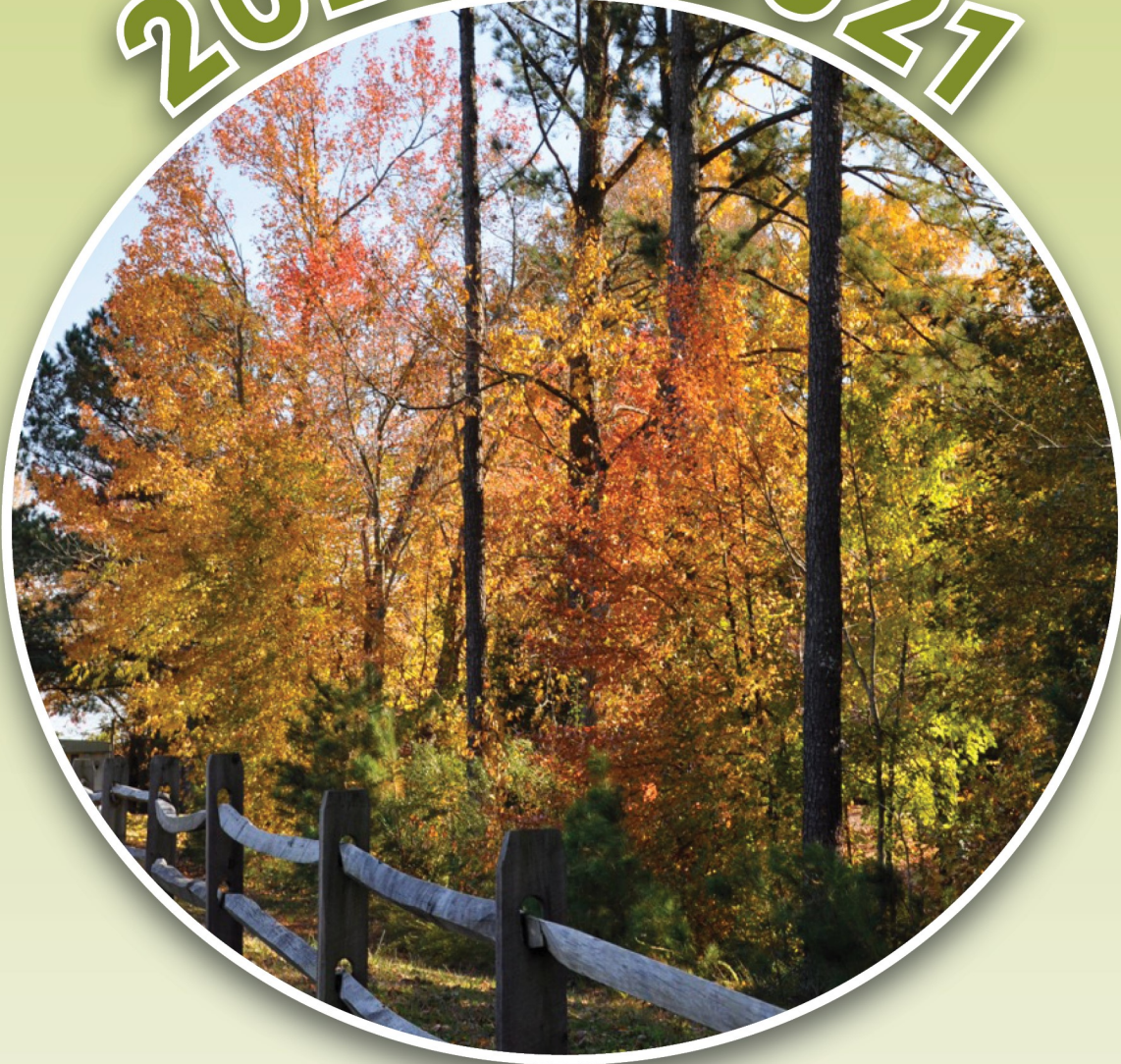


2020 - 2021



Town of Rolesville, North Carolina

Fiscal Year 2020-2021

*Adopted Budget*



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# Elected Officials



**Ronnie I. Currin**  
Mayor



**Michelle Medley**  
Mayor Pro Tempore



**April Sneed**  
Commissioner



**Sheilah Sutton**  
Commissioner



**Paul Vilga**  
Commissioner



**Jacky Wilson**  
Commissioner



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Town of Rolesville**

**North Carolina**

For the Fiscal Year Beginning

**July 1, 2019**

*Christopher P. Morill*

Executive Director





## 2020-21 Town Manager Recommended Budget Message

May 19, 2020

Honorable Mayor Currin and Rolesville Commissioners

I am pleased to present a recommended budget that represents the Town of Rolesville's commitment to the needs of the community, the provision of quality municipal services, and prudent fiscal management. The budget is prepared in accordance with the Local Government Budget and Fiscal Control Act and N.C. General Statute 159-11. The proposed Annual Budget for Fiscal Year beginning July 1, 2020 and ending June 30, 2021 is balanced and hereby submitted for your consideration.

The recommended budget was developed in two phases. The first phase was pre-COVID-19. This phase emphasized maintaining and building a growing Rolesville community. About the end of March, the second phase was initiated as we began to understand the COVID-19 pandemic impact to the economy. This phase reduced our revenue estimates which in turn reduced our operational expenditures. As a result, the budget is essentially a zero-based operational budget compared to the previous fiscal year, with a few exceptions. Those exceptions will be outlined in this letter. It is fair to say that this budget concentrates on maintaining status quo with the ability to continue to build our organization for a growing Rolesville community. The ability to continue building this year will be fully dependent upon revenues. Most importantly this budget continues to maintain sufficient reserves in accordance with Town policy.

This annual budget development process was like no others in recent history. We really don't know what may or may not occur during the next fiscal year. Optimistic caution is the theme of the budget. Rolesville might be one of the best suited communities to emerge during the pandemic recovery. Our community will continue to be a model for family living. This will be a highly desirable lifestyle post COVID-19. As a result, our community may not be as severely impacted as other communities nationally. The budget is built with this in mind and provides the opportunity to monitor the recovery progress while moving forward in a strategic method.

### **OVERVIEW OF KEY HIGHLIGHTS**

The total budget for the **General Fund** is **\$9,528,136**. This signifies an increase of 10% compared to the 2019-20 adopted budget, which aligns with and continues to reflect the growth of the community. This increase will allow service levels to be maintained and to grow proportionally to increases in population.

**Capital Projects Fund** continues to fund important projects while implementing a strategy to address Town facilities needed in the next three to five years.

**Employee staffing and compensation** continues to be a significant focus with performance pay that keeps Rolesville's pay competitive. In addition, there are three new positions recommended in the budget.

# Budget Message

**Use of General Fund Reserves** is recommended due to the size and magnitude of the Capital Projects that are initiated in this budget.

**Adjusting Property Tax Rate Due to Revaluation** from the current 48 cents to 46 cents. This recommendation allows the Town to use some of the valuation growth to help fund future projects and adjust to post COVID-19 impacts.

**Ability to Modify Based Upon Post COVID-19 Results** with agility and thoughtfulness. If adjustments are needed throughout the year, the budget allows modifications to either reduce or fully implement programs. Flexibility by the organization will be the key.

## General Fund

### *Revenues Overview*

Due to uncertainty about the post-COVID-19 environment, the recommended budget is more conservative than the pre-COVID-19 estimates. The highlights of the revenues are:

- Local Option Sales Tax – the budget forecasts a reduction of 5% from the FY19-20 actual and projected revenues. Compared to pre-COVID-19 estimates, this new forecast reduces the revenue by \$172,000. As a result, the recommended budget is essentially flat compared to last year's budget.
- Interest Income – investments income is expected to be significantly reduced, with a projection that is 33% less than FY19-20 due to lower interest rates.
- Ad Valorem Tax and Motor Vehicle Tax – the taxes associated with real property are less volatile for Rolesville and there was growth in the real property tax over the course of the last year. But, the budget does project a lower collection rate for both property and motor vehicle tax. This results in an overall reduction of \$120,000 from the pre-COVID-19 estimates.
- Ad Valorem Property Tax – Wake County recently completed the property revaluation process that now takes place every four years. Due to the robust regional economy the past four years, all classes of property tax valuations increased, including residential. As a result, the **revenue neutral rate** for Rolesville is 44 cents compared to the current 48 cents. This budget recommends adoption of a 46 cent rate.

At 46-cents, on average, a \$300,000 house in Rolesville would have an increase **of \$60** per year. For a \$500,000 home the reduction will be \$100 per year. An individual's change in payment will depend upon how their property compares to the valuation change for the Town as a whole.

For the Town, each penny creates \$125,000 so the 46 cent rate would create an additional \$250,000 than the revenue neutral rate of 44 cents. The additional funds will be used towards continuing the capital improvement savings program and possible COVID-19 revenue reductions.

- Fees – all fees stay the same. Town Board has expressed interest to review the code and law enforcement penalties during the 2020-21 fiscal year.

In addition, solid waste fees are remaining the same, but recycling costs are increasing due to the recycling market. The balance in the fees previously collected can absorb the fee increase for fiscal year 2020-21, but if these trends continue fees will need to be increased in next year's budget or a reduction in recycling services needs to be considered.



# Budget Message

- Engineering fees – the recommended budget reflects a change in policy for traffic impact studies. The Town will now be the lead for all traffic studies required for development projects. As a result, an increase in engineering fees is in the revenues with the same amount accounted for in the operation budget.

## *Operational Overview*

The recommended budget reflects the ability to emerge from COVID-19 in a fashion that will maintain our current level of service. While overall the operating budget is flat compared to the previous budget, there are some non-personnel highlights. Those include:

- The recommended budget continues the past and current use of contractors for many services and as a result, the number of Town personnel and associated expenses with operations are fewer than most comparably sized communities. This year, the budget adds additional Information Technology contracted support services through the new contract with Carolinas IT. As the Town continues to grow, continued assessment of the use of contractors compared to bringing the services in-house is essential.
- Technology upgrades are emphasized in the recommended budget. Examples of technology upgrades include an improved Board meetings audio recording system (\$1,500), new financial software (\$115,000), IT server replacement for the Police Department (\$30,000), e-crash software for Police purposes (\$2,500), and increasing the calibrations of Police radars (\$2,000).
- Continuing the police vehicle replacement program. The budgeted amount of \$238,500 is a commitment to police services and maintaining a cost effective program for our police fleet.
- On-going implementation of our wayfinding project is budgeted. The recommended budget includes funds for signage on the greenways and parks. This was the original plan and the budget allows this to gain significant traction. It also includes some funding for conversion of existing signs such as the US 401 By-Pass entryway monument and the Wake County School Park sign.
- Funding of the Rolesville Fire Department continues at the existing rate and is not modified in the recommended budget.
- Maintains existing funding for Rolesville Chamber of Commerce at \$18,000. Last week, the Chamber submitted a request for \$30,000, and the Town Board should determine the amount to be funded.

## **Town Board Strategic Plan**

The Strategic Plan adopted by the Board is prioritized and addressed throughout the recommended budget. Here is a brief summary of budgeted recommendations for each Focus Area.

### *Community Connection*

The budget maintains and supports programming emphasizing recreation and culture. While many communities are reconsidering their July 4th fireworks, the recommended budget continues to fund a fireworks only show, pending 1) the ability to provide a safe environment and 2) that Wake County has moved into Phase 3 of the recovery. Also, the budget provides for our traditional programming, along with some possible new post-COVID-19 programming opportunities. This year will be a year of invention and creation, while attempting to keep some of our most supported recreation programs.

In addition, the recommended budget includes Rolesville's customer service survey. It will be important to check-in next fiscal year with our citizens on how we are doing so we can use the opportunity to connect with

# Budget Message

them and determine our best strategies to provide quality services. The survey results could drive future budget years spending along with the Strategic Plan.

## *Planned Investments*

The recommended budget still reflects a commitment to community infrastructure and essential services. Examples of expenditures addressing this Focus Area are:

- Start the implementation of The Farm Master Plan with a Phase 1 engineering
- Develop Mill Bride Nature Park Site Master Plan
- Make resources available for purchasing a future Town-owned park site
- Expand the current Police Department building
- Support the ongoing street curb and gutter replacement program
- Continue the phased storm water mapping project
- Focus on the feasibility to relocate the public works facility for a long-term location
- Study and decide on the best future locations for Town Hall and Police Department

## *Mindful Growth*

The recommended budget commits to the implementation of the Main Street Vision Plan by providing funding for the final engineering and all other associated work that is necessary to start the construction. Both the Burlington Mills Road Realignment grant project and the Main Street Streetscape grant project are expected to begin construction sometime during the Summer and Fall months of 2021.

In addition, the budget funds the final phase of the Uniform Development Code rewrite and the new Community Transportation Plan. Both plans should be completed during the fiscal year. The recommended budget also funds the local share of a new Bike/Pedestrian Plan update if the Town is successful in attaining the State grant for this project.

The Town's economic development program is maintained with the same amount of funding that was initiated in the previous year's budget. This will allow the program to take the next steps outlined in the Economic Development Strategic Plan and reflects a commitment towards fostering and creating new relationships with the business community.

## *Organizational Excellence*

The recommended budget continues to prioritize the Town's policy of maintaining a reserve fund for unanticipated expenditures and also meets the criteria established for North Carolina municipalities.

Funding of performance pay and benefit cost increases for existing employees are prioritized in the recommended budget.

Implementing a competitive pay plan for seasonal and temporary employees is recommended in the budget. This will provide an increase in the base hourly wage and also provide increases for seasonal employees who return. The purpose of this plan is to encourage good seasonal employees to return and continue to be an integral part of the organization.

## **Employee Staffing, Compensation and Benefits**

There are three additional full-time employees recommended for the 2020-21 budget. All three are budgeted with staggered calendar start dates. This will allow each approved position to be evaluated for funding availability. With these additional full-time employees, there will be a total of 42 full-time employees with the Town of Rolesville. This is a total increase of four (4) employees compared to last year's budget.

The new employees are:

- **Customer Support Specialist** (\$63,057 including benefits, (11 months); start date August 1, 2020) – This position will be the primary front line person for all customer interaction for Town Hall. These responsibilities will include assisting Town Hall customers with payments, questions, and general community information. In addition, they will be the primary person for directing phones and public interaction to all Town Hall employees. Directing these services to this position will allow more time for two existing Finance employees to take on more responsibilities for day-to-day finance activities and improve internal controls.
- **Planner I** (\$42,606 including benefits (6 months); start date January 1, 2021) – This position was highlighted in the Planning Department review that was conducted Summer 2019. With this position, all staffing recommendations for the short-term (next three years) will be implemented. This position will be key to keeping up on planning coordination, mapping, and all other associated responsibilities within the planning department.
- **Assistant to the Town Manager** (\$46,530 including benefits (6 months); start date January 1, 2021) – this position will have three primary responsibilities:
  - ✓ Communications Coordinator for the Town. Last year, we participated in a joint communications position with Wendell and East Wake Television. This position developed a communications plan. The jointly funded position left and will not be replaced. Communications is currently decentralized and it needs to be centralized in the Town Manager's Office to promote consistency and coordination of messaging and following the communications plan. This will be one of the primary responsibilities of the Assistant to the Town Manager.
  - ✓ Project Manager Assistant of the Capital Improvement Program. Primary project management is now the responsibility of the Parks and Recreation Director while some of the special projects (LAPP grant and Granite Falls Blvd are two examples) are in other areas of the organization. This position will provide for one person to be directly involved in oversight of project schedules, without being diverted by other responsibilities. This should keep projects on schedule and free up some time for existing positions to focus more on operations.
  - ✓ Assist the Town Manager and organization with diverse and miscellaneous projects that need attention. This includes seeking and writing grants, customer service survey issues, budget development, and other items that would support the organization.

In addition, a few personnel adjustments are funded in this recommended budget. They are:

- Hiring a part-time Evidence Specialist position in the Police Department. This is the start of civilianizing the responsibilities of evidence administration. While this position is starting at 18 to 20 hours a week, it will eventually become a full-time position as the department's evidence collection grows. This important service needs to transition to a dedicated employee who will provide quality evidence administration which is key to successful law enforcement. In addition, the position will free up more time for policing services since the current administration of evidence is done by a uniformed officer.
- Reclassifying a Public Works employee to a Public Works Lead Maintenance Worker position. This change will provide increased supervision of public works crews, both full-time and temporary staff.
- Adding up to three additional summer seasonal employees to the Public Works division. These employees will be focused on maintaining the baseball facilities which will allow the existing Public

# Budget Message

Works staff to focus on maintaining streets, rights-of-way, and storm water facilities.

The recommended budget implements the new pay for performance program. The recommended budget funds up to a maximum of 3% increase for each employee, with a November focal date. This means that if revenues allow the plan to be implemented on its current schedule, all qualified employees would receive a pay adjustment of 3%, effective in early November. The funding of this adjustment adds \$65,000 to the base personnel salaries.

One significant issue the recommended budget includes is the new State pension plan rate adjustment. For fiscal year 2020-21, the North Carolina State Pension program has informed us that there will be an employer rate increase which will cost an additional \$30,900. We anticipate that this type of increase will continue for at least a few more years due to the performance of the fund's investments.

Finally, the budget recommends of changing health insurance plans to the North Carolina League of Municipalities (NCLM) Medcost program. There are really only two programs our sized group is eligible to participate; the open health insurance market or the NCLM program. We compared costs a few years ago and elected to stay in the open market (United Healthcare) with a broker. This year, we re-reviewed and determined that the NCLM program is better for employees and the Town (employer) in both the short and long-term. The United Health program submitted decreased some of the benefits with a 2.5% premium increase. The NCLM program is more benefit rich for employees with an increase of 4.5%. Another significant positive for the NCLM program is that it is a partial self-pooled program with like-sized municipal groups. As a result, we will have more opportunity to control our costs. There are seventy-five North Carolina units in our population sized category that currently use the NCLM program. Overall, the reviews of the program have been positive.

A total cost increase of \$15,500 has been included in the budget for the NCLM program.

