activity for the year.

Police State Drug Fund 255		FY25-26	FY25-26	FY26-27	FY26-27
		Adopted	Through 04.30.26	Manager Recommend	Adopted
Revenues					
255-299-000 Fund Balance	\$1,000.00	\$0.00	\$0.00		
255-310-030 State Drug Revenue	\$5,000.00	\$668.78	\$5,000.00		
Total	\$6,000.00	\$668.78	\$5,000.00	\$0.00	
Expenditures					
255-510-755 Drug Investigations Exp.	\$4,000.00	\$0.00	\$2,500.00		
255-510-765 Misc State Drug Expense	\$2,000.00	\$0.00	\$2,500.00		
Total	\$6,000.00	\$0.00	\$5,000.00	\$0.00	

SPECIAL REVENUE FUND

Fund 260 · Police Federal Drug

Federal Drug Investigation Resources

Police Federal Drug Fund | \$2,000 (+0.0%)

Fund 260 receives revenue from federal drug seizure distributions, including ICE, DEA, and HSI shares. Federal law restricts the use of these funds to specific allowable expenditures, and the Town accounts for them separately to maintain that restriction. As with Fund 255, federal seizure revenue is highly variable from year to year.

Revenues & Expenditures	FY 25-26 Adopted	FY 26-27 Proposed
Revenues		
Federal ICE Revenue	\$1,000	\$1,000
DEA Revenue	\$1,000	\$1,000
Federal HSI Revenue	\$0	\$0
Total Revenues	\$2,000	\$2,000
Expenditures		
Federal Drug Expenditures	\$1,000	\$1,000
DEA Expenditures	\$1,000	\$1,000
Total Expenditures	\$2,000	\$2,000

The proposed budget is flat at \$2,000. Notably, FY 25-26 actuals show \$44,008.63 in Federal HSI revenue received through April 30, but this is treated as a windfall not built into the recurring budget because it does not represent a predictable annual revenue stream. Any unspent federal seizure revenue carries forward in the fund and remains restricted to allowable federal-share uses.

Police Federal Drug Fund 260		FY25-26 Adopted	FY25-26 Through 04.30.26	FY26-27 Manager Recommend	FY26-27 Adopted
Revenues					
260-310-030 Federal Drug Revenue Distribution					
260-310-033 Federal HIS Rev	\$0.00	\$44,008.63	\$0.00		
260-310-031 Federal ICE Revenue	\$1,000.00	\$1,000.00	\$1,000.00		
260-310-032 DEA Revenue	\$1,000.00	\$1,000.00	\$1,000.00		
Total	\$2,000.00	\$46,008.63	\$2,000.00	\$0.00	
Expenditures					
260-510-765 Federal Drug Expenditur	\$1,000.00	\$0.00	\$1,000.00		
260-510-808 Capital Vehicles	\$0.00		\$0.00		
260-510-766 DEA Expenditures	\$1,000.00	\$0.00	\$1,000.00		
Total	\$2,000.00	\$0.00	\$2,000.00	\$0.00	

SPECIAL REVENUE FUND

Fund 290 · Powell Bill

State Street Allocation · Streets, Sidewalks, Bridges

Powell Bill Fund | \$750,000 (+11.9%)

Fund 290 receives the Town's annual Powell Bill allocation from the State of North Carolina, which is restricted by state statute to maintenance, construction, and repair of streets, sidewalks, and bridges on the Town's certified street mileage. The allocation is computed on a formula that combines miles of qualifying streets and population. As Waxhaw has grown, the annual allocation has grown along with it.

Revenues & Expenditures	FY 25-26 Adopted	FY 26-27 Proposed
Revenues		
Powell Bill Revenue (State Allocation)	\$650,000	\$750,000
Transfer from General Fund Balance	\$20,000	\$0
Total Revenues	\$670,000	\$750,000
Expenditures		
Annual Paving	\$500,000	\$500,000
Sidewalk/Tree Maintenance – Public Services	\$90,000	\$120,000
Street Repair	\$50,000	\$70,000
Supplies/Materials	\$10,000	\$30,000
Tree Maintenance Equipment – Public Services	\$20,000	\$20,000
Bridge Construction & Repair	\$0	\$10,000
Total Expenditures	\$670,000	\$750,000

The proposed budget grows by \$80,000 (+11.9%), entirely from increased state allocation; no General Fund transfer is required in FY 26-27. Annual Paving holds at \$500,000, the single largest investment in the fund. The increased allocation is directed primarily to sidewalk and street repair lines, both of which need expanded capacity as the Town's network has grown.

A new \$10,000 line is added for Bridge Construction & Repair, and Supplies/Materials grows from \$10,000 to \$30,000 to support a more robust in-house maintenance capability. The Public Services Department executes the work funded in this account; it does not appear in the General Fund Public Services budget.

Powell Bill Fund 290	FY25-26	FY25-26	FY26-27	FY26-27
	Adopted	Through 04.30.26	Manager Recommend	Adopted
Revenues				
290-319-001 Powell Bill Revenue	\$650,000.00	\$757,514.37	\$750,000.00	
Transfer from General Fund Balance	\$20,000.00	\$0.00	\$0.00	
Total	\$670,000.00	\$757,514.37	\$750,000.00	\$0.00
Expenditures				
290-582-359 Bridge Construction & Repair	\$0.00	\$11,117.00	\$10,000.00	
290-582-630 Supplies/Materials	\$10,000.00	\$6,904.77	\$30,000.00	
290-582-690 Major Construction projects		\$1,010.73	\$0.00	
290-582-691 Street Repair	\$50,000.00	\$16,350.42	\$70,000.00	
290-582-692 Sidewalk/Tree Maint - PS	\$90,000.00	\$38,756.69	\$120,000.00	
290-582-693 Annual Paving	\$500,000.00	\$10,000.00	\$500,000.00	
290-582-695 Tree Maint Equip -PS	\$20,000.00	\$968.97	\$20,000.00	
290-582-744 Proj Eng/Design				
290-882-210 NC75/Old Prov Round				
Total	\$670,000.00	\$73,991.58	\$750,000.00	\$0.00

SPECIAL REVENUE FUND

Fund 385 · Small Transportation Projects

Municipal Motor Vehicle Tax · Traffic Improvements

Small Transportation Project Fund | \$375,000 (+0.0%)

Fund 385 receives revenue from the Town's municipal motor vehicle tax (MVT), which by statute is restricted to transportation-related projects. The Town uses this fund primarily for small-scale transportation improvements such as sidewalk and parking projects, traffic signal design and right-of-way acquisition, and similar capital work that does not rise to the level of a major CIP project but is too large to absorb in an operating department's annual budget.

Revenues & Expenditures	FY 25-26 Adopted	FY 26-27 Proposed
Revenues		
Municipal Motor Vehicle Tax	\$375,000	\$375,000
Total Revenues	\$375,000	\$375,000
Expenditures		
Project Expense	\$375,000	\$375,000
Total Expenditures	\$375,000	\$375,000

The proposed budget is flat at \$375,000 in both revenues and expenditures. This fund covers the cost of repair, maintenance and smaller road projects not covered by Fund 290 Powell Bill.

Small Transportation Project 385	FY25-26	FY25-26	FY26-27	FY26-27
	Adopted	Through 04.30.26	Manager Recommend	Adopted
Revenues				
385-303-019 Municipal MVT	\$375,000.00	\$321,250.00	\$375,000.00	
385-399-999 Fund Balance	\$0.00			
Total	\$375,000.00	\$321,250.00	\$375,000.00	\$0.00
Expenditures				
380-700-000 S Providence Street Sidewalk/Parking				
385-700-001 Broad/Givens/S Church St.				
380-700-002 Cuthbertson Road/Lawson Traffic Signal Design & Right of Way			\$0.00	
380-700-003 Kensington Road/Millbridge Parkway Traffic Signal Design & Right of Way			\$0.00	
385-700-010 Project Expense	\$375,000.00	\$31,752.17	\$375,000.00	
385-700-475 Motor Vehicle Tax Collection Fees		\$24,004.02		
Total	\$375,000.00	\$55,756.19	\$375,000.00	\$0.00

TOWN OF WAXHAW, NORTH CAROLINA
Personnel Cost
Pay and Classification Plan
Executive Summary
Fiscal Year 2026-2027
Heritage · Activities · Well-Being

Overview

The proposed FY 2026-27 budget includes total personnel costs of **\$13,916,910**, representing approximately 57% of the General Fund operating budget. This figure funds 110 full-time and 15 part-time positions across the organization and includes a **2.5% Cost of Living Adjustment (COLA)** applied to all employees and a **2.0% Merit Pool** distributed by department. The pay scale itself has also been adjusted upward by 2.5% to keep all classification ranges aligned with the COLA.

The Town's compensation philosophy is to attract, motivate, and retain talented employees by providing a base salary that meets the market when employees are fully proficient and meeting expectations. Employees consistently performing above expectations are rewarded with higher base pay through the merit pool. The compensation program is administered consistently and free of discrimination, in alignment with the Town's transparency culture and vision statement.

FY 2026-27 Compensation Adjustments

Cost of Living Adjustment (COLA): 2.5%

Every regular full-time and part-time employee receives a 2.5% increase to base pay effective at the start of the fiscal year. The pay grade ranges themselves are also increased by 2.5%, so the minimum, midpoint, and maximum for each grade move up in parallel with employee pay. This keeps the Town's salary structure aligned with broader market movement and ensures that minimum-of-range positions remain competitive for recruitment. The 2.5% figure is informed by Consumer Price Index data and the Social Security cost-of-living adjustment for 2026 (2.8%), and is consistent with peer municipalities in the Charlotte regional market. Because the pay grade ranges themselves are adjusted upward by 2.5%, the proposed FY 2026-27 Pay and Classification Plan reflects new minimums, midpoints, and maximums for every grade. The full updated grade table is included on the following pages.

Merit Pool: 2.0%

In addition to the COLA, a merit pool equal to 2.0% of base salary is funded for each department. Merit pay is awarded based on individual performance and goals that relate to the Town's objectives. Unlike the COLA, merit increases are not distributed uniformly across all employees: department heads recommend merit awards within their pool based on performance evaluations and the criteria outlined in the Salary Administration Philosophy. Employees consistently performing above

expectations may receive a larger share of the merit pool, and employees not yet meeting expectations may receive less or none.

