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Opening Ceremony
 STREET PROJECT
 MARCH 17, 2023 | 1:00 PM
 and Opening Remarks
 Acknowledgements
 Mayor Ronnie Currin
 Additional Remarks
 Communities



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Rousesville

Genuine Community • Capital Connection Est. 1837

Fiscal Year 2023-2024 Adopted Budget

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TABLE OF CONTENTS



INTRODUCTION

Town Officials.....	<u>1</u>
Recognition	<u>2</u>
Budget Message.....	<u>3</u>
Changes from Proposed Budget	<u>9</u>

STRATEGIC PLAN

Community History	<u>12</u>
Community Profile.....	<u>13</u>
Strategic Plan.....	<u>14</u>
2022-24 Plan Progress.....	<u>18</u>

BUDGET OVERVIEW

Budget at a Glance	<u>22</u>
Budget History	<u>23</u>
FY23-24 Budget Summary	<u>24</u>
Fund Descriptions	<u>25</u>
Comparison Charts	<u>26</u>
Organization Chart	<u>28</u>
Personnel History.....	<u>29</u>

BUDGET DETAIL

General Fund Revenues.....	<u>32</u>
Governing Board.....	<u>36</u>
Administration.....	<u>38</u>
Finance	<u>40</u>
Human Resources.....	<u>42</u>
Planning.....	<u>44</u>
Community & Economic Development.....	<u>46</u>

BUDGET DETAIL (con't)

Police.....	<u>48</u>
Fire (RRFD cost share).....	<u>50</u>
Public Works	<u>52</u>
Powell Bill.....	<u>54</u>
Solid Waste	<u>55</u>
Parks & Recreation.....	<u>56</u>
Special Appropriations.....	<u>58</u>
Capital Projects Fund	<u>60</u>
Other Funds	<u>62</u>
Capital Project Ordinances Update.....	<u>63</u>

CAPITAL IMPROVEMENT PLAN

Capital Improvement Plan.....	<u>66</u>
Five-Year CIP Model	<u>68</u>
Capital Projects	<u>70</u>

SUPPLEMENTAL

Debt Service	<u>80</u>
Fund Balance.....	<u>81</u>
Long-Term Forecast	<u>82</u>
Grants.....	<u>83</u>
Fiscal Policies.....	<u>84</u>
Budget and Fiscal Framework.....	<u>85</u>
Pay & Classification Plan.....	<u>86</u>
Schedule of Fees & Charges	<u>88</u>
Budget Ordinance.....	<u>93</u>
Glossary	<u>95</u>

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TOWN OFFICIALS



Ronnie I. Currin
Mayor



Paul Vilga
Mayor Pro Tempore



Dan Alston
Commissioner



Michelle Medley
Commissioner



April Sneed
Commissioner



Sheilah Sutton
Commissioner

TOWN STAFF

Kelly Arnold
Town Manager

Eric Marsh
Assistant Town Manager

Robin Peyton
Town Clerk

David Neill, Fox Rothschild LLP
Town Attorney

Amy Stevens
Finance Director

Lisa Alston
Human Resources Director

Meredith Gruber
Planning Director

Mical McFarland
Community & Economic Development Manager

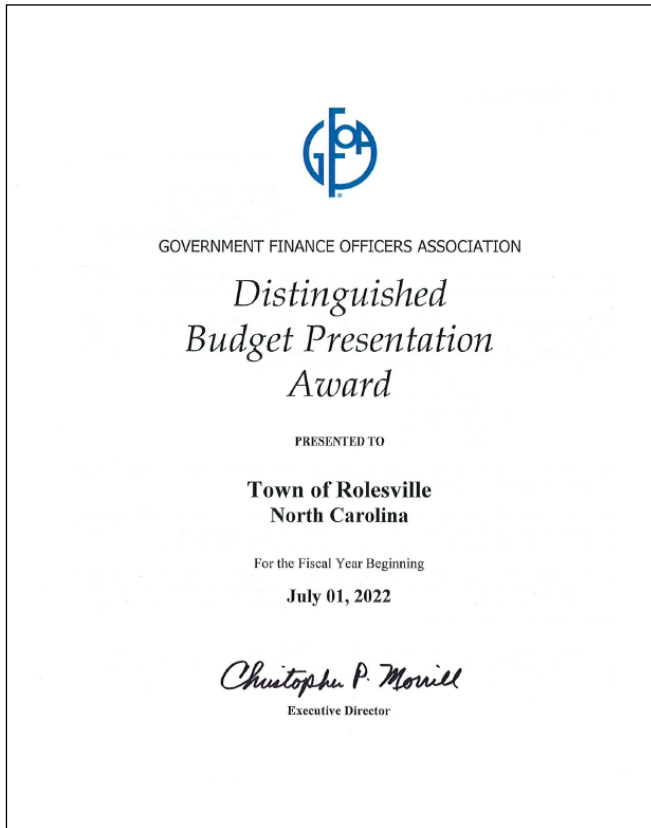
David R. Simmons II
Chief of Police

JG Ferguson
Parks & Recreation Director

CONTACT INFORMATION

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RECOGNITION



The Government Finance Officers' Association (GFOA) of the United States and Canada presented a Distinguished Budget Award to the Town of Rolesville, North Carolina for its annual budget for the fiscal year beginning July 1, 2022. In order to receive this award, a governmental unit must publish a document that meets program criteria as a policy document, operations guide, financial plan, and communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

BUDGET MESSAGE



2023-24 Town Manager Budget Message

April 18, 2023

Honorable Mayor Currin and Rolesville Board of Commissioners

Per State Statutes, I am pleased to submit the recommended 2023-24 budget for Town Board consideration. The budget is prepared in accordance with the Local Government Budget and Fiscal Control Act and N.C. General Statute 159-11. The intent of the budget message and accompanying document is to continue to provide transparency and public information while linking the strategic actions and initiatives adopted by the Town Board to the resources available.

The community value of financial stewardship is the primary principle by which the Town will continue to meet growth-influenced demands during uncertain economic periods. The past year of post-pandemic growth has strengthened the resolve of the Rolesville community as it transforms to a modern suburb of Raleigh. This year's budget provides the "bridge" for the organization to launch from today and move into the future.

The FY 23-24 General Fund budget totals \$14,432,100 which represents a 17% increase over FY 22-23. No change in the property tax rate is recommended as this budget continues the property tax rate of \$0.46 per \$100 taxable values.

Utility services of water and sewer continue to be provided by the City of Raleigh. Rolesville is one of six "merger" communities that contracts with Raleigh for this service. The primary purpose of this merger is to ensure the short and long-term water needs for Rolesville and the region are met.

The recommended budget includes two fee increases. One fee is primarily used to maintain and improve the local street system. The motor vehicle fee which is currently \$20 annually per vehicle is recommended to increase to the statutory maximum of \$30 annually per vehicle. Increasing this fee will assist in keeping up with the inflationary costs of street maintenance and will be more in alignment with a majority of Wake County communities.

This budget also includes a recommendation to increase the current solid waste (garbage/recycling/yard waste) fee of \$22 a month to \$25 a month. The current rate has been in existence for over 10 years and has not been modified over time. Increased recycling and landfill costs over the past four years have been absorbed by solid waste fees but soon the cost of services provided by our contractors will exceed the current fee. As a result, a fee increase now should be able to cover costs for the next two to three years.

BUDGET MESSAGE

The budget maintains comparative tax rates and fees with other surrounding communities given the valuation of assessed property (dominated by residential based valuations). This budget takes a fiscally conservative policy approach to reduce the impact of taxation on residents. The projected annual ad valorem tax base of \$1,552,900,000 reflects a growing residential community. The increased valuation from the Wake County Tax Office reflects a valuation increase of 4.9% from the previous year. The tax base is projected to continue robust growth into the next few years as commercial developments currently under construction are brought to completion. Use of the ad valorem resources, along with a growing sales tax revenue, allows this budget to maintain a fiscally conservative approach while also adding additional operating expenditures.

Building the Bridge to the Future – Budget Priorities

Rolesville has created a clear vision set forth by strategic planning and development policy directions. For the vision to become reality, investment is needed in facilities, programs, and core services while recognizing the limitations of our fiscal reality. Bridging this vision to become reality, three primary priorities emerge for the FY 23-24 budget. Those priorities are to invest in people, to complete projects and implement plans, and to build on core services.

Invest in People

A strategic goal for Rolesville is to retain and recruit outstanding personnel by creating an innovative culture that values professional development. This goal is even more important in today's work environment that is particularly influenced by Raleigh and Wake County. The commitment to this goal is paying dividends by building Rolesville's reputation of an employer of choice in the region.

This budget recommends the following investments in people to further this goal:

- ◆ 5% cost of living allowance (COLA) effective July 1.
- ◆ Performance pay of up to \$1,500 effective at employee anniversary date.
- ◆ Adds 6.5 new full-time positions to maintain service levels.
- ◆ Two (2) Police Officers will also be sought for funding through the Federal COPS grant. These positions are not budgeted.
- ◆ Continues investment in professional development for individuals and organization.
- ◆ Increases the pay range for part-time employees.
- ◆ Increases the pay grade classification for all sworn Police department employees based upon the increasing demand for this position and reclassifications for sworn police personnel throughout Wake County.

These highlights emphasize the value of our employees and a commitment to be an inclusive, diverse work culture that is true to its focus area of "Organizational Excellence".

Complete Projects and Implementing Plans

Rolesville's most significant capital project, the Main Street Improvement Project, enters its second year of construction and continues to be supported by dedicated financial and staff resources. Ensuring timely completion of this project, as well as other capital projects such as the new Public Works facility, remains an important focus.

BUDGET MESSAGE

An intention to “do what we say” demonstrates organizational integrity and a commitment to the Rolesville community. Adopted plans provide the vision and policy direction of the Town by the Board. Placing value in these plans and converting them into projects and programs is the culmination of this policy direction. As a result, all of the projects funded in the recommended budget are supported by adopted plans.

In addition, it is important to modernize adopted plans to meet current trends and interests. This budget selectively focuses on individual plan elements that need to be updated for the long-term future of the community.

Projects in the recommended budget include:

- ◆ Continue the Main Street Improvement Project.
- ◆ Finish the Farm Park entrance so it may be activated and seek additional outside funding resources to assist implementing the Farm Master Plan.
- ◆ Finish the construction of the new Public Works facility.
- ◆ Construct a new greenway connection from Granite Acres to Granite Falls Boulevard.
- ◆ Mill Bridge Nature Park Amphitheater renovation project to improve ADA access and user experience, while also constructing a facility more suitable for long-term maintenance. Also, a new security gate will be installed at the Park entrance.
- ◆ Convert Redford Place Park ballfields A & B existing lights to modern LED lights. This is the final segment of the ballfield light replacement on existing sports fields.

Plans in the recommended budget include:

- ◆ Embark on improving and clarifying the 2017 Comprehensive Land Use Plan with particular focus on future growth areas for proper residential and commercial development. This includes updating the Future Land Use Map and related Land Development Ordinance modifications.
- ◆ Finalize and take steps to implement the Town Campus site plan with a fundable action plan. Determine the schedule for construction of future Town facilities and Wake County Library.
- ◆ Continue to develop a five-year Capital Improvement Plan that is fundable via existing and new resources.
- ◆ Implement elements of the Parks and Greenway Master Plans including outdoor museum stations, enhanced community events, and pollinator gardens in Rolesville parks, greenways, and open spaces.

Descriptions of the capital projects and plans are provided in the Capital Improvement Plan and Capital Fund. The effort to complete projects and plans provides a clear connection between the allocation of resources to the policy and strategic direction of the Board.

Build on Core Services

The continued growth pressures in Rolesville provide both positive attributes like additional resources as well as current and future challenges to maintain and build core services. Efforts to build core services are demonstrated by the following in the recommended Budget:

BUDGET MESSAGE

- ◆ Implementation of a recently completed Police Department organizational assessment that will serve as a blueprint for several years to further provide excellent law enforcement services. This includes a civilian administrative support position, seeking two additional officers through a COPS grant, and supplementing the leadership structure of the department with two reclassified Sergeant positions.
- ◆ Reconstructing and funding the Town's fiscal support for the Rolesville Rural Fire Department to match Wake County's funding formula.
- ◆ Directing and increasing resources in Public Works which reflects its transition to a core service resulting from recent investments in infrastructure. This budget takes Rolesville from a "young" community that has new infrastructure to a "maturing" community that needs to focus on maintaining investments. This includes adding two Public Works staff members.
- ◆ Strengthening support services such as Planning and Finance to meet the programs that increasingly become more complex. This includes new personnel in each department to meet workload demands.
- ◆ Providing an administrative staff position to Parks and Recreation to assist in a burgeoning program that is one of the most popular in the region in both quality and quantity.
- ◆ Building upon priorities to engage the community with more and enhanced communications and technology.