All other benefits will stay the same.

## **Final Thoughts on Recommended Budget**

This COVID-19 budget will need to have continuous monitoring. As we emerge from the response and determine how our revenues are affected, we will need to make monthly "go/no go" decisions on projects and hiring. While there are some front-loaded projects in the budget, the General Fund projects will need to be scrutinized regularly as to the budget's ability fund them. Here are the list of items in the budget that will wait until we are assured that funds are available to proceed:

- Public Works Land Purchase – if feasibility study shows that this a good location for the Public Works facility
- Next phase of wayfinding for parks/greenway/entryway monument
- Citizen survey
- Police vehicles – order will be made in early in year with final payment determination based upon funds available later in the fiscal year
- Storm water mapping phase II
- New personnel and performance pay adjustment

In addition, interest rates are at a historic low. We will review the opportunity to borrow instead of paying cash

# Budget Message

as we proceed on some of the large items like vehicle purchase or land purchases when the time comes for the transaction.

I want to thank Amy Stevens and all department heads to assisting in the development of the budget. We continue to gain accolades via the GFOA budget document awards and this year will be no exception.

There will be a public hearing scheduled for June 2<sup>nd</sup> and upon conclusion the Town Board may adopt the budget. The budget must be adopted by June 30<sup>th</sup>.

A handwritten signature in blue ink, appearing to read 'Kelly Arnold', is positioned above the typed name.

Kelly Arnold  
Rolesville Town Manager

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## Changes to Fiscal Year 2020-2021 Recommended Budget

The Town of Rolesville budget was adopted by the Town Board of Commissioners on June 16, 2020. The following change was made to the Proposed Budget of May 19, 2020:

- \$25,000 moved from Contingency to Administration to conduct an organizational assessment. This study is expected to be a three to six-month process. The process would begin with a governing board meeting and transition to meetings with Town staff. The desired deliverable is a report and implementation plan regarding recommendations on staffing, policy, and other resource needs.

# Revenue-Neutral Tax Rate

## STATE LAW

State law requires local governments to publish a revenue-neutral tax rate in the budget immediately following the completion of the reappraisal of real property. The revenue-neutral tax rate, as defined by GS 159-11(e), is the rate that is estimated to produce revenue for the next fiscal year equal to the revenue for the current fiscal year if no reappraisal had occurred.

It is important to note that even with a revenue-neutral tax rate, property owners will usually pay a different amount after a revaluation, depending on whether the individual's change in valuation was larger or smaller than the change in valuation for the jurisdiction as a whole.

## CALCULATING REVENUE-NEUTRAL

**Step 1:** Determine the average annual percentage change in the tax base since the last general reappraisal. See Table 1.

This estimates the growth that would have naturally occurred absent revaluation. This "natural growth" is driven by changes to the real property tax base from construction of new homes and businesses, improvements to existing structures, divisions and conveyances of land, rezoning, and other occurrences unrelated to economic conditions affecting the taxing unit.

**Step 2:** The second step is to increase the current year FY19-20 estimated property tax levy by the growth factor in Step 1 to determine a projected FY20-21 tax levy. This calculation shows what the tax levy might have been had revaluation not occurred. See Table 2.

**Step 3:** The third statutorily prescribed step is to use the post-revaluation FY20-21 tax base projection provided by the County tax assessor to calculate a tax rate that would produce the levy that was determined in Step 2. The Wake County tax assessor's projection for the Town of Rolesville tax base in FY20-21 is \$1,271,000,000. See Table 3.

Note that this is a preliminary valuation of the Town's tax base for the upcoming fiscal year. The property valuation process extends beyond the date when the revenue neutral rate must be calculated.

**TABLE 1**

FY	Gross Tax Value	% Change
16-17	\$802,702,348	
17-18	\$887,694,322	10.59%
18-19	\$973,574,176	9.67%
19-20	\$1,060,998,726	8.98%
<b>Average change =</b>		<b>9.75%</b>

**TABLE 2**


\$1,060,998,726	FY19-20 Tax Value
X .0048	Tax Rate 48¢ per \$100 valuation
<hr/>	
\$5,092,794	FY19-20 Tax Levy
\$5,092,794	FY19-20 Tax Levy
X 1.0975	Average Growth Factor
<hr/>	
\$5,589,341	FY20-21 Projected Tax Levy Without Revaluation

**TABLE 3**





\$5,589,794	Projected Tax Levy FY20-21
/ \$1,271,000,000	Projected Tax Base FY20-21
<hr/>	
.0044	Revenue Neutral Tax Rate
44¢ per \$100 Valuation	

# Budget at a Glance



## Revenues

- Property tax rate net reduction from \$0.48 to \$0.46 per \$100 assessed value; two cents above revenue-neutral for capital savings and COVID-19 needs
- No changes to schedule of fees and charges
- Maintains necessary reserves in fund balance 


## Administration

- New audio recording system for public meetings 
- Citizen survey to supplement the Strategic Plan 
- Addition of Assistant to the Town Manager position in January 2021 
- Organizational assessment by external consultant 

## Finance

- Addition of Customer Support Specialist position in August 2020 
- Replacement of financial software system 
- Drug testing for all new hires




## Community & Economic Development

- Continue partnership agreement with the Rolesville Chamber of Commerce 
- Anticipated grant from NCDOT for an updated Bike and Pedestrian Plan



## Planning

- Update to the Community Transportation Plan, started in FY19-20 
- Revisions to the Unified Development Ordinance, started in FY19-20
- Addition of Planner I position in January 2021 


## Police

- Addition of a part-time Evidence Specialist position in September 2020 
- Participation in the Triangle J law enforcement officer recruitment campaign 
- Police building expansion 
- Vehicle fleet replacement per schedule



## Public Works

- Additional funding for temporary staff and reclass of existing Maintenance Worker 
- Continuation of stormwater mapping project 




## Parks and Recreation

- Wayfinding signage for parks, greenways, and gateways 
- Bi-annual infield maintenance for the ballfields

## Special Appropriations

- Capital savings contribution for future capital needs 
- Pay adjustment of 3% for employees, effective November 2020 
- Retirement system contribution increase per pension system requirements

## Capital Projects

- Continue Main Street Vision Plan, including Burlington Mills Road realignment and streetscape projects 
- Public Works facility land acquisition
- Construction drawings (30%) for Phase I of The Farm park site 
- Reserve for future park land acquisition 
- Site master plan for Mill Bridge Nature Park

# Strategic Plan

## Vision

**Genuine community thrives in Rolesville as we seek to build a place that is focused on walkability, with connections to parks, greenways, and gathering spaces.**

Rolesville has a rich history and a genuine community feel that makes our town unique. Neighbors connect with each other at recreation programs and local parks, and they use playgrounds and trails throughout the year. It is a safe place to live, and quality planned communities offer a wide variety of home styles and price choices. The vision for a charming downtown features areas to walk to quaint coffee shops, breweries, and locally owned shops. Several times a year the Town attracts regional visitors to annual events, concerts, and festivals. Mixed use land development along the downtown core makes Main Street a genuine destination. All of this is within a short drive to the Capital City – Raleigh.



### COMMUNITY CONNECTION

FOSTER OPPORTUNITIES TO BUILD CONNECTIONS AND CREATE CIVIC LIFE

**Goal 1:** Provide a broad mix of arts, culture, and recreation opportunities with cross-generational appeal

**Goal 2:** Consider opportunities for shared services and best practices with neighboring communities

**Goal 3:** Build coalitions with state, county, and community partners to address regional issues

**Goal 4:** Create opportunities to recognize the Town's history and diversity



### PLANNED INVESTMENT

BUILD COMMUNITY ASSETS TO MEET GROWING NEEDS

**Goal 5:** Increase efforts to improve the Town's appearance

**Goal 6:** Expand open space and recreational facilities

**Goal 7:** Grow public safety to address future needs

**Goal 8:** Develop a plan to build and maintain community infrastructure

In March 2020, the Town Board adopted a Strategic Plan for 2020-2022. This plan serves as a guide for policy and decision-making by elected officials and staff for the next two years.

The plan sets out a long-term Vision Statement for the community, as well as four Key Focus Areas. Each Key Focus Area includes four Goals.

Initiatives included within the annual budget support these focus areas with the intent of helping fulfill the community's long-term vision.



## MINDFUL GROWTH

### PROMOTE DEVELOPMENT WHILE MAINTAINING A SMALL TOWN CHARACTER

**Goal 9:** Implement the Main Street Vision Plan

**Goal 10:** Create a diverse mix of commercial, industrial, and residential development

**Goal 11:** Foster a business community that supports entrepreneurship, innovation, and small business development

**Goal 12:** Develop a unified and coordinated vision for land use that emphasizes diverse housing options and beautification



## ORGANIZATIONAL EXCELLENCE

### ENSURE RESOURCES ARE USED FOR THE GREATEST BENEFIT

**Goal 13:** Maintain and increase the Town's financial strength

**Goal 14:** Address organizational staffing needs

**Goal 15:** Prioritize proactive communication with the community

**Goal 16:** Recruit and retain outstanding personnel by creating an innovative culture that values professional development

# Town Organization

In addition to the community-based elements, the Strategic Plan also includes components that relate to the Town organization.

## *Mission*

Genuine community thrives in Rolesville as we seek to build a place that is focused on walkability, with connections to parks, greenways, and gathering spaces. To provide the highest quality of service in an efficient, cost-effective, and courteous manner that focuses on a safe, livable, and sustainable community.

## *Core Values*

The Rolesville organization is made up of a diverse group of individuals. We believe we are made stronger through that diversity and our set of Core Values.

### *We are...*

**Inclusive** – We seek to welcome and actively engage all members of our diverse community. We recognize that all people deserve to be treated with care, concern, and respect.

**Collaborative** – We work together to achieve our goals. We develop solutions through open communication and teamwork. We support one another and value internal and external partnerships.

**Ethical** – We hold ourselves to high professional standards. We value integrity and personal accountability. We seek to be honest and trustworthy.

**Transparent** – We communicate honestly and responsively through a variety of communication methods. We keep citizens accurately informed and conduct business in an open manner.

**Excellent** – We consistently strive to do our best work and encourage employee initiative. We create and support an environment of continuous improvement and innovation.



# Strategic Plan Implementation

The Strategic Plan is prioritized and addressed throughout the recommended budget.

<b>COMMUNITY CONNECTION</b>	
<b>Goal 1:</b> Provide a broad mix of arts, culture, and recreation opportunities with cross-generational appeal	<ul style="list-style-type: none"> <li>• July 4<sup>th</sup> fireworks continues (pending)</li> <li>• Post-COVID event opportunities</li> </ul>
<b>Key Focus Area</b>	<ul style="list-style-type: none"> <li>• Citizen survey</li> </ul>
<b>PLANNED INVESTMENT</b>	
<b>Goal 5:</b> Increase efforts to improve the Town's appearance	<ul style="list-style-type: none"> <li>• Street Sweeper Rental</li> <li>• Park, Greenway, and Gateway Signs</li> </ul>
<b>Goal 6:</b> Expand open space and recreational facilities	<ul style="list-style-type: none"> <li>• The Farm – Phase I – Engineering</li> <li>• Mill Bridge Nature Park Site Master Plan</li> <li>• Future Park Sites</li> </ul>
<b>Goal 7:</b> Grow public safety to address future needs	<ul style="list-style-type: none"> <li>• Police Building Expansion</li> </ul>
<b>Goal 8:</b> Develop a plan to build and maintain community infrastructure	<ul style="list-style-type: none"> <li>• Rogers Road Improvements / Willoughby</li> <li>• Sidewalk and Curb &amp; Gutter Repair</li> <li>• Olde Towne Street Maintenance</li> <li>• Stormwater Management Mapping</li> </ul>
<b>Key Focus Area</b>	<ul style="list-style-type: none"> <li>• Public Works Facility</li> <li>• Facility Study</li> <li>• ADA Improvements</li> </ul>
<b>MINDFUL GROWTH</b>	
<b>Goal 9:</b> Implement the Main Street Vision Plan	<ul style="list-style-type: none"> <li>• MSVP - Burlington Mills Road Realignment</li> <li>• MSVP – Burlington Mills Rd to Young St</li> </ul>
<b>Goal 11:</b> Foster a business community that supports entrepreneurship, innovation, and small business development	<ul style="list-style-type: none"> <li>• Economic Development Strategic Plan implementation</li> </ul>
<b>Goal 12:</b> Develop a unified and coordinated vision for land use that emphasizes diverse housing options and beautification	<ul style="list-style-type: none"> <li>• Unified Development Ordinance Update</li> <li>• Community Transportation Plan</li> <li>• Bike/Pedestrian Plan Update</li> </ul>
<b>ORGANIZATIONAL EXCELLENCE</b>	
<b>Goal 13:</b> Maintain and increase the Town's financial strength	<ul style="list-style-type: none"> <li>• Maintains reserves in fund balance</li> <li>• Financial Software replacement</li> </ul>
<b>Goal 14:</b> Address organizational staffing needs	<ul style="list-style-type: none"> <li>• Three additional full-time positions, one additional part-time position</li> <li>• Organizational assessment</li> <li>• Additional temporary maintenance staff</li> </ul>
<b>Goal 15:</b> Prioritize proactive communication with the community	<ul style="list-style-type: none"> <li>• Centralize communications through the Town Manager's office</li> </ul>
<b>Goal 16:</b> Recruit and retain outstanding personnel by creating an innovative culture that values professional development	<ul style="list-style-type: none"> <li>• Competitive pay plan, with 3% pay for performance in November 2020</li> <li>• Continuation of employee benefits</li> <li>• Pay increase for temporary staff</li> </ul>
<b>Key Focus Area</b>	<ul style="list-style-type: none"> <li>• Server Replacement</li> <li>• Police Vehicle Fleet Replacement</li> </ul>

# Total Budget Summary

## GENERAL FUND

- Governmental accounting standards define the General Fund as the fund “used to account for and report all financial resources not accounted for in another fund.”
- Therefore, the General Fund is the primary fund used in most units of government, and it reflects many of the primary operational services of the entity.

## UTILITY RESERVE FUND

- The Utility Reserve Fund includes financial resources associated with system development fees related to water and sewer infrastructure.
- The Town ceased collecting these fees during the 2017-18 fiscal year. A fund balance remains, which continues to collect interest.

## CAPITAL PROJECTS FUND

- The Capital Projects Fund includes financial resources associated with large-scale capital projects, many of which will extend over multiple budget years.
- The revenues for this fund come from street development fees, park development fees, payments-in-lieu, as well as grants and intergovernmental agreements.
- This fund also receives a transfer from the General Fund for general capital projects not associated with development fees.

## INTERFUND TRANSFERS

- A transfer out of a fund is shown in the expenditures of that fund. It is balanced by the original source of revenue.
- A transfer into a fund is shown in the revenues of that fund. It is balanced by the intended expenditure.
- Since the transferred amount is shown as both a revenue and an expenditure in two different funds, it is double-counted when totaling all of the funds. The interfund transfers must be netted out to get a true representation of the total amount of unique financial resources.

## GRAND TOTAL - ALL FUNDS

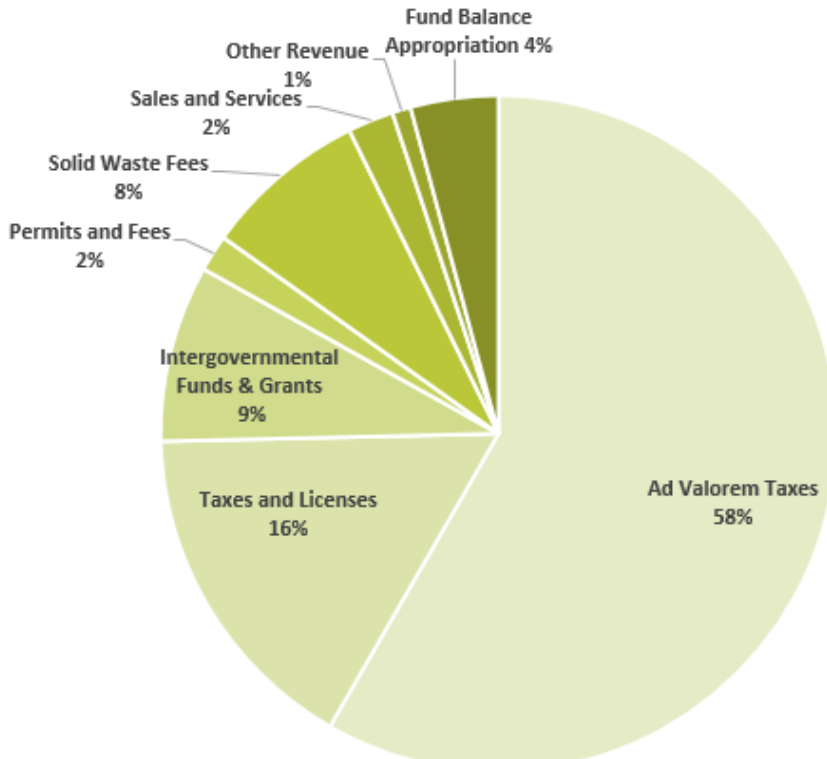
- The grand total reflects the total Town budget, including revenues from all sources and expenditures for all purposes.