Total Personnel Cost Composition

The \$13,916,910 total personnel cost is composed of seven cost components. Base salary (including the 2.5% COLA and 2.0% Merit Pool) accounts for the substantial majority. The remainder represents the Town's employer-side benefit costs: state retirement contributions through LGERS, the Town's portion of medical and life insurance premiums, FICA payroll tax, the Town's 401(k) contributions, longevity pay for tenured employees, and the calendar year-end holiday bonus.

Cost Component	FY 26-27 Amount	Share of Total	Notes
Salary (with 2.5% COLA + 2% Merit Pool)	\$9,547,085	68.6%	Base pay
State Retirement	\$1,448,389	10.4%	LGERS contribution
Medical & Life Insurance	\$1,646,344	11.8%	Employee benefits
FICA	\$736,774	5.3%	Federal payroll tax
401(k) Contributions	\$454,372	3.3%	Town match
Longevity	\$42,751	0.3%	Tenure-based
Holiday Bonus	\$41,195	0.3%	Year-end recognition
Total Personnel Cost	\$13,916,910	100.0%	

Roughly 31% of total personnel cost is benefit and tax overhead on top of base salary. This is consistent with public-sector employer practice and reflects North Carolina-specific obligations (the 15.10% LGERS employer contribution rate for general employees and the 17.10% rate for sworn law enforcement officers being the largest single driver of the State Retirement line).

Personnel Cost by Department

Personnel costs are concentrated in the operating departments that deliver services directly to residents. Police is the largest single personnel line at approximately \$5.86 million (42% of total), reflecting both the size of the sworn workforce and the higher LGERS contribution rate for law enforcement positions.

Department	Total Personnel Cost	Share of Total	Salary Component
Police	\$5,863,601	42.1%	\$3,988,553
Parks & Recreation	\$1,882,237	13.5%	\$1,284,629
Public Services	\$1,137,598	8.2%	\$744,402
Administration	\$872,209	6.3%	\$628,498
Engineering	\$810,464	5.8%	\$565,857
Planning	\$659,994	4.7%	\$450,581
Building Inspections	\$607,125	4.4%	\$414,314
Finance	\$482,198	3.5%	\$338,130

Department	Total Personnel Cost	Share of Total	Salary Component
Technology	\$469,595	3.4%	\$331,444
Human Resources	\$279,536	2.0%	\$195,506
Business Development	\$248,916	1.8%	\$172,200
Facilities Management	\$229,593	1.6%	\$147,776
Emergency Management	\$145,735	1.0%	\$102,124
Town Board Expenses	\$116,886	0.8%	\$108,579
Code Enforcement	\$111,223	0.8%	\$74,493
Total	\$13,916,910	100.0%	\$9,547,086

The Salary Component column shown above is the base pay portion of each department's total (with the 2.5% COLA and 2.0% Merit Pool already applied). The difference between that figure and the Total Personnel Cost is the department's share of benefits, taxes, longevity, and bonus. Town Board Expenses appear in this table for completeness; that line covers elected official stipends and the associated FICA, with no retirement, 401(k), medical, or longevity components.

Pay Grade Structure for FY 2026-2027

The Town's Pay and Classification Plan organizes positions across 25 grades (Grades 6 through 30). Each grade has three published values: a **minimum** (the lowest pay an employee in this grade may receive), a **midpoint** (the market rate for a fully proficient employee), and a **maximum** (the highest pay an employee in this grade may receive).

All grade values shown below reflect the 2.5% upward adjustment to the pay scale described earlier.

Grade	Representative Positions	Minimum	Midpoint	Maximum
6	Entry-level placeholder	\$36,942	\$46,177	\$55,413
7	Entry-level placeholder	\$38,788	\$48,682	\$58,149
8	Cultural Park Tech I, PS Maintenance Tech I, Facilities Tech, CSR Level I	\$40,728	\$50,910	\$61,093
9	PS Maintenance Tech II, Cultural Park Tech II, Senior CSR (Level II)	\$42,764	\$53,457	\$64,147
10	Administrative Assistant, PS Maint. Tech III, Cultural Park Tech III, Permitting Tech	\$44,903	\$56,128	\$67,355
11	Accounting Tech, Planning Tech, CSR Coordinator/Team Lead, Police Exec. Admin. Asst., PS Admin. Asst./Cemetery Mgr.	\$47,149	\$58,934	\$70,722
12	Code Enforcement Inspector, Fleet Mechanic, HR Assistant, P&R Coordinators, Police Evidence Tech, Team Leads	\$49,505	\$61,881	\$74,258
13	Business Dev. Coordinator, Engineering Tech, Patrol Officer I/II, Deputy Clerk, HR Coordinator, P&R Coordinator II's	\$51,981	\$64,975	\$77,970
14	Building Inspector I, Master Police Officer I-III, P&R Admin. Manager	\$54,580	\$68,226	\$81,870
15	Building Inspector II, Digital Marketing Specialist, Downtown Park Mgr., Police Detective, P&R Mgrs.	\$57,309	\$71,636	\$85,963
16	Planner, Development Coordination Specialist	\$60,175	\$75,194	\$90,215

Grade	Representative Positions	Minimum	Midpoint	Maximum
17	Building Inspector III, Police Sergeant I/II, Staff Accountant	\$63,180	\$84,415	\$94,774
18	Systems Support Engineer	\$66,343	\$82,927	\$99,513
19	Senior Planner, Staff Engineer, Admin. Services Mgr., Facilities Mgr.	\$69,659	\$87,074	\$104,489
20	Town Clerk, Asst. PS Director, Chief Building Inspector, Deputies (P&R), Fire Marshal, Police Lt., PIO/Comms Mgr., Sr. Staff Accountant, Tech. Sys. Mgr.	\$73,142	\$91,427	\$109,712
21	Human Resources Manager	\$76,799	\$95,998	\$115,199
22	Open grade	\$80,639	\$100,799	\$120,959
23	Asst. Planning & Inspections Director, Traffic-Transportation Project Engineer, Asst. Tech. Director, Asst. Finance Director	\$84,672	\$105,839	\$127,007
24	Business Development Director	\$88,905	\$111,130	\$133,357
25	Asst. Town Engineer, Deputy Chief of Police	\$93,352	\$116,687	\$140,026
26	Parks & Recreation Director, Planning & Inspections Director, Public Services Director	\$98,017	\$122,521	\$147,027
27	Human Resources Director, Technology Director	\$102,918	\$128,646	\$154,432
28	Finance Director, Town Engineer	\$108,062	\$135,078	\$162,095
29	Police Chief, Development Services Director	\$113,469	\$141,836	\$170,203
30	Assistant Town Manager	\$119,142	\$148,927	\$178,713

Patrol Officer starting pay is set at \$59,000, above the Grade 13 minimum, as a market-driven adjustment to support recruitment and retention in sworn positions. This is consistent with regional law enforcement compensation trends in the Charlotte metropolitan area.

Strategic Context

Why this matters for the budget

At 57% of the General Fund, personnel is the single largest category of operating expense. Movement on this line drives the headline year-over-year change in the General Fund more than any other factor. The FY 2026-27 budget proposes an increase in personnel costs consistent with the COLA, merit pool, and a small number of new positions identified at the department level (most notably the addition of four full-time Patrol Officers in Police, phased in during the fiscal year).

Why this matters for recruitment and retention

The Town competes for talent in a regional market that does not slow down. Holding pay scale ranges flat while inflation moves the market would, over time, push the Town's positions below the market rate at midpoint, making it harder to attract qualified applicants and harder to retain experienced employees. The 2.5% range adjustment is a maintenance action, not an expansion. It keeps the Town's published pay structure aligned with where the market is moving rather than where it was a year ago.

Why this matters for performance

The combination of a uniform COLA and a performance-based merit pool reflects the Town's deliberate compensation philosophy: cost-of-living protection is provided to everyone, but additional reward is reserved for employees demonstrating consistent above-expectation performance. This structure gives department heads a meaningful tool to recognize their highest performers without requiring across-the-board increases that would not differentiate based on contribution.

How this connects to the operating budget

The \$13,916,910 personnel total is distributed across the operating departments shown in the FY 2026-27 Proposed Budget and the accompanying Department Narratives. Personnel-line variances at the department level (for example, Police +11.4%, IT +4.4%, Engineering +10.9%) reflect a combination of the COLA, the merit pool, scheduled benefit adjustments, and any approved new or restructured positions. The Department Narratives document explains these movements at the department level.

TOWN OF WAXHAW, NORTH CAROLINA

Capital Improvement Plan

Department Narratives

Fiscal Years 2027 – 2031

Heritage · Activities · Well-Being

This document presents narrative summaries for each department's Capital Improvement Plan (CIP) over the five-year horizon FY 2027 through FY 2031. It accompanies the project-level CIP detail and one-sheets adopted by the Board of Commissioners. The Capital Improvement Plan is a planning document. Adoption of the CIP does not authorize spending. Each year, projects move into the operating budget through the annual budget process and into formal authorization through a Capital Projects Ordinance.

CIP Investment by Department, FY27–FY31

Department	FY27	FY28	FY29	FY30	FY31	5-Yr Total
Engineering	\$870,000	\$1,259,587	\$4,124,907	\$50,000	\$50,000	\$6,354,494
Parks & Recreation	\$1,302,000	\$1,085,000	\$1,145,000	\$1,466,000	\$1,586,000	\$6,584,000
Public Services	\$80,000	\$0	\$0	\$250,000	\$0	\$330,000
Total	\$2,252,000	\$2,344,587	\$5,269,907	\$1,766,000	\$1,636,000	\$13,268,494

CIP Investment by Funding Source, FY27–FY31

Funding Source	5-Yr Investment	Share of Total
Fund 403 · Capital Improvement Reserve	\$7,364,000	55.5%
Fund 406 · Helms Road Extension Project	\$4,923,274	37.1%
Fund 408 · NC 16 Turn Lane & NC 16/75	\$723,000	5.4%
Funds 290 / 385 · Powell Bill & MV Tax	\$258,220	1.9%
Total CIP Investment	\$13,268,494	100.0%

The five-year plan totals \$13,268,494 across 49 identified projects. Fund 403 (the Capital Improvement Reserve) is the primary CIP funding vehicle, supported by the \$1,500,000 transfer from unassigned fund balance authorized in Ordinance ORD2026008. Funds 406 and 408 are project-specific accounts established for the Helms Road Extension and the NC 16 Turn Lane and NC 16/75 Intersection projects, both of which involve substantial NCDOT coordination and right-of-way acquisition. Powell Bill and Small Transportation Project funds (Funds 290 and 385) support transportation-specific work within their statutory restrictions.