Prioritization through the allocation of resources in this budget should carry and build the organization into the future.

General Fund Review

Revenue

Total General Fund revenue for FY 23-24 is \$14,432,100. Tax revenues in the General Fund include ad valorem property tax of \$6,220,000 (43% of revenue), local sales tax of \$3,234,400 (22% of revenue), ad valorem vehicle tax of \$740,000 (5% of revenue), and utility sales tax of \$530,000. Altogether, General Fund revenues are expected to grow about 13% over FY 22-23.

As noted earlier, the motor vehicle and solid waste fees are recommended to increase. These increases will generate an additional \$90,000 from the motor vehicle fee and \$180,000 from the solid waste fee.

In addition to the fee revenues, this budget reflects an increase in the transfer to the Capital Fund from unrestricted fund balance and funds created by the American Rescue Plan Act allocation. Also, for the first time in many years, a growth in investment income is projected.

Finally, an appropriation of \$91,000 from the General Fund balance is recommended for several small one-time projects. The General Fund balance continues to meet all statutory and Town policies while increasing over time due to unanticipated revenue growth the past five years. Using the fund balance in the budget allows current operating needs to be funded adequately.

Expenses

Total General Fund expenses for the recommended budget are \$14,432,100. This includes:

- ◆ Annual debt payments of the recently financed Public Works Facility (payment one of twenty), Town Hall (payment nine of fifteen), and Town Campus parcel (payment three of ten) are included in the

BUDGET MESSAGE

General Fund. The debt payment for the future Farm Park site (payment seven of ten) is made in the Capital Fund with dedicated park revenues.

- ◆ Annual funding of Capital Savings reserve \$532,000 (equivalent to 3.5 cents of property tax) to be used toward future capital projects.
- ◆ Maintaining historic operating expenditures with some category adjustments for inflationary impacted expenses such as fuel, software and technology, and contractor services.
- ◆ Pay and benefits are fully funded.

Personnel

The recommended budget grows the organization from 47 to 53.5 full-time equivalency. The new staff positions recommended are half (.5) to transition a part-time Communication Specialist position full-time, one (1) police civilian Executive Analyst, two (2) Planner II, one (1) Accountant, half (.5) to transition an existing part-time Public Works Maintenance Worker to full-time, one (1) Public Works Operations Coordinator, and half (.5) for a new Recreation Administrative Support Specialist. The additional staffing reflects the necessary investment for sufficient workforce to maintain and prepare for future service levels.

One Planner II position will be funded for a full year. The second Planner II position will be funded for a half year. Due to workload and economic conditions, the second Planner II position will be evaluated at mid-year to determine if it is warranted this fiscal year.

In addition to new positions, the budget provides for a 5% increase for a cost-of-living adjustment and a one-time up-to-\$1,500 performance payment. The budget includes a one grade adjustment for the Police sworn law enforcement officers based upon our region's market for law enforcement positions. The recommended budget funds an anticipated 2.5% increase in health insurance, a 1% increase for Law Enforcement Officers Police pension, and a .75% increase for General Employees pension. All other benefits and pay are maintained and funded at current rates.

Personnel costs (salary, benefits, FICA, and retirement) total \$6,160,220 and represent 43% of the recommended General Fund budget.

Fund Balance

There is a planned \$917,000 use of General Fund balance for one-time projects. Even with those appropriations, the ending General Fund balance of \$10,440,066 meets and exceeds the Board of Commissioners policy of maintaining an unrestricted balance of at least 33% of annual expenditures.

Capital Projects Fund

The Capital Fund is primarily funded from three sources: a General Fund transfer, the Street development fees, and Parks development fees. The total revenue and expenditure for the Capital Fund is \$1,099,000. The Fund is essential to account for capital improvement projects that take multiple years to complete.

BUDGET MESSAGE

Budget Summary

The FY 23-24 budget puts our people first and ensures that the organization and its employees have the necessary support to meet policies and programs through excellent core services. In the upcoming year the Board will need to develop a fundable facilities and capital improvement plan to meet operating and programming commitments.

This budget will provide the bridge that carries the vision to a reality that will be met over the next few years. It continues to build Rolesville's "genuine community and connection" as the Town grows and transforms.

For the past six years, Rolesville has been recognized by the Government Finance Officers Association (GFOA) for our budgeting process and document. Amy Stevens and the budget development team continue to provide great input and thoughtfulness on the budget. Their efforts are to be commended.

The required public hearing is scheduled for May 2nd. Upon conclusion of the hearing, the Town Board will have fulfilled statutory requirements and may adopt the budget. The budget must be adopted by June 30th.



Kelly Arnold
Rolesville Town Manager

CHANGES FROM PROPOSED BUDGET



Changes to Fiscal Year 2023-2024 Proposed Budget

The Town of Rolesville budget was adopted by the Town Board of Commissioners on May 2, 2023. The following changes were made to the Proposed Budget of April 18, 2023:

- The Community line item in the Community & Economic Development budget was increased by \$5,000 to reflect the additional funding request from the Rolesville Chamber of Commerce.
- The Schedule of Fees was updated to reflect the solid waste fee increase as recommended in the Proposed Budget.
- The Schedule of Fees was updated to increase the non-resident registration fee for Parks & Recreation athletics programming from \$80 to \$93 per participant.
- The new Police Cadet position, pay grade 10, for Police Officer new hires who are in Basic Law Enforcement Training (BLET) was added to the Police career ladder in the Pay and Classification Plan.

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STRATEGIC PLAN



COMMUNITY HISTORY



J. A. Williams' Store (1916)

PAST

The area that would be known as Rolesville was originally settled by land squatters during the Revolutionary War. Incorporated in 1837, Rolesville is the second oldest town in Wake County. Named after William H. Roles, a prominent local postmaster and entrepreneur, the town once served as a stop on a major stagecoach route. Agriculture was the backbone of the local economy, with most families farming cotton or tobacco. In 1928, electricity came to Rolesville, spurring modernization of the small, rural area.

PRESENT

The former stagecoach route is now major North-South corridor US Hwy 401, and the large tracts of farmland have begun to transform into residential developments, which are just a short commute from The Triangle (Raleigh-Durham-Chapel Hill). With small town charm, Rolesville's "Genuine Community, Capital Connection" embodiment led to a population boom of 125% from 2010-2019. Today, Rolesville is home to about 10,000 residents, dozens of businesses, three Town parks, and three National Register of Historic Places sites.



South Main Street (2014)



Proposed Wallbrook Development (2023)

FUTURE

In the near future, thousands of dwellings will be added through several major housing developments. The Main Street Vision Plan will revitalize downtown Rolesville by updating and improving aesthetics, adding diverse housing options, re-establishing a town center, and providing opportunities for commercial development. The Parks and Recreation master plan focuses on athletic fields complimented by event spaces, playgrounds, and greenways. Rolesville's Genuine Community with a Capital Connection means there is endless potential for the town and surrounding areas.

COMMUNITY PROFILE

COMMUNITY INDICATORS	2018	2019	2020	2021	2022
Population	8,111	8,501	9,475	9,639	10,047
Property Tax Base (in millions)	\$974	\$1,065	\$1,290	\$1,417	\$1,465
# Households	2,732	2,756	2,923	3,114	3,257
Tax Base (% Commercial / % Residential)	11/89	10/90	9/91	8/92	8/92

GOVERNANCE

Date of Incorporation	January 18, 1837
Re-Incorporation	February 28, 1941
Area	4.9 sq miles
Form of Government	Council-Manager

DEMOGRAPHICS

Based on 2021 Estimates

Population	10,047
Average Household Size	3.11
Median Household Income	\$127,575
Median Home Value	\$357,200
Median Age	35.5
High School Grad or Higher	97.4%
Bachelor's Degree or Higher	63.5%

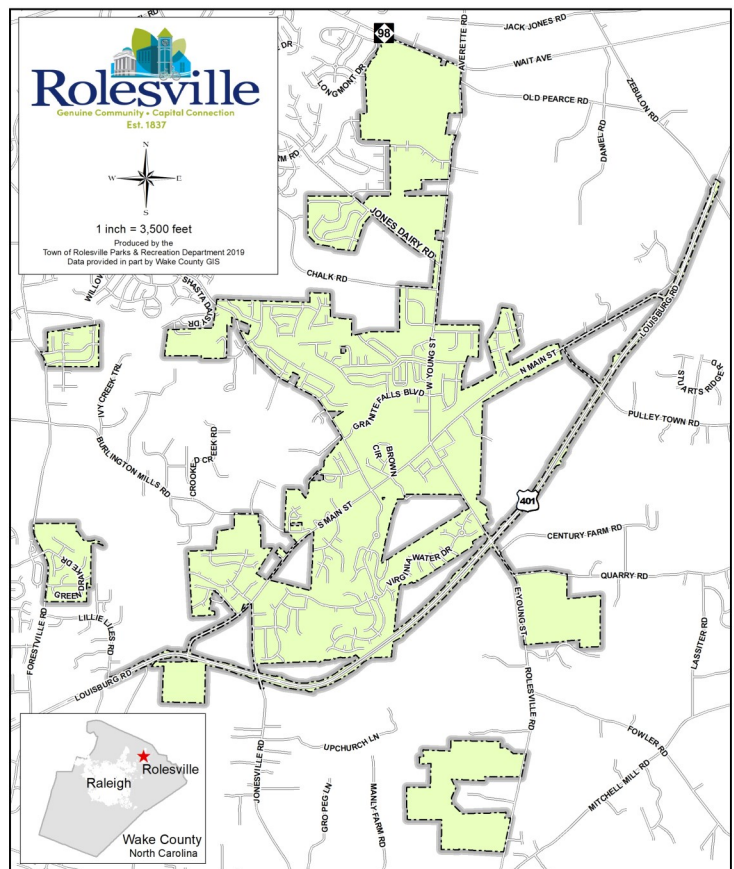


LOCATION

Located in the northeast section of Wake County, North Carolina

Distance from Points of Interest

Downtown Raleigh	15 miles
RDU International Airport	26 miles
Research Triangle Park	28 miles
NC State University	17 miles
WakeMed North Hospital	10 miles
Five County Stadium	15 miles
NC Museum of Art	19 miles
JC Raulston Arboretum	20 miles
PNC Arena	20 miles
Umstead State Park	23 miles



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.



STRATEGIC PLAN 2022-2024



COMMUNITY CONNECTION

FOSTER OPPORTUNITIES TO BUILD CONNECTIONS AND CREATE CIVIC LIFE

Goal 1: Celebrate and promote our community's diversity through a broad mix of arts, culture, and recreational opportunities

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 community's history



PLANNED INVESTMENT

BUILD COMMUNITY ASSETS TO MEET GROWING NEEDS

Goal 5: Continue to improve and enhance the appearance of Greater Rolesville

Goal 6: Expand active open space and recreational facilities

Goal 7: Continuously provide superior public safety—police, fire, and EMS—to address current and future needs

Goal 8: Proactively support plans and programs that maintain quality infrastructure



MINDFUL GROWTH

PROMOTE DEVELOPMENT WHILE MAINTAINING A SMALL TOWN CHARACTER

Goal 9: Continue to implement the goals of 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, encourages innovation, and develops and retains small business

Goal 12: Encourage long-range planning to address growth concerns related to the watershed, diverse housing, traffic, and the environment



ORGANIZATIONAL EXCELLENCE

ENSURE RESOURCES ARE USED FOR THE GREATEST BENEFIT

Goal 13: Maintain financial strength and exercise financial stewardship by providing services in an efficient and cost-effective manner

Goal 14: Address organizational staffing needs and provide staff with adequate equipment, facilities, and pay to ensure effective service delivery

Goal 15: Prioritize proactive communication with the community

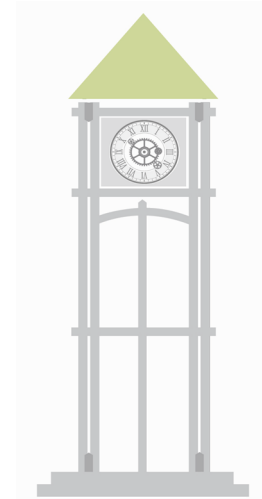
Goal 16: Create an organizational culture that values and supports employees, with an emphasis on professional development and diversity, equity, and inclusion

STRATEGIC PLAN

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

The original strategic planning process spanned from December 2019 to March 2020, engaging the Rolesville Mayor and Board of Commissioners, Town staff, and members of the community. Facilitators with the UNC School of Government's Center for Public Leadership and Governance worked alongside the elected officials and staff to guide the process and produce the final plan. In February 2022, governing board and staff held an all day retreat to review and update the plan for the 2022-2024 time period.