# Total Budget Summary

	FY2017-18 ACTUAL	FY2018-19 ACTUAL	FY2019-20 ADOPTED	FY2020-21 ADOPTED
<b>GENERAL FUND</b>				
Revenues				
Ad Valorem Taxes	\$4,264,738	\$4,653,482	\$4,750,000	\$5,556,500
Taxes & Licenses	1,286,901	1,477,668	1,538,440	1,555,050
Unrestricted Intergovernmental	471,476	514,182	491,480	522,480
Restricted Intergovernmental	281,684	276,075	307,785	283,306
Permits and Fees	151,064	150,033	137,100	167,100
Sales and Services	878,927	951,522	895,450	959,000
Other Revenue	95,663	174,152	521,500	484,700
<b>TOTAL</b>	<b>\$7,430,453</b>	<b>\$8,197,114</b>	<b>\$8,641,755</b>	<b>\$9,528,136</b>
Expenditures				
Elected Officials	\$80,528	\$68,661	\$86,430	\$72,500
Administration	775,835	641,429	588,855	614,770
Finance		339,246	456,490	677,495
Community & Economic Development			144,520	146,660
Planning	298,130	305,490	412,920	633,870
Police	1,973,919	2,202,951	2,578,265	2,794,645
Public Works	951,827	1,277,125	1,564,695	1,445,550
Parks and Recreation	580,993	684,085	969,780	885,700
RRFD Contribution	895,596	977,231	997,500	1,111,300
Special Appropriations	337,307	858,280	842,300	1,145,646
<b>TOTAL</b>	<b>\$5,894,135</b>	<b>\$7,354,498</b>	<b>\$8,641,755</b>	<b>\$9,528,136</b>
<b>UTILITY RESERVE FUND</b>				
Revenues	\$688,124	\$38,480		
Expenditures	\$565,979			
<b>CAPITAL PROJECTS FUND</b>				
Revenues	\$3,394,666	\$1,529,969	\$1,910,500	\$1,955,000
Expenditures	\$4,131,738	\$1,972,551	\$1,910,500	\$1,955,000
<b>LESS INTERFUND TRANSFERS</b>				
			(\$225,000)	(\$500,000)
<b>GRAND TOTAL - ALL FUNDS</b>				
Revenues	<b>\$11,513,243</b>	<b>\$9,765,563</b>	<b>\$10,327,255</b>	<b>\$10,983,136</b>
Expenditures	<b>\$10,591,852</b>	<b>\$9,327,049</b>	<b>\$10,327,255</b>	<b>\$10,983,136</b>

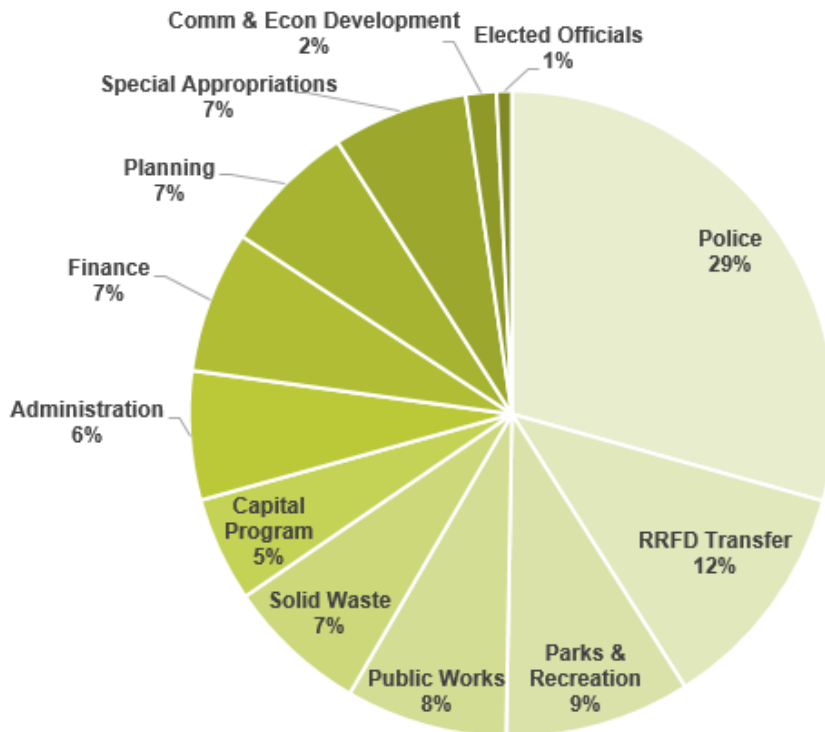
# Comparison Charts

## General Fund Revenues FY 2020-21



The primary source of revenues for the Town continues to be the property tax. The largest component of the Other Taxes and Licenses category is the Sales and Use Tax, which is also a substantial source of General Fund revenues.

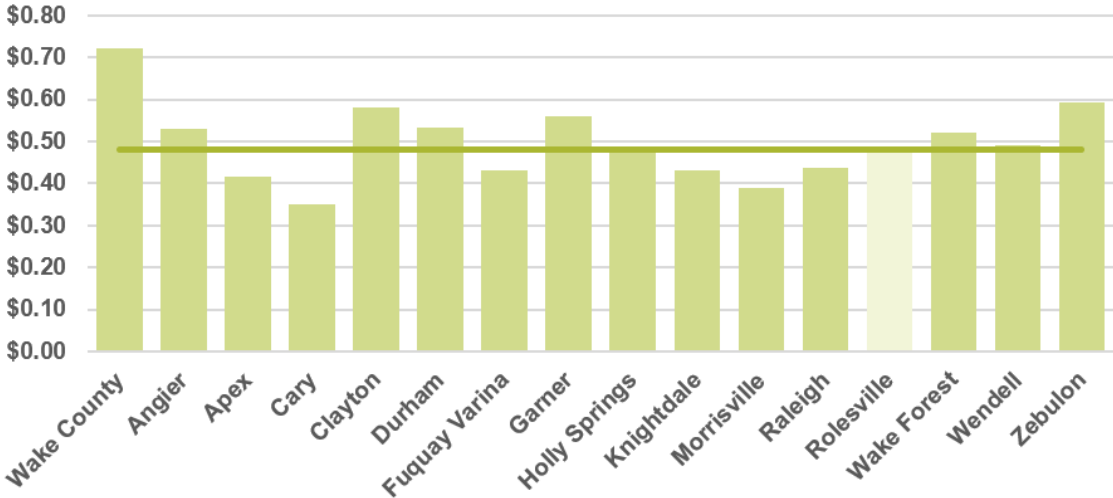
## General Fund Expenditures FY 2020-21



The Town's primary areas of expenditure are for Public Safety (Police and Fire), Parks and Recreation, and Public Works (maintenance and solid waste).

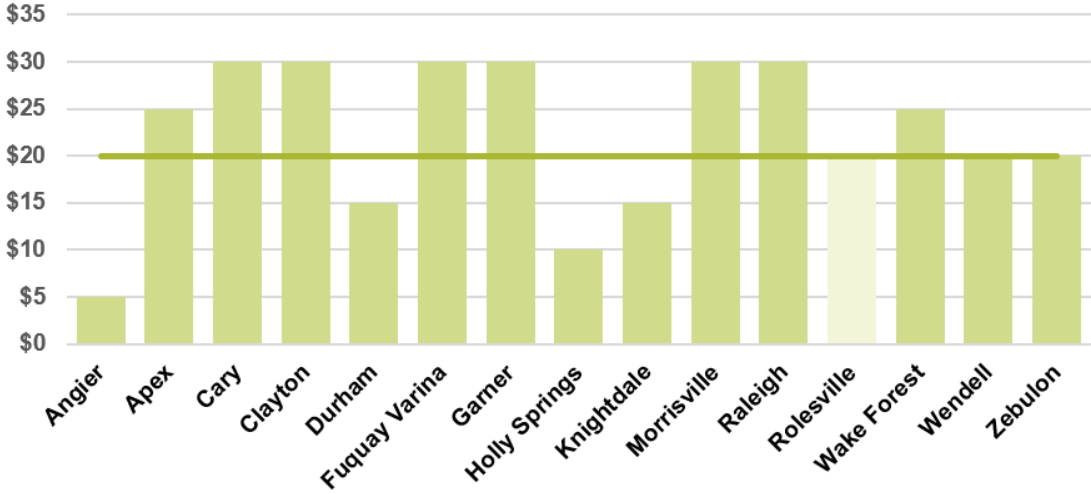
# Comparison Charts

### Adopted FY19-20 Property Tax Rates



The budget includes a tax rate of \$.46 per \$100 valuation. This rate is two cents less than the previous fiscal year. Rolesville continues to have a tax rate that is in the moderate range of surrounding municipalities.

### Adopted FY19-20 Municipal Vehicle Taxes

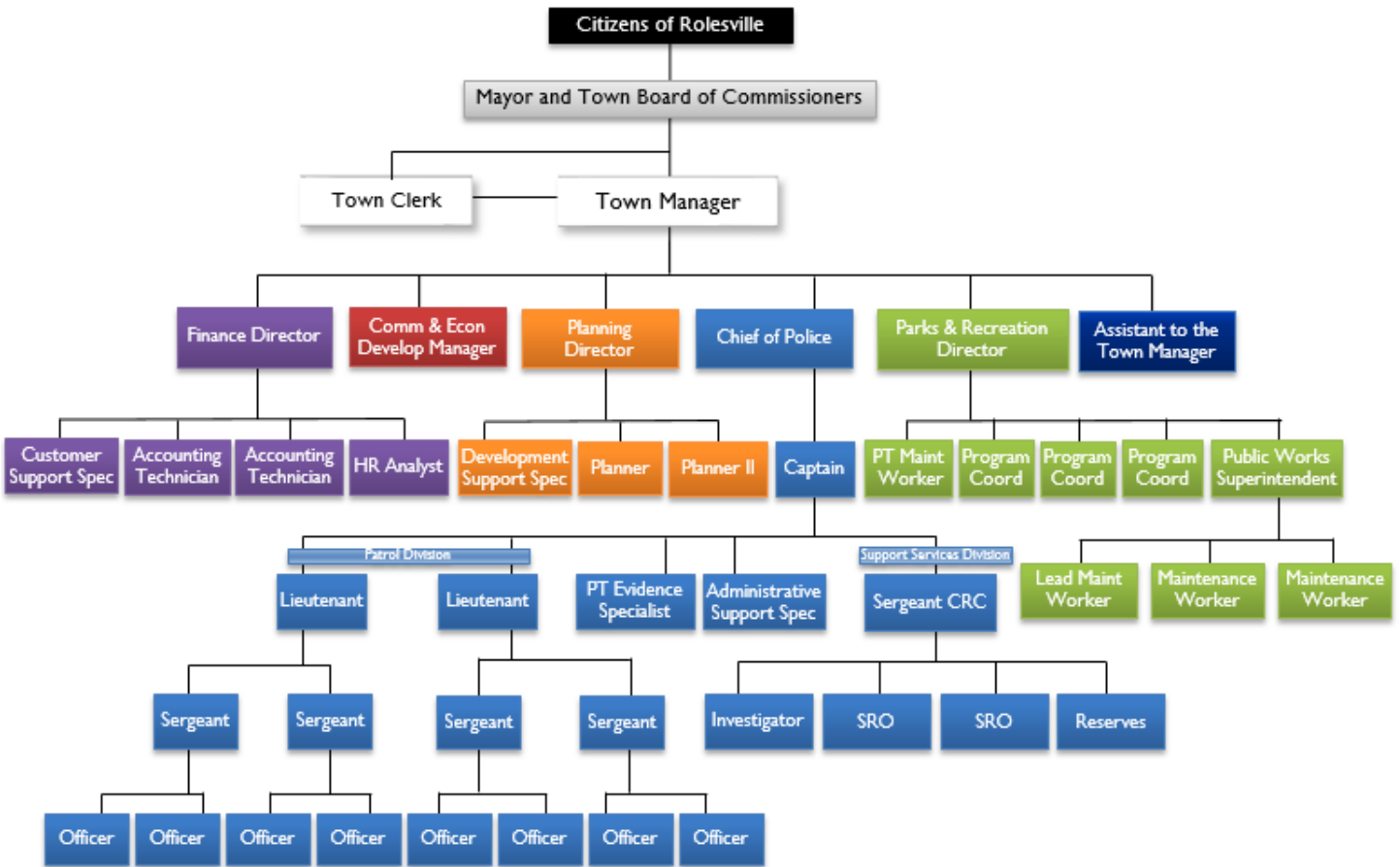


The Town’s municipal vehicle tax is proposed to remain at \$20, which is in the moderate range of surrounding municipalities. Proceeds of the first \$5 may be used for any public purpose. Proceeds from the additional \$15 will be used for public streets, in accordance with N.C.G.S. 20-97.

# Organization Chart

This chart reflects the organizational lines of responsibility for the Town of Rolesville.

The FY 2020-21 budget includes 44 unique positions. Accounting for positions that are less than full-time (at least 40 hours per week), the result is a full time equivalent (FTE) count of 43 personnel.





# Personnel Summary

	FY 2016-17 ADOPTED	FY 2017-18 ADOPTED	FY 2018-19 ADOPTED	FY 2019-20 ADOPTED	FY 2020-21 ADOPTED
<b>Administration</b>					
Town Manager	1	1	1	1	1
Town Clerk	1	1	1	1	1
Assistant to the Town Manager					1
Administrative Support Specialist			0.5		
	2	2	2.5	2	3
<b>Finance</b>					
Finance Director	1	1	1	1	1
Human Resources Analyst				1	1
Accounting Technician	1.5	2	2	2	2
Customer Service Representative					1
	2.5	3	3	4	5
<b>Community &amp; Economic Development</b>					
Community & Economic Dev Mgr	1	1		1	1
<b>Planning</b>					
Planning Director	1	1	1	1	1
Planner II					1
Planner I	1	1	1	1	1
Planning Technician	1	1	1		
Development Support Specialist					1
	3	3	3	2	4
<b>Police</b>					
Chief of Police	1	1	1	1	1
Police Captain	1	1	1	1	1
Police Lieutenant	1	1	2	2	2
Police Sergeant	5	5	5	5	5
Police Officer	8	8	7	8	8
School Resource Officer	2	2	2	2	2
Police Investigator	1	1	1	1	1
Evidence Specialist					0.5
Administrative Support Specialist	1	1	1	1	1
	20	20	20	21	21.5
<b>Public Works</b>					
Town Engineer			1		
Public Works Superintendent	1	1	1	1	1
Lead Maintenance Worker					1
Maintenance Worker	1	1	3	3	2
	2	2	5	4	4
<b>Parks and Recreation</b>					
Parks and Recreation Director	1	1	1	1	1
Program Coordinator: Athletics	1	1	1	1	1
Program Coordinator: Cultural/Rec	1	1	1	1	1
Program Coordinator: Special Events			0.5	1	1
Maintenance Worker	0.5	0.5	0.5	0.5	0.5
	3.5	3.5	4	4.5	4.5
<b>TOTAL EMPLOYEES</b>	<b>33</b>	<b>33.5</b>	<b>37.5</b>	<b>38.5</b>	<b>43</b>



# General Fund

# General Fund Revenues

## AD VALOREM

- **Ad valorem taxes** are taxes paid on the real and personal property located within the Town's corporate limits. Taxes for real and personal property are levied based upon the preceding January 1 valuations and the tax rate established by the Town. These taxes are billed and collected by Wake County on Rolesville's behalf.

*FY20-21 ad valorem revenues are based upon the Town's property valuation as projected by the Wake County Revenue Department. The proposed tax rate is 46 cents per \$100 valuation, a decrease from the current rate of 48 cents per \$100 valuation. Due to the current economic climate, the tax collection rate has been estimated at 99%, instead of the higher rate that is permitted by State law, which is based upon the prior year's actual collection rate. This revised tax collection estimate results in the loss of about \$100,000 in revenue.*

- **Motor vehicle ad valorem taxes** are paid on the motor vehicles located within the Town's corporate limits. Vehicle taxes are billed and collected by the Department of Motor Vehicles at the same time as the vehicle registration.

*FY20-21 ad valorem taxes are based on growth projections from the Wake County Revenue Department. Due to the current economic outlook, delayed renewals and lower valuations are expected which will result in the loss of about \$30,000 in revenue from this source.*

## TAXES AND LICENSES

- The **local option sales and use tax** is levied by the Wake County Board of Commissioners and is collected by the State of North Carolina on behalf of the County. The local option sales tax rate of 2¢ consists of three separate taxes that are authorized by North Carolina General Statutes: Article 39 1¢ tax, Article 40 ½¢ tax, and Article 42 ½¢ tax.

*FY20-21 sales tax revenues are expected to be heavily impacted by local economic conditions. The budget reflects an overall 5% reduction for the fiscal year, which may be an optimistic projection. This revenue will be monitored closely throughout the fiscal year.*

- North Carolina General Statutes authorize municipalities to levy a **motor vehicle license tax** of up to \$30 on any vehicle residing in the jurisdiction. This tax is billed and collected by Wake County, in conjunction with the annual property tax bill.

*FY20-21 revenues are based on the growth projections from the Wake County Revenue Department. The revenues reflect the continuation of a \$20 fee per vehicle. This revenue has been reduced from the original projection as a result of impacts from the current economic climate.*

## INTERGOVERNMENTAL

- The **franchise tax** is a combination of taxes on telecommunications sales, gross receipts of electric power sales, gross receipts of video programming sales, and an excise tax on piped natural gas. The State of North Carolina distributes these funds to the Town on a quarterly basis.

*FY20-21 revenues are budgeted based upon current year actual receipts. Revenues in this category have remained stable for the past several years.*

# General Fund Revenues

- **Powell Bill** revenues are the annual appropriation from the State Highway Fund for the proceeds from a 1¾¢ tax on each gallon of motor fuel sold in the state. The Town's annual distribution is based on two factors: a per capita rate and the number of street miles maintained within the Town's corporate limits. The State restricts the use of these funds to primarily the resurfacing of streets.

*FY20-21 revenues are conservatively budgeted based upon current year actual receipts.*

## PERMITS & FEES

- This revenue is composed of **development-related permits and fees** charged to developers, builders, and homeowners for new construction and additions/alterations to property.

*FY20-21 revenues are based upon continued moderate growth within the Town limits. Staff estimates 150 new single family dwelling permits this fiscal year.*

## SALES & SERVICES

- The primary source of revenue in this category is **solid waste fees**. Beginning in this fiscal year, these fees are billed to homeowners through the annual property tax bill. These fees represent the cost recovery of providing curbside garbage, recycling, and yard waste collection to Town residences. State statutes restrict the use of these funds to the provision of solid waste services.