READER'S GUIDE

How to Read the Capital Improvement Plan

Definitions · Methodology · Conventions

What qualifies as a CIP project

The Town's Capital Improvement Plan Policy defines a CIP project as the acquisition, renovation, or construction of a single fixed asset greater than \$50,000, including land purchases not associated with another CIP project and capital road maintenance or construction greater than \$50,000 (excluding routine maintenance). Items below the \$50,000 threshold (equipment, tools, furniture, minor remodeling, most vehicles and machinery) are budgeted in the operating departments rather than the CIP.

How projects are evaluated

Each project on the FY27-31 plan was submitted with seven data points: total estimated cost over the five-year window, annual operating impact (recurring personnel, maintenance, utilities, or contracts that will result from the project once built), the Board Priority area it aligns with, whether the project is mandated by law, the risk level of delaying the project, justification, and any phasing or dependency notes. These data points are reflected in the department one-sheets and summarized in the narratives that follow.

Risk levels

Each project is assigned a Risk of Delay rating: **Critical** (substantial public-safety, regulatory, or grant-deadline consequences if delayed), **High** (meaningful operational or safety impact, or an opportunity that will not return), **Moderate** (preferred timing but flexible), and **Low** (planned but readily deferred). These ratings inform the Board's prioritization conversations and the Manager's recommended phasing across the five years.

Board Priority alignment

Projects are categorized against the priority areas the Board has articulated through its retreats: Transportation, Infrastructure Capacity, CIP Backlog, Fiscal Sustainability, Economic Development, and Workforce. A single project may align with more than one priority; the categorization on each one-sheet reflects the dominant alignment.

What CIP adoption authorizes

Adoption of the CIP by the Board provides direction to the Town Manager to proceed with formulating the annual CIP and including first-year items in the Manager's Recommended Budget. It does not authorize spending. Authorization for individual projects occurs through subsequent action: inclusion in the annual operating budget, adoption of a Capital Projects Ordinance for the specific

project, or amendment of the Capital Reserve Ordinance to commit funds to a named project. This two-step structure gives the Board the ability to revisit any project before dollars are committed.

CIP DEPARTMENT NARRATIVE**Engineering***Transportation · Connectivity · Infrastructure***Engineering | \$6,354,494 (15 projects)**

The Engineering CIP is the Town's largest five-year capital portfolio, representing approximately 48% of the total FY27-31 plan. Its 15 projects address transportation, traffic, and pedestrian-connectivity needs across the Town, with a particular emphasis on intersections, signals, and road extensions that have been identified as priorities through Board retreats and the Town's growth pattern. Every project in the Engineering CIP aligns with the Board's stated priority focus areas of Transportation, Infrastructure Capacity, or CIP Backlog.

The portfolio is concentrated in FY29 (\$4,124,907), which is dominated by the planned construction phase of the Helms Road Extension. FY27 (\$870,000) and FY28 (\$1,259,587) carry the bulk of the active right-of-way, design, and signal work. FY30 and FY31 each carry \$50,000 in continuing maintenance for the Downtown Historical Pedestrian Bridge revitalization.

Project Detail

Project	Fund	Year	Risk	Cost
Pine Oak Signal	290/385	FY27	Moderate	\$194,660
Kensington/Millbridge Signal Design & ROW	403/FIL	FY27	Low	TBD
Kensington/Millbridge Signal Construction	290/385	FY28	Low	\$63,560
Bonds Grove/NC 16 Intersection (Local Match)	385/407	TBD	Low	TBD
Helms Road Extension – Design	403	FY27	Low	TBD
Helms Road Extension – Right of Way	406	FY28	Moderate	\$848,367
Helms Road Extension – Construction	406	FY29	Moderate	\$4,074,907
U-6248 Roundabout NC 75/Old Prov – Match	406	TBD	High	TBD
NC 16 Turn Lane & NC 16/75 – Design	403/408	FY27	Moderate	TBD
NC 16 Turn Lane & NC 16/75 – ROW & Utilities	408	FY28	Moderate	\$103,000
NC 16 Turn Lane & NC 16/75 – Construction	408	FY29	Moderate	\$620,000
Pedestrian Bridge Revitalization (5 phases)	403	FY27-31	Moderate	\$250,000
Waxhaw Marvin Bridge	403	FY27	Moderate	\$200,000
Kensington Drive Sidewalk (Lindsay Meadows to Cureton)	TBD	TBD	High	TBD

Project	Fund	Year	Risk	Cost
U-576g NC 16 Multi-Use Path	None	TBD	Moderate	\$900,000
5-Year Total (excludes TBD)				\$7,254,494

Variance in Context

Helms Road dominates FY29

The single largest line item in the entire five-year plan is the Helms Road Extension construction phase at \$4,074,907 in FY29. Combined with right-of-way acquisition in FY28 (\$848,367), the Helms Road project alone accounts for approximately \$4.92 million, or 37% of the entire FY27-31 CIP. This is appropriate given the project's role in addressing Infrastructure Capacity, but it does mean FY29 will require focused attention on cash-flow management and NCDOT coordination. The project is funded through Fund 406, which Ordinance ORD2026008 establishes for this specific purpose with an initial \$848,000 assignment.

Several projects carry TBD costs

Five Engineering projects (Kensington/Millbridge Signal Design & ROW, Bonds Grove/NC 16 Intersection match, Helms Road Extension Design, U-6248 Roundabout, NC 16 Turn Lane Design, Kensington Drive Sidewalk) are listed at TBD or \$0 because the cost is yet to be determined, the project is in design phase being funded through other mechanisms, or the project is NCDOT-led and the Town's match obligation has not yet been quantified. These projects are appropriately included in the planning document to signal Board awareness even where dollar figures are not yet final.

NCDOT-dependent timing

Approximately half of the Engineering projects depend in some way on NCDOT schedules, partnerships, or lead-agency status (Pine Oak Signal as a public-private partnership, Bonds Grove and the U-6248 Roundabout as NCDOT-led projects, the NC 16 Turn Lane and NC 16/75 work requiring CSX Rail and NCDOT coordination, and the U-576g Multi-Use Path tied to broader NCDOT work). The Town has limited unilateral control over the timing of these items; their inclusion in specific fiscal years is the Town's best current planning estimate, subject to NCDOT confirmation.

Operating impact

The Engineering one-sheet notes that these projects will ultimately increase maintenance costs for the new infrastructure proposed. Specific recurring impacts are not yet quantified at the project level, but as roadway, sidewalk, and signal infrastructure comes online through this plan, the operating budgets of Public Services and Engineering should be expected to grow accordingly in future fiscal years to absorb maintenance responsibilities.

CIP DEPARTMENT NARRATIVE**Parks & Recreation***Parks · Greenways · Connectivity***Parks & Recreation | \$6,584,000 (32 projects)**

The Parks & Recreation CIP is the largest in project count and very nearly the largest in dollar value, representing 32 distinct projects and approximately 50% of the total FY27-31 plan. The portfolio is funded almost entirely through Fund 403 (the Capital Improvement Reserve) and addresses three Board priority areas: infrastructure capacity not keeping pace with growth, transportation and connectivity, and CIP backlog. The investments fall into recognizable groupings: park lighting (Nesbit Park and Town Creek Park), pedestrian and greenway connectivity (12-Mile Creek, Carolina Thread Trail extensions, Forest Creek, Sonny Way Feasibility, Coldwater Mill), shade and weather protection (Downtown Park sails, Amphitheater roof), safety and security (Downtown bollards, Nesbit cameras, Suspension Bridge replacement), and core amenities (restrooms at Town Creek Park and Emerson Park, Rec Barn intercom, basketball/pickleball).

Spending is relatively evenly distributed across the five years, ranging from \$1,085,000 in FY28 to \$1,586,000 in FY31, which provides a sustainable cadence for project delivery and avoids the concentration risk seen in the Engineering plan. The Parks Master Plan provides the strategic framework for most of the items in this portfolio.

Priority Tiers Within the Parks & Recreation CIP

The Parks & Recreation team has internally categorized its 32 projects into three priority tiers, which is helpful context for Board deliberations:

- **Priority 1 (highest)** includes Nesbit Park Field 1 lighting, Nesbit LED replacement for Fields 4/6/7, Downtown Park playground shade sails, the Sk8 Park improvements, the 12-Mile Creek pedestrian bridge at Prescott Glen (Great Trails Grant match), and the Downtown bollard project phases 2 and 3.
- **Priority 2** includes Town Creek Park lighting and greenway connection, additional Downtown Park shade sails, Nesbit Park pavement Phase 2, Suspension Bridge replacement (cost-shared with South Carolina), Downtown Park sound and emergency speaker system, Crash Rated Barricades for Downtown events, the Rec Barn intercom, and the Capital Vehicle (15-passenger bus/van).
- **Priority 3** includes the Town Creek Park restroom, Nesbit Field 2 new lighting, Downtown Park amphitheater roof, Emerson Park restrooms, DG Barnes Park infrastructure work, the Rec Barn basketball/pickleball addition, the 12-Mile Creek pedestrian greenway at Prescott Village, and the Sonny Way Greenway feasibility study.

Variance in Context

Park lighting represents a substantial slice

Lighting projects across Nesbit Park (Field 1, Fields 4/6/7 LED, Field 2 new, parking lot, HC Nesbit Road) and Town Creek Park (light pole, parking lot, multi-purpose field) total approximately \$1,835,000 over the five years. The LED replacement project at Fields 4/6/7 (\$360,000) is the largest single lighting line item and is categorized under Fiscal Sustainability because it delivers ongoing energy and operating cost reduction. The combined investment reflects both demand pressure (more programming, more usage hours requested by user groups) and a deliberate move toward modern, energy-efficient fixtures across the system.

Connectivity projects total approximately \$1.6M

Greenway and pedestrian-bridge projects (12-Mile Creek bridge at Prescott Glen with grant match, 12-Mile Creek greenway at Prescott Village, Coldwater Mill connection, Forest Creek connection, Sonny Way Feasibility Study, Town Creek Park greenway, Downtown Park greenway/trail connection, and Suspension Bridge replacement) total approximately \$1.6 million across the five years. This represents the Town's continued investment in walkability, the Carolina Thread Trail vision, and the connectivity priorities the Parks Master Plan identified.

Recurring operating impact

Unlike the Engineering portfolio, Parks projects come with quantified recurring operating impact. Bulb replacement at \$600 per occurrence is noted on each lighting project. The 12-Mile Creek Pedestrian Greenway at Prescott Village would require 1 FTE and approximately \$2,500 in additional operating cost annually once built. Downtown Park bollard maintenance contributes approximately \$5,400 in annual maintenance once both phases are in place. Future operating budgets should be expected to absorb these recurring costs as projects move from construction to operations.