DECEMBER 2019

Discussion Session #1 with elected officials:

- Evaluated Rolesville's current environment and context
- Envisioned the future
- Considered what needs to change to achieve the vision

JANUARY 2020

Input sessions:

- Two sessions with members of the Rolesville community
- Session with Town of Rolesville employees to draft Mission and Core Values

FEBRUARY 2020

Discussion Session #2 with elected officials:

- Reviewed the work from input sessions and other recently adopted plans and efforts
- Agreed to the essential elements of the strategic plan-Vision, Key Focus Areas, Mission, and Core Values

MARCH 2020

Mayor and Board of Commissioners vote to adopt strategic plan

- Drafted goal statements

Plan development by Town Staff:

- Drafted specific work plan initiatives
- Final edits to the plan

FEBRUARY 2022

Two-year Update

- Full-day governing board retreat to review and update the Focus Areas and Goals

2022-2024 PLAN PROGRESS

With the revision of the Strategic Plan in early 2022, the work items associated with each Goal were also refreshed. The chart below shows the progress to date on these initiatives.



Community Connection

<i>Action</i>	<i>Department</i>	<i>Progress</i>
Goal 1: Celebrate and promote our community's diversity through a broad mix of arts, culture, and recreational opportunities		
Provide a variety of recreational, cultural, and arts programming	Parks & Recreation	70%
Implement recommendations in the ADA Transition Plan with a focus on parks facilities	Public Works	0%
Goal 2: Consider opportunities for shared services and best practices with neighboring communities		
Work with regional partners on issues related to the Little River watershed	Administration	15%
Install greenway signage that is compatible with neighboring communities	Parks & Recreation	100%
Goal 3: Build coalitions with state, county, and community partners to address regional issues		
Work with Wake County on expansion of the ETJ	Planning	0%
Participate in statewide and regional conferences and workshops (e.g. TJCOG, NCLM)	Governing Board	75%
Goal 4: Create opportunities to recognize the community's history		
Review planned special events to determine where community history can be incorporated	Parks & Recreation	60%



Planned Investment

<i>Action</i>	<i>Department</i>	<i>Progress</i>
Goal 5: Continue to improve and enhance the appearance of Greater Rolesville		
Renew solid waste and yard waste contracts and monitor for impacts on appearance	Public Works	100%
Ensure Town-planned facilities incorporate visual and physical characteristics that contribute to community connection and aesthetics	Public Works	100%
Goal 6: Expand active open space and recreational facilities		
Design and construct a Community Center at the Cobblestone development	Parks & Recreation	50%
Complete the Open Space and Greenway Master Plan	Parks & Recreation	100%
Goal 7: Continuously provide superior public safety—police, fire, and EMS—to address current and future needs		
Continue to work with RRFD on plans to unify fire services by July 1, 2024	Administration	50%
Replace key law enforcement equipment such as body cameras, sidearms, and vehicles	Police	90%
Conduct an organizational assessment of the police department to determine future needs	Police	100%
Goal 8: Proactively support plans and programs that maintain quality infrastructure		
Continue development of a stormwater management program for the Town	Public Works	60%
Make an annual investment in the pavement preservation program to ensure quality streets	Public Works	0%
Complete construction of the last phase of the E Young St Sidewalk project	Finance	95%
Construct the second entrance to the Willoughby subdivision on Rogers Road	Public Works	50%

2022-2024 PLAN PROGRESS



Mindful Growth

<i>Action</i>	<i>Department</i>	<i>Progress</i>
Goal 9: Continue to implement the goals of the Main Street Vision Plan		
Work towards activation of Downtown Development Association	Comm & Econ Dev	50%
Design the LAPP grant supported Main Street corridor project	Public Works	100%
Construct the LAPP grant supported Main Street corridor project	Public Works	5%
Goal 10: Create a diverse mix of commercial, industrial, and residential development		
Continue work to implement recommendations of the Commercial Growth Feasibility Study	Comm & Econ Dev	10%
Explore options for selling and activating the Town-owned 6 acre lot behind Town Hall	Comm & Econ Dev	50%
Goal 11: Foster a business community that supports entrepreneurship, encourages innovation, and develops and retains small business		
Leverage Town partnership with the Rolesville Chamber of Commerce	Comm & Econ Dev	100%
Support events to promote business development, engagement, and networking	Comm & Econ Dev	100%
Goal 12: Encourage long-range planning to address growth concerns related to the watershed, diverse housing, traffic, and the environment		
Make updates to the Comprehensive Land Use Plan	Planning	5%
Complete a traffic corridor study for Averette / Young / Rolesville Rd	Planning	10%



Organizational Excellence

<i>Action</i>	<i>Department</i>	<i>Progress</i>
Goal 13: Maintain financial strength and exercise financial stewardship by providing services in an efficient and cost-effective manner		
Explore opportunities for grant funding for projects and programs	Administration	0%
Continue to enhance activities that support supplier diversity and best practices in purchasing	Finance	15%
Goal 14: Address organizational staffing needs and provide staff with adequate equipment, facilities, and pay to ensure effective service delivery		
Design and construct new Public Works Facility	Public Works	50%
Explore new benefits for employees such as supplemental life and disability insurance	Human Resources	50%
Support new information technology initiatives and review contracted IT support services	Finance	100%
Goal 15: Prioritize proactive communication with the community		
Hire part-time Communications Specialist to enhance public communication and engagement	Administration	100%
Complete a customer service survey	Administration	0%
Leverage the EWTV partnership and use video production abilities in proactive way	Administration	0%
Goal 16: Create an organizational culture that values and supports employees, with an emphasis on professional development and diversity, equity, and inclusion		
Continue to cultivate new methods of recruitment and enhance employee onboarding	Human Resources	100%
Provide Town-wide employee training on DEI, civil rights, and customer service	Human Resources	60%
Explore new programs for employee recognition	Human Resources	100%

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BUDGET OVERVIEW







BUDGET AT-A-GLANCE





REVENUES

- Property tax rate remains \$0.46 per \$100 assessed value 
- Solid waste fee increase from \$22 to \$25 per month 
- Motor vehicle fee increase from \$20 to \$30 per vehicle 

GENERAL GOVERNMENT

- Communications Specialist position to full-time 
- Strategic Plan update 
- Accountant position 
- Employee safety training 




PLANNING

- (2) Planner II positions 
- Comprehensive Land Use Plan update 
- Affordable housing plan 
- Development review software 




COMMUNITY & ECONOMIC DEVELOPMENT

- Support Downtown Development Association 
- Continue partnership with Rolesville Chamber of Commerce 





POLICE

- Executive Analyst position 
- COPS grant application for (2) Police Officers 
- Equipment: drone, in-car cameras, vehicle replacement 




PUBLIC WORKS

- Operations Coordinator position 
- Maintenance Worker position to full-time 
- Equipment: mower and tractor replacements 






PARKS & RECREATION

- Administrative Support Specialist ½ position 
- Additional funding for community events 
- Outdoor museum 
- Automatic gate at Mill Bridge Nature Park 

COMPENSATION & BENEFITS

- 5% market adjustment, effective July 2022 
- Up to \$1500 performance pay incentive at anniversary date 
- Reclassify sworn Law Enforcement Officers 1 pay grade 

CAPITAL PROGRAM

- HVAC replacements at Town Hall 
- Granite Acres greenway 
- Mill Bridge Nature Park amphitheater renovation 
- Redford Place Park lights replacement 
- Capital savings contribution for future capital needs 

BUDGET HISTORY

	FY2020-21 ACTUAL	FY2021-22 ACTUAL	FY2022-23 BUDGET	FY2023-24 BUDGET
GENERAL FUND				
Revenues				
Ad Valorem Taxes	\$5,884,008	\$6,444,008	\$6,670,000	\$6,960,000
Taxes and Licenses	1,945,376	2,954,038	2,869,000	3,500,900
Unrestricted Intergovernmental	518,633	962,158	598,000	664,600
Restricted Intergovernmental	485,676	390,625	317,600	341,480
Permits and Fees	298,203	502,743	450,000	523,000
Sales and Services	937,177	1,080,464	1,055,200	1,300,620
Other Revenue	2,131,369	35,154	370,500	1,141,500
TOTAL	\$12,200,442	\$12,369,190	\$12,330,300	\$14,432,100
Expenditures				
Governing Board	\$116,475	\$147,481	\$162,700	\$173,520
Administration	585,288	525,710	882,710	949,100
Finance	588,537	500,735	605,760	712,230
Human Resources		226,141	315,440	343,590
Planning	746,185	822,153	957,990	1,234,420
Community & Economic Development	163,987	211,895	215,150	204,000
Police	2,697,319	2,768,551	3,380,450	3,884,050
Fire (RRFD)	1,196,168	1,287,349	1,422,850	1,200,900
Public Works	593,870	978,089	873,720	930,060
Powell Bill	90,890	525,548	165,000	80,000
Solid Waste	693,394	737,207	824,000	944,000
Parks and Recreation	673,390	933,751	1,116,500	1,217,700
Special Appropriations	983,066	3,353,324	1,408,030	2,558,530
TOTAL	\$9,128,569	\$13,017,934	\$12,330,300	\$14,432,100
AMERICAN RESCUE PLAN FUND				
Revenues		2,408		
Expenditures				
CAPITAL PROJECTS FUND				
Revenues	\$3,789,520	\$3,253,182	\$11,260,000	\$1,099,000
Expenditures	\$3,375,353	\$1,891,084	\$11,260,000	\$1,099,000
LAPP GRANTS FUND				
Revenues		\$1,856,000		
Expenditures		\$5,790		
UTILITY PROJECTS FUND				
Revenues	\$373	\$3,031		
Expenditures				
LESS INTERFUND TRANSFERS				
	(\$795,000)	(\$3,217,500)	(\$450,000)	(\$730,000)
GRAND TOTAL - ALL FUNDS				
Revenues	\$15,195,335	\$14,266,311	\$23,140,300	\$14,801,100
Expenditures	\$11,708,922	\$11,697,308	\$23,140,300	\$14,801,100

Note: New accounting software was implemented for FY 21-22, which moved around some budgetary line items. Budget History has been updated to reflect these changes. Therefore, if comparing this document to previous budgets, the subtotals within a fund may be different, but the overall fund totals remain the same.

FY23-24 BUDGET SUMMARY

	GENERAL FUND	AMERICAN RESCUE PLAN FUND	CAPITAL PROJECTS FUND	LAPP GRANTS FUND	UTILITY PROJECTS FUND	TOTAL ALL FUNDS
REVENUES						
Ad Valorem Taxes	\$6,960,000					\$6,960,000
Taxes and Licenses	3,500,900					3,500,900
Unrestricted Intergovernmental	664,600					664,600
Restricted Intergovernmental	341,480					341,480
Permits and Fees	523,000					523,000
Sales and Services	1,300,620					1,300,620
Other Revenue	224,500					224,500
Other Financing Sources						0
Appropriated Fund Balance	917,000		369,000			1,286,000
NET REVENUES	\$14,432,100		\$369,000			\$14,801,100
Transfers In			730,000			730,000
TOTAL REVENUES	\$14,432,100		\$1,099,000			\$15,531,100
EXPENDITURES						
Governing Board	\$173,520					\$173,520
Administration	949,100					949,100
Finance	712,230					712,230
Human Resources	343,590					343,590
Planning	1,234,420					1,234,420
Community & Economic Dev	204,000					204,000
Police	3,884,050					3,884,050
Fire (RRFD)	1,200,900					1,200,900
Public Works	930,060		80,000			1,010,060
Powell Bill	80,000					80,000
Solid Waste	944,000					944,000
Parks and Recreation	1,217,700		1,019,000			2,236,700
Debt Service	705,600					705,600
Contingency and Reserves	1,122,930					1,122,930
NET EXPENDITURES	\$13,702,100		\$1,099,000			\$14,801,100
Transfers Out	730,000					730,000
TOTAL EXPENDITURES	\$14,432,100		\$1,099,000			\$15,531,100

FUND DESCRIPTIONS

The Town has five financial funds, all of which are considered Governmental Funds. The Town has no Proprietary Funds or Fiduciary Funds.

	Governmental Funds				
	General Fund	ARP Fund	Capital Projects Fund	LAPP Grants Fund	Utility Projects Fund
General Government <i>Governing Body, Administration, Finance, Human Resources, Non-Departmental</i>	✓		✓		
Development Services <i>Planning, Community & Economic Development</i>	✓				
Public Safety <i>Police, Fire</i>	✓				
Public Works <i>Public Works, Powell Bill, Solid Waste</i>	✓		✓	✓	
Parks & Recreation	✓		✓		
Utilities <i>Water, Wastewater</i>					✓

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.

AMERICAN RESCUE PLAN FUND

This special revenue fund is used to account for funds the Town received from the American Rescue Plan – Coronavirus State and Local Fiscal Recovery Funds.

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.