*FY20-21 revenues are based upon the number of occupied or soon-to-be occupied homes in the spring of 2020.*

- Also included in this category are **recreation user fees** from cultural program registration, athletic program registration, facility rentals, and other special events.

*FY20-21 revenues are based upon limited growth, as many athletic programs have maximized the space available.*

## INVESTMENT INCOME

- This revenue represents **interest earnings** from the Town's reserves. With the exception of funds needed for day-to-day operations, all of the Town's funds are invested in the North Carolina Capital Management Trust.

*FY20-21 revenues are based upon an expected reduction in investment income due to lower interest rates.*

# General Fund Revenues

		FY 2017-18 ACTUAL	FY 2018-19 ACTUAL	FY 2019-20 ADOPTED	FY 2020-21 ADOPTED
<b>Ad Valorem</b>					
11-301-01	Ad Valorem Taxes	3,881,298	4,222,527	4,300,000	5,084,500
11-301-02	Ad Valorem Taxes-DMV	383,440	430,955	450,000	472,000
<b>Taxes &amp; Licenses</b>					
11-305-01	Local Option Sales Tax	1,225,563	1,412,914	1,401,240	1,420,000
11-305-02	Motor Vehicle Tax	60,740	64,570	136,800	135,000
11-305-03	Rental Vehicle Tax	598	184	400	50
<b>Intergovernmental - Unrestricted</b>					
11-310-01	Franchise Tax	413,177	447,087	430,000	455,000
11-310-02	Beer & Wine Excise Tax	24,788	27,312	28,000	30,000
11-310-03	ABC	30,973	37,287	31,000	35,000
11-310-04	Wake - Satellite Commission	558	516	500	500
11-310-05	Raleigh - Water Commission	1,980	1,980	1,980	1,980
<b>Intergovernmental - Restricted</b>					
11-310-20	USDA Payment Received	38,685	38,668	38,595	38,468
11-310-21	Powell Bill	160,859	174,110	175,000	183,000
11-310-22	Solid Waste Disposal Tax	18,832	24,036	15,000	24,000
11-310-23	Federal & State Grants	63,302	39,243	79,190	37,838
11-310-25	Drug Forfeiture	6	18		
<b>Permits &amp; Fees</b>					
11-315-01	Subdivision Plan Review	5,803	2,736	4,000	4,000
11-315-02	Commercial Plan Review	1,680		1,100	1,100
11-315-03	Variance Application				
11-315-04	Zoning/Annexation Request	4,465	26,614	5,000	5,000
11-315-25	Engineering Fees	1,693	7,008	2,000	32,000
11-315-26	Inspections	46,400	42,685	50,000	50,000
11-315-27	Permits	57,798	34,354	50,000	50,000
11-315-29	Fire Safety Inspections	1,975	4,676	5,000	5,000
11-315-30	Other Permits & Fees	31,250	31,960	20,000	20,000
<b>Sales &amp; Services</b>					
11-320-01	Solid Waste Fees	680,815	739,529	679,000	750,000
11-330-01	Facility Rental	28,206	31,710	24,000	28,000
11-330-02	Programs	9,164	11,575	10,000	15,000
11-330-03	Special Events	5,584	6,016	7,000	5,500
11-330-04	Youth Baseball Signup	43,260	44,814	45,000	42,000
11-330-05	Youth Basketball Signup	23,476	24,421	22,000	22,000
11-330-06	Youth Football & Cheer Signup	3,798	3,008	3,800	4,500
11-330-07	Youth Soccer Signup	28,572	35,445	30,000	30,000
11-330-10	Adult Softball Signup	3,130		3,000	3,000
11-330-15	Sponsorships	26,946	24,798	30,000	30,000
11-330-16	Concessions	6,517	8,654	21,650	8,000
11-330-17	Summer Camp	19,069	21,382	20,000	21,000
11-330-25	P&R Miscellaneous	390	170		

# General Fund Revenues

		FY 2017-18 ACTUAL	FY 2018-19 ACTUAL	FY 2019-20 ADOPTED	FY 2020-21 ADOPTED
<b>Other Revenue</b>					
11-335-01	Copies	28	5		
11-335-03	Property & Equipment Rental	14,400	14,300	12,000	1,200
11-335-04	Civil Citations - School System	150	550	500	500
11-335-06	Clerk of Court Fee	2,806	2,871	2,500	2,500
11-335-20	Police Program Donations	7,415	684		
11-335-21	Military Banner Donations			20,000	15,000
11-335-50	Miscellaneous Revenue	22,982	29,669	1,500	1,500
<b>Investment Income</b>					
11-340-01	Interest - General Fund	44,298	113,952	90,000	50,000
11-340-02	Interest - Powell Bill	3,584	12,121	5,000	5,000
<b>Fund Balance Appropriations &amp; Transfers</b>					
11-380-08	Loan Proceeds				
11-390-01	General Fund Appropriation			370,000	400,000
11-390-02	Powell Bill Fund Appropriation			20,000	9,000
	<b>TOTAL</b>	<b>7,430,453</b>	<b>8,197,114</b>	<b>8,641,755</b>	<b>9,528,136</b>



# Elected Officials

The Rolesville Board of Commissioners is the Town's governing body, consisting of a Mayor and five (5) Commissioners elected to serve staggered four-year terms. The Board provides leadership and strategic vision for the Town. The Board considers and adopts policy, ordinances, and resolutions to provide for the health, safety, and overall quality of life for all Rolesville citizens.

		FY 2017-18 ACTUAL	FY 2018-19 ACTUAL	FY 2019-20 ADOPTED	FY 2020-21 ADOPTED
<b>EXPENDITURES</b>					
11-410-01	Salaries	49,282	50,369	53,600 *	51,000
11-410-04	FICA	3,770	3,853	4,200	4,100
	<b>Personnel Subtotal</b>	<b>53,052</b>	<b>54,222</b>	<b>57,800</b>	<b>55,100</b>
11-410-20	Telephone & Data	2,508	4,486	5,130	2,000
11-410-25	Training & Travel	6,904	2,911	5,000	4,000
11-410-26	Dues & Fees	1,300	500	1,500	1,200
11-410-41	Supplies	3,721	1,326	1,500	1,500
11-410-53	Meetings	5,737	5,215	6,000	6,000
11-410-54	Elections	7,306		9,500	
	<b>Operating Subtotal</b>	<b>27,476</b>	<b>14,438</b>	<b>28,630</b>	<b>14,700</b>
11-420-81	Equipment & Furniture				2,700
	<b>Capital Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,700</b>
<b>TOTAL</b>		<b>80,528</b>	<b>68,660</b>	<b>86,430</b>	<b>72,500</b>

\* Salary amount for FY19-20 is overstated due to error, actual is estimated at \$50,300

# Administration

The Administration Department executes the mission of the Board to promote, enhance, and sustain the quality of life for residents, businesses, and visitors. Functions included in this department encompass day to day Town management and the maintenance of public records.

		FY 2017-18 ACTUAL	FY 2018-19 ACTUAL	FY 2019-20 ADOPTED	FY 2020-21 ADOPTED
<b>PERSONNEL</b>		<b>6</b>	<b>2.5</b>	<b>2</b>	<b>3</b>
<b>EXPENDITURES</b>					
11-420-01	Salaries	327,927	239,271	218,400	246,600
11-420-02	Temporary		2,970	8,000	4,200
11-420-04	FICA	22,310	20,874	17,000	19,700
11-420-05	Retirement	34,640	28,960	29,400	37,900
11-420-06	Insurance	27,894	19,240	23,340	30,400
	<b>Personnel Subtotal</b>	<b>412,771</b>	<b>311,315</b>	<b>296,140</b>	<b>338,800</b>
11-420-19	Liability Insurance	5,306	2,483	2,500	4,000
11-420-20	Telephone & Data	5,187	7,354	6,150	5,270
11-420-21	Utilities	10,093	8,919	12,000	12,200
11-420-22	Postage	7,936			
11-420-23	Office Supplies	6,689	3,337	4,500	4,500
11-420-24	Computer Software & Services	30,677	957	1,000	2,850
11-420-25	Training & Travel	5,994	4,942	6,000	5,000
11-420-26	Dues & Fees	24,428	14,642	16,765	18,100
11-420-27	Advertising & Marketing	752	160	300	
11-420-30	Maint & Repair - Buildings & Grounds	5,817	4,811	7,000	
11-420-32	Maint & Repair - Vehicles	33	1,062	1,000	1,000
11-420-33	Motor Fuels	265	216	500	500
11-420-34	Equipment Lease	4,263	4,128	4,700	4,700
11-420-35	Office Space Lease	595	961	1,000	1,000
11-420-36	Professional Services	197,553	195,325	200,000	200,000
11-420-37	Contracted Services	51,624	78,013	23,500	37,550
11-420-52	Maint & Repair - Rental	734	650	4,000	
	<b>Operating Subtotal</b>	<b>357,946</b>	<b>327,960</b>	<b>290,915</b>	<b>296,670</b>
11-420-81	Equipment & Furniture	5,118	2,155	1,800	4,300
11-420-83	Construction & Improvements				
	<b>Capital Subtotal</b>	<b>5,118</b>	<b>2,155</b>	<b>1,800</b>	<b>4,300</b>
	<b>TOTAL</b>	<b>775,835</b>	<b>641,430</b>	<b>588,855</b>	<b>639,770</b>

The Finance Department is responsible for the financial management, human resources, and information technology services of the Town. Specific functions of the department include accounts receivable, accounts payable, payroll, and solid waste billing and collections. Prior to FY 2018-19, the costs associated with these functions were included in Administration.

		FY 2017-18 ACTUAL	FY 2018-19 ACTUAL	FY 2019-20 ADOPTED	FY 2020-21 ADOPTED
<b>PERSONNEL</b>			<b>3</b>	<b>4</b>	<b>5</b>
<b>EXPENDITURES</b>					
11-430-01	Salaries		177,994	261,600	308,100
11-430-02	Temporary		3,254	2,500	
11-430-04	FICA		11,929	20,900	24,200
11-430-05	Retirement		22,276	37,200	47,400
11-430-06	Insurance		21,706	32,160	43,300
	<i>Personnel Subtotal</i>		<b>237,159</b>	<b>354,360</b>	<b>423,000</b>
11-430-19	Liability Insurance		2,320	3,280	5,500
11-430-20	Telephone & Data		1,080	2,000	1,770
11-430-22	Postage		8,833	4,400	5,000
11-430-23	Office Supplies		2,440	3,000	3,000
11-430-24	Computer Software & Services		34,246	30,000	172,100
11-430-25	Training & Travel		3,030	4,000	4,000
11-430-26	Dues & Fees		13,677	6,550	8,425
11-430-27	Advertising & Marketing		100	300	900
11-430-36	Professional Services		23,403	25,500	30,000
11-430-37	Contracted Services		10,820	14,500	15,000
11-430-48	Refunds			400	
11-430-50	Departmental Projects			4,000	4,000
	<i>Operating Subtotal</i>		<b>99,949</b>	<b>97,930</b>	<b>249,695</b>
11-430-81	Equipment & Furniture		2,137	4,200	4,800
	<i>Capital Subtotal</i>		<b>2,137</b>	<b>4,200</b>	<b>4,800</b>
<b>TOTAL</b>			<b>339,245</b>	<b>456,490</b>	<b>677,495</b>

# Community & Economic Development

The Community and Economic Development function is responsible for the coordination and oversight of the economic growth and community development of the Town. These activities and programs include implementation of the Economic Development Strategic Plan, implementation of the Main Street Vision Plan, marketing the Town to attract commercial development, supporting the local business community, and promoting the safety and appearance of the Town.

	FY 2017-18 ACTUAL	FY 2018-19 ACTUAL	FY 2019-20 ADOPTED	FY 2020-21 ADOPTED
<b>PERSONNEL</b>			<b>1</b>	<b>1</b>
<b>EXPENDITURES</b>				
11-480-01	Salaries		81,900	83,700
11-480-04	FICA		6,400	6,700
11-480-05	Retirement		11,600	13,000
11-480-06	Insurance		8,040	8,800
	<i>Personnel Subtotal</i>		<b>107,940</b>	<b>112,200</b>
11-480-19	Liability Insurance		920	1,500
11-480-20	Telephone & Data		860	860
11-480-22	Postage			200
11-480-23	Office Supplies		500	500
11-480-24	Computer Software & Services		2,000	1,000
11-480-25	Training & Travel		2,000	2,000
11-480-26	Dues & Fees		300	400
11-480-27	Advertising & Marketing		15,000	12,000
11-480-36	Professional Services			7,500
11-480-37	Contracted Services		15,000	7,500
	<i>Operating Subtotal</i>		<b>36,580</b>	<b>33,460</b>
11-480-81	Equipment & Furniture			1,000
	<i>Capital Subtotal</i>		<b>0</b>	<b>1,000</b>
	<b>TOTAL</b>		<b>144,520</b>	<b>146,660</b>

# Planning

The Planning Department provides research and advisory services related to the development of the Town. The primary functions of the department are land use and development, long range planning, permitting compliance with State building code, and code enforcement. The Planning Department is responsible for the administration, interpretation, and enforcement of the Unified Development Ordinance (UDO). Staff also provides support to the Planning Board and Board of Adjustment.

		FY 2017-18 ACTUAL	FY 2018-19 ACTUAL	FY 2019-20 ADOPTED	FY 2020-21 ADOPTED
<b>PERSONNEL</b>		<b>3</b>	<b>3</b>	<b>2</b>	<b>4</b>
<b>EXPENDITURES</b>					
11-490-01	Salaries	152,499	141,224	151,400	238,000
11-490-02	Temporary	589	844		
11-490-04	FICA	11,186	10,154	11,900	18,800
11-490-05	Retirement	19,183	18,116	21,400	36,600
11-490-06	Insurance	15,563	14,271	16,080	30,400
	<i>Personnel Subtotal</i>	<b>199,020</b>	<b>184,609</b>	<b>200,780</b>	<b>323,800</b>
11-490-19	Liability Insurance	3,629	5,927	5,740	8,500
11-490-20	Telephone & Data	2,104	1,942	2,500	2,270
11-490-22	Postage				
11-490-23	Office Supplies	846	362	1,500	1,500
11-490-24	Computer Software & Services	14,677	4,280	3,700	13,400
11-490-25	Training & Travel	2,299	735	3,500	3,500
11-490-26	Dues & Fees	875	504	1,200	1,200
11-490-27	Advertising & Marketing	2,432	1,716	3,000	3,000
11-490-32	Maint & Repair - Vehicles	200		1,000	1,000
11-490-33	Motor Fuels	259	269	500	500
11-490-37	Contracted Services	70,982	65,147	95,000	15,000
11-490-48	Refunds			1,000	1,000
11-490-51	Departmental Projects	389	40,000	92,500	154,000
11-490-52	Infrastructure Inspections				40,000
11-490-53	Engineer Review				30,000
11-490-54	Traffic Impact Analysis Review				30,000
	<i>Operating Subtotal</i>	<b>98,692</b>	<b>120,882</b>	<b>211,140</b>	<b>304,870</b>
11-490-81	Equipment & Furniture	418		1,000	5,200
	<i>Capital Subtotal</i>	<b>418</b>	<b>0</b>	<b>1,000</b>	<b>5,200</b>
	<b>TOTAL</b>	<b>298,130</b>	<b>305,491</b>	<b>412,920</b>	<b>633,870</b>

# Police

The Police Department is responsible for the protection of life and property within the Town limits. Major functions of this department include routine patrol, enforcement of local and state criminal law, traffic control and enforcement, criminal investigation, evidence control, community education, and police-community relations.

	FY 2017-18 ACTUAL	FY 2018-19 ACTUAL	FY 2019-20 ADOPTED	FY 2020-21 ADOPTED
<b>PERSONNEL</b>	<b>20</b>	<b>20</b>	<b>21</b>	<b>21.5</b>
<b>EXPENDITURES</b>				
11-510-01 Salaries	1,057,200	1,194,546	1,354,100	1,411,800
11-510-02 Temporary	18,066	7,449	10,000	5,000
11-510-04 FICA	79,623	89,378	103,200	111,100
11-510-05 Retirement	139,423	160,939	195,500	226,400
11-510-06 Insurance	132,212	150,773	183,360	202,100
11-510-08 Police Separation Allowance				
<b>Personnel Subtotal</b>	<b>1,426,524</b>	<b>1,603,085</b>	<b>1,846,160</b>	<b>1,956,400</b>
11-510-19 Liability Insurance	58,864	65,210	59,200	73,000
11-510-20 Telephone & Data	22,955	23,085	23,915	19,750
11-510-21 Utilities	8,845	8,541	10,500	10,500
11-510-22 Postage	69	24	300	300
11-510-23 Office Supplies	2,851	2,540	3,700	3,700
11-510-24 Computer Software & Services	24,301	26,026	31,630	75,320
11-510-25 Training & Travel	16,954	22,770	26,900	26,780
11-510-26 Dues & Fees	855	1,004	1,200	1,200
11-510-27 Advertising & Marketing	4,135	1,916	2,500	7,000
11-510-28 Uniforms	21,403	20,065	21,085	21,585
11-510-30 Maint & Repair - Buildings & Grounds	9,330	7,077	9,700	9,700
11-510-31 Maint & Repair - Equipment	1,522	3,704	4,600	6,500
11-510-32 Maint & Repair - Vehicles	17,673	28,823	31,000	31,000
11-510-33 Motor Fuels	33,213	38,959	42,000	42,000
11-510-34 Equipment Lease	3,061	3,573	4,225	4,525
11-510-35 Office Space Lease	58,754	60,200	61,400	76,400
11-510-37 Contracted Services	62,125	90,721	75,650	80,040
11-510-50 Departmental Supplies	3,379	3,888	4,000	4,000
11-510-53 Investigation & Drug Enforcement	5,529	2,820	6,400	5,850
11-510-54 Drug Forfeiture				
11-510-55 Civil Citations - School System	150	550	500	500
11-510-56 Camp CARE	18,727	5,037	6,000	6,000
11-510-58 DARE Program	4,455	2,588	5,000	5,000
11-510-59 Community Outreach	3,310	3,103	4,000	3,000
<b>Operating Subtotal</b>	<b>382,460</b>	<b>422,224</b>	<b>435,405</b>	<b>513,650</b>

		FY 2017-18 ACTUAL	FY 2018-19 ACTUAL	FY 2019-20 ADOPTED	FY 2020-21 ADOPTED
11-510-81	Equipment & Furniture	39,120	25,389	41,700	18,035
11-510-82	Vehicles	83,834	152,253	255,000	238,560
11-510-83	Construction & Improvements				68,000
11-510-90	Debt Service Principal	40,841			
11-510-91	Debt Service Interest	1,140			
	<b>Capital Subtotal</b>	<b>164,935</b>	<b>177,642</b>	<b>296,700</b>	<b>324,595</b>
	<b>TOTAL</b>	<b>1,973,919</b>	<b>2,202,951</b>	<b>2,578,265</b>	<b>2,794,645</b>

# Public Works

The Public Works function contributes to citizen safety by maintaining Town infrastructure. These duties include maintenance and repair of public streets, rights of way, storm drainage, street signs, park facilities, and other Town buildings and grounds. Other major expenditures included in this program include contracted solid waste collection (garbage, recycling, yard waste), street lighting, and the Powell Bill resurfacing program.