TBD costs in Sk8 Park, DG Barnes, and other lines

Several Parks projects (Sk8 Park improvements, DG Barnes Park Amenities Phase 1, Town Creek Park Amenities, Downtown Park Sports Court Shade Sails, Suspension Bridge specifics, Nesbit Park screens/shades/nets) are listed at TBD because design or scoping work is still underway. These items are included in the planning document so the Board has visibility but the dollar commitment is not yet specified. When costs are confirmed, the CIP will be updated and any required appropriation will come back to the Board through the annual budget process or by amendment.

CIP DEPARTMENT NARRATIVE

Public Services

Asset Replacement · Lifecycle Management

Public Services | \$330,000 (2 projects)

The Public Services CIP for FY27-31 is the smallest of the three department portfolios, comprising two projects totaling \$330,000. Both projects are categorized under the Board's Fiscal Sustainability priority because they represent asset-lifecycle replacement rather than expansion. The portfolio reflects a deliberate philosophy: most Public Services capital needs are handled through the operating budget (under the \$50,000 CIP threshold), through the Powell Bill fund (state-restricted street work), or through fleet replacement that has been moved into the Enterprise lease program. Only items that cross the CIP threshold and that are not appropriate for other funding mechanisms appear in this portfolio.

Project Detail

Project	Fund	Year	Risk	Cost
Skid Steer Replacement	403	FY27	High	\$80,000
Police Department Roof Replacement	403	FY30	Low	\$250,000
5-Year Total (excludes TBD)				\$330,000

Variance in Context

Skid Steer Replacement (FY27)

The skid steer is rated as High risk of delay because the equipment is at end of life and continuing to operate it carries increasing maintenance cost and the possibility of an in-service failure that would disrupt operations. Replacement actually reduces ongoing operating cost (lower maintenance, less downtime) and requires no additional personnel, which is why it lands under Fiscal Sustainability rather than Workforce. At \$80,000 the project is just above the CIP threshold and is appropriately budgeted here rather than in the operating fleet line.

Police Department Roof Replacement (FY30)

The Police roof is part of the Town's broader facility-lifecycle replacement program. The risk of delay is rated Low because the existing roof is not in failure condition, but the FY30 placement gives the Town three years of advance planning to position for the replacement. Once replaced, an estimated \$2,000 per year in warranty-related maintenance contract cost will flow into the Facilities Management operating budget. At \$250,000 this is a meaningful single-asset investment but well-scaled to a single-building roof replacement.

What is not in this portfolio

Several Public Services capital needs that might appear to belong in the CIP are deliberately funded elsewhere. The \$750,000 in annual Powell Bill work (paving, sidewalks, bridges) is funded through Fund 290. Fleet vehicle replacements are managed through the Enterprise Fleet Lease Program in the Public Services operating budget. Capital equipment under \$50,000 is included in the operating budget capital outlay lines. This separation keeps the CIP focused on genuinely major, infrequent capital decisions.

REFERENCE

CIP Fund Designations

How Project Funding is Structured

Each project in the CIP carries a Fund designation indicating where the money will come from. The Town uses multiple fund structures to separate restricted from unrestricted dollars and to track grant-funded work alongside Town-funded work. The narratives below describe the funds referenced in the FY27-31 plan.

Fund 403 · Capital Improvement Reserve

Fund 403 is the primary CIP funding vehicle, established by Ordinance ORD2026008. The ordinance authorizes the Finance Director to transfer \$1,500,000 from unassigned General Fund balance to Fund 403, with Board-assigned balances within Fund 403 for the Waxhaw Marvin Bridge (\$200,000) and other named projects. The fund is restricted to capital projects with a completion timeframe extending one year and beyond. Most Parks & Recreation projects and several Engineering and Public Services projects in the FY27-31 plan draw from Fund 403.

Fund 406 · Helms Road Extension

Fund 406 is a project-specific account for the Helms Road Extension. Ordinance ORD2026008 assigns \$848,000 to this fund within Fund 403 balances for the right-of-way phase. Construction is planned in FY29 at \$4,074,907. The project is the single largest investment in the five-year plan and reflects substantial NCDOT coordination.

Fund 408 · NC 16 Turn Lane & NC 16/75 Intersection

Fund 408 (referenced in some documents as Broome Street, HL-0115) is a project-specific account established under Ordinance ORD2026008 with a \$720,000 assignment. Right-of-way and utility work is planned for FY28 at \$103,000 and construction for FY29 at \$620,000. The project requires coordination with both NCDOT and CSX Rail.

Funds 290 and 385 · Powell Bill & Municipal Motor Vehicle Tax

Fund 290 (Powell Bill) receives the Town's annual allocation from the State of North Carolina, restricted by statute to streets, sidewalks, and bridge maintenance and construction. Fund 385 (Small Transportation Projects) receives revenue from the Town's municipal motor vehicle tax. Both funds are described in detail in the FY26-27 Department Narratives document. Within the CIP, these funds support the Pine Oak Signal and the Kensington Road/Millbridge Parkway Signal construction phase. They are noted in the project tables as 290/385.

Fund 407 · Bonds Grove Church / NC 16 Intersection

Fund 407 is a project-specific fund tracking the Town's local match obligation for the Bonds Grove Church and NC 16 Intersection project, an NCDOT-led project. As reflected in the CIP status report, the fund holds \$355,000 as of March 31, 2026.

REFERENCE

Operating Impact of the CIP

Recurring Costs as Projects Come Online

A central principle of the Town's CIP Policy is that the operating, maintenance, and personnel costs associated with a CIP project must be considered alongside the capital cost itself. As projects in the FY27-31 plan move from construction to operations, the Town's operating budgets in Public Services, Facilities Management, Parks & Recreation, and Engineering should be expected to absorb the resulting recurring costs. This page summarizes those impacts where they have been quantified at the project level.

Quantified recurring impacts identified in the CIP one-sheets

- **Park lighting projects:** Approximately \$600 per bulb replacement when needed, across Nesbit Park Fields 1, 2, 4, 6, 7, the parking lot, HC Nesbit Road lighting, and Town Creek Park lighting. The LED replacement project at Nesbit Fields 4/6/7 is justified in part by reduced ongoing energy and lamp replacement cost.
- **Town Creek Park Restroom:** Approximately \$1,500 annually in cleaning supplies, utilities, and consumables once built.
- **Emerson Park Restrooms:** Approximately \$1,800 annually once built.
- **Downtown Park amenities (shade sails, sound/speaker system, amphitheater roof):** Approximately \$2,800 in combined annual recurring impact across the shade sail installations (\$500 each across three projects), the sound/emergency speaker system (\$1,000), and the amphitheater roof (\$300).
- **Downtown Bollard Project (Phases 2 and 3):** Approximately \$5,400 in combined annual maintenance (\$3,000 Phase 2, \$2,400 Phase 3).
- **Rec Barn Intercom System:** Approximately \$1,000 annually.
- **Rec Barn Basketball/Pickleball Court Addition:** Approximately \$1,000 annually.
- **Capital Vehicle (15-passenger bus/van):** Approximately \$1,500 annually in fuel, insurance, and maintenance once placed in service.
- **12-Mile Creek Pedestrian Bridge at Prescott Glen:** Approximately \$3,200 annually in inspection and maintenance once constructed.
- **12-Mile Creek Pedestrian Greenway at Prescott Village:** 1 full-time equivalent (FTE) plus approximately \$2,500 annually. This is the most significant recurring impact in the plan and reflects the operational reality that an expanded greenway network requires additional staff capacity for maintenance, inspections, and trail-related calls.

- **Coldwater Mill Greenway Connection and Forest Creek Greenway Connection:** Approximately \$1,000 annually each.
- **Suspension Bridge replacement:** Approximately \$700 annually.
- **Police Department Roof Replacement:** Approximately \$2,000 annually in warranty-coverage maintenance contract once installed.

Variance in Context

Operating impact will scale meaningfully across the plan

Summing the quantified annual operating impacts above (excluding the FTE) produces roughly \$24,000 to \$26,000 in recurring annual cost once all FY27-31 projects are in service, plus the additional FTE associated with the 12-Mile Creek greenway. Many projects (Engineering items in particular) carry operating impact that has not yet been quantified. As the Town implements this plan, operating budgets in Public Services, Facilities Management, Parks & Recreation, and Engineering should be expected to grow accordingly. The CIP one-sheets are the appropriate place to track the operating-impact data as it is refined.

Operating impact is not a reason to avoid investment

The presence of recurring operating cost on a CIP project is a normal feature of capital investment, not a reason to delay or defer. A park is built to be used, and maintaining it is the cost of having it. The purpose of identifying operating impact at the CIP stage is to ensure the Town goes into each investment with full understanding of its ongoing obligation and to inform planning for staffing and operating budgets in the years ahead.



THANK YOU

for your investment in Waxhaw

Heritage · Activities · Well-Being

TOWN OF WAXHAW



4218 Waxhaw-Marvin Road
Waxhaw, North Carolina 28173

www.waxhaw.com

TOWN OF WAXHAW, NORTH CAROLINA

Fee Schedule Addendum

Fiscal Year 26 / 27

Heritage · Activities · Well-Being

ADDENDUM TO THE
Manager's Recommended Budget

Presented by
Scott Dadson, Town Manager

About This Addendum

This addendum to the FY 2026-27 Manager's Recommended Budget presents the Town of Waxhaw's proposed fee schedule for the upcoming fiscal year. It documents the changes from the FY 2025-26 schedule, explains why those changes are being recommended, and then presents the complete proposed fee schedule organized in the same structure as prior years.

The proposed fee schedule reflects the work of every fee-collecting department, with adjustments grounded in two principles: aligning fees with the actual cost of providing service, and recovering staff time accurately for review, inspection, and event support activities. Where increases are recommended, they reflect either documented growth in staff workload or longstanding gaps between fee revenue and the cost of delivering the service. Several new fees are introduced where activity has emerged that was not contemplated by the prior schedule, most notably around third-party events and specialized site review work.

The fee schedule presented here is adopted concurrent with the FY 2026-27 budget ordinance and takes effect July 1, 2026. A 10% technology fee continues to apply to all permits and applications, consistent with prior practice.

What's in This Addendum

Summary of Changes by Department · Planning, Zoning, and Engineering · Erosion Control · Building Inspections · Other Town Fees · Parks and Recreation

Complete FY 2026-27 Fee Schedule · All sections of the proposed fee schedule, formatted to match the budget packet style

Summary of Changes

The summary below groups the proposed changes by department area. Within each area, individual fee changes are explained in the context of why staff is recommending the adjustment. Variance in Context boxes appear alongside changes that represent material shifts from current practice or that warrant particular attention from the Board and the public.