LAPP GRANTS FUND

The LAPP Grants Fund includes financial resources associated with multi-year capital projects that are constructed with significant federal grants. The revenues are a combination of federal and state grant funds as well as local resources. Due to the additional documentation and assurances required for these federal grants, these projects are accounted for in their own fund.

UTILITY PROJECTS FUND

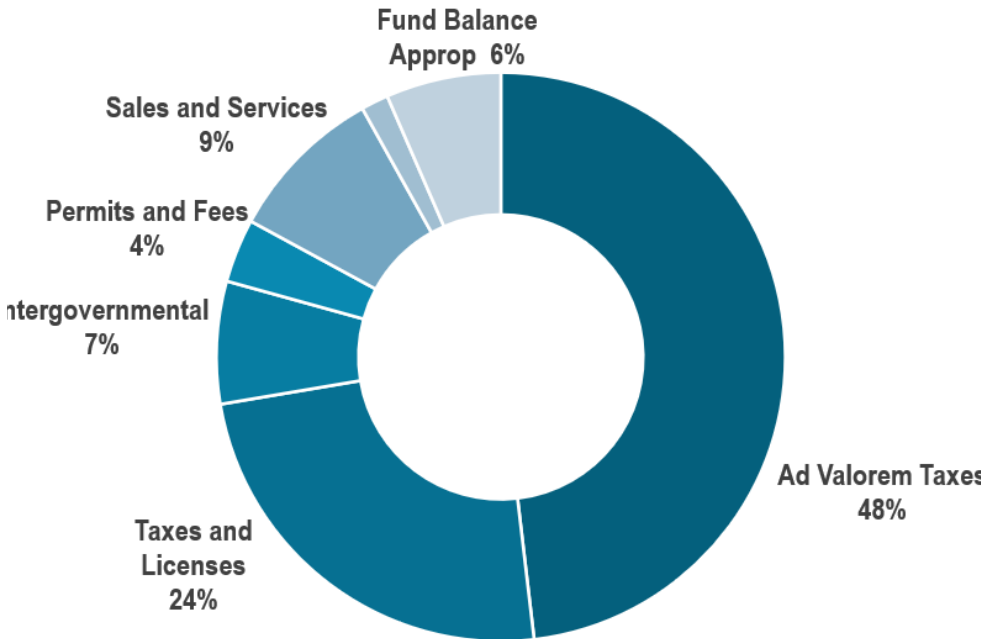
The Utility Projects Fund includes financial resources associated with system development fees related to water and sewer infrastructure. The Town ceased collecting these fees during the 2017-18 fiscal year. A capital reserve fund balance remains, which continues to collect interest.

INTERFUND TRANSFERS

A transfer out of a fund is shown in the expenditures of that fund. A transfer into a fund is shown in the revenues of that fund. Since the transferred amount is reflected in two different funds, it is double-counted when calculating a total. The interfund transfers must be netted out to get a true representation of the total amount of unique financial resources.

GENERAL FUND OVERVIEW

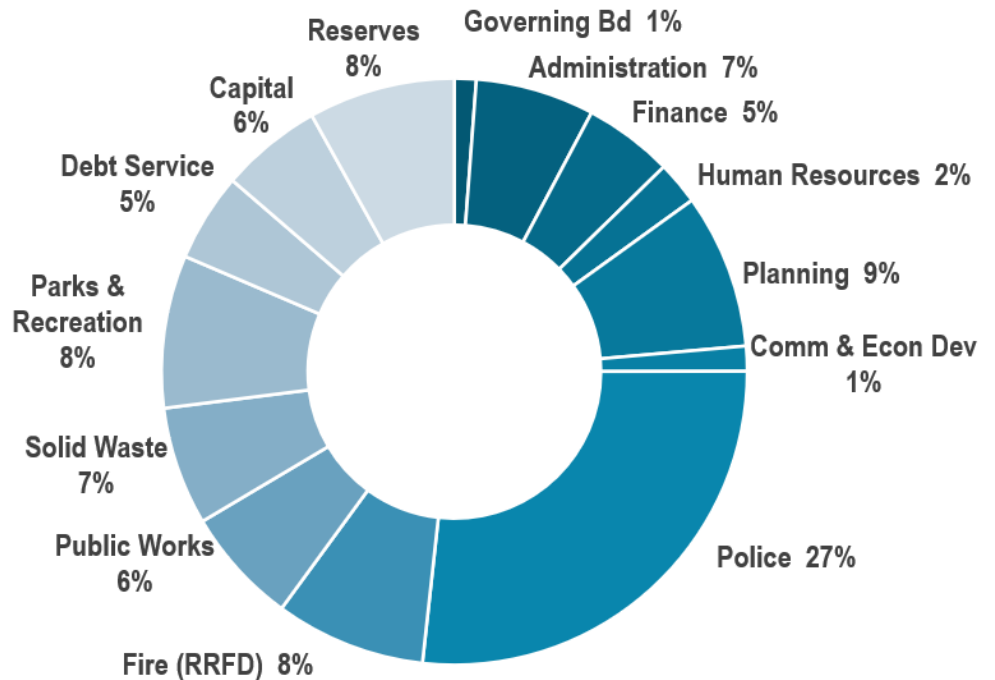
REVENUES FY 2023-24



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

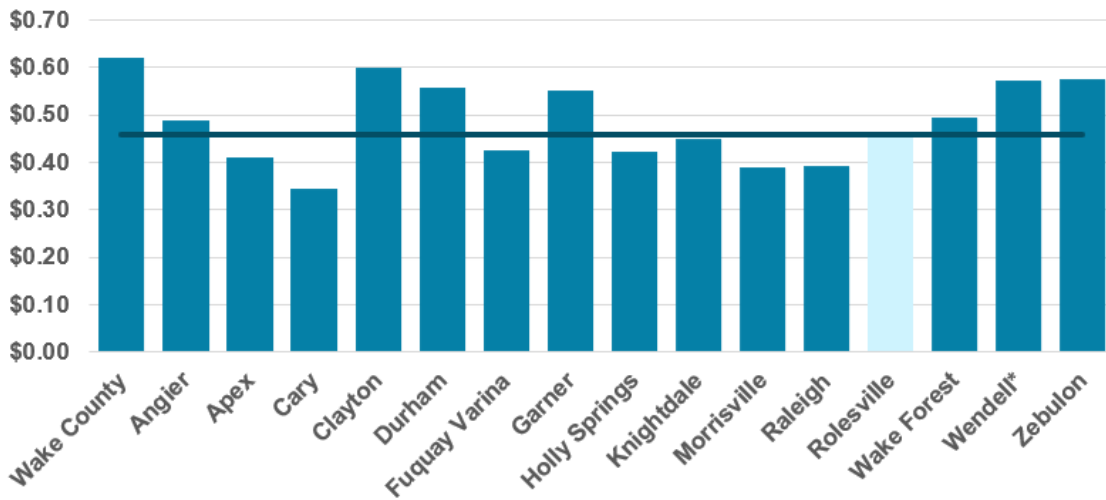
EXPENDITURES FY 2023-24

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



COMPARISON CHARTS

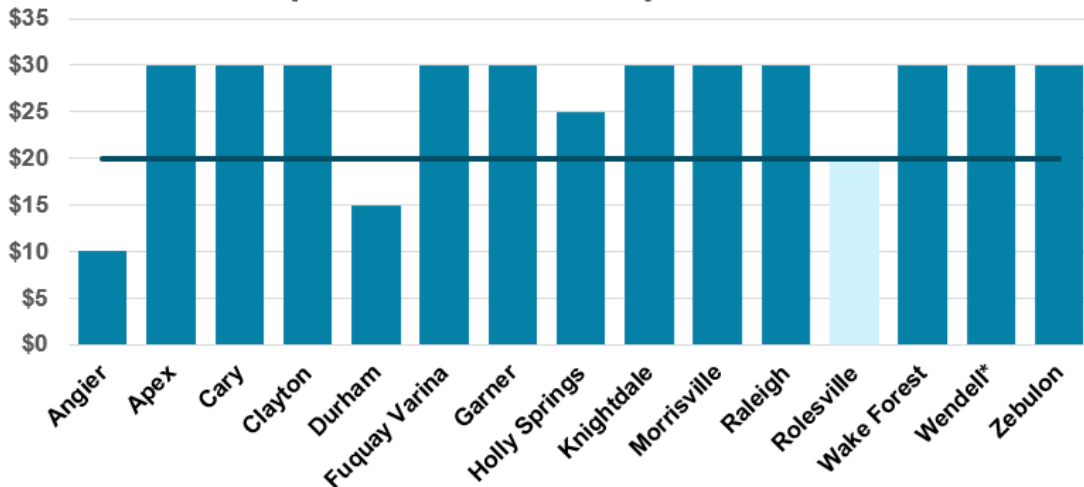
Adopted FY22-23 Property Tax Rates



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

*Wendell's rate includes the Wake County Fire District Tax

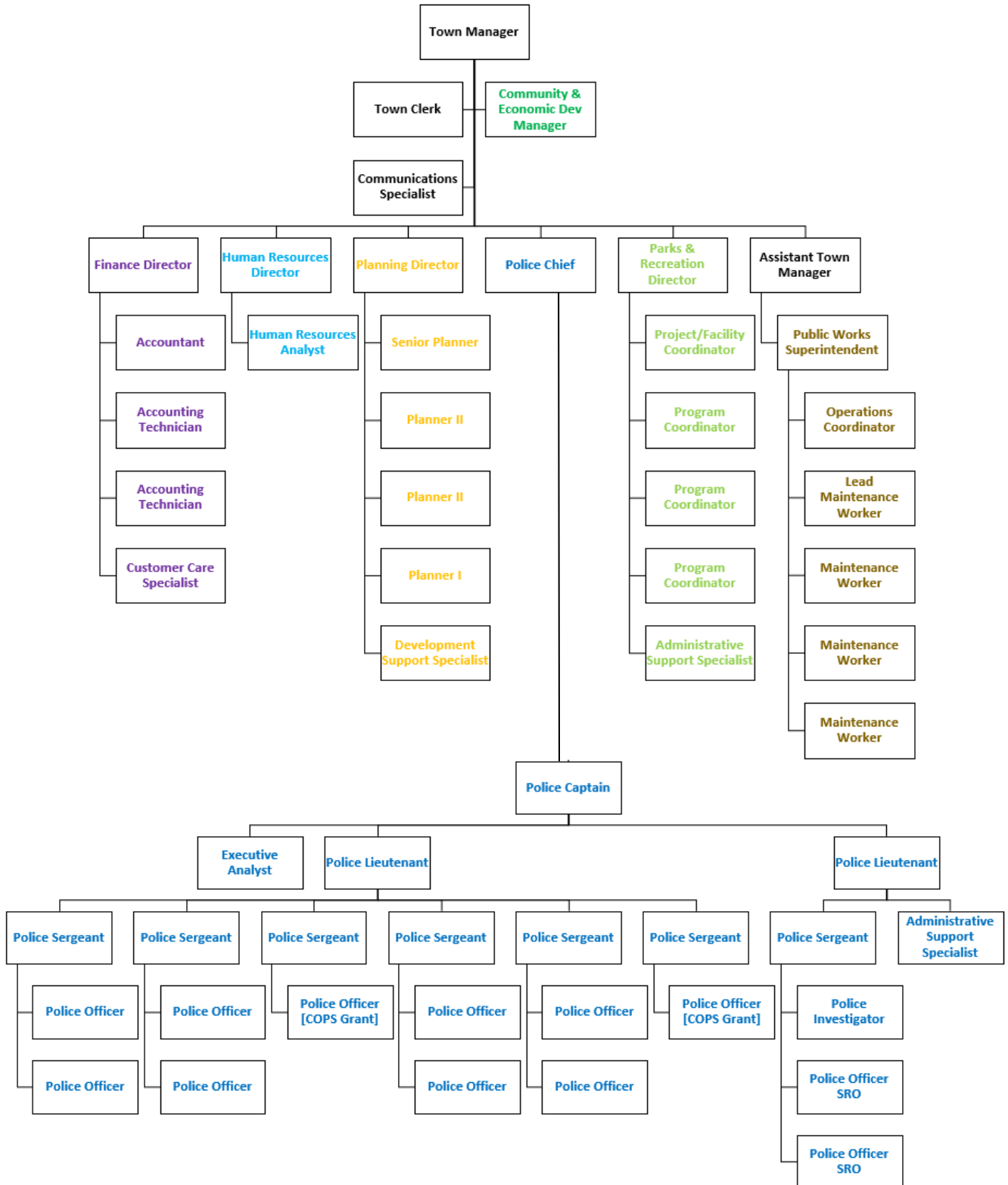
Adopted FY22-23 Municipal Vehicle Taxes



The Town's municipal vehicle tax is proposed to increase from \$20 to \$30, which is consistent with most other Wake County municipalities. Proceeds of the first \$5 may be used for any public purpose. Proceeds from the additional \$25 must 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 2023 -24 budget includes **54 unique positions**. It also reflects mid-year position changes approved during the previous fiscal year. Accounting for positions that are less than full-time, the result is a full time equivalent (FTE) count of 53.5 personnel. In addition to these benefitted positions, the Town hires several non-benefitted part-time/temporary personnel not shown on this chart.