		FY 2017-18 ACTUAL	FY 2018-19 ACTUAL	FY 2019-20 ADOPTED	FY 2020-21 ADOPTED
<b>PERSONNEL</b>		<b>2</b>	<b>5</b>	<b>4</b>	<b>4</b>
<b>EXPENDITURES</b>					
11-600-01	Salaries	87,473	183,997	179,900	189,900
11-600-02	Temporary	14,024	1,615		12,000
11-600-04	FICA	7,789	13,548	14,200	15,900
11-600-05	Retirement	11,054	23,363	25,300	29,200
11-600-06	Insurance	13,181	30,227	32,160	34,700
	<i>Personnel Subtotal</i>	<b>133,521</b>	<b>252,750</b>	<b>251,560</b>	<b>281,700</b>
11-600-19	Liability Insurance	4,868	8,693	9,100	16,000
11-600-20	Telephone & Data	1,216	3,470	3,840	3,000
11-600-21	Utilities	5,458	5,489	5,100	5,400
11-600-23	Office Supplies	273	478	1,000	1,000
11-600-24	Computer Software & Services				450
11-600-25	Training & Travel		112	500	500
11-600-26	Dues & Fees		176		500
11-600-28	Uniforms	824	2,484	3,000	3,000
11-600-30	Maint & Repair - Buildings & Grounds	1,887	524	2,000	23,500
11-600-31	Maint & Repair - Equipment	627	1,553	2,000	2,000
11-600-32	Maint & Repair - Vehicles	2,790	2,563	5,000	4,000
11-600-33	Motor Fuels	5,307	6,537	9,000	8,000
11-600-36	Professional Services		1,840	36,000	36,000
11-600-37	Contracted Services	505,866	542,517	624,000	675,000
11-600-50	Departmental Supplies	2,819	4,164	4,000	6,000
11-600-52	Stormwater Expense	9,300	143	40,000	38,000
11-600-53	Street Expense	1,407	82,499	5,000	5,000
11-600-54	Street Expense (Powell Bill)		12,150	15,000	10,000
11-600-55	Street Cleaning (Powell Bill)		1,400	25,000	25,000
11-600-57	Street Lights	155,469	164,182	190,000	190,000
11-600-58	Christmas Decorations	29,185	27,242	5,000	5,000
11-600-59	Military Banners			20,000	15,000
	<i>Operating Subtotal</i>	<b>727,296</b>	<b>868,216</b>	<b>1,004,540</b>	<b>1,072,350</b>



# Public Works

		<b>FY 2017-18 ACTUAL</b>	<b>FY 2018-19 ACTUAL</b>	<b>FY 2019-20 ADOPTED</b>	<b>FY 2020-21 ADOPTED</b>
11-600-73	Special Projects		32,974	100,000	
11-600-74	Resurfacing			125,000	4,000
11-600-81	Equipment & Furniture	21,375	12,847		10,000
11-600-82	Vehicles	30,950	54,221	45,000	39,000
11-600-83	Construction & Improvements		17,450		
11-600-90	Debt Service Principal	18,500	19,500	20,500	21,500
11-600-91	Debt Service Interest	20,185	19,168	18,095	17,000
	<b>Capital Subtotal</b>	<b>91,010</b>	<b>156,160</b>	<b>308,595</b>	<b>91,500</b>
	<b>TOTAL</b>	<b>951,827</b>	<b>1,277,126</b>	<b>1,564,695</b>	<b>1,445,550</b>

# Parks and Recreation

The Parks and Recreation Department seeks to enhance the quality of life for Town residents by providing recreational areas and quality programming. The department's major functions include park facility development and maintenance, athletic programs, cultural programs, summer camp, special community events, and facility rental.

		FY 2017-18 ACTUAL	FY 2018-19 ACTUAL	FY 2019-20 ADOPTED	FY 2020-21 ADOPTED
<b>PERSONNEL</b>		<b>3.5</b>	<b>4</b>	<b>4.5</b>	<b>4.5</b>
<b>EXPENDITURES</b>					
11-620-01	Salaries	186,398	210,789	279,800	271,500
11-620-02	Temporary	54,184	55,447	65,000	65,000
11-620-04	FICA	17,432	19,306	27,100	26,400
11-620-05	Retirement	23,560	26,848	48,600	41,800
11-620-06	Insurance	17,768	22,204	36,180	39,000
	<b>Personnel Subtotal</b>	<b>299,342</b>	<b>334,594</b>	<b>456,680</b>	<b>443,700</b>
11-620-19	Liability Insurance	6,373	8,904	9,600	13,500
11-620-20	Telephone & Data	5,365	4,680	7,000	6,000
11-620-21	Utilities	44,555	43,896	50,000	50,000
11-620-22	Postage		1,390	1,800	200
11-620-23	Office Supplies	1,777	1,377	2,000	1,500
11-620-24	Computer Software & Services	560	408	1,500	3,300
11-620-25	Training & Travel	1,753	2,290	4,000	4,000
11-620-26	Dues & Fees	269	170	400	400
11-620-27	Advertising & Marketing	15,067	14,474	30,000	20,000
11-620-28	Uniforms		4,333	3,000	3,000
11-620-30	Maint & Repair - Buildings & Grounds	52,806	65,909	110,000	95,000
11-620-32	Maint & Repair - Vehicles	197	390	500	500
11-620-33	Motor Fuels	467	337	800	600
11-620-34	Equipment Lease				
11-620-35	Office Space Lease	19,450	18,180	22,000	22,000
11-620-37	Contracted Services	11,333	14,333	15,000	15,000
11-620-48	Refunds	156	571	500	1,000
11-620-50	Departmental Supplies	826	2,326	2,000	2,000
11-620-51	Departmental Projects	19,825	47,688	60,000	
11-620-53	P&R Programs	5,872	7,488	15,000	15,000
11-620-54	Special Events	9,924	22,136	30,000	30,000
11-620-55	Concessions	3,130	5,505	21,000	6,500
11-620-58	Youth Baseball	37,945	36,178	62,000	48,000
11-620-59	Youth Basketball	13,207	12,973	15,000	15,000
11-620-60	Youth Football & Cheerleading	2,524	1,638	4,500	4,500
11-620-61	Youth Soccer	12,590	7,640	18,000	12,000
11-620-65	Adult Softball	1,687		3,000	3,000
11-620-70	Summer Camp	6,343	6,926	22,000	18,000
	<b>Operating Subtotal</b>	<b>274,001</b>	<b>332,140</b>	<b>510,600</b>	<b>390,000</b>

# Parks and Recreation

		FY 2017-18 ACTUAL	FY 2018-19 ACTUAL	FY 2019-20 ADOPTED	FY 2020-21 ADOPTED
11-620-81	Equipment & Furniture	7,650	1,216	2,500	2,000
11-620-82	Vehicles		16,136		
11-620-83	Construction & Improvements				50,000
	<b>Capital Subtotal</b>	<b>7,650</b>	<b>17,352</b>	<b>2,500</b>	<b>52,000</b>
	<b>TOTAL</b>	<b>580,993</b>	<b>684,086</b>	<b>969,780</b>	<b>885,700</b>

# Special Appropriations

The Special Appropriations budget reflects services or functions that are not specifically associated with a particular department. This primarily consists of costs associated with support for the Rolesville Rural Fire Department, unemployment insurance, donations to community organizations, and debt service of Town-owned property.

	FY 2017-18 ACTUAL	FY 2018-19 ACTUAL	FY 2019-20 ADOPTED	FY 2020-21 ADOPTED
<b>EXPENDITURES</b>				
11-700-51 Town Facilities	51,753	18,250		25,000
11-700-53 Rolesville Fire Department	895,596	977,231	997,500	1,111,300
11-700-54 EWTV Partnership	54,063	53,786	54,000	54,000
11-700-55 Chamber of Commerce	12,000	12,000	18,000	18,000
11-700-58 Unemployment Insurance	573	896	8,000	6,000
11-700-59 Community Groups	2,500	2,650	7,500	8,100
11-700-60 RRFD Facility Partnership				
11-700-61 Flexible Spending Accounts	617	1,700	4,500	6,000
11-700-83 Construction & Improvements	14,173			
11-700-85 Contingency				105,596
11-700-90 Debt Service Principal	160,977	162,224	164,000	95,000
11-700-91 Debt Service Interest	43,653	36,775	33,300	28,950
11-700-95 Retain in Capital Reserve - Powell Bill				149,000
11-700-95 Retain in Capital Reserve - future capital			328,000	125,000
11-700-97 Transfer to Capital Projects Fund		570,000	225,000	500,000
<b>TOTAL</b>	<b>1,235,905</b>	<b>1,835,512</b>	<b>1,839,800</b>	<b>2,231,946</b>

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# **Utility Reserve Fund**

# Utility Reserve Fund

The Utility Reserve Fund reflects revenues received by the Town related to the development of water and sewer infrastructure. A portion of these revenues were collected on behalf of the City of Raleigh, who maintains and operates the water and sewer system within the Town. Beginning in FY 2018-19, the Town no longer collects and holds these funds. The remainder of the revenues were collected as water and sewer impact fees from new development. The Town Board ceased collecting fees for this purpose during FY 2017-18.

		FY 2017-18 ACTUAL	FY 2018-19 ACTUAL	FY 2019-20 ADOPTED	FY 2020-21 ADOPTED
<b>REVENUES</b>					
20-300-25	Neuse River Nitrogen	492,853			
20-300-27	Inspection Fees	25,716			
20-300-28	Water Meter Sales	39,448			
20-300-29	Water/Sewer Services	7,962			
20-315-03	Water Impact Fee	50,370			
20-315-04	Wastewater Impact Fee	51,465			
20-340-01	Interest W/S Impact	20,310	38,480		
	<b>TOTAL</b>	<b>688,124</b>	<b>38,480</b>		
<b>EXPENDITURES</b>					
20-600-01	Fee Reimbursement				
20-600-25	Neuse River Nitrogen	492,853			
20-600-27	Inspection Fees	25,716			
20-600-28	Water Meter Sales	39,448			
20-600-29	Water/Sewer Services	7,962			
20-600-70	Retain in Capital Reserve				
	<b>TOTAL</b>	<b>565,979</b>	<b>0</b>		



# Capital Projects Fund



# Capital Projects Fund

This Capital Projects Fund reflects revenues received by the Town as impact fees from new development for public recreation and road infrastructure. These funds are expended on capital improvements to recreation facilities, greenways, bikeways, streets, sidewalks, and other allowable projects. This fund also includes revenues and capital expenditures related to payments in lieu of development exactions, as well as other sources of capital project revenues such as grants or intergovernmental agreements.

		FY 2017-18 ACTUAL	FY 2018-19 ACTUAL	FY 2019-20 ADOPTED	FY 2020-21 ADOPTED
<b>REVENUES</b>					
51-315-01	Street Fees	588,984	409,235	608,000	480,000
51-315-02	Park Fees	574,000	403,200	608,000	480,000
51-315-03	Park Payment in Lieu	17,309	530		
51-315-04	Street Payment in Lieu		50,000		
51-315-10	Park Donations	10,000			
51-315-11	Reimbursements		19,123		
51-315-15	Intergovernmental Revenue			469,500	
51-340-01	Interest - Street Funds	23,894	43,328		
51-340-02	Interest - Park Funds	27,479	34,553		
51-380-09	Loan Proceeds	2,153,000			
51-390-01	Street Fees Fd Bal Approp				
51-390-02	Park Fees Fd Bal Approp				475,000
51-390-03	Park Pay in Lieu Approp				
51-390-04	Street Pay in Lieu Approp				20,000
51-390-50	Transfer from General Fund		570,000	225,000	500,000
	<b>TOTAL</b>	<b>3,394,666</b>	<b>1,529,969</b>	<b>1,910,500</b>	<b>1,955,000</b>
<b>EXPENDITURES</b>					
51-400-01	Main Street Vision Plan		107,025	175,000	
51-400-02	Town Hall Renovations			50,000	
51-400-06	Public Works Facility				500,000
51-600-01	Street Fee Reimbursement		50,000		
51-600-02	Community School Park			469,500	
51-600-03	East Young Street Sidewalk #1	588,536	44,484		
51-600-04	Granite Falls Boulevard	48,693	1,359,319		
51-600-05	401 Bypass Improvements	19,410	1,200		
51-600-06	East Young Street Sidewalk #2	21,220	85,655		
51-600-07	Burlington Mills Road Realignment		41,700	310,000	
51-600-08	Rogers Road Improvements/ Willoughby				20,000
51-620-01	Park Fee Reimb				
51-620-04	Greenway Construction		5,759		
51-620-07	Athletic Complex	3,453,879	21,265	80,000	180,000
51-620-08	Mill Bridge Park			20,000	20,000
51-620-10	Future Park Land				500,000
51-700-70	Retain in Capital Reserve			546,000	480,000
51-700-90	Debt Service Principal		216,000	216,000	216,000
51-700-91	Debt Service Interest		40,144	44,000	39,000
	<b>TOTAL</b>	<b>4,131,738</b>	<b>1,972,551</b>	<b>1,910,500</b>	<b>1,955,000</b>

# Capital Improvement Plan

## DEFINITION OF A CAPITAL IMPROVEMENT PLAN

The Capital Improvement Plan (CIP) is a five-year plan identifying and forecasting the Town of Rolesville's capital projects and acquisitions.

A capital improvement is defined as any expenditure for equipment, buildings, infrastructure, land, plan, or project in which the cost exceeds \$5,000 and the estimated useful life is greater than five years.

The CIP outlines both present and future public needs and priorities. The CIP estimates the costs to complete each project, identifies funding sources, and sets a vision for how future budgets will be affected.

## CAPITAL IMPROVEMENT PLAN PROCESS

Capital improvement ideas are compiled into this document and presented to the Town Board on an annual basis. Through work sessions, the Board prioritizes projects and expenditures.

Once the CIP is approved, it guides the Town's commitment to funding these expenditures in the upcoming annual budget. During the annual budget process in the spring, the first year's projects are refined and a financing plan is put into place within the budget to fund those expenditures.

## FUNCTIONS OF THE CIP

Changing needs and priorities, emergencies, cost changes, mandates, and changes in technology all require the CIP to be updated annually. The Town's public facilities, streets, parks, infrastructure, equipment, etc. are constantly in need of repair, replacement, or expansion. The growing population also requires the expansion or addition of facilities and programs.

The CIP seeks to achieve the following objectives as part of the budget planning process:

- \* Focus attention on community goals, needs, and capabilities
- \* Achieve optimum use of taxpayer dollars
- \* Guide future community growth and development
- \* Allow time for project design and the arrangement of financing
- \* Provide for the orderly replacement of capital items

# Capital Improvement Plan

## OPERATING BUDGET IMPACTS

Capital projects can have significant impacts on an operating budget. These impacts can affect both revenues and expenditures. Additional revenues may be the result of expanded sources or volumes of users. Additional expenditures can include personnel and operating costs required to operate or maintain the asset. A reduction in expenditures may also occur when the project results in energy savings or operating efficiencies.

The following projects in the first year of the CIP are expected to have an impact on the operating budget:

- **Police Building Expansion:** The expansion into adjoining square footage will increase costs associated with rent, maintenance, and utilities. The estimated impact is expected to be \$15,000-\$20,000 per year.
- **Financial Software:** Ongoing costs for licensing and maintenance are expected to be higher than the fees paid on the current system. Depending on the type of software solution, the impact could be \$5,000-\$15,000 per year.

No other significant operating budget impacts are expected from the first year of this CIP. Future year CIP items may have significant operating budget impacts. See the more detailed ***Capital Improvement Plan 2019-2024*** document for an in-depth analysis.