Planning, Zoning, and Engineering Fees

The Planning and Engineering teams have completed a review of the development review fees to bring Engineering rates into alignment with Planning rates for the same review work. In prior years, Engineering's share of the review fee was set at roughly half of Planning's, despite the two functions performing comparable levels of review for most application types. The proposed schedule equalizes those rates so that each team's portion reflects the actual review work being performed.

Conditional Zoning, Site Plan Review, and Special Use Permits

Engineering rates for these three application types are increased to match Planning's rates at every acreage tier. The Planning portion is unchanged. Combined application totals therefore increase as follows:

Application Type	Acreage	FY 25-26 Total	FY 26-27 Total
Conditional Zoning	Less than 2 acres	\$600	\$800
Conditional Zoning	2 to 10 acres	\$1,200	\$1,600
Conditional Zoning	Greater than 10 acres	\$3,750	\$5,000
Site Plan Review	Less than 1 acre	\$1,650	\$2,200
Site Plan Review	1 to 10 acres	\$1,650	\$2,200
Site Plan Review	Greater than 10 acres	\$2,475	\$3,300
Special Use Permit	Less than 2 acres	\$600	\$800
Special Use Permit	2 to 10 acres	\$1,200	\$1,600

Variance in Context: Equalized Engineering Rates

The Engineering rate adjustments above bring that team's portion of each review fee in line with Planning's, reflecting the comparable level of staff time both teams contribute to a typical

application. Major Amendment fees, where Engineering and Planning rates were already equal, are unchanged.

For applicants, the practical effect is roughly a one-third increase in the total fee for Conditional Zoning, Site Plan Review, and Special Use Permit applications. The change does not affect the technology fee structure, which remains at 10% of the underlying fee.

Subdivision Fees

Final Plat fees for Major Subdivisions are adjusted on the Engineering side from \$25 to \$55 per lot, bringing the combined fee to \$110 per lot (\$55 Planning plus \$55 Engineering). Minor Subdivision fees are revised from \$55 to \$100 per lot to better reflect the staff time required for plat review when no formal Engineering Plan Review is needed.

Permits, Signs, and New Fees

Several individual permit fees are adjusted, and two new permit categories are introduced:

Fee	FY 25-26	FY 26-27	Status
Food Truck Permit (Main Street Boundary)	\$30	\$100	Revised
Annexation Fee (over 10 acres)	—	\$1,000	Revised
Variance or Appeal	\$330	\$500	Revised
Zoning Verification Letter	\$25	\$50	Revised
Temporary Street Closure (per street, in-town resident)	—	\$50	New
Fence Permit	—	\$25	New
Residential and Non-Residential Monument Signs	—	\$125	New

Variance in Context: Temporary Street Closure

The new Temporary Street Closure fee responds to growth in third-party event activity downtown. Closure requests have increased substantially in volume and complexity, and each request requires coordination across Planning, Parks and Recreation, and Public Services. The \$50 in-town resident rate is set to cover staff time for routine closures without discouraging community events; a higher for-profit rate applies to commercial requests.

Erosion Control Fees

Sediment and erosion control inspection fees are adjusted to better reflect the actual cost of inspection visits and plan review work. The Town's stormwater and erosion control

program has grown in scope alongside development activity, and current fees no longer recover the staff and consultant time required to administer the program effectively.

Fee	FY 25-26	FY 26-27
Additional Acres Disturbed (per acre)	\$100	\$200
Revised Plan Review after Plan Approval	\$200	\$500
Single-Family Residential Lot Inspection (ESC Compliance)	\$50	\$85
Re-Inspection Fee	\$100	\$500

Variance in Context: Re-Inspection Fee

The re-inspection fee increase from \$100 to \$500 is the most significant single change in this section. Re-inspections occur when an initial inspection fails because the site is not ready or the work does not meet code. Each re-inspection consumes a full inspector visit plus return travel time, and the prior fee did not recover that cost. The higher fee is intended to recover the true cost of the trip and to incentivize project readiness before requesting inspection.

Building Inspections Fees

Building Inspections fees are adjusted across the schedule to recover the cost of providing inspection services. Most flat fees increase by approximately 25%, reflecting cumulative cost increases since the last comprehensive fee review. Per-square-foot residential rates increase by a similar proportion, and commercial occupancy rates increase modestly. Several new categories are added to address property types that were not adequately covered by the prior schedule.

Variance in Context: Approximately 25% Across-the-Board Adjustment

Building Inspections fees have not undergone a comprehensive review in several fiscal cycles. During that period, staff salaries, vehicle and equipment costs, software licensing, and required training have all increased while the fee schedule remained static. The proposed adjustment of roughly 25% on most flat fees, and proportional increases on per-square-foot rates, is calibrated to bring inspection fee revenue closer to actual program cost while keeping Waxhaw competitive with comparable municipalities in the region.

For a typical single-family home of 2,500 square feet, the combined building, plumbing, mechanical, and electrical permit fees increase from roughly \$1,450 to approximately \$1,815, an increase of \$365 on a residential build that commonly exceeds \$400,000 in total construction value. For a tenant change of occupancy in a commercial space, the fee increases from \$60 to \$75.

Residential Per-Square-Foot Rates

Residential building, plumbing, and electrical rates increase from \$0.18 and \$0.16 per square foot to \$0.23 and \$0.20 per square foot respectively. Mechanical rates increase from \$125 to \$150 per appliance for new construction, and from \$100 to \$120 for change-outs.

Commercial and Multifamily

Commercial, Institutional, and Storage occupancy rates increase from \$0.20 to \$0.22 per square foot. A new occupancy category, Residential-Multifamily, is added at \$0.22 per square foot to recognize that multifamily construction is meaningfully different from both single-family residential and commercial work, and warrants its own line in the schedule. Graduated fee tiers and amp-based power service fees increase by approximately 10%.

Flat Fees, Permits, and Specialty Items

Most flat fees in the Schedule of Permit Fees increase by 25%. Two items are adjusted by larger amounts: the Demolition Permit increases from \$60 to \$250 to reflect the substantially higher staff coordination involved in a typical demolition, and a new \$500 Demolition Permit category is added for structures contributing to the National Historic District, where additional review by Planning and the Historic Preservation function is required.

Commercial pool permits double from \$150 to \$300, and additional pool permit flat fees double from \$100 to \$200, reflecting the multiple specialized inspections each pool installation requires.

Other Town Fees

Three changes are recommended in the Other Town Fees section, each reflecting a shift in how a particular type of work is being requested:

Encroachment Review replaces the prior tiered structure (minor at \$0.05 per linear foot and major at \$0.10 per linear foot) with a single flat rate of \$0.20 per linear foot. The new structure simplifies billing and recovers the true cost of review regardless of project length.

Site Plan, Digital Fiber Network (DFN) is revised from a per-site-plan fee of \$500 to a flat rate of \$500, clarifying that the fee applies once per submittal rather than per individual plan within a submittal.

Third Party Event Application Fee is a new \$50 per-application fee introduced in response to growth in third-party event activity. Event applications require coordination across multiple departments, and the new fee covers the initial staff time to intake, review, and route each application.

Parks and Recreation Fees

Parks and Recreation fee changes fall into two groups: a restructuring of the Downtown Park Community Corner rentals, and an expansion of the special event vendor fee categories.

Downtown Park Community Corner

The Community Corner space is divided into two distinct rental categories to reflect how the space is actually used. The original Community Corner (Gravel Lot) is repriced to recover the increased staff time required for lot closure and event support. A new Water Tank (Under/Open Space) category is added at the prior Community Corner rates, providing a lower-cost option for renters whose event does not require the full gravel lot.

Renter Type	Prior Community Corner	FY 26-27 Gravel Lot	FY 26-27 Water Tank
Resident / Nonprofit (In-Town)	\$50 / hour	\$75 / hour	\$50 / hour
Non-Resident / Nonprofit (Out of Town)	\$75 / hour	\$100 / hour	\$75 / hour
For Profit	\$100 / hour	\$125 / hour	\$100 / hour

Event Vendor Fees

Autumn Treasures provides a schedule of fees for both a one-day event and a two-day event for more flexibility. The Kaleidoscope event adds separately priced food truck (\$100) and commercial vendor (\$300) categories that were not previously distinguished from the standard vendor fee.

Two additional event-related fees are introduced: a Non-Profit Vendor Fee of \$60 per event, and a Vendors in Park, Food Truck One-Day Permit of \$50 per 8-hour period, which mirrors the existing one-day general permit but is designated specifically for food trucks.

Proposed FY 2026-27 Fee Schedule

The complete fee schedule below is presented in 21 sections, organized to match the structure of the printed Fee Schedule used by Town departments. Each section corresponds to a fee-collecting program area. The technology fee of 10% applies to all permits and applications across the schedule.

Fees changed from FY 2025-26 are detailed in the Summary of Changes above. The schedule below shows the FY 2026-27 values that take effect July 1, 2026.

02

FEE SCHEDULE SECTION

Planning, Zoning, and Engineering Fees

All fees apply to the entire acreage of the site, not the project area. All fees shall be paid up front. A technology fee of 10% of the underlying fee applies to all permits and applications.

Amendment to Approved SU Permit / Conditional Zoning

Item	Planning	Engineering	Total	Notes
Major Amendment, Less than 2 acres	\$200	\$200	\$400	
Major Amendment, 2 to 10 acres	\$400	\$400	\$800	
Major Amendment, Greater than 10 acres	\$750	\$750	\$1,500	Plus \$25 per total acre

Conditional Zoning

Item	Planning	Engineering	Total	Notes
Less than 2 acres	\$400	\$400	\$800	
2 to 10 acres	\$800	\$800	\$1,600	
Greater than 10 acres	\$2,500	\$2,500	\$5,000	Plus \$50 per total acre

Site Plan Review Fees

(Non-Residential, Multi-family, Duplex, Triplex, Quadraplex)

Item	Planning	Engineering	Total	Notes
Less than 1 acre	\$1,100	\$1,100	\$2,200	
1 to 10 acres	\$1,100	\$1,100	\$2,200	Plus \$200 per total acre
Greater than 10 acres	\$1,650	\$1,650	\$3,300	Plus \$200 per total acre

Item	Fee	Notes
4th Submittal Re-Application Fee	50% of original application fee	<i>Required if development plan does not meet specified requirements of the Town. For each review after the 3rd.</i>

Revision Fees

Item	Fee	Notes
Minor changes to an approved plan	\$110	
Major changes to approved plans	\$500	

Special Use Permit

Item	Planning	Engineering	Total	Notes
Less than 2 acres	\$400	\$400	\$800	
2 to 10 acres	\$800	\$800	\$1,600	

03 FEE SCHEDULE SECTION
Planning, Zoning, and Engineering Fees, Continued

A technology fee of 10% of the underlying fee applies to all permits and applications.