PERSONNEL HISTORY

	FY 2020-21 BUDGET	FY 2021-22 BUDGET	FY 2022-23 BUDGET	FY 2023-24 BUDGET	FY 2023-24 Non-benefitted Positions
Administration					
Town Manager	1	1	1	1	
Town Clerk	1	1	1	1	
Assistant Town Manager		1	1	1	
Communications Specialist			0.5	1	
Assistant to the Town Manager	1				
	<u>3</u>	<u>3</u>	<u>3.5</u>	<u>4</u>	
Finance					
Finance Director	1	1	1	1	
Accountant				1	
Human Resources Analyst	1				
Accounting Technician	2	2	2	2	
Customer Care Specialist	1	1	1	1	
	<u>5</u>	<u>4</u>	<u>4</u>	<u>5</u>	
Human Resources					
Human Resources Director		1	1	1	
Human Resources Analyst		1	1	1	
	<u>0</u>	<u>2</u>	<u>2</u>	<u>2</u>	
Planning					
Planning Director	1	1	1	1	
Senior Planner			1	1	
Planner II	1	1		2	
Planner I	1	1	1	1	
Development Support Specialist	1	1	1	1	
	<u>4</u>	<u>4</u>	<u>4</u>	<u>6</u>	
Community & Economic Development					
Community & Economic Dev Mgr	1	1	1	1	
Police					
Chief of Police	1	1	1	1	
Police Captain	1	1	1	1	
Police Lieutenant	2	2	2	2	
Police Sergeant	5	5	5	7	
Police Officer	8	10	10	8	
School Resource Officer	2	2	2	2	
Police Investigator	1	1	1	1	
Evidence Specialist	0.5				
Executive Analyst				1	
Administrative Support Specialist	1	1	1	1	PT Police Officer, PT Evidence Specialist
	<u>21.5</u>	<u>23</u>	<u>23</u>	<u>24</u>	
Public Works					
Public Works Superintendent	1	1	1	1	
Operations Coordinator				1	
Lead Maintenance Worker	1	1	1	1	
Maintenance Worker	2	2	2	3	
	<u>4</u>	<u>4</u>	<u>4</u>	<u>6</u>	
Parks and Recreation					
Parks and Recreation Director	1	1	1	1	
Project/Facility Coordinator		1	1	1	
Program Coordinator	3	3	3	3	
Administrative Support Specialist				0.5	
Maintenance Worker	0.5	0.5	0.5		PT Recreation Assistant, PT Facility Supervisor, Camp Counselor, Camp Director, PT Official
	<u>4.5</u>	<u>5.5</u>	<u>5.5</u>	<u>5.5</u>	
TOTAL EMPLOYEES	43	46.5	47	53.5	

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BUDGET DETAIL

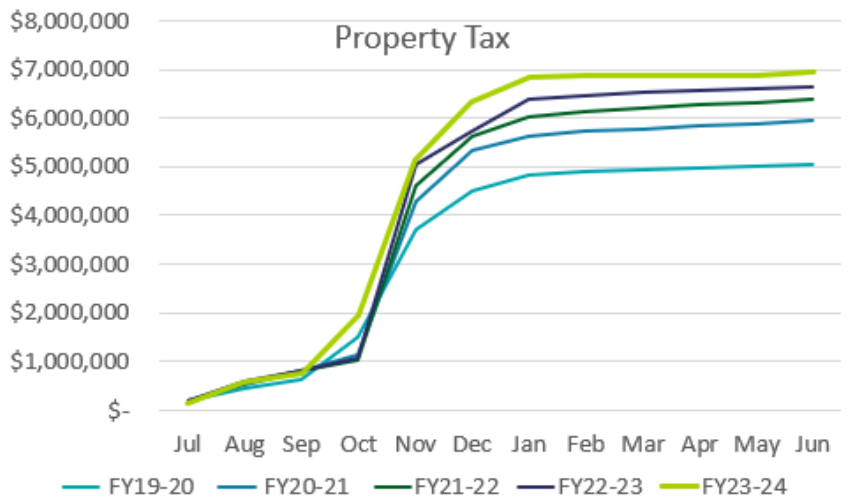


GENERAL FUND REVENUES

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.

FY23-24 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, which is the same as the tax rate in the previous FY22-23. The projection for FY23-24 uses the State-permitted projection method, which is based upon the prior year's actual collection rate.



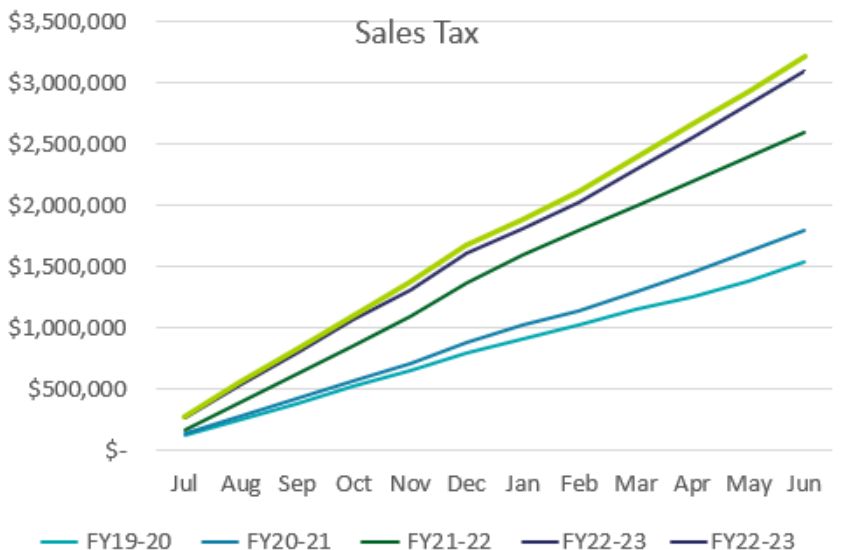
- Motor vehicle ad valorem taxes** are paid on the motor vehicles located within the Town's corporate limits. Vehicle taxes are billed and collected by the Department of Motor Vehicles at the same time as the vehicle registration.

FY23-24 ad valorem taxes are based on growth projections from the Wake County Revenue Department. Continued moderate growth is expected in this revenue.

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.

Sales tax revenue continues to grow at a significant rate at both the state-wide and regional level. Given expected economic turbulence in the coming 12-18 months, FY23-24 sales tax revenues are projected with a conservative 4% increase.



GENERAL FUND REVENUES

- 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.

FY23-24 revenues are based on the growth projections from the Wake County Revenue Department. These revenues reflect a rate increase from \$20 to \$30 per vehicle.

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.

FY23-24 revenues are budgeted based upon continued low-level growth. Revenues in this category have remained stable or seen minimal increases for the past several years.

- **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.

FY23-24 revenues are budgeted based upon current year actual receipts. The statewide funding available for this revenue is dependent upon the state legislature and they have not yet adopted their budget.

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.

FY23-24 revenues are based upon continued moderate growth within the Town limits. Staff have based estimates on 150 new single family dwelling permits this fiscal year.

SALES & SERVICES

- The primary source of revenue in this category is **solid waste fees**. These fees are billed to homeowners through the annual property tax bill. They 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.

FY23-24 revenues reflect an increase from \$22 per month to \$25 per month. The Town has not increased solid waste fees in over 10 years; inflationary increases in direct costs have been absorbed by reducing administrative overhead. The revenue projection is based upon the number of occupied or soon-to-be occupied homes as of spring 2023.

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

FY23-24 revenues are based upon limited growth, as many recreation programs have reached capacity.

GENERAL FUND REVENUES

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.

FY23-24 revenues are increased significantly due to recent increases in the interest rate by the Federal Reserve.

FUND BALANCE

- This revenue represents appropriations made from **fund balance**, which is similar to accumulated savings. It is important to maintain adequate amounts of fund balance in order to meet cash flow demands and be able to respond to emergency situations.

The FY23-24 budget includes a \$917,000 fund balance appropriation for several one-time projects. Even with these appropriations, the Town will remain within its established benchmarks. A significant addition to fund balance is expected at the end of the FY22-23 fiscal year due to claimed ARPA funds and higher than anticipated revenues from sales taxes and investment earnings. More information about fund balance is found later in this document.

- ◆ *\$300,000 from ARPA-created fund balance for the Granite Acres Greenway to create a safe walking trail from an underserved population to the nearby Sanford Creek Elementary School.*
- ◆ *\$90,000 from ARPA-created fund balance for an Affordable Housing Plan.*
- ◆ *\$350,000 to complete the replacement of field lighting on fields A and B at Redford Place Park.*
- ◆ *\$80,000 to replace the HVAC units at the Town Hall facility.*
- ◆ *\$91,000 for small one-time purchases including Comprehensive Land Use Plan update, GIS update, drone, outdoor museum station, and Mill Bridge Nature Park security gate.*

GENERAL FUND REVENUES

		FY 2020-21 ACTUAL	FY 2021-22 ACTUAL	FY 2022-23 BUDGET	FY 2023-24 BUDGET
Ad Valorem					
100-000-4010	Ad Valorem Taxes	5,303,027	5,839,442	6,000,000	6,220,000
100-000-4020	Ad Valorem Taxes-DMV	580,981	604,566	670,000	740,000
Taxes & Licenses					
100-000-4110	Local Option Sales Tax	1,789,429	2,797,268	2,700,000	3,234,400
100-000-4115	Rental Vehicle Tax	17			
100-000-4120	Motor Vehicle Tax	155,930	156,770	169,000	266,500
Intergovernmental - Unrestricted					
100-000-4210	Beer & Wine Excise Tax	28,906	38,255	35,000	40,000
100-000-4215	Utility Sales Tax	448,957	510,170	440,000	530,000
100-000-4225	ABC	35,890	56,416	62,000	62,000
100-000-4230	Commissions	2,369	1,962	2,500	2,500
100-000-4235	Reimbursements	2,511	355,355	58,500	30,100
Intergovernmental - Restricted					
100-000-4310	Powell Bill	178,472	272,237	275,000	277,000
100-000-4315	Solid Waste Disposal Tax	13,226	6,870	4,800	6,000
100-000-4325	Grants - State	1,015	67,930		
100-000-4330	Grants - Local & Other	292,964	43,588	37,800	58,480
Permits & Fees					
100-000-4400	Plan Review	17,076	15,876	25,000	25,000
100-000-4410	Consultants	126,408	212,358	265,000	336,000
100-000-4420	Planning & Zoning	2,821	12,782	8,000	14,000
100-000-4430	Zoning Permits	55,638	51,850	32,000	28,000
100-000-4431	Building Permits	1,196	67,520	33,000	40,000
100-000-4440	Infrastructure Inspections	61,739	80,864	60,000	60,000
100-000-4441	Fire Inspections	4,668	3,800	5,000	5,000
100-000-4449	Site Fees	28,657	57,693	22,000	15,000
Sales & Services					
100-000-4510	Solid Waste	798,787	836,986	835,000	1,034,120
100-000-4515	Special Police Services		9,495	30,200	70,000
100-000-4525	Facility Rental	4,344	26,964	15,000	15,000
100-000-4530	Sponsorships	21,575	27,975	25,000	20,000
100-000-4535	Concessions		3,806	5,000	5,000
100-000-4540	Registration	112,470	175,238	145,000	156,500
Investment Income					
100-000-4610	Investment Earnings	1,393	17,536	2,000	210,000
Other Revenue					
100-000-4710	Administrative Fees	9	270		
100-000-4715	Property & Equipment Rental	1,000	2,200		
100-000-4720	Surplus Property Proceeds	21,167	615	1,000	1,000
100-000-4730	Civil Citations / School System	100		500	500
100-000-4735	Donations	8,048	3,962	5,000	10,000
100-000-4740	Clerk of Court Fee	1,562	1,908	1,500	1,500
100-000-4795	Miscellaneous Revenue	18,090	8,663	1,500	1,500
100-000-6020	Property Sale	2,080,000			
Fund Balance Appropriations & Transfers					
100-000-6900	Fund Balance Appropriation			359,000	917,000
TOTAL		12,200,442	12,369,190	12,330,300	14,432,100

GOVERNING BOARD

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

UPCOMING PRIORITIES

- Community funding allocation
- Continue to address regional needs by maintaining regular communication with Wake County and neighboring communities



Rolesville Mayor & Town Commissioners

GOVERNING BOARD

		FY 2020-21 ACTUAL	FY 2021-22 ACTUAL	FY 2022-23 BUDGET	FY 2023-24 BUDGET
EXPENDITURES					
100-110-5100	Salaries	50,873	52,402	57,900	60,720
100-110-5120	FICA	3,891	4,009	4,600	4,700
	Personnel Subtotal	54,764	56,411	62,500	65,420
100-110-5222	Telephone/Data	1,352	1,008	500	500
100-110-5244	Departmental Supplies	607	2,512	1,500	1,500
100-110-5262	Contracted Services	53,740	63,980	54,000	72,000
100-110-5264	Computer Software/Services		1,707	9,000	10,900
100-110-5270	Dues/Fees	1,015	865	1,200	1,200
100-110-5280	Training/Travel	1,057	6,145	6,000	9,000
100-110-5284	Special Events	2,535	3,519	6,000	3,000
100-110-5290	Community		5,500	10,000	10,000
	Operating Subtotal	60,306	85,236	88,200	108,100
100-110-5415	Equipment/Furniture	1,405	5,834	12,000	
	Capital Subtotal	1,405	5,834	12,000	0
TOTAL		116,475	147,481	162,700	173,520

ADMINISTRATION

Rolesville operates under the council-manager form of government. Under direction of the Town Manager, the Administration Department executes the priorities of the governing 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.