# CIP 2020-2025

Project	2020-21	2021-22	2022-23	2023-24	2024-25	5 YR TOTAL
<b>CAPITAL PROJECTS</b>						
<b>STREETS &amp; SIDEWALKS</b>						
Rogers Road Improvements / Willoughby	20,000	400,000	250,000	-	-	670,000
Olde Towne street maintenance	4,000	570,000	-	-	-	574,000
Stormwater Management	30,000	70,000	75,000	-	-	175,000
Sidewalk and Curb & Gutter Repair	10,000	10,000	10,000	10,000	10,000	50,000
Street Sweeper Service	25,000	25,000	25,000	25,000	25,000	125,000
MSVP - Burlington Mills Rd Realignment	-	2,360,037	-	-	-	2,360,037
MSVP - Burlington Mills Rd to Young St	-	3,688,657	-	-	-	3,688,657
Street Maintenance	-	-	175,000	175,000	175,000	525,000
Greenway Maintenance	-	-	5,000	5,000	5,000	15,000
US 401 Bypass Lighting	-	-	-	-	-	-
Street fees to capital reserve	480,000	-	405,000	480,000	480,000	1,845,000
Powell Bill to capital reserve	149,000	-	-	-	-	149,000
<b>PARKS &amp; GREENWAYS</b>						
Debt service - 11624 Louisburg Road	255,000	249,000	244,000	239,000	235,000	1,222,000
The Farm - Fields and Facilities - Phase I	180,000	-	-	-	-	180,000
Mill Bridge NP - Site Master Plan	20,000	-	-	-	-	20,000
Future Park Sites	500,000	-	500,000	-	500,000	1,500,000
Park, Greenway, and Gateway Signs	50,000	35,000	-	-	-	85,000
Community School Park - Lights	-	200,000	-	-	-	200,000
Park fees to capital reserve	-	231,000	-	241,000	-	472,000
<b>GENERAL GOVERNMENT</b>						
Debt service - 502 Southtown Circle	124,000	122,000	119,000	117,000	114,000	596,000
Public Works Facility	500,000	110,000	110,000	110,000	110,000	940,000
Police Building Expansion	93,000	-	-	-	-	93,000
Police Station	-	-	-	-	-	TBD
Town Hall	-	-	-	-	-	TBD
RRFD Fire Substations	-	-	-	-	-	TBD
Contribution to "capital savings"	125,000	128,750	132,613	136,591	140,689	663,642
<b>EQUIPMENT, TECHNOLOGY, &amp; OTHER INVESTMENTS</b>						
Facility Study Update	25,000	-	-	-	-	25,000
Financial Software	115,000	-	-	-	-	115,000
Server Replacements	30,000	30,000	-	-	40,000	100,000
Community Transportation Plan	60,000	-	-	-	-	60,000
Unified Development Ordinance Update	90,000	-	-	-	-	90,000
Police Vehicle Fleet Replacement	238,560	-	185,400	254,000	262,000	939,960
ADA Improvements	7,500	15,000	15,000	15,000	15,000	67,500
Backhoe	24,000	24,000	24,000	24,000	52,000	148,000
Skid Steer	15,000	15,000	15,000	28,000	-	73,000
Chamber Audio-Visual System	-	27,000	-	-	-	27,000
Agenda Software	-	20,000	-	-	-	20,000
Phone System Replacement	-	25,000	-	-	-	25,000

# CIP 2020-2025

<i>Project</i>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>5 YR TOTAL</b>
Plan Review and Permitting Software	-	35,000	-	-	-	<b>35,000</b>
Police Handheld Radio Replacement	-	12,460	13,085	13,740	14,427	<b>53,712</b>
Dump Truck with Snow Plow	-	24,000	24,000	24,000	24,000	<b>96,000</b>
Mower	-	14,000	14,000	14,000	-	<b>42,000</b>
Emergency Generator	-	-	35,000	-	-	<b>35,000</b>
Administrative Vehicle - Electric	-	-	30,000	-	-	<b>30,000</b>
Administrative Vehicle	-	-	20,000	-	-	<b>20,000</b>
Dump Trailer	-	-	7,000	-	-	<b>7,000</b>
Tractor	-	-	50,000	-	-	<b>50,000</b>
Network Infrastructure Replacements	-	-	-	50,000	-	<b>50,000</b>
Aerator/Seeder	-	-	-	28,000	-	<b>28,000</b>
Sign Machine	-	-	-	-	32,000	<b>32,000</b>
<b>TOTAL</b>	<b>3,170,060</b>	<b>8,440,904</b>	<b>2,483,098</b>	<b>1,989,331</b>	<b>2,234,116</b>	

<b>SOURCES AVAILABLE</b>						
<b>RESTRICTED FUNDS</b>						
Street fees new revenues (150 permits)	480,000	480,000	480,000	480,000	480,000	<b>2,400,000</b>
Street fees fund balance	-	54,109	-	-	-	<b>54,109</b>
Street pay-in-lieu fund balance	20,000	337,898	-	-	-	<b>357,898</b>
Powell Bill new revenues	188,000	190,000	195,000	200,000	205,000	<b>978,000</b>
Powell Bill fund balance	-	415,000	20,000	15,000	10,000	<b>460,000</b>
Park fees new revenues (150 permits)	480,000	480,000	480,000	480,000	480,000	<b>2,400,000</b>
Park fees fund balance	475,000	-	264,000	-	255,000	<b>994,000</b>
<b>UNRESTRICTED FUNDS</b>						
General Fund fund balance	400,000	737,731	-	-	-	<b>1,137,731</b>
General Fund current revenues	1,127,060	907,210	869,098	814,331	804,116	<b>4,521,814</b>
<b>GRANTS &amp; INTERGOVERNMENTAL</b>						
LAPP grant - MSVP BMR Realignment	-	1,888,030	-	-	-	<b>1,888,030</b>
LAPP grant - MSVP BMR to Young	-	2,950,926	-	-	-	<b>2,950,926</b>
LAPP grant - Rogers Road / Willoughby	-	-	175,000	-	-	<b>175,000</b>
<b>TOTAL</b>	<b>3,170,060</b>	<b>8,440,904</b>	<b>2,483,098</b>	<b>1,989,331</b>	<b>2,234,116</b>	

<b>PROJECTED FUND BALANCES</b>						
Ending water fees fund balance \$915,104	915,104	915,104	915,104	915,104	915,104	
Ending sewer fees fund balance \$887,488	887,488	887,488	887,488	887,488	887,488	
Ending street fees fund balance \$585,284	1,065,284	1,011,175	1,416,175	1,896,175	2,376,175	
Ending street PIL fund balance \$357,898	337,898	-	-	-	-	
Ending Powell Bill fund balance \$568,541	717,541	302,541	282,541	267,541	257,541	
Ending park fees fund balance \$1,579,268	1,104,268	1,335,268	1,071,268	1,312,268	1,057,268	
Ending park PIL fund balance \$103,157	103,157	103,157	103,157	103,157	103,157	
Ending "Capital Savings" fund balance \$533,000	658,000	786,750	919,363	1,055,953	1,196,642	
Ending General Fund fd bal avail \$1,238,000	838,300	100,569	100,569	100,569	100,569	

# Debt Service

The chart below indicates the total debt service payments due under the terms of each of the Town's financing agreements over the next five-year period. It also offers financing details of each installment agreement:

DESCRIPTION	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
<b>Sewer System - USDA</b> \$600,000; issuance 6/1/1994; final payment due 6/1/2033; 5.5% interest; Raleigh provides revenue for the annual payments <i>Balance at June 30, 2020 = \$308,500</i>	\$38,467.50	\$38,785.00	\$38,520.00	\$37,200.00	\$35,880.00
<b>502 Southtown Circle</b> \$1,425,000; issuance 12/28/2015; final payment due 12/28/2030; 2.77% interest <i>Balance at June 30, 2020 = \$1,045,000</i>	\$123,946.50	\$121,315.00	\$118,683.50	\$116,052.00	\$113,420.50
<b>11624 Louisburg Road</b> \$2,153,000; issuance 10/30/2017; final payment due 9/1/2027; 2.23% interest <i>Balance at June 30, 2020 = \$1,721,000</i>	\$254,378.30	\$248,561.50	\$243,797.00	\$238,972.50	\$234,178.00
<b>Debt Service Total</b>	<b>\$416,792.30</b>	<b>\$408,661.50</b>	<b>\$401,000.50</b>	<b>\$392,224.50</b>	<b>\$383,478.50</b>

## NET DEBT LIMIT

The Town is subject to the Local Government Bond Act of North Carolina, which limits the amount of outstanding net bonded debt to 8% of the assessed value of property subject to taxation. The Town's net debt as a percentage of assessed valuation is projected to be about **.24%** at June 30, 2020.

Estimated debt at June 30, 2020:

Source of Debt	Debt Remaining
Sewer System – USDA	\$308,500
502 Southtown Circle	1,045,000
11624 Louisburg Road	1,721,000
<b>TOTAL</b>	<b>\$3,074,500</b>

Assessed property valuation: **\$1,271,000,000**

## DEBT SERVICE RATIO

This debt service ratio is the total amount of debt payments as a percentage of total annual expenditures. A high ratio can impact service provision by reducing spending flexibility. The Town's debt service ratio for the General Fund in the upcoming FY 2020-21 budget year is projected to be about **4%**.

# Fund Balance

## GOVERNMENTAL FUNDS – CHANGE IN FUND BALANCE

Fund balance is the difference between current financial assets and liabilities reported in a fund. Fund balance is an important tool to avoid cash flow interruptions, generate investment income, eliminate the need for short-term borrowing, and act as a reserve for emergencies.

	FY15-16 ACTUAL	FY16-17 ACTUAL	FY17-18 ACTUAL	FY18-19 ACTUAL	FY19-20 PROJECTED	FY20-21 BUDGETED
<b>Beginning Fund Balance</b>	<b>\$5,191,986</b>	<b>\$7,777,187</b>	<b>\$9,639,922</b>	<b>\$10,561,312</b>	<b>\$10,999,822</b>	<b>\$10,690,822</b>
Revenues	7,999,130	8,537,516	8,794,262	9,126,440	10,615,530	10,579,136
Expenditures	(7,168,929)	(6,674,781)	(10,025,872)	(8,687,931)	(10,924,530)	(10,720,136)
Other Financing Source (Use)	1,755,000		2,153,000			
Change	2,585,201	1,862,735	921,390	438,509	(309,000)	(141,000)
<b>Ending Fund Balance</b>	<b>\$7,777,187</b>	<b>\$9,639,922</b>	<b>\$10,561,312</b>	<b>\$10,999,822</b>	<b>\$10,690,822</b>	<b>\$10,549,822</b>

## GENERAL FUND UNRESTRICTED FUND BALANCE

The Town Board of Commissioners has an internal fiscal policy of maintaining an unrestricted fund balance of 33% of General Fund expenditures. In addition, the North Carolina Local Government Commission (LGC) monitors the available fund balance of local government units. The LGC will send notice to a governing board when the available fund balance as a percentage of General Fund expenditures falls below an average range of similar-sized communities in the state.

	FY15-16 ACTUAL	FY16-17 ACTUAL	FY17-18 ACTUAL	FY18-19 ACTUAL	FY19-20 PROJECTED	FY20-21 BUDGETED
Future capital projects (assigned fb)				\$205,000	\$533,000	\$658,000
<b>Unrestricted Fund Balance</b>	<b>\$2,711,883</b>	<b>\$3,046,567</b>	<b>\$4,418,373</b>	<b>\$4,952,892</b>	<b>\$4,502,718</b>	<b>\$4,077,703</b>
<i>Unrestricted Fund Balance as a % of General Fund expenditures</i>	46%	46%	75%	76%	58%	52%

As a rapidly growing municipality, Rolesville's General Fund expenditures are increasing each year. As the General Fund expenditures grow, the amount of unrestricted fund balance required to maintain a level within fiscal policy also grows. One method the Town has used to continuously increase its fund balance level is to slightly over budget expenditures and conservatively estimate revenues.

## RESTRICTED FUND BALANCES

This chart shows the relevant restricted fund balances used in making long-term budget decisions. The General Fund includes restricted fund balances for Powell Bill revenues as well as drug forfeiture funds and police charitable donations. The Utility Reserve Fund and Capital Project Fund continue to accumulate fund balance as a result of high growth and new development within the Town limits. The information below reflects the ending fund balance on June 30.

	FY14-15 ACTUAL	FY15-16 ACTUAL	FY16-17 ACTUAL	FY17-18 ACTUAL	FY18-19 PROJECTED	FY19-20 BUDGETED
<b>GENERAL FUND</b>						
Stabilization by State Statute	\$500,546	\$545,020	\$543,461	\$476,258	\$575,000	\$600,000
USDA reserve	\$40,368	\$40,418	\$40,434	\$40,449	\$40,464	\$40,479
Powell Bill	\$500,709	\$310,966	\$472,909	\$645,590	\$568,541	\$717,541
Law enforcement restricted	\$1,250	\$7,774	\$11,885	\$9,484	\$32,901	\$22,901
<b>UTILITY RESERVE FUND</b>						
Water Fees Reserve	\$562,121	\$820,339	\$880,864	\$900,104	\$915,104	\$920,104
Sewer Fees Reserve	\$547,645	\$791,628	\$853,248	\$872,488	\$887,488	\$892,488
<b>CAPITAL PROJECTS FUND</b>						
Street Fees Reserve	\$1,012,839	\$1,441,831	\$1,376,850	\$686,178	\$585,283	\$1,065,283
Street Payments In Lieu	\$224,000	\$474,000	\$474,000	\$474,000	\$357,898	\$337,898
Park Fees Reserve	\$1,644,226	\$2,076,062	\$1,386,661	\$1,531,247	\$1,579,268	\$1,104,268
Park Payments In Lieu	\$31,602	\$85,318	\$102,627	\$113,157	\$113,157	\$113,157
General Fund Transfer In				\$92,975		
<b>TOTAL RESTRICTED FUNDS</b>						
<b>Total Restricted Fund Balance</b>	<b>\$5,065,306</b>	<b>\$6,593,356</b>	<b>\$6,142,939</b>	<b>\$5,841,930</b>	<b>\$5,655,104</b>	<b>\$5,814,119</b>

# Job Classifications

## PERMANENT POSITIONS

Title	Job Code	Pay Grade	Bi-Weekly Hrs	FLSA Status
Maintenance Worker	20420	5	80	
Customer Support Specialist	20300	6	80	
Administrative Support Specialist	20610	6	80	
Development Support Specialist	20170	7	80	
Lead Maintenance Worker	20430	7	40	
Evidence Specialist	30230	8	80	
Accounting Technician	20030	8	80	
Planning Technician	20465	8	80	
Police Officer	30260	*	84	
Police Officer - School Resource	30190	*	84	
Police Investigator	30210	*	84	
Program Coordinator – Athletic	20510	11	80	
Program Coordinator – Cultural	20520	11	80	
Program Coordinator – Special Events	20520	11	80	
Human Resources Analyst	20460	13	80	
Planner	20470	13	80	
Planner II	20475	14	80	
Assistant to the Town Manager	20053	15	80	
Town Clerk	10080	15	80	
Police Sergeant	30270	15	84	
Public Works Superintendent	20670	16	80	Exempt
Police Lieutenant	30275	17	84	
Community & Economic Development Manager	20475	19	80	Exempt
Police Captain	30250	20	80	Exempt
Planning Director	10160	22	80	Exempt
Parks and Recreation Director	10220	23	80	Exempt
Finance Director	10120	24	80	Exempt
Chief of Police	10170	25	80	Exempt

### \*POLICE OFFICER CAREER LADDER

Police Officer I	10	84
Police Officer II	11	84
Master Police Officer	12	84
Senior Police Officer	13	84

## TEMPORARY POSITIONS

Title	Min Rate	Max Rate	Notes
PT Administrative Assistant	16.01	23.69	grade 5 equivalent
PT Police Officer	19.46	28.79	grade 10 equivalent
Intern	9.00	18.00	
PT Recreation Assistant	9.00	12.00	Up to \$0.25 /yr increase
PT Maintenance	10.00	13.00	Up to \$0.25 /yr increase
Camp Counselor	10.00	13.00	Up to \$0.25 /yr increase
Senior Camp Counselor	11.50	14.50	Up to \$0.25 /yr increase
PT Facility Supervisor	11.50	14.50	Up to \$0.25 /yr increase
PT Official	15.00	35.00	



# Pay Scale 2020-21

GRADE	HIRING RATE	MIDPOINT	MAXIMUM
1	27,385	33,958	40,530
2	28,754	35,655	42,556
3	30,192	37,438	44,684
4	31,702	39,311	46,919
5	33,287	41,276	49,265
6	34,951	43,339	51,727
7	36,699	45,507	54,315
8	38,534	47,782	57,030
9	40,461	50,172	59,882
10	42,484	52,680	62,876
11	44,608	55,314	66,020
12	46,838	58,079	69,320
13	49,180	60,983	72,786
14	51,639	64,033	76,426
15	54,221	67,234	80,247
16	56,932	70,596	84,259
17	59,779	74,126	88,473
18	62,768	77,833	92,897
19	65,906	81,724	97,541
20	69,201	85,809	102,417
21	72,661	90,100	107,538
22	76,294	94,605	112,915
23	80,109	99,335	118,561
24	84,114	104,302	124,489
25	88,320	109,517	130,714
26	92,736	114,993	137,249
27	97,373	120,743	144,112
28	102,242	126,780	151,318
29	107,354	133,119	158,884
30	112,722	139,776	166,829
31	118,358	146,764	175,170
32	124,276	154,102	183,928
33	130,490	161,808	193,125

# Fiscal Policies

## BUDGETARY POLICY

- In accordance with state statutes, the Town will adopt a balanced budget ordinance each year. A budget is balanced when the sum of net revenues and appropriated fund balance equal expenditure appropriations.
- The tax rate will be set each year based on the cost of providing general governmental services and paying debt service. Consideration will be given to future net revenue requirements due to the impacts of capital improvement projects and programmed debt service.
- The Town sets fees that will maximize user charges in lieu of ad valorem taxes for services that can be individually identified and where the costs are directly related to the level of service.
- Expenditure budgets are reviewed by staff, the Town Manager, and Town Board prior to adoption and are continually monitored throughout the budget year. Budgeted funds will only be spent for the purposes for which they are intended.
- For continuing contacts, funds will be appropriated in the annual budget ordinance to meet current year obligations arising under the contract, in accordance with North Carolina General Statutes.

## FUND BALANCE POLICY

- Unassigned fund balance refers to funds that remain available for appropriation after all state statutes, previous designations, and expenditure commitments have been calculated.
- At the close of each fiscal year, the Town will strive to maintain a level of unrestricted fund balance of no less than 33%, which translates to a minimum of 4 months, of general fund expenditures. Any excess funds may be utilized for other municipal purposes, such as but not limited to additional capital improvement needs, debt reduction, and emergency situations.

## CAPITAL IMPROVEMENT POLICY

- The Town will update an annual five year capital improvements program which details each capital project, the estimated cost, description, funding source, and effect on the Town's operating budget.
- The capital improvements program will generally address those capital assets with a value exceeding \$5,000 and a useful life of over five years.
- Restricted revenue sources will be utilized whenever possible before unrestricted sources.