Subdivision Review Fees (Residential or Commercial)

Item	Planning	Engineering	Total	Notes
Preliminary Plat (Major Subdivision, Formal Board Process)				
Residential, Less than 50 lots	\$250	\$250	\$500	
Residential, 50 or more lots	\$500	\$500	\$1,000	
Non-Residential	\$500	\$500	\$1,000	

Subdivision and Multi-Family Construction Documents

Item	Planning	Engineering	Total	Notes
Major Subdivision	\$275		\$275	<i>Per lot, plus engineering fees below</i>
Multi-Family Development	\$75		\$75	<i>Per unit, plus engineering fees below</i>
Less than 50 lots/units			\$1,500	
51 to 100 lots/units			\$2,000	
101 to 200 lots/units			\$3,000	
201 to 300 lots/units			\$4,000	
301 or more lots/units			\$4,500	

Final Plat

Item	Planning	Engineering	Total	Notes
Major Subdivision	\$55	\$55	\$110	<i>Per lot, plus \$500 flat fee per phase (if applicable)</i>

Item	Planning	Engineering	Total	Notes
Minor Subdivision			\$100	<i>Per lot, EPR not required</i>
Revisions to approved plats			\$200	<i>Flat fee, EPR not required</i>

Rezoning

Item	Fee	Notes
Less than 2 acres	\$300	
2 to 10 acres	\$500	
Greater than 10 acres	\$1,000	<i>Plus \$25 per total acre. That total is added to the base fee specific to each project type.</i>

Other

Item	Fee	Notes
Annexation Fee (under 10 acres)	\$500	
Annexation Fee (over 10 acres)	\$1,000	
Text Amendment	\$500	
Variance or Appeal	\$500	
Zoning Verification Letter	\$50	
Permanent Street Closure	\$1,000	
Temporary Street Closure	\$50	<i>Per street. Resident/In Town.</i>
Temporary Street Closure	\$100	<i>Per street. For Profit.</i>
Code Enforcement, Administrative Fee	10% of total violation cost	<i>Covers admin costs related to enforcement action.</i>

04

FEE SCHEDULE SECTION

Planning, Zoning, and Engineering Fees, Continued

A technology fee of 10% of the underlying fee applies to all permits and applications.

Permits

Item	Fee	Notes
Food Truck Permit	\$100	<i>Within the Main Street Boundary</i>
Other Administrative Permits	\$25	
Sidewalk Dining Permit	\$35	
Tree Inspections	\$15	<i>Per tree</i>
Tree Removal Permit	\$40	<i>Each permit</i>
Tree Penalty	\$25	<i>For pruning, removal, or planting of trees in R/W without a permit</i>
Fence Permit	\$25	

Sign Permits

Each sign requires a separate permit.

Item	Fee	Notes
Residential and Non-Residential Monument Signs	\$125	
Permanent (Signs other than Monument), includes alterations	\$40	
Temporary	\$11	
Master Sign Plan	\$150	
Master Sign Plan Amendment	\$50	

Zoning Permit (Construction)

Item	Fee	Notes
Residential, One and Two Family Dwellings	\$85	<i>Includes accessory structure, addition, new construction</i>

Item	Fee	Notes
Commercial / New Development / Other than 1 and 2 Family Dwellings	\$275	
Commercial Accessory Structure / Upfitting	\$85	
Floodplain Development	\$125	<i>Also requires Zoning Construction Permit</i>
Temporary Structure	\$110	

Zoning Permit (Certificate of Compliance)

Item	Fee	Notes
Residential, One and Two Family Dwellings	\$85	<i>Includes accessory structure, addition, new construction</i>
Commercial / New Development / Other than 1 and 2 Family Dwellings	\$275	
Commercial Accessory Structure / Upfitting	\$85	
Floodplain Development	\$125	<i>Also requires Zoning Compliance Permit</i>
Reinspection Fee (failed zoning compliance inspection)	\$100	

Zoning Use Permit

Item	Fee	Notes
Change of Use, Home Occupations, etc.	\$30	

05

FEE SCHEDULE SECTION
Erosion Control Fees

A technology fee of 10% of the underlying fee applies to all permits and applications.

Sediment and Erosion Control Reviews and Inspections

Item	Fee	Notes
Erosion Control Permit, Commercial above 12,000 sq. ft. disturbed, or any disturbed area on a tract greater than 1 acre	\$500	<i>First acre disturbed or portion thereof, plus \$200 for any additional acre disturbed or portion thereof</i>
Revised Plan Review after Erosion Control Plan Approval	\$500	
Single-Family Residential Lot Inspection / Compliance with ESC Installation and Maintenance Agreement	\$85	
Re-Inspection Fee	\$500	

Erosion Control Civil Penalty

Item	Fee	Notes
Administrative Fee for Civil Penalties	\$125	
Per Day of Violation, beyond any applicable cure period, per Notice of Violation	\$5,000	<i>Maximum per day. Separate from any required re-inspection fee.</i>

Miscellaneous Copy Fees

Item	Fee	Notes
Copy of 24" x 36" Map or Smaller, B&W	\$5	
Copy of 24" x 36" Map or Smaller, Color	\$7.50	
Copy of Map Larger Than 24" x 36", B&W	\$8	
Copy of Map Larger Than 24" x 36", Color	\$12	
Copy of Comprehensive Bridge Document	\$10	
Copy of Comprehensive Plan	\$30	

Item	Fee	Notes
Copy of Engineering Design and Construction Standards Manual	\$30	
Copy of Small Area Plan	\$25	
Copy of Storm Water Manual	\$40	
Copy of Land Development Code (LDC)	\$50	
Custom Map (B&W or Color)	\$12	

06

FEE SCHEDULE SECTION
Building Inspection Fees

A technology fee of 10% of the underlying fee applies to all permits and applications.

Residential: New Construction, Additions, One Family, Two Family, Townhouse

Building

Item	Fee	Notes
Roofed	\$0.23	<i>Per square foot</i>
Unroofed	\$0.23	<i>Per square foot</i>
Modular Home	\$360	<i>Flat fee</i>

Plumbing

Item	Fee	Notes
New / Additions / One Family / Two Family / Townhouse	\$0.20	<i>Per square foot</i>
Modular Home	\$125	<i>Flat fee</i>

Mechanical

Item	Fee	Notes
New / Additions / One Family / Two Family / Townhouse	\$150	<i>Per appliance</i>
Change Out	\$120	<i>Flat fee</i>
Modular Home, Set Compressor Only	\$120	<i>Flat fee</i>

Electrical

Item	Fee	Notes
New / Additions / One Family / Two Family / Townhouse	\$0.20	<i>Per square foot</i>
Saw Service	\$75	<i>Flat fee</i>
Low Voltage	\$75	<i>Flat fee</i>
Service Change, No Additional Circuits	\$120	<i>Flat fee</i>

Item	Fee	Notes
Additional Circuits	\$100	<i>Flat fee. Use square foot charge.</i>
Modular Home, Set Electrical Service Only	\$100	<i>Flat fee</i>

Renovations and Basement Up-Fits

Item	Fee	Notes
Building	\$0.20	<i>Per square foot</i>
Plumbing	\$0.20	<i>Per square foot</i>
Mechanical, Additional Units	\$140	<i>Per unit</i>
Mechanical, Ductwork Only	\$0.20	<i>Per square foot</i>
Electrical	\$0.20	<i>Per square foot</i>
Additional circuits only in affected area requiring service change	\$0.16	<i>Per square foot</i>

07 FEE SCHEDULE SECTION
Building Inspection Fees, Continued

A technology fee of 10% of the underlying fee applies to all permits and applications.

Miscellaneous

Item	Fee	Notes
HORF, Home Owner Recovery Fund	\$10	Flat fee
Pools, Additional Permits Required (Electrical, S&EC, Zoning) and Pool Heater Mechanical	\$200	Flat fee. Additional permit fees will apply.

Commercial

Permit fees for buildings shall be determined by multiplying the total gross building floor area by the cost per square foot, per trade, as shown below.

Plumbing, Mechanical, Electrical, Building by Occupancy Group

Item	Fee	Notes
Commercial	\$0.22	Per square foot
Institutional	\$0.22	Per square foot
Residential-Multifamily	\$0.22	Per square foot
Storage, Utility, Miscellaneous	\$0.22	Per square foot

Graduated Fee

Permit fees for structures and repairs not able to be permitted by square footage.

Item	Fee	Notes
\$0 to \$100,000	\$0.02	x Cost of project
\$100,001 to \$500,000	\$1,100	Plus .0012 x cost of project
\$500,001 to \$1,000,000	\$1,650	Plus .00076 x cost of project
Over \$1,000,000	\$2,475	Plus .0006 x cost of project

Electrical, Power Service or Sub Panel

Item	Fee	Notes
Per square foot or based on amps (whichever is more)	\$0.16	<i>Per square foot</i>
0 to 100 Amps	\$82.50	
101 to 200 Amps	\$121	
201 to 400 Amps	\$220	
401 to 600 Amps	\$275	
601 to 1,000 Amps	\$385	
1,001 to 2,000 Amps	\$660	
2,001 Amps and Above	\$1,210	

08

FEE SCHEDULE SECTION

Building Inspection Fees, Continued

A technology fee of 10% of the underlying fee applies to all permits and applications.

Other Electrical

Item	Fee	Notes
Electrical Service for Mobile Home Only	See Power Service Chart	
Fee for All Unclassified Installations	\$75	
Pole Service, Based on Power Service Size	See Power Service Chart	
Pools, Commercial	\$300	
Sign Service, Based on Power Service Size	See Power Service Chart	
Temporary Saw Pole, New Commercial, Existing Buildings, Farm Buildings	\$75	

Mechanical

Item	Fee	Notes
Fee for All Unclassified Installations	\$75	
Fire Suppression for Range Hood	\$75	
Gas Line Only	\$75	
Gas Water Heater Change Out	\$75	\$25 each additional unit, same trip
Heat Pump / Apollo Unit / Gas Pack / Furnace with A/C	\$75	\$25 each additional unit, same trip
Mechanical Unit for Mobile Home Only	\$75	
Radiant Heat Systems / Wall Furnace / Unit Heater / Fireplace Insert / Gas Logs / Gas Light / Gas Grill	\$75	
Range Hood, Commercial	\$75	

Plumbing

Item	Fee	Notes
Fee for All Unclassified Installations	\$75	
Gas Line Only	\$75	
Water Heater Change Out	\$75	<i>\$20 each additional unit, same trip</i>

09 FEE SCHEDULE SECTION
Building Inspection Fees, Continued

A technology fee of 10% of the underlying fee applies to all permits and applications.