DEPARTMENT GOALS

- Oversee implementation of the Strategic Plan and other governing board policy directives
- Manage operations of the Town in an effective and efficient manner
- Maintain government records and provide administrative support to elected officials
- Ensure consistent communication with citizens and promote operational transparency and accountability

PERFORMANCE INDICATORS

	2018	2019	2020	2021	2022
% of Board of Commissioner agendas posted to website 4 days in advance	n/a	n/a	100%	100%	100%
Number of unique visitors to website	n/a	47,270	51,107	77,979	82,876

RECENT ACCOMPLISHMENTS

- Purchased an electric-powered administrative vehicle for shared use among Town Hall staff **GOAL 14**
- Hired for the new Communications Specialist position to increase Town capacity for internal and external communications and engagement **GOAL 15**
- Hired TJCOG to assess and evaluate the eligibility of Town projects and programs for state and federal grants **GOAL 13**

UPCOMING PRIORITIES

- Implement project management software **GOAL 14**
- Continue expanding Town’s capacity for communications **GOAL 15**
- Operationalize the grant administration program **GOAL 13**



ADMINISTRATION

	FY 2020-21 ACTUAL	FY 2021-22 ACTUAL	FY 2022-23 BUDGET	FY 2023-24 BUDGET
PERSONNEL	3	3	3.5	4
EXPENDITURES				
100-120-5100 Salaries	216,973	291,702	425,600	459,400
100-120-5108 Temporary	2,775			
100-120-5120 FICA	15,963	20,934	33,300	35,400
100-120-5125 Retirement LGERS	31,998	32,225	52,400	59,500
100-120-5130 Retirement 401k	507	14,010	21,600	23,000
100-120-5135 Employee Insurance	17,039	19,942	33,600	34,600
100-120-5140 OPEB Insurance		876	11,520	13,200
Personnel Subtotal	285,255	379,689	578,020	625,100
100-120-5200 Liability Insurance	2,958	3,095	4,000	4,000
100-120-5210 Maint/Repair - Buildings/Grounds				
100-120-5214 Maint/Repair - Vehicles	72			
100-120-5220 Utilities	9,830	9,991	16,000	14,000
100-120-5222 Telephone/Data	4,914	7,100	10,700	2,200
100-120-5230 Equipment Lease	5,094	5,250	4,100	5,000
100-120-5232 Facility Lease	1,069	1,188	1,100	
100-120-5240 Office Supplies	2,235	4,555	4,500	4,500
100-120-5248 Motor Fuels	56			
100-120-5260 Professional Services	205,312	86,426	200,000	210,000
100-120-5262 Contracted Services	47,772	550	21,550	31,050
100-120-5264 Computer Software/Services	1,663	2,772	9,000	14,000
100-120-5270 Dues/Fees	15,452	17,430	19,240	29,350
100-120-5272 Advertising/Marketing	300	450	500	1,400
100-120-5280 Training/Travel	1,206	4,337	5,500	5,500
Operating Subtotal	297,933	143,144	296,190	321,000
100-120-5415 Equipment/Furniture	2,100	2,877	8,500	3,000
100-120-5420 Vehicles				
Capital Subtotal	2,100	2,877	8,500	3,000
TOTAL	585,288	525,710	882,710	949,100

FINANCE

The Finance Department is responsible for the financial management and information technology services of the Town. Specific functions of the department include accounts receivable, accounts payable, payroll, cash management, and budgeting. Staff also serve as liaison to IT vendor.






DEPARTMENT GOALS

- Produce accurate and timely financial reports
- Process financial transactions efficiently and effectively
- Facilitate user access to a safe and secure information network





PERFORMANCE INDICATORS

	2018	2019	2020	2021	2022
Clean audit opinion received by external auditors	Yes	Yes	Yes	Yes	Yes
Composite rating received through GFOA Budget Presentation Award	266	262	273	275	261
Number of disbursements (2022+ is payables)	1,030	1,379	1,115	1,355	2,417
Number of payroll transactions	1,301	1,409	1,278	1,705	1,700

RECENT ACCOMPLISHMENTS

- Implemented web-based form for employees to enter open enrollment selections 
- Facilitated financing of \$4.2 million for construction of Public Works Facility 
- Transitioned to new vendors for information technology, telecommunications, and audio-visual services 
- Installed new VOIP telephone system at all Town facilities 
- Replaced IT infrastructure and server at Town Hall facility 

UPCOMING PRIORITIES

- Complete transition to Office 365 program, re-structure shared files and folders 
- Replace IT infrastructure and server at Town Hall facility to maintain system reliability and security 
- Hire and train person for the new Accountant position to address growing complexity of financial activities 
- Implement an electronic payment option for accounts payable invoices to improve payment speed and cost efficiency 

FINANCE

	FY 2020-21 ACTUAL	FY 2021-22 ACTUAL	FY 2022-23 BUDGET	FY 2023-24 BUDGET
PERSONNEL	5	4	4	5
EXPENDITURES				
100-130-5100 Salaries	280,200	251,533	271,300	337,200
100-130-5108 Temporary	4,379			
100-130-5120 FICA	20,640	17,840	21,300	26,100
100-130-5125 Retirement LGERS	43,532	28,845	33,500	43,800
100-130-5130 Retirement 401k	399	12,546	13,800	16,900
100-130-5135 Employee Insurance	36,110	29,969	33,600	38,900
Personnel Subtotal	385,260	340,733	373,500	462,900
100-130-5200 Liability Insurance	4,461	3,608	5,000	7,000
100-130-5222 Telephone/Data	2,243	1,140	1,800	12,080
100-130-5240 Office Supplies	2,257	911	3,000	3,000
100-130-5244 Departmental Supplies	2,109			
100-130-5260 Professional Services	36,821	26,138	52,000	52,000
100-130-5262 Contracted Services	4,602	16,337	40,500	40,500
100-130-5264 Computer Software/Services	132,366	93,219	109,300	109,050
100-130-5270 Dues/Fees	8,607	7,186	8,660	8,660
100-130-5272 Advertising/Marketing	89	249	500	500
100-130-5274 Postage	2,015	2,514	5,000	5,000
100-130-5280 Training/Travel	4,124	4,443	4,000	4,500
Operating Subtotal	199,694	155,745	229,760	242,290
100-130-5405 Equipment/Furniture	3,583	4,257	2,500	7,040
Capital Subtotal	3,583	4,257	2,500	7,040
TOTAL	588,537	500,735	605,760	712,230



HUMAN RESOURCES

The Human Resources Department is responsible for developing, interpreting, and administering the personnel programs and policies that govern all Town employees. Primary functions include recruitment and selection, classification and pay, personnel records, training and development, and benefits administration.






DEPARTMENT GOALS

- Fill vacant positions by offering competitive pay and comprehensive benefits through a wide-reaching recruitment strategy
- Promote healthy behaviors among staff and ensure a safe work environment
- Provide training and development opportunities
- Reward and recognize employees






PERFORMANCE INDICATORS

	2018	2019	2020	2021	2022
Turnover rate	n/a	n/a	n/a	6%	11%
Average years tenure of employees (as of June 30)	n/a	n/a	n/a	5.25	4.4
Number unique employees participating in wellness program activities	n/a	n/a	21	21	18
Number recordable workers compensation claims	n/a	n/a	n/a	0	2

RECENT ACCOMPLISHMENTS

- Completed in-house Diversity, Equity, and Inclusion training for all staff 
- Implemented standard workers compensation and FMLA procedures 
- Created and publicized new vision and mission statements for the Human Resources Department 
- Developed new performance evaluation tool 
- Completed customer service training for staff 

UPCOMING PRIORITIES

- Form safety committee and implement routine inspections and drills 
- Continues to standardize and automate Human Resources functions 
- Offer more focused Diversity, Equity, and Inclusion training for all employees 
- Incorporate safety training into new hire onboarding 
- Continue offering employee wellness initiatives 

HUMAN RESOURCES

	FY 2020-21 ACTUAL	FY 2021-22 ACTUAL	FY 2022-23 BUDGET	FY 2023-24 BUDGET
PERSONNEL		2	2	2
EXPENDITURES				
100-140-5100 Salaries		139,215	186,200	199,200
100-140-5120 FICA		10,639	14,600	15,400
100-140-5125 Retirement LGERS		16,083	23,000	25,900
100-140-5130 Retirement 401k		6,992	9,500	10,000
100-140-5135 Employee Insurance		11,860	16,800	17,300
Personnel Subtotal		184,789	250,100	267,800
100-140-5200 Liability Insurance		1,804	3,000	3,000
100-140-5204 Unemployment Insurance		634	6,000	6,000
100-140-5206 Flexible Spending Accounts		1,182	6,000	6,000
100-140-5222 Telephone/Data		602	600	1,100
100-140-5240 Office Supplies		608	800	800
100-140-5244 Departmental Projects		7,135	7,000	7,700
100-140-5262 Contracted Services		15,018	10,000	12,000
100-140-5264 Computer Software/Services		5,276	7,940	16,390
100-140-5270 Dues/Fees		3,066	3,300	3,300
100-140-5272 Advertising/Marketing		100	500	500
100-140-5280 Training/Travel		2,609	4,500	4,500
100-140-5282 Tuition Reimbursement		2,000	10,500	10,500
100-140-5284 Special Events				3,000
Operating Subtotal		40,034	60,140	74,790
100-140-5415 Equipment/Furniture		1,318	5,200	1,000
Capital Subtotal		1,318	5,200	1,000
TOTAL	0	226,141	315,440	343,590



PLANNING

The Planning Department advises residents, elected officials, and staff on land use, zoning, growth management, housing, and transportation. The department administers the Comprehensive Land Use Plan and Land Development Ordinance, conducts development plan review, oversees permit activity, and conducts long-range planning. Staff provide support to the Planning Board and Board of Adjustment.