## DEBT POLICY

- The Town will utilize a balanced approach to capital funding using debt financing, fund balance, capital reserves, and pay-as-you-go appropriations.
- No appropriations of the proceeds of a debt instrument will be made except for the purpose for which such debt instrument was intended. Debt financing will not be used to finance current operating expenditures.
- Capital projects financed through the issuance of bonds will be financed for a period not to exceed the expected useful life of the project.
- The sum of general obligation debt and installment purchase debt of the Town will not exceed the North Carolina statutory limit.
- The Town will strive to maintain debt funding flexibility to maximize capacity for both identified and unanticipated capital needs and opportunities.

*Adopted by the Town Board on June 6, 2016.*

# Budget and Fiscal Framework

## BASIS OF ACCOUNTING

The budget is prepared using the modified accrual basis of accounting for all funds. This approach recognizes revenues when they become measurable and available and expenditures at the time liability is incurred. This same basis of accounting is used in the financial statements. All revenues and expenditures must be included in the annual budget ordinance or the appropriate capital and/or grant project ordinances. Any operational appropriations that are not expended or encumbered shall lapse.

## BUDGET CALENDAR

The North Carolina Budget and Fiscal Control Act (NCBFCA) establishes the dates by which each stage in the annual budget process is to be completed:

- Departmental requests must be submitted to the Budget Officer by April 30
- Revenue requests must be submitted to the Budget Officer by April 30
- The recommended budget must be submitted to the Governing Board by June 1
- The Governing Board must adopt the annual budget ordinance by July 1

## DEPARTMENTAL REQUESTS

The Budget Officer (Town Manager) gives department heads their operating budget materials and instructions in February. Department heads are responsible for estimating departmental expenditures and revenues.

## RECOMMENDED BUDGET

After careful assessment of organizational needs and priorities, the Town Manager presents a balanced proposed budget to the Town Board. As required by the NCBFCA, the budget also includes a budget message which sets out the Town's goals for the coming year, important features of the activities anticipated in the budget, set forth reasons for changes in programs, and explain major changes to fiscal policy.

## BUDGET ADOPTION

The Board reviews the recommended budget with the Town Manager and staff. A copy of the proposed budget is filed with the Town Clerk and is also available on the Town's website. A public hearing is scheduled prior to the formal adoption of the budget. Adoption of the budget ordinance by the Town Board establishes legal authority to incur expenditures in the ensuing fiscal year.

## BUDGET AMENDMENTS

After adoption of the budget ordinance, the Budget Officer (Town Manager) is authorized to transfer appropriations of up to \$5,000 between line items within the same fund. These transfers, however, require a report to the Town Board at least quarterly. All other revisions or budget amendments must be approved by the Town Board through legislative action.

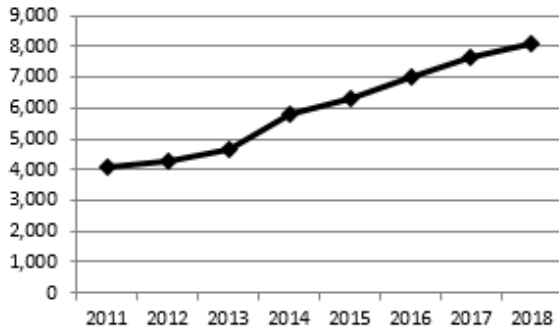
## FISCAL YEAR 2020-21 PROCESS

- |   |            |
|---|------------|
| • Budget kickoff                                | January 8  |
| • Department requests and revenue estimates due | February 7 |
| • Present Proposed CIP to Town Board            | April 21   |
| • Present recommended budget to Town Board      | May 19     |
| • Public Hearing                                | June 2     |
| • Budget adopted by Town Board                  | June 16    |

# Strategic Indicators

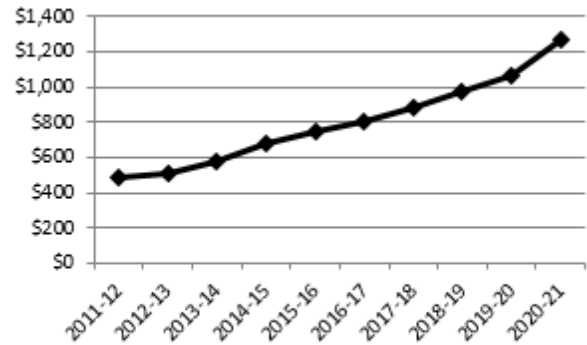
These strategic indicators aid municipal officials in making budgetary decisions. Indicators may reflect changes in economic conditions and the development environment. Many of Rolesville's indicators reflect the high rate of growth that the Town is currently experiencing.

### Population



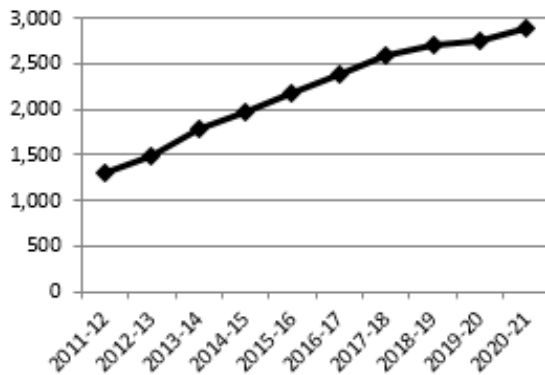
Based on US Census and Planning Department estimations.

### Property Tax Base (in millions)



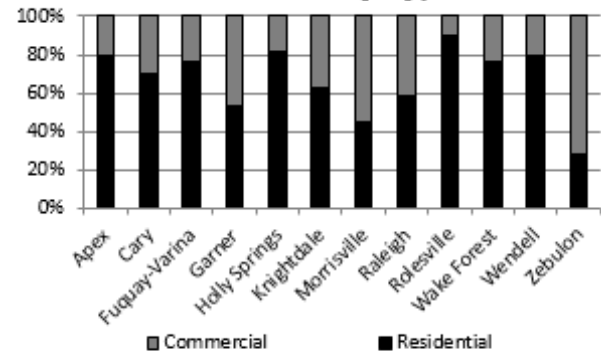
From the Wake County Revenue Department. Includes real, personal, utilities, and motor vehicle valuations.

### # Solid Waste Accounts



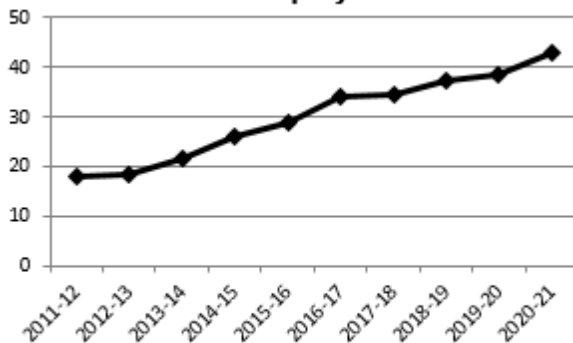
From solid waste billing reports.

### Tax Base by Type



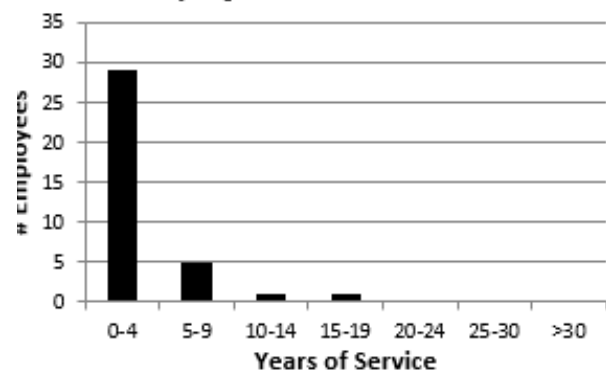
From the Wake County Revenue Department. Data as of January 1, 2019

### # Employees



As of July 1 each fiscal year. Reflects authorized permanent positions. Does not include FTE for temporary staff.

### Employee Years of Service



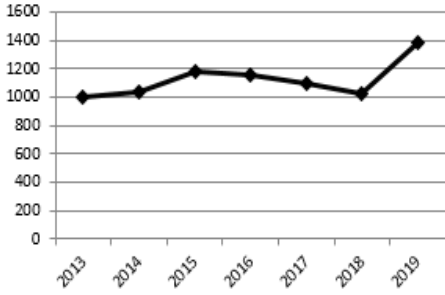
As of June 2019. Reflects authorized permanent positions.

# Strategic Indicators

In addition to Town-wide strategic indicators, work units within the Town organization collect data. These indicators are used to monitor departmental workload and performance.

**Finance Department**

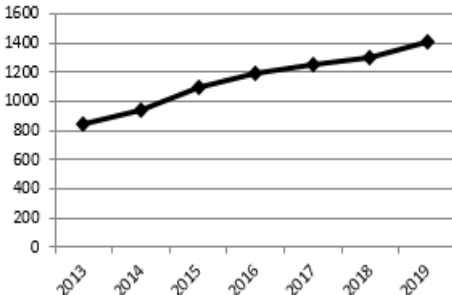
**Disbursements**



Includes accounts payable checks and ACH transactions.

**Finance Department**

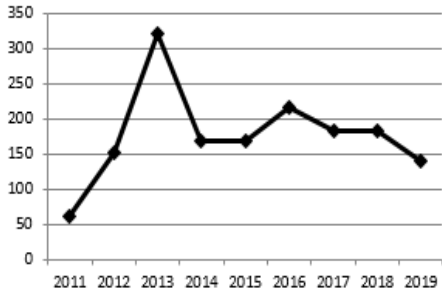
**Payroll Transactions**



Payroll transactions for full-time, part-time, and temporary personnel. Most employees paid on bi-weekly basis.

**Planning Department**

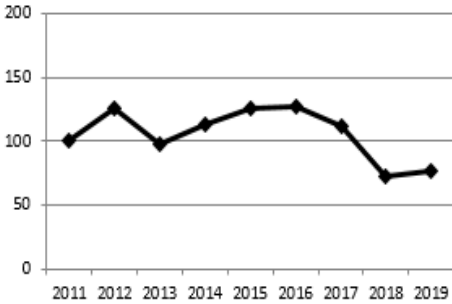
**New Residential Permits**



From Planning Department. Includes only permits for new single-family residential construction.

**Police Department**

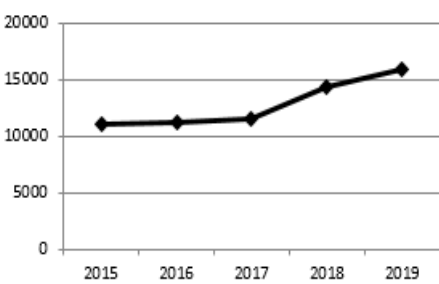
**Part I Crimes**



From UCR Part I crimes report. Includes murder, rape, robbery, aggravated assault, kidnapping, and sexual assault.

**Police Department**

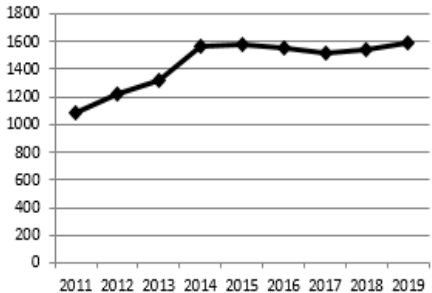
**Police Calls for Service**



From Police Department.

**Parks & Recreation Department**

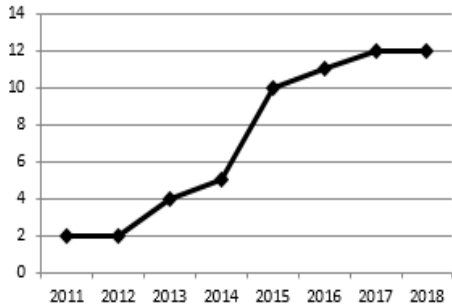
**Athletic Program Participants**



Includes youth and adult sports.

**Parks & Recreation Department**

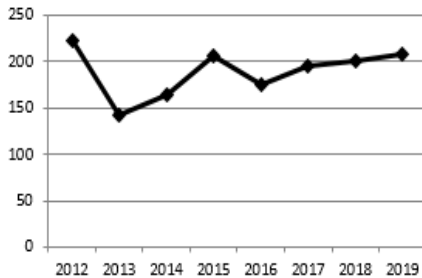
**Special Events**



From Parks and Recreation Department. Reflects community events and festivals organized by the Town.

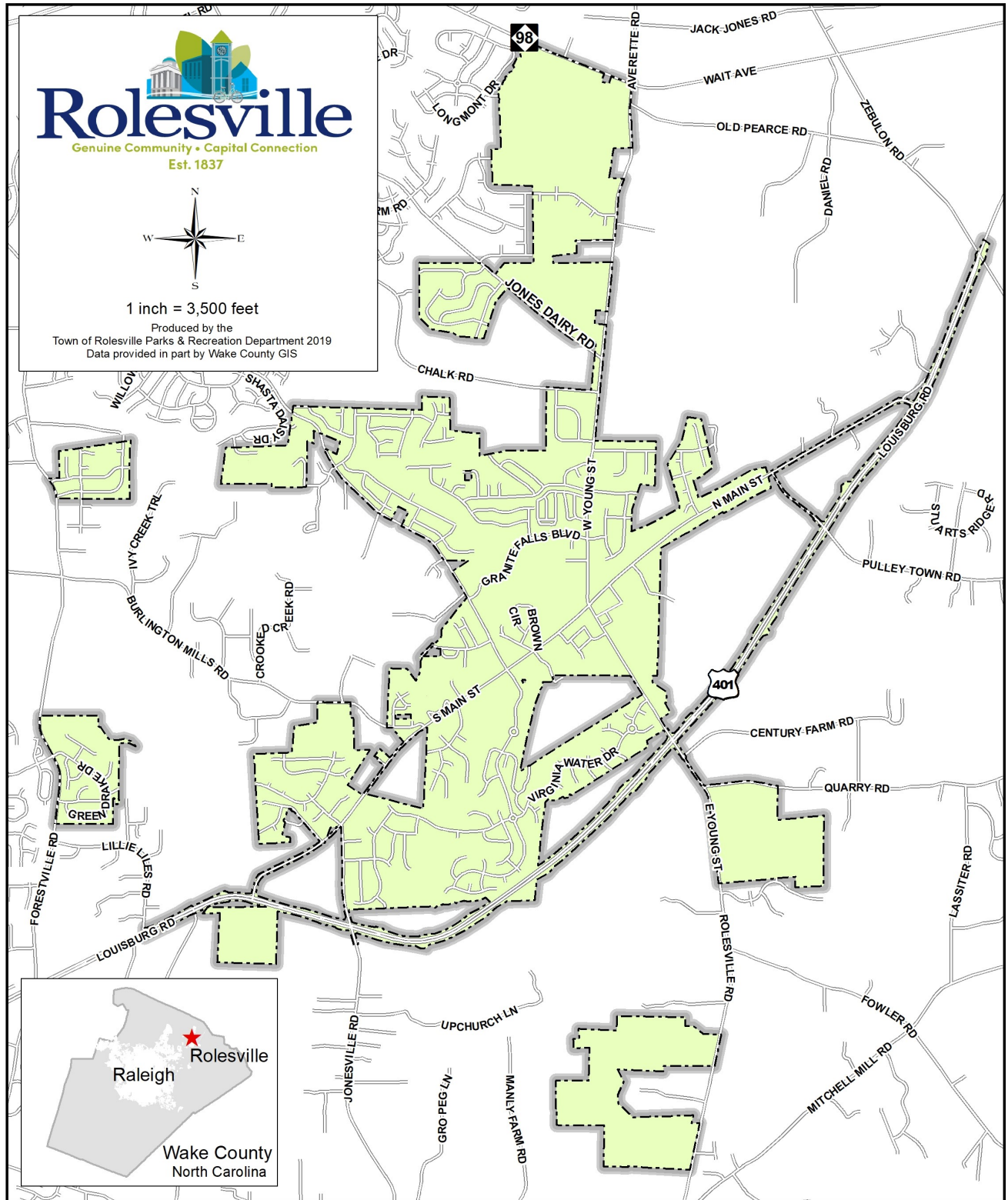
**Parks & Recreation Department**

**Facility Rentals**



Includes Community Center, Main Street Park gazebo, and all Town shelters.

# Location Map





- Appropriation:** The legal authorization granted by the Town Board to spend or obligate money for specific purposes.
- Capital Improvements:** Any expenditure for equipment, buildings, infrastructure, land or other asset with a value of \$5,000 or greater and a useful life of more than one year.
- Capital Improvement Plan (CIP):** A long-range plan of proposed capital improvements, which includes their costs and funding sources. The plan is updated annually to reassess capital needs.
- Column Headings:** Common column headings used in this document are: “Actual” – the actual funds received or spent in a fiscal year. “Adopted” – the budgeted funds for that fiscal year, as approved by the governing board. “Proposed” – the budgeted funds for that fiscal year, as recommended by the Budget Officer.
- Contingency:** A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.
- Debt Service:** The obligation to pay the principal and interest of all debt instruments according to a pre-determined payment schedule.
- Encumbrance:** A financial commitment for services, contracts, or goods which have not yet been delivered or performed.
- Exaction:** Infrastructure projects required from a developer as a condition of development approval.
- Expenditures:** The cost of goods and services.
- Fiscal Year:** A twelve month time period which determines the time frame for budgeting, accounting, and financial reporting. The fiscal year for Rolesville is July 1 to June 30.
- Fund:** An accounting entity with revenues and expenditures that are set up to carry out a specific function or objective.
- Fund Balance:** Monies that remain unspent after all budgeted expenditures have been made.
- General Fund:** The fund which accounts for most of the basic government services such as public safety, parks and recreation, streets and highways, sanitation, and administration.
- Impact Fee:** A fee imposed on new development to pay for public infrastructure projects necessary to support the new development. The Town of Rolesville has a local act from the North Carolina legislature which allows it to impose impact fees for specified purposes.
- Infrastructure:** Public infrastructure refers to the physical structures required to support a community, which are owned by the public and are available for public use. Examples include streets, sidewalks, bridges, greenways, and parks.
- Levy:** The amount of tax, service charges, or assessments imposed by a unit of government.
- Installment Agreements:** A method of purchasing or a loan in which payments are spread out over a multi-year period.
- Modified Accrual Accounting:** An accounting method whereby revenues are recorded when they are measurable and available and expenditures are recorded when the liability is incurred.
- Restricted Funds:** Grants, entitlements, or shared revenues which are legally restricted to specific uses.
- Revenues:** Actual or expected income.
- Transfer:** The movement of money from one fund to another fund for the purpose of wholly or partially supporting the functions of the receiving fund.