Schedule of Permit Fees

Item	Fee	Notes
24 Hour Fast Track Inspection Fee	\$750	<i>Plus \$150 per inspection. Allows flexibility on time-critical projects.</i>
Archive Research	\$56	
Building Permit Sign Card	\$15	
Certificate of Occupancy	\$15	
Change of Occupancy Permit (Change of Use)	\$75	
Commercial Plan Review (Buildings up to 10,000 sf)	\$250	
Commercial Plan Review (Buildings over 10,000 sf)	\$0.03	<i>Per square foot</i>
Demolition Permit	\$250	
Demolition Permit, Contributing Structure to National Historic District	\$500	
Emergency Inspection (Not Regular Business Hours)	\$312.50	<i>Per inspection</i>
Minimum Fee	\$75	
Mobile Home Setup (Single)	\$312.50	
Mobile Home Setup (Double)	\$437.50	
Modular Units, Commercial	75% of trade fees	
Occupancy Permit, Tenant Change Only	\$75	
Re-Inspection Fee	\$125	
Returned Check	Per NCGS 25-3-512	<i>Maximum allowed by statute</i>
Shell Building, Initial Permit	See note	<i>Square feet times fee of storage occupancy (per commercial table fee schedule)</i>

Item	Fee	Notes
Starting Work Without Permit	Double permit fee	
Up-fit of Shell Building	See note	<i>Use graduated fee schedule plus all trade fees</i>

10 FEE SCHEDULE SECTION
Building Inspection Fees, Continued

General Information: Permit Expiration

A permit issued pursuant to GS 160A-417 expires six months after the date of issuance if the work authorized by the permit has not commenced, or at any lesser time fixed by ordinance of the Town.

If after commencement the work is discontinued for a period of 12 months, the permit immediately expires.

No work authorized by a permit that has expired may thereafter be performed until a new permit has been secured. See GS 160A-418.

Permit Renewal Fees

A technology fee of 10% of the underlying fee applies to all permits and applications.

Permit Expiring After 6 Months

Item	Fee	Notes
A new, second permit will be issued within six months of the expiration date of the first permit	\$75	
Time that lapses beyond six months of the expiration date will require the full amount of original fees to be charged	Full amount of original fees	

Permit Expiring After 12 Months from Last Inspection Performed

Item	Fee	Notes
A new, second permit will be issued with the full amount of original fees being charged	Full amount of original fees	

11

FEE SCHEDULE SECTION
Fire Prevention Fees

A technology fee of 10% of the underlying fee applies to all permits and applications.

Construction Permits

Item	Fee	Notes
1. Automatic Fire Extinguishing System Installation	\$125	<i>Spray booth and clean agent. Includes review and performance test.</i>
2. Battery Storage System	\$125	<i>50 gallon liquid capacity</i>
3. Compressed Gas System	\$125	<i>Installation, plan review, inspection</i>
4. Cryogenic Fluid Storage System	\$125	<i>Installation, review</i>
5. First Responder Radio Coverage System	\$125	<i>Installation, performance test</i>
6. Fire Alarm and Detection System Installation	\$125	<i>Includes performance test</i>
7. Fire Pump Installation	\$125	<i>Includes performance test</i>
8. Flammable and Combustible Liquid Storage Tanks and Piping	\$125	<i>Installation, removal, abandonment, or temporarily place out of service</i>
9. Fire Apparatus Access Roads	\$125	<i>Installation, modification</i>
10. Hazardous Materials Storage Facility	\$125	<i>Opening, closing, modification</i>
11. Industrial Oven Installation	\$125	<i>Does not include restaurant cooking appliances</i>
12. Fire Hydrants	\$125	<i>Private fire hydrant installation, removal, or flow test</i>
13. Smoke Control and Exhaust System Installation	\$125	<i>Includes plan review and performance test</i>
14. Solar Photovoltaic Power System Installation	\$125	<i>Includes review and performance test</i>
15. Tents, Canopies, or Temporary Membrane Structures	\$125	<i>Includes plan review</i>
16. Special Amusement Buildings	\$125	<i>Includes plan review and inspection</i>
17. Covered Mall Buildings	\$125	
32. Standpipe System Installation	\$125	<i>Includes plan review and performance test</i>

Operational Permits

Expire 12 months after issue date.

Item	Fee	Notes
18. Spraying and Dipping Operation	\$125	
19. Carnivals, Fairs, and Mass Gatherings	\$125	<i>Event layout, review, inspection</i>
20. Combustible Dust Producing Operations	\$125	
21. Exhibits or Trade Shows	\$125	<i>Pre-event review and inspection</i>
22. Explosives	\$125	<i>Manufacture, storage, handling, sale (includes NC consumer fireworks)</i>
23. Flammable and Combustible Liquids	\$125	<i>Storage over 5 gallons inside and 10 gallons outside</i>

12 FEE SCHEDULE SECTION
Fire Prevention Fees, Continued

A technology fee of 10% of the underlying fee applies to all permits and applications.

Operational Permits, Continued

Expire 12 months after issue date.

Item	Fee	Notes
24. Motor Vehicle Fuel Dispensing	\$125	Includes gas stations
25. Fumigation and Insecticidal Fogging	\$125	
26. Liquid or Gas Fueled Vehicles or Equipment in Assembly Building	\$125	
27. Fireworks or Pyrotechnic Special Effects	\$125	Pre and post display review and inspection
28. Blasting	\$125	Site review, initial blast inspection. Permit valid 90 days.
29. Repair Garages	\$125	
30. Places of Assembly	\$125	Over 100 occupant load. Does not include places of worship.
31. Burn Permit	\$125	Includes review and pre/post burn inspection

Plan Review Fees

Item	Fee	Notes
Construction Plans Review	\$0.02	Per square foot
Shop Drawings Review	\$150	Life-safety systems
Minimum Plan Review	\$50	Plan review fees are due at the time of submittal and are non-refundable.

Fire Inspection Fees

Re-Inspection Fees: Additional inspection trips made necessary through the failure of any person, firm, or corporation in charge of work to give specific locations of work to be inspected, or to otherwise create conditions making such additional inspections or trips necessary. The following fee schedule applies for each offense and to all inspections unless otherwise noted.

Item	Fee	Notes
Fire Inspection	\$60	<i>Inspections required by NC Fire Code or Town Ordinance. Does not include occupancies with fire permits.</i>
Re-Inspection	\$60	<i>No charge for initial re-check. Fee applies to 3rd re-check and each additional follow-up inspection.</i>
ABC Inspection	\$60	<i>Re-inspection fee shall apply for inspection failure.</i>
Special Inspection	\$60	<i>Requested inspection. Not NC Fire Code or Town Ordinance mandated.</i>

13 FEE SCHEDULE SECTION
Fire Prevention Fees, Continued

Fire Code Violations

Item	Fee	Notes
Non-Life Safety Violation	\$50	<i>Violations not corrected upon re-inspection or repeat violations</i>
Life Safety Violation	\$200	<i>Locked or blocked exits / disabled life-safety systems / immediate threat to life-safety</i>
Overcrowding	\$500	<i>Exceeding posted occupancy load</i>

14 FEE SCHEDULE SECTION
Cemetery Fees

Any openings or closings that occur after 4:00 PM will be subject to an additional \$100 charge for this service.

Plot Cost Per Site

Item	Fee	Notes
Resident	\$700	
Non-Resident	\$900	

Opening / Closing Costs

Item	Fee	Notes
Weekdays	\$600	
Holidays and Weekends	\$850	

Cremations

Item	Fee	Notes
Weekdays	\$300	
Holidays and Weekends	\$450	

Columbarium Niches

Row price, from top to bottom.

Item	Fee	Notes
Rows 1, 2, or 3	\$1,000	
Row 4	\$800	

15 FEE SCHEDULE SECTION
Other Town Fees

A technology fee of 10% of the underlying fee applies to all permits and applications.

Beer and Wine License (Local)

A State ABC permit is required first.

Item	Fee	Notes
Beer, On Premise	\$15	
Beer, Off Premise	\$5	
Wine, On Premise	\$15	
Wine, Off Premise	\$10	
Beer or Wine Wholesaler	\$37.50	
Beer and Wine Wholesaler	\$62.50	

Construction Inspection Fees

Item	Fee	Notes
Proof Roll Inspection Fee	\$400	<i>Per inspection</i>
Sidewalk Inspection Fee	\$1.50	<i>Per foot</i>
Footer Failure-Repair (Reschedule Inspection)	\$100	<i>Flat fee</i>
Public Street Inspection	\$1.50	<i>Per foot</i>
Storm Drain Inspection	\$1.50	<i>Per foot</i>
Detention Pond Inspection	\$200	<i>Per pond</i>
Street Acceptance / Turnover Inspection	\$450	<i>Per map</i>

Encroachment Application Fees

Item	Fee	Notes
Encroachment Review Fee	\$0.20	<i>Per linear foot</i>
Site Plan, Digital Fiber Network (DFN)	\$500	<i>Flat rate fee</i>

Miscellaneous

Item	Fee	Notes
Copy Fees, Letter, Legal, and Ledger Size	\$0.15	<i>Per page</i>
Fax	\$3	
Fax, Each Additional Page	\$1	
Legal Advertisements	Actual cost billed	
Scanned, Letter, Legal, and Ledger Size	\$0.25	<i>Per sheet</i>
Scanned, Maps / Plans 18" x 24" or Larger	\$1	<i>Per sheet</i>
Return Check Fee, or actual cost if more than approved fee	\$35	<i>For returned checks/NSF for tax payments, the penalty provided by NCGS 105-357 shall apply.</i>
Spayed or Neutered Dogs	\$15	<i>Due annually July 1 to June 30. Fee per Ordinance Sec. 10-29.</i>
Unspayed or Unneutered Dogs	\$20	<i>Due annually July 1 to June 30. Fee per Ordinance Sec. 10-29.</i>

16 FEE SCHEDULE SECTION
Other Town Fees, Continued

A technology fee of 10% of the underlying fee applies to all permits and applications.