DEPARTMENT GOALS

- Provide excellent customer service through timely and accurate responses to requests and review of development applications
- Ensure quality development through compliance with Town ordinances and plans
- Manage and update long-range plans to implement the community's vision and goals

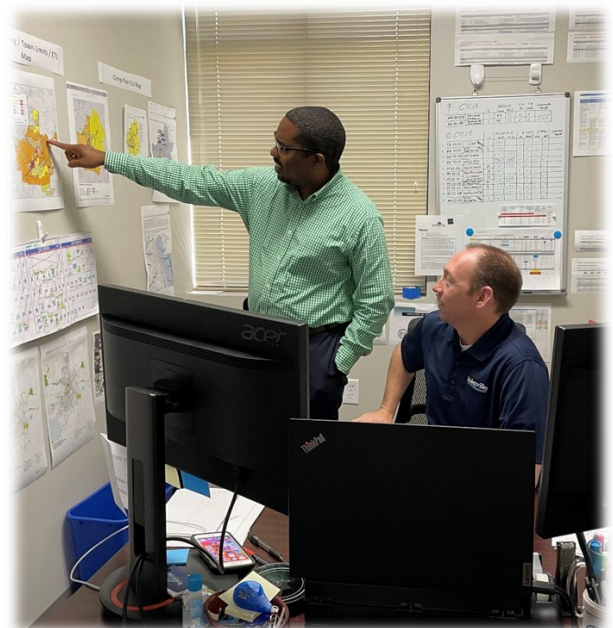
PERFORMANCE INDICATORS	2018	2019	2020	2021	2022
Number of residential permits processed	186	140	199	195	266
Number of development review applications submitted	NEW INDICATOR				58
Number of development review applications completed	NEW INDICATOR				30

RECENT ACCOMPLISHMENTS

- Submitted the draft Neuse River Local Program document to the NC Department of Environmental Quality **GOAL 12**
- Staff certifications and licenses: AICP-1, PLA-1, CZO-1 **GOAL 16**
- Promoted current personnel to Planner I **GOAL 14**
- Hired consultant and kicked off the Averette / Young / Rolesville Rd Corridor Study **GOAL 12**
- Completed Land Development Ordinance amendments to clarify and streamline development review process **GOAL 12**

UPCOMING PRIORITIES

- Update the Comprehensive Land Use Plan, last updated in 2017 **GOAL 10**
- Selection of development review software to track, schedule, and review development submittals **GOAL 14**
- Hire consultant to complete a Housing Plan **GOAL 12**



PLANNING

	FY 2020-21 ACTUAL	FY 2021-22 ACTUAL	FY 2022-23 BUDGET	FY 2023-24 BUDGET
PERSONNEL	4	4	4	6
EXPENDITURES				
100-210-5100 Salaries	200,800	254,006	313,700	450,100
100-210-5108 Temporary			25,000	
100-210-5120 FICA	15,115	18,039	26,500	34,700
100-210-5125 Retirement LGERS	31,249	28,919	38,700	58,400
100-210-5130 Retirement 401k	335	12,580	15,900	22,600
100-210-5135 Employee Insurance	15,263	26,512	33,600	47,600
Personnel Subtotal	262,762	340,056	453,400	613,400
100-210-5200 Liability Insurance	8,027	8,227	9,300	10,000
100-210-5222 Telephone/Data	2,335	1,877	2,500	2,500
100-210-5232 Facility Lease				1,400
100-210-5240 Office Supplies	122	1,500	1,500	1,500
100-210-5244 Departmental Supplies				450
100-210-5248 Motor Fuels				
100-210-5262 Contracted Services	246,415	31,000	106,800	141,800
100-210-5262 Computer Software/Services	6,658	35,800	45,300	49,110
100-210-5268 Development Review Services	203,447	145,000	325,000	396,000
100-210-5270 Dues/Fees	1,256	3,300	2,440	3,450
100-210-5272 Advertising/Marketing	6,076	3,000	3,000	
100-210-5274 Postage				
100-210-5280 Training/Travel	2,496	6,000	6,800	9,660
100-210-5320 Reimbursements Paid	600	1,000	500	500
Operating Subtotal	477,432	236,704	503,140	616,370
100-210-5415 Equipment/Furniture	5,991	8,000	1,450	4,650
Capital Subtotal	5,991	8,000	1,450	4,650
TOTAL	746,185	584,760	957,990	1,234,420

Offsetting Revenues: This department generates some off-setting revenues. See General Fund revenue detail for Permits & Fees.

COMMUNITY & ECONOMIC DEVELOPMENT





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

DEPARTMENT GOALS

- Support community and economic development activities, business attraction and retention, and promote small business development and entrepreneurship
- Implement and track the Economic Development Strategic Plan
- Market and promote the Town as an attractive destination for industry growth
- Maintain an inventory of available buildings and sites for commercial development

PERFORMANCE INDICATORS	2018	2019	2020	2021	2022
Number of visits/conversations with existing businesses	n/a	n/a	n/a	8	7
Number of visits/conversations with business prospects	n/a	n/a	n/a	7	6
Number of new businesses in Town	n/a	n/a	4	5	4
Value of new commercial construction (in millions)	n/a	n/a	\$1,535	\$467k	\$4,546k

RECENT ACCOMPLISHMENTS

- Completed the Commercial Growth Feasibility Study to identify the potential for commercial and industrial growth along the 401 Bypass 
- Assisted Town Manager with implementation of Main Street LAPP grant project 
- Continued partnership with Rolesville Chamber of Commerce 
- Continued to work with developers to bring Cobblestone and Wallbrook mixed-use developments further along 

UPCOMING PRIORITIES

- Participate in the Wake County Site ID program to prioritize one suitable site for industrial development 
- Continue supporting and facilitating the Downtown Development Association 
- Attract new commercial development and maintain ongoing marketing efforts 
- Support strategies and opportunities for affordable housing options 
- Complete Town Mural project 
- Redevelopment of the former Pine Glo site 

COMMUNITY & ECONOMIC DEVELOPMENT

	FY 2020-21 ACTUAL	FY 2021-22 ACTUAL	FY 2022-23 BUDGET	FY 2023-24 BUDGET
PERSONNEL	1	1	1	1
EXPENDITURES				
100-230-5100 Salaries	84,207	90,445	96,700	103,600
100-230-5120 FICA	6,090	6,678	7,600	8,100
100-230-5125 Retirement LGERS	13,122	10,121	12,000	13,500
100-230-5130 Retirement 401k	139	4,402	5,000	5,300
100-230-5135 Employee Insurance	7,880	7,580	8,400	8,700
Personnel Subtotal	111,438	119,226	129,700	139,200
100-230-5200 Liability Insurance	890	902	1,200	1,500
100-230-5222 Telephone/Data	769	602	600	800
100-230-5240 Office Supplies			250	250
100-230-5260 Professional Services	18,843	4,861	7,500	6,000
100-230-5262 Contracted Services	2,500	51,500	32,500	7,500
100-230-5264 Computer Software/Services	507	554	2,000	2,350
100-230-5270 Dues/Fees	385	395	400	400
100-230-5272 Advertising/Marketing	3,262	9,241	10,000	10,000
100-230-5274 Postage	26	27		
100-230-5280 Training/Travel	297	1,409	2,000	2,000
100-230-5290 Community	24,000	24,178	29,000	34,000
Operating Subtotal	51,479	93,669	85,450	64,800
100-230-5415 Equipment/Furniture	1,070			
Capital Subtotal	1,070	0	0	0
TOTAL	163,987	212,895	215,150	204,000



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.

DEPARTMENT GOALS

- Provide professional police services and make Rolesville a safe community
- Engage with stakeholders and continue to build relationships with our community
- Thoroughly investigate all crimes and occurrences to facilitate a safer community
- Encourage a positive work culture while maintaining high standards that adhere to our department core values of Respect, Service, and Pride

PERFORMANCE INDICATORS

	2018	2019	2020	2021	2022
Number of Part I crimes	72	77	43	74	77
Number of police calls for service	14,430	15,905	26,717	38,295	33,283
Average response time for Priority 1-3 calls	n/a	n/a	4.68	4.80	4.92
Number of collisions	n/a	175	145	169	211
Number of incidents reported	n/a	356	256	316	451

RECENT ACCOMPLISHMENTS

- Conducted organizational assessment to determine department needs for the next five years **GOAL 7**
- Replaced body worn cameras to transition to better technology **GOAL 14**
- Maintained the fleet vehicle program to ensure equipment reliability **GOAL 14**
- Replaced sidearm duty weapons for better ease of use **GOAL 14**
- Named the safest city in NC by Safewise for 2 years in a row **GOAL 7**

UPCOMING PRIORITIES

- Implement recommendations of organizational assessment to meet the needs of the department **GOAL 7**
- Replace in-car cameras to transition to better technology **GOAL 14**
- Maintain the fleet vehicle replacement program to ensure equipment reliability **GOAL 14**
- Add a drone to the department toolkit to improve operational effectiveness **GOAL 14**



POLICE

	FY 2020-21 ACTUAL	FY 2021-22 ACTUAL	FY 2022-23 BUDGET	FY 2023-24 BUDGET
PERSONNEL	21.5	23	23	24
EXPENDITURES				
100-310-5100 Salaries	1,352,653	1,461,609	1,684,400	1,966,800
100-310-5108 Temporary	25,503	32,735	47,000	50,000
100-310-5110 Off Duty Employment		13,905	30,200	70,000
100-310-5115 Special Separation Allowance				15,000
100-310-5120 FICA	106,616	112,975	135,200	162,000
100-310-5125 Retirement LGERS	219,457	175,753	220,500	275,200
100-310-5130 Retirement 401k	2,081	72,955	85,200	98,500
100-310-5135 Employee Insurance	172,612	159,985	193,200	220,400
100-310-5140 OPEB Insurance		10,765	23,100	39,600
Personnel Subtotal	1,878,922	2,040,682	2,418,800	2,897,500
100-310-5200 Liability Insurance	72,693	68,152	75,000	75,000
100-310-5210 Maint/Repair - Buildings & Grounds	6,522	7,439	11,500	15,300
100-310-5212 Maint/Repair - Equipment	6,615	2,407	7,500	7,500
100-310-5214 Maint/Repair - Vehicles	28,762	20,898	35,500	38,000
100-310-5220 Utilities	10,830	11,431	12,200	12,200
100-310-5222 Telephone/Data	20,814	21,819	27,000	31,250
100-310-5230 Equipment Lease	3,673	3,062	3,400	3,500
100-310-5232 Facility Lease	80,626	82,004	82,300	82,700
100-310-5240 Office Supplies	3,166	2,350	4,000	4,000
100-310-5244 Departmental Supplies	4,156	1,781	4,500	4,500
100-310-5246 Uniforms	12,612	28,422	32,000	37,500
100-310-5248 Motor Fuels	39,783	61,445	65,000	65,000
100-310-5262 Contracted Services	3,554	4,209	26,600	7,900
100-310-5264 Computer Software/Services	76,487	58,957	77,870	86,500
100-310-5266 Public Safety Services	87,903	82,367	93,500	110,100
100-310-5270 Dues/Fees	1,009	1,716	1,200	1,200
100-310-5272 Advertising/Marketing	5,738	2,557	7,000	5,500
100-310-5274 Postage	117	157	300	300
100-310-5280 Training/Travel	18,629	21,495	22,280	24,300
100-310-5290 Community	6,207	7,915	15,000	13,000
100-310-5320 Reimbursements Paid	100		500	500
Operating Subtotal	489,996	490,583	604,150	625,750
100-310-5405 Buildings/Improvements	78,339			
100-310-5415 Equipment/Furniture	17,400	113,109	85,500	105,800
100-310-5420 Vehicles	232,662	124,177	272,000	255,000
Capital Subtotal	328,401	237,286	357,500	360,800
TOTAL	2,697,319	2,768,551	3,380,450	3,884,050

Offsetting Revenues: This department generates some off-setting revenues. See General Fund revenue detail for Special Police Services.

FIRE (RRFD COST-SHARE)

The private, non-profit Rolesville Rural Fire Department (RRFD) provides fire protection services to Rolesville residents and certain unincorporated areas of Wake County. The department is funded through annual contributions from the Town of Rolesville and Wake County.



GOALS

- Respond to calls for emergency service in a safe and timely manner
- Provide education to the public to aid in safety and fire prevention
- Train and develop a professional, competent firefighting force

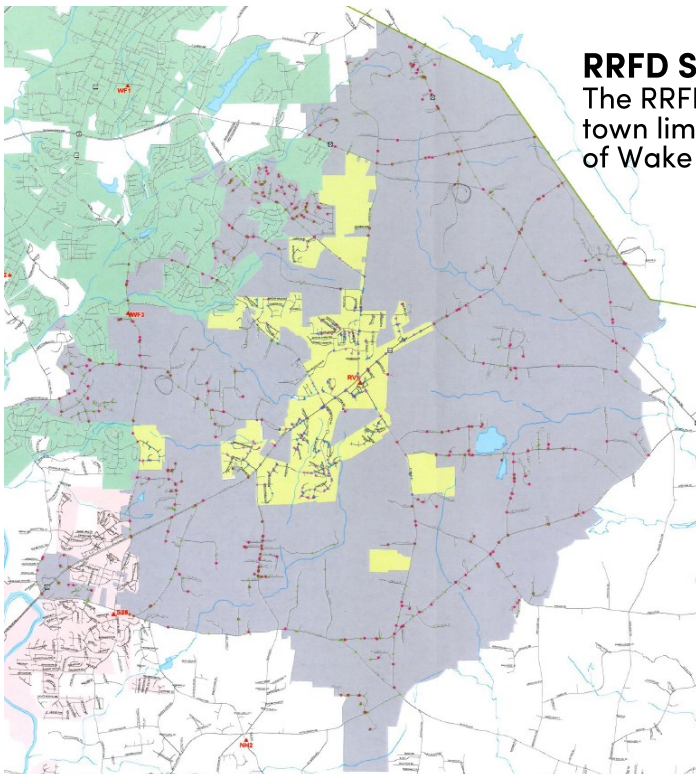
UPCOMING PRIORITIES

- Continue work on agreement for unification of Rolesville Rural Fire Department and Town of Rolesville
- Replacement of equipment, including SCBA, administrative vehicle, turnout gear, mobile data terminals, and TDMA radios
- Town continue funding model that mirrors Wake County—monthly operating support and reimbursement of capital items

GOAL 7

GOAL 14

GOAL 13



RRFD SERVICE AREA (2014)

The RRFD service area (grey) includes Rolesville town limits (yellow) as well as unincorporated areas of Wake County.