# Schedule of Fees & Charges

Fees are based upon the Schedule of Fees & Charges Schedule in effect at the time you pay. This schedule is subject to change at the discretion of the Town Board.

## A FEES DUE UPON SUBMISSION OF APPLICATION

<b>1 Amendment</b>	
a Comprehensive Plan Amendment	\$285
b Unified Development Ordinance Text Amendment	\$285
c Zoning Map Amendment (General Use District)	\$385
d Zoning Map Amendment (Conditional or Special Use District)	\$385
e Zoning Map Amendment (Planned Unit Development)	\$500
f Public Hearing Notification Fee	\$2.00 per adjacent property to pay for letter, envelope, and postage to be sent by the Town
<b>2 Special Use Permit</b>	
a Within a residential zoning district	\$300 plus \$8 /unit
b Within a non-residential zoning district	\$600
<b>3 Zoning</b>	
a Compliance certification (non-residential)	\$250
b Zoning permit (new residential)	\$150
c Zoning permit (residential alterations and additions)	\$50
d Verification letter	\$25
<b>4 Review fees</b>	
a Sketch plan or courtesy review	\$120
b Site plan review (quasi-judicial)	\$600
c Major subdivision (>5 lots)	\$300 plus \$8 /lot
d Construction plan review	\$120 plus actual cost incurred from the review by the Town Inspection representative
<b>5 Board of Adjustment</b>	
a Variance	\$600
b Appeal the Zoning Administrator's interpretation	\$300
<b>6 Sign permit</b>	
a Permanently mounted	\$75 /sign
b Temporary sign or banner	\$25 /sign
<b>7 Final plats and map recordation</b>	
a Recombination	\$50
b Boundary survey	\$50
c Right-of-way dedication	\$50
d Minor subdivision	\$150 plus \$8 /lot
e Major subdivision	\$195 plus \$10 /lot



# Schedule of Fees & Charges

## B CONSULTING AND OTHER ACTUAL COSTS

### 1 Consulting Engineer Review

- |   |  |                                  |
|---|--|----------------------------------|
| a | Single-family residential right of way improvement inspections   | \$200 /lot                       |
| b | This is to fund the re-imbursement costs incurred by the Town of Rolesville for the Town's Consulting Engineer to review and provide comments/recommendations on development plans. This would include (but is not limited to) the review of site and subdivision plans, field inspections, construction drawings, traffic impact analysis, meetings, and special projects. These fees are due upon invoice. | Fee is actual cost from Engineer |

### 2 Town Attorney Review

- |   |                                  |
|---|----------------------------------|
| This is to fund the re-imbursement costs incurred by the Town of Rolesville for the Town's Consulting Attorney that are above and beyond those costs covered by the retainer agreement. This would include (but is not limited to) the review of legal documents, preparation for court cases, and meetings. These fees are due upon invoice. | Fee is actual cost from Attorney |
|---|----------------------------------|

## C DEVELOPMENT IMPACT FEES

### 1 Utility Fees

Fees associated with water/sewer meters, taps, capital facility fees, etc. incorporated by reference per the City of Raleigh Fee schedule.

### 2 Recreation - Open Space

- |   |  |
|---|--|
| This fee is due upon final plat approval. It is a payment in-lieu of the dedication of land as required by the Unified Development Ordinance. The Recreation-Open Space fees assist in the funding of the purchase and improvements of open space and recreational real property for the Town of Rolesville citizens. | Fee is equal to the fair market value of 5% of the gross acreage |
|---|--|

### 3 Recreation Facility Fee - Per Unit

This fee is due upon building permit approval. The fees are due for all lots within the Town of Rolesville corporate limits or ETJ.

- |   |                                |               |
|---|--------------------------------|---------------|
| a | Senior multi-family apartments | \$1,000 /unit |
| b | All other residential uses     | \$3,200 /unit |

### 4 Transportation

This fee is due upon building permit approval. The fees are due for all lots within the Town of Rolesville corporate limits or ETJ. Permission to charge this fee was granted by the North Carolina General Assembly. Its purpose is to assist in the funding of the improvements to the Town of Rolesville transportation system with (but not limited to) roads, sidewalks, bikeways, and trails.

- |     |   |                          |
|-----|---|--------------------------|
| a   | Residential                                 |                          |
| i   | Single and two-family dwellings             | \$3,200 /unit            |
| ii  | Townhomes and multi-family dwellings        | \$2,400 /unit            |
| b   | Office, Hospital, and Medical care facility |                          |
| i   | Less than 100,000 square feet               | \$543 /1,000 square feet |
| ii  | 100,000 to 199,999 square feet              | \$438 /1,000 square feet |
| iii | Greater than 200,000 square feet            | \$334 /1,000 square feet |
| c   | Institutional                               |                          |
| i   | Churches                                    | \$135 /1,000 square feet |
| ii  | Day care facility                           | \$42 /licensed enrollee  |
| iii | Cemetery                                    | \$127 /acre              |

# Schedule of Fees & Charges

## C DEVELOPMENT IMPACT FEES

### 4 Transportation

d Retail	
i 49,999 square feet or less	\$1,092 /1,000 square feet
ii 50,000 to 99,999 square feet	\$982 /1,000 square feet
iii 100,000 to 199,999 square feet	\$1,247 /1,000 square feet
iv 200,000 to 299,999 square feet	\$1,148 /1,000 square feet
v Greater than 300,000 square feet	\$950 /1,000 square feet
vi Retail gasoline delivery pumps	\$190 /pump
e Industrial	
i Manufacturing or Agricultural processing	\$181 /1,000 square feet or \$1,835 /acre (whichever is greater)
ii Warehouse, Wholesale, or Distribution	\$302 /1,000 square feet
f Recreational Amenity Centers	\$185 /1,000 square feet

### 5 Street Light Pole within new subdivision

This fee is due upon final plat approval.

a Wood Pole with cobra head light	No charge
b Upgraded pole (fiberglass, decorative head light, etc)	\$650 /pole

## D PARK RESERVATION FEES

### 1 Park Facilities

These fees are to reserve the use of any facility within this category.

	Resident	Non Resident
a Main Street Park Picnic Shelters A, B, and C	\$15 /hr (with 2 hr min)	\$25 /hr (with 2 hr min)
b Main Street Park Picnic Shelter D (located off of Scarboro Street)	\$30 /hr (with 2 hr min)	\$60 /hr (with 2 hr min)
c Main Street Park Gazebo	\$30 /hr (with 2 hr min)	\$60 /hr (with 2 hr min)
d Amphitheatre (located at Mill Bridge Nature Park)	\$30 /hr (with 2 hr min)	\$60 /hr (with 2 hr min)
e Ball-field Picnic Shelter (located off of Redford Place Drive)	\$30 /hr (with 2 hr min)	\$60 /hr (with 2 hr min)

*Note: Rental fees are waived for Wake County Public Schools*

### 2 Community Center

These fees are to reserve the use of any facility within this category.

	Resident	Non Resident
a Community Center (located at 514 Southtown Circle)	\$45 /hr (with 2 hr min)	\$75 /hr (with 2 hr min)
b For rentals after office hours, weekends, or holidays	Additional \$15 /hr for staff costs	

*Note: Existing members of the Rolesville Chamber of Commerce are permitted to reserve facilities at a reduced rate when no prior reservations or scheduled use exists. Applications must be made by the Chamber of Commerce staff per the conditions of the approved agreement.*

### 3 Rolesville Community School Park Ball Fields (located at 121 Redford Place Dr.)

These fees are to reserve the use of any facility within this category. Rates are calculated per field reserved for use.

	Resident	Non Resident
a Field rental per field	\$30 /hr (with 2 hr min)	\$45 /hr (with 2 hr min)
b Lights per field	\$30 /hr (with 2 hr min)	\$45 /hr (with 2 hr min)
c Field prep for every time drag and line for games or activities	\$50 flat fee	

# Schedule of Fees & Charges

## D PARK RESERVATION FEES

### 4 Rolesville Middle School Fields (located at 4700 Burlington Mills Road)

These fees are to reserve the use of any facility within this category. Rates are calculated per field reserved for use.	<b>Resident</b>	<b>Non Resident</b>
a Football field & track	\$100 /hr (with 2 hr min)	\$125 /hr (with 2 hr min)
b Softball field	\$30 /hr (with 2 hr min)	\$45 /hr (with 2 hr min)
c Concession facility use	\$30 /hr (with 2 hr min)	\$45 /hr (with 2 hr min)
d Field lights	\$30 /hr (with 2 hr min)	\$45 /hr (with 2 hr min)
e Football field prep every time lined for games or activities	\$100 flat fee	
f Softball field prep every time lined for games or activities	\$50 flat fee	
g For rentals after office hours, weekends, or holidays	Additional \$15 /hr for staff costs	

### 5 Sanford Creek Elementary School Fields (located at 701 Granite Falls Boulevard)

These fees are to reserve the use of any facility within this category. Rates are calculated per field reserved for use.	<b>Resident</b>	<b>Non Resident</b>
a Multi-Purpose field	\$50 /hr (with 2 hr min)	\$75 /hr (with 2 hr min)
b Multi-Purpose field prep every time lined for games or activities	\$100 flat fee	

### 6 Refunds

To cover the cost of online transactions and processing fees. The only exemption is if the Town cancels the reservation.	\$5
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*Note for all of Section D: Resident is defined as current physical residency within the corporate limits, owner of property within the corporate limits, and Town of Rolesville employees.*

## E PARKS & RECREATION REGISTRATION FEES

### 1 Athletic and Non Athletic Programs

These fees are for those individuals who participate in the specific recreational programs. Rentals require a 2-hour minimum.	<b>Resident</b>	<b>Non Resident</b>
a Baseball, Soccer, Softball, Basketball, Football, & Cheerleading	\$53 /participant	\$80 /participant
b Adult Softball	\$625 /team	
c Non athletic programs	Will be determined by the various class or program	
d Late registration fee	\$10 /participant	
b Refunds (to cover the cost of online transactions and processing fees)	\$5	

*Note for all of Section E: Resident is defined as current physical residency within the corporate limits, owner of property within the corporate limits, and Town of Rolesville employees*

## F CURBSIDE WASTE COLLECTION FEES

These fees are for the weekly curbside collection of garbage and recycling and the bi-weekly collection of yard waste by the Town's independent contracted vendors. Per Town ordinance, all residences are required to participate in the Town's collection of garbage and recycling materials.

1 Annual charge for residential solid waste collection	\$264.00
2 Quarterly charge for one additional cart (garbage or recycling)	\$24.60
3 Quarterly charge for two additional carts (garbage or recycling)	\$49.20

# Schedule of Fees & Charges

## G MISCELLANEOUS FEES

1	Copy of maps (larger than 8 ½ x 11)	\$15 /map
2	Blasting permit	\$100 /location
3	Wake County Fire Marshal Inspections of commercial structures	As invoiced by Wake County
4	Town Code of Ordinances violation abatement	
	a General labor	\$20 /hour
	b Truck, Tractor, Mower, and/or Weed Eater	\$140 /hour
5	Unified Development Ordinance	
	a Paper Copy	\$100
	b CD Copy	\$10 /CD
6	Violations of policy, standards, or UDO regulations	\$50 /violation with each day being a separate violation
7	Returned check fee	\$25 /check
8	Filling fee for elected position	
	a Mayor	\$25
	b Commissioner	\$15
9	Copy of police reports	\$5 /copy
10	Copies of meeting minutes on CD	\$10 /CD
11	Municipal vehicle tax	\$20 /registered vehicle

**BUDGET ORDINANCE  
FOR THE FISCAL YEAR LASTING FROM  
JULY 1, 2020 THROUGH JUNE 30, 2021**

**WHEREAS**, the Board of Commissioners were presented a proposed budget on May 19, 2020; and

**WHEREAS**, the Board of Commissioners held a public hearing on the proposed budget on June 2, 2020, which was duly advertised in the Raleigh News & Observer newspaper; and

**WHEREAS**, the Board of Commissioners held a public hearing on June 2, which was duly advertised in the Raleigh News & Observer newspaper, for the purpose of economic development expenditures for small business recruitment, marketing, and strategic plan implementation.

**NOW THEREFORE BE IT ORDAINED** by the Board of Commissioners of the Town of Rolesville, North Carolina:

**Section 1.** The following amounts are hereby appropriated in the General Fund for the operation of the Town government for fiscal year beginning July 1, 2020 and ending June 30, 2021:

General Fund Revenues		\$9,528,136
General Fund Expenditures		\$9,528,136
Elected officials	\$72,500	
Administration	\$639,770	
Finance	\$677,495	
Community & Economic Development	\$146,660	
Planning	\$633,870	
Police	\$2,794,645	
Public Works	\$1,445,550	
Parks & Recreation	\$885,700	
RRFD Contribution	\$1,111,300	
Special Appropriations	\$1,120,646	

**Section 2.** The following amounts are hereby appropriated in the Capital Projects Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

Capital Projects Fund Revenues	\$1,955,000
Capital Projects Fund Expenditures	\$1,955,000

**Section 3.** The following amounts are hereby appropriated for the fiscal year beginning July 1, 2020 and ending June 30, 2021 from the Capital Reserve Fund established for the purpose of park and recreation development. The source of funds for this Capital Reserve Fund are impact fees levied upon new construction, as outlined in the schedule of fees and charges.

Park Fees Fund Balance Appropriation	\$475,000
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**Section 4.** The following amounts are hereby appropriated for the fiscal year beginning July 1, 2020 and ending June 30, 2021 from the Capital Reserve Fund established for the purpose of street improvements and expansions. The source of funds for this Capital Reserve Fund are impact fees levied upon new construction, as outlined in the schedule of fees and charges.

No appropriation

**Section 5.** The following amounts are hereby appropriated for the fiscal year beginning July 1, 2020 and ending June 30, 2021 from the Capital Reserve Fund established for the water system. The source of funds for this Capital Reserve Fund are impact fees levied upon new construction, as outlined in the schedule of fees and charges.

No appropriation

**Section 6.** The following amounts are hereby appropriated for the fiscal year beginning July 1, 2020 and ending June 30, 2021 from the Capital Reserve Fund established for the wastewater system. The source of funds for this Capital Reserve Fund are impact fees levied upon new construction, as outlined in the schedule of fees and charges.

No appropriation

**Section 7.** There is hereby levied a tax at the rate of forty-six cents (\$0.46) per one hundred dollars (\$100) valuation of property as listed for taxes as of January 1, 2020, for the purpose of raising General Fund property tax revenues. A vehicle fee of \$20 is also hereby established and is levied on all vehicles registered within the corporate limits.

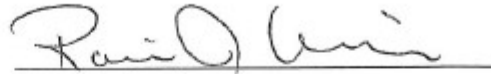
**Section 8.** The individual fees and charges listed within the schedule of fees and charges are authorized and approved in the amounts set forth in the schedule.

**Section 9.** The Town Manager is hereby authorized to transfer appropriations within a fund as contained herein under the following conditions:

- a. The budget officer may transfer up to \$5,000 between objects of expenditures within a department with an official report on such transfers done at least quarterly at a regularly scheduled meeting of the Town Board of Commissioners.
- b. The budget officer may transfer amounts up to \$5,000 between departments of the same fund with an official report on such transfers done at least quarterly at a regularly meeting of the Town Board of Commissioners.
- c. The budget officer may not transfer any amount between funds without an official amendment of the budget ordinance.

**Section 10.** Copies of this budget ordinance shall be furnished to the Town Clerk, the Budget Officer, and Finance Officer to be kept on file by them for their direction in the disbursement of funds.

Adopted this 16<sup>th</sup> day of June 2020



Ronnie I. Currin  
Town of Rolesville Mayor



Attest: 

Robin E. Peyton  
Town Clerk



**RESOLUTION AUTHORIZING THE WAKE COUNTY DEPARTMENT OF REVENUE  
TO LEVY AND COLLECT PROPERTY TAXES**

**WHEREAS**, the Town of Rolesville Budget Officer prepared a budget for the 2020-21 fiscal year; and

**WHEREAS**, that budget was presented to the Mayor and Board of Commissioners on May 19, 2020; and

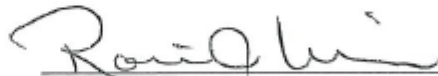
**WHEREAS**, a public hearing was held on June 2, 2020; and

**WHEREAS**, the Town Board of Commissioners approved the budget on June 2, 2020 with a tax rate of \$0.46 per the \$100 assessed value, a vehicle fee of \$20 per registered vehicle, and a solid waste fee of \$264 per year per residential household.

**NOW THEREFORE LET IT BE RESOLVED**, by the Town of Rolesville Mayor and Board of Commissioners that:

1. Wake County Department of Revenue and Revenue Administrator is hereby authorized, empowered, and commanded to levy and collect taxes set forth in the tax records filed in the Office of the Wake County Revenue Administrator in the amounts and from the taxpayers likewise therein set forth; and
2. That this resolution bestows the Wake County Revenue Administrator with full and sufficient authority to levy and collect any real and/or personal property taxes on behalf of the Town of Rolesville.

Adopted this 16<sup>th</sup> day of June 2020



Ronnie I. Currin  
Town of Rolesville Mayor



Attest: 

Robin E. Peyton  
Town Clerk