Public Information Request

Item	Fee	Notes
USB, Public Information Request Downloaded	\$4	<i>Use only USB provided by Town for security</i>

Storm Drain Camera Services

Item	Fee	Notes
Initial Setup	\$250	
Minimal Charge	\$400	
Footage Charge	\$1.50	<i>Per foot</i>

Municipal Motor Vehicle Tax

Item	Fee	Notes
Per Registered Motor Vehicle	\$25	<i>Billed annually by DMV with vehicle registration</i>

Third Party Event Application

Item	Fee	Notes
Third Party Event Application Fee	\$50	<i>Per application</i>

17

FEE SCHEDULE SECTION
Parks and Recreation Fees

Program fees will be established and charged based upon instructor fees and class size availability.

Regular Park and Facility Rentals

All fees listed below are for basic, standard rentals. This does not apply for any contracts, agreements, or partnerships with the Town of Waxhaw. Includes The Meeting Place, Town Creek Park (Shelter/Field), and Harvey C. Nesbit Park / Individual Baseball/Soccer Fields.

Deposits and General Fees

Item	Fee	Notes
Deposit Required, The Meeting Place	\$25	
Deposit Required, All Other Facilities without kitchen	\$100	
Deposit Required, Waxhaw Learning Center including kitchen	\$200	
Field Lighting, Nesbit Park / Town Creek Park	\$20	<i>Per hour, per field</i>
Field Lining / Painting, Nesbit Park / Town Creek Park	\$100	<i>Flat rate, per field</i>
Facility Damages	Cost of repairs	<i>To be assessed via quotes for repair</i>
On-Site Town Staffing	\$30	<i>Per hour, per Town staff member</i>

The Meeting Place

Item	Fee	Notes
Resident / Nonprofit (In-Town)	\$12	<i>Per hour</i>
Non-Resident / Nonprofit (Out of Town)	\$18	<i>Per hour</i>
For Profit	\$50	<i>Per hour</i>

Town Creek Park Shelter (20x20)

Item	Fee	Notes
Resident / Nonprofit (In-Town)	\$50	<i>Per 3-hour block</i>
Non-Resident / Nonprofit (Out of Town)	\$60	<i>Per 3-hour block</i>
For Profit	\$70	<i>Per 3-hour block</i>

Town Creek Park Field

Item	Fee	Notes
Resident / Nonprofit (In-Town)	\$25	<i>Per hour</i>
Non-Resident / Nonprofit (Out of Town)	\$35	<i>Per hour</i>
For Profit	\$50	<i>Per hour</i>

Harvey C. Nesbit Park

Item	Fee	Notes
Field Rental, Resident / Nonprofit (In-Town)	\$50	<i>Per hour, per field</i>
Field Rental, Resident / Nonprofit (Out of Town)	\$60	<i>Per hour, per field</i>
Field Rental, For Profit	\$70	<i>Per hour, per field</i>
Tournaments	\$150	<i>Per field, per day (8am to 8pm)</i>
Field Lining / Painting	\$100	<i>Per field</i>

18 FEE SCHEDULE SECTION
Parks and Recreation Fees, Continued

Program fees will be established and charged based upon instructor fees and class size availability. A \$1 million liability insurance policy is required for each Special Rental. Include with application for verification.

Waxhaw Recreation Barn

Community Room, Large Indoor Room, Front Building

Item	Fee	Notes
Resident / Nonprofit (In-Town)	\$50	Per hour
Non-Resident / Nonprofit (Out of Town)	\$75	Per hour
For Profit	\$100	Per hour

Batting Cages, Front Building, Both Bays

Item	Fee	Notes
Resident / Nonprofit (In-Town)	\$50	Per hour
Non-Resident / Nonprofit (Out of Town)	\$75	Per hour
For Profit	\$100	Per hour

Outdoor Turf Field, 90' x 80'

Outdoor lights additional.

Item	Fee	Notes
Resident / Nonprofit (In-Town)	\$50	Per hour
Non-Resident / Nonprofit (Out of Town)	\$75	Per hour
For Profit	\$100	Per hour

Back Building, Full Space

Not including fitness center.

Item	Fee	Notes
Resident / Nonprofit (In-Town)	\$75	Per hour
Non-Resident / Nonprofit (Out of Town)	\$100	Per hour
For Profit	\$150	Per hour

Outdoor Turf Field Lighting

Item	Fee	Notes
Outdoor Turf Field Lighting	\$20	<i>Per hour</i>

19 FEE SCHEDULE SECTION
Parks and Recreation Fees, Continued

A \$1 million liability insurance policy is required for each Special Rental. Include with application for verification.

Downtown Park

Shelter (20x20), per 3-Hour Block

Item	Fee	Notes
Resident / Nonprofit (In-Town)	\$50	Per 3-hour block
Non-Resident / Nonprofit (Out of Town)	\$60	Per 3-hour block
For Profit	\$70	Per 3-hour block

Shelter (80x40), per 3-Hour Block

Item	Fee	Notes
Resident / Nonprofit (In-Town)	\$100	Per 3-hour block
Non-Resident / Nonprofit (Out of Town)	\$120	Per 3-hour block
For Profit	\$150	Per 3-hour block

Amphitheatre / Stage, per 3-Hour Block

Item	Fee	Notes
Resident / Nonprofit (In-Town)	\$50	Per 3-hour block
Non-Resident / Nonprofit (Out of Town)	\$75	Per 3-hour block
For Profit	\$150	Per 3-hour block

Picnic Pod, per 3-Hour Block

Item	Fee	Notes
Resident / Nonprofit (In-Town)	\$25	Per 3-hour block
Non-Resident / Nonprofit (Out of Town)	\$35	Per 3-hour block
For Profit	\$50	Per 3-hour block

Community Corner (Gravel Lot)

Minimum 3-hour rental due to lot closure.

Item	Fee	Notes
Resident / Nonprofit (In-Town)	\$75	<i>Per hour</i>
Non-Resident / Nonprofit (Out of Town)	\$100	<i>Per hour</i>
For Profit	\$125	<i>Per hour</i>

Water Tank (Under / Open Space)

Minimum 3-hour rental due to lot closure.

Item	Fee	Notes
Resident / Nonprofit (In-Town)	\$50	<i>Per hour</i>
Non-Resident / Nonprofit (Out of Town)	\$75	<i>Per hour</i>
For Profit	\$100	<i>Per hour</i>

20

FEE SCHEDULE SECTION

Parks and Recreation Fees, Continued

A \$1 million liability insurance policy is required for each Special Rental. Include with application for verification.

Waxhaw Learning Center

Coming in early 2026.

Meeting Room A

Item	Fee	Notes
Resident / Nonprofit (In-Town)	\$30	<i>Per hour</i>

Meeting Room B with Kitchen

Item	Fee	Notes
Resident / Nonprofit (In-Town)	\$50	<i>Per hour</i>
Non-Resident / Nonprofit (Out of Town)	\$75	<i>Per hour</i>
For Profit	\$100	<i>Per hour</i>

Full Facility

Limited opportunities.

Item	Fee	Notes
Resident / Nonprofit (In-Town)	\$80	<i>Per hour</i>
Non-Resident / Nonprofit (Out of Town)	\$115	<i>Per hour</i>
For Profit	\$170	<i>Per hour</i>

21

FEE SCHEDULE SECTION

Parks and Recreation Fees, Continued

A \$1 million liability insurance policy is required for each Special Rental. Include with application for verification. Event Supporting Equipment is only available when renting a Parks and Recreation facility.

Special Rentals: Event Supporting Equipment

Item	Fee	Notes
Tables	\$8	<i>Per table</i>
Chairs	\$1	<i>Per chair</i>
Trash Cans	\$2	<i>Per can</i>
Cones	\$5	<i>Each</i>
Barricades	\$10	<i>Each</i>
Tent	\$25	<i>Per tent (10' x 10' pop-up)</i>
Tent Deposit for 1 to 5 tents	\$100	
Tent Deposit for 6 or more	\$200	
Sandbag Tent Weights	\$1	<i>Each</i>
Power (30 amp, 50 amp, or 120 amp)	\$10	<i>Per hour, per power need</i>
Detour Signs	\$10	<i>Per sign</i>
Road Closed Signs	\$10	<i>Per sign</i>
ABC / No Alcohol Beyond This Point Signs	\$2	<i>Per sign</i>
No Pet Signs	\$2	<i>Per sign</i>
Umbrella Rental (Downtown Park Picnic Pods)	\$10	<i>Each</i>
Port-a-Potty / Handwash Station	\$100	<i>Per unit</i>
Lost Key / Key Not Returned	\$150	<i>Per key (door locks changed, key replaced)</i>
Portable Light Tower	\$50	<i>Per hour, minimum 3-hour rental. On-site staff fee required.</i>

Vendor Fees

Item	Fee	Notes
Vendors in Park, Per Vendor Permit (1 permitted per park), Valid 1-Year, Includes Food Truck	\$300	<i>Per Ordinance Sec. 93.26</i>
Vendors in Park, Per Vendor Permit (1 permitted per park), One Day Event, Includes Food Truck	\$50	<i>8 hour, one-day permit</i>
Sponsor a Space, to Cover Sign / Materials	\$200	<i>2-year commitment</i>

22 FEE SCHEDULE SECTION
Parks and Recreation Fees, Continued

A \$1 million liability insurance policy is required for each Special Rental. Include with application for verification.

Event Vendor Fees

Item	Fee	Notes
Events Vendor Fee, Autumn Treasures (1 Day Event)	\$85	
Events Vendor Fee, Autumn Treasures (2 Day Event)	\$125	
Events Food Truck Vendor Fee, Autumn Treasures (1 Day Event)	\$150	
Events Food Truck Vendor Fee, Autumn Treasures (2 Day Event)	\$200	
Events Commercial Vendor Fee, Autumn Treasures (1 Day Event)	\$300	
Events Commercial Vendor Fee, Autumn Treasures (2 Day Event)	\$400	
Events Vendor Fee, Kaleidoscope (1 Day Event)	\$85	
Events Food Truck Vendor Fee, Kaleidoscope (1 Day Event)	\$150	
Events Commercial Vendor Fee, Kaleidoscope (1 Day Event)	\$300	
Events Vendor Fee (Non-Profit)	\$60	<i>Per event</i>
Vendors in Park, 1 Day Food Truck Permit at Park (1 Permitted Per Park)	\$50	<i>8 hours, one-day permit, must be approved</i>