RRFD HISTORY & OVERVIEW

- Incorporated June 3, 1958
- First permanent fire station completed at 106 South Main Street in 1960
- Current fire station at 104 East Young Street completed in 1980
- Largest single-station fire department in Wake County (serves 32.88 sq mi)
- First ladder truck purchased in 2011 to help serve Rolesville High School and address growth in the service area
- To prepare for further growth, RRFD purchased land in the areas of highest growth potential—to the north, south, and west of downtown Rolesville

FIRE (RRFD COST-SHARE)

TOWN EXPENDITURES FOR FIRE-RELATED SERVICES

	FY 2020-21 ACTUAL	FY 2021-22 ACTUAL	FY 2022-23 BUDGET	FY 2023-24 BUDGET
EXPENDITURES				
100-320-5262 Contracted Services	13,180	7,414	32,490	57,800
100-320-5266 Public Safety Services	1,182,988	1,279,935	1,390,360	1,143,100
Operating Subtotal	1,196,168	1,287,349	1,422,850	1,200,900
TOTAL	1,196,168	1,287,349	1,422,850	1,200,900

RRFD TOTAL BUDGET UNDER CONSIDERATION

The figures for FY23-24 are an approximation of the expected final budget. Work is still underway and final budget approval is subject to Wake County concurrence.

	FY20-21 Audited	FY21-22 Audited	FY22-23 Budget	Wake Co Cost Share	Rolesville Cost Share	FY23-24 Budget	Wake Co Cost Share	Rolesville Cost Share	
				45.66%	54.34%		44.86%	55.14%	
REVENUES									
Wake County Support	689,755	685,950	1,117,539	1,117,539		933,016	933,016		
Rolesville Support	1,182,988	1,361,134	1,390,360		1,390,360	1,143,096		1,143,096	
Other Income	35,385	34,384							
TOTAL	1,908,128	2,081,468	2,507,899	1,117,539	1,390,360	2,076,112	933,016	1,143,096	
EXPENDITURES									
Personnel	1,248,218	1,480,124	1,449,476	661,830	787,646	1,513,128	678,789	834,339	
Operating	264,239	330,116	275,426	125,760	149,666	321,668	144,300	177,368	
Capital	104,535	154,510	782,997	329,949	453,048	241,316	109,927	131,389	
TOTAL	1,616,992	1,964,750	2,507,899	1,117,539	1,390,360	2,076,112	933,016	1,143,096	
NET GAIN (LOSS)	291,136	116,718	0	0	0	0	0	0	

PERSONNEL

FIRE SUPPRESSION FULL TIME

- (6) Firefighter
- (3) Driver/Operator
- (3) Officer I (Captain)
- (1) Division Chief

FIRE SUPPRESSION PART TIME

- (3) Firefighter [HOURS]
- Volunteer Firefighters
- (2) Volunteer Battalion Chief

ADMINISTRATIVE PART TIME

- Admin Assistant 2
- Board Secretary
- Fire Chief

OPERATING

Increase due to legal fees, building maintenance, fuel, and insurance.

CAPITAL & DEBT

CAPITAL

(3) Door openers	\$7,500
Hose replacement	\$8,000
(4) Defibrillator	\$8,912
(5) SCBA	\$53,750
(6) Turnout gear	\$36,800

DEBT

Engine (COUNTY ONLY)	\$38,812
Land (TOWN ONLY)	\$18,439
Rescue truck (TOWN ONLY)	\$40,000

PUBLIC WORKS

The Public Works Department contributes to community 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.

DEPARTMENT GOALS

- Provide safe driving, riding, and walking infrastructure with interconnectivity and clear signage
- Maintain proper storm drainage on Town streets
- Ensure Town facilities are maintained in a safe and efficient manner
- Implement the Americans with Disabilities Act (ADA) Transition Plan

PERFORMANCE INDICATORS

	2018	2019	2020	2021	2022
% of right-of-way mowing performed according to schedule	100%	100%	100%	100%	100%
Number of centerline miles of Town-maintained streets	31.55	32.37	34.23	35.86	37.20

RECENT ACCOMPLISHMENTS

- Renewed contracts with solid waste and yard waste providers with added focus on customer service **GOAL 8**
- Identified and procured work order software **GOAL 8**
- Designed and began construction for new Public Works facility **GOAL 14**
- Promoted a volunteer-based litter pick-up initiative **GOAL 5**

UPCOMING PRIORITIES

- Acquire replacement tractor and mower in accordance with equipment replacement plans **GOAL 14**
- Hire and onboard two full-time staff members **GOAL 14**
- Complete construction on the Public Works facility **GOAL 14**
- Implement the new work order software **GOAL 8**



PUBLIC WORKS

	FY 2020-21 ACTUAL	FY 2021-22 ACTUAL	FY 2022-23 BUDGET	FY 2023-24 BUDGET
PERSONNEL	4	4	4	6
EXPENDITURES				
100-410-5100 Salaries	183,123	191,733	207,000	309,100
100-410-5108 Temporary	1,260	17,166	25,000	25,000
100-410-5120 FICA	14,530	16,045	18,200	25,800
100-410-5125 Retirement LGERS	28,395	22,042	25,600	40,100
100-410-5130 Retirement 401k	303	9,644	10,500	15,500
100-410-5135 Employee Insurance	30,862	30,094	33,600	47,600
Personnel Subtotal	258,473	286,724	319,900	463,100
100-410-5200 Liability Insurance	15,525	14,549	18,000	18,000
100-410-5210 Maint/Repair - Buildings & Grounds	22,637	51,602	39,000	39,000
100-410-5212 Maint/Repair - Equipment	1,150	3,313	2,500	4,000
100-410-5214 Maint/Repair - Vehicles	1,637	2,442	5,000	5,000
100-410-5220 Utilities	12,661	7,735	5,500	9,500
100-410-5220 Street Lights	175,892	195,100	199,000	200,000
100-410-5222 Telephone/Data	2,994	2,803	3,120	5,280
100-410-5232 Facility Lease		1,200	2,000	2,500
100-410-5240 Office Supplies	666	109	1,000	1,000
100-410-5244 Departmental Supplies	5,833	7,601	17,000	17,000
100-410-5246 Uniforms	2,941	1,334	3,000	3,000
100-410-5248 Motor Fuels	2,738	11,414	9,000	10,200
100-410-5260 Professional Services	6,544			
100-410-5262 Contracted Services	18,061	99,411	98,500	3,500
100-410-5264 Computer Software/Services	507	1,156	36,200	19,650
100-410-5272 Advertising/Marketing		26		
100-410-5280 Training/Travel	450			6,000
Operating Subtotal	270,236	399,795	438,820	343,630
100-410-5415 Equipment/Furniture	5,046	2,214	12,000	7,330
100-410-5420 Vehicles	40,215	289,356	103,000	116,000
100-410-5425 Other Construction/Improvements	19,900			
Capital Subtotal	65,161	291,570	115,000	123,330
TOTAL	593,870	978,089	873,720	930,060

POWELL BILL

This division within Public Works is used for tracking the expenditure of funds in accordance with Powel Bill guidelines. These State of NC funds may be used for street construction and maintenance, and are primarily intended for street resurfacing.

DIVISION GOALS

- Maintain street infrastructure to provide adequate means of transportation

PERFORMANCE INDICATORS

	2018	2019	2020	2021	2022
% of roadways with pavement condition rating of 85 or better	n/a	76%	76%	76%	76%
Average pavement condition rating	n/a	89.78	89.78	89.78	89.78

RECENT ACCOMPLISHMENTS

- Launched pavement preservation program



UPCOMING PRIORITIES

- Hire firm to create street maintenance preservation strategy and plan



	FY 2020-21 ACTUAL	FY 2021-22 ACTUAL	FY 2022-23 BUDGET	FY 2023-24 BUDGET
EXPENDITURES				
100-480-5262 Contracted Services	24,800		15,000	20,000
Operating Subtotal	24,800	0	15,000	20,000
100-480-5410 Infrastructure	66,090	525,548	150,000	60,000
Capital Subtotal	66,090	525,548	150,000	60,000
TOTAL	90,890	525,548	165,000	80,000

SOLID WASTE

This division within Public Works is concerned with the collection and disposal of solid waste materials. This includes garbage, recycling, and yard waste.


DIVISION GOALS

- Manage relationships with vendors to provide efficient and effective solid waste collection



PERFORMANCE INDICATORS

	2018	2019	2020	2021	2022
Number of residential households served (as of July 1)	2,582	2,756	2,923	3,114	3,257
Number of solid waste complaints	n/a	n/a	n/a	192	pending

RECENT ACCOMPLISHMENTS

- Organized complaint / request tracking system to streamline tracking of existing performance indicators 

UPCOMING PRIORITIES

- Engage community with customer service survey 
- Maintain and improve current service levels to meet Town growth 

	FY 2020-21 ACTUAL	FY 2021-22 ACTUAL	FY 2022-23 BUDGET	FY 2023-24 BUDGET
EXPENDITURES				
100-510-5262 Contracted Services	693,394	737,207	824,000	944,000
Operating Subtotal	693,394	737,207	824,000	944,000
TOTAL	693,394	737,207	824,000	944,000

Offsetting Revenues: This division generates some off-setting revenues. See General Fund revenue detail for Solid Waste .

PARKS & 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 rentals.

DEPARTMENT GOALS

- Provide adequate parks and recreation facilities that are interconnected to greenway trails, bike paths, and other modes of transportation
- Provide a variety of athletic programs, cultural programs, and special events for all ages
- Recover program and event costs through fees

PERFORMANCE INDICATORS

	2018	2019	2020	2021	2022
Number of acres of developed parks	84 ac	84 ac	84 ac	84 ac	84 ac
Number of athletic program participants	1,541	1,593	445	1,575	2,003
Number of cultural/educational program participants	n/a	n/a	n/a	250	725
Number of special events	12	12	5	15	26
Number of facility rentals	200	208	19	170	253

RECENT ACCOMPLISHMENTS

- Completed the Open Space and Greenway Plan update
- Created a cost recovery policy for program fees
- Enhanced current events and created new cultural events
- Updated and replaced park signage throughout the park system

GOAL 6

GOAL 13

GOAL 1

GOAL 5

UPCOMING PRIORITIES

- Begin construction for The Farm Entrance project
- Install first station for an outdoor museum
- Adopt greenway development standards
- Monitor and track participant retention

GOAL 6

GOAL 4

GOAL 8

GOAL 1



PARKS & RECREATION

	FY 2020-21 ACTUAL	FY 2021-22 ACTUAL	FY 2022-23 BUDGET	FY 2023-24 BUDGET
PERSONNEL	4.5	5.5	5.5	5.5
EXPENDITURES				
100-610-5100 Salaries	271,413	298,837	368,300	382,700
100-610-5108 Temporary	54,762	65,880	75,000	90,000
100-610-5120 FICA	24,754	26,615	34,700	36,500
100-610-5125 Retirement LGERS	42,210	34,088	45,500	49,800
100-610-5130 Retirement 401k	463	14,823	18,700	19,200
100-610-5135 Employee Insurance	29,406	25,044	46,200	47,600
Personnel Subtotal	423,008	465,287	588,400	625,800
100-610-5200 Liability Insurance	12,999	15,681	18,000	18,000
100-610-5210 Maint/Repair - Buildings/Grounds	66,517	57,907	114,000	135,000
100-610-5214 Maint/Repair - Vehicles		40	500	500
100-610-5220 Utilities	40,000	37,186	50,000	50,000
100-610-5222 Telephone/Data	4,989	4,768	5,000	4,000
100-610-5230 Equipment Lease	221	2,014	2,000	2,000
100-610-5232 Facility Lease	2,100	16,901	30,000	30,000
100-610-5240 Office Supplies	229	357	1,500	1,500
100-610-5244 Cleaning/Household Supplies	992	5,107	5,000	5,000
100-610-5262 Departmental Supplies	100	3,617	5,000	5,000
100-610-5246 Uniforms	212	1,755	3,500	3,500
100-610-5248 Motor Fuels	115	413	600	1,200
100-610-5262 Contracted Services	20,915	75,498	30,000	30,000
100-610-5264 Computer Software/Services	3,904	6,295	14,000	15,200
100-610-5270 Dues/Fees	225	225	1,000	2,500
100-610-5272 Advertising/Marketing	3,386	8,869	15,000	10,000
100-610-5274 Postage			2,000	1,500
100-610-5280 Training/Travel	966	1,500	3,000	5,000
100-610-5320 Reimbursements Paid	961	268	1,000	1,000
100-610-5330 Athletics	57,285	85,021	106,000	120,000
100-610-5332 Programs	16,046	23,271	36,000	36,000
100-610-5334 Community Events	12,942	48,387	60,000	70,000
100-610-5335 Recreation Scholarships				2,000
Operating Subtotal	245,104	395,080	503,100	548,900
100-610-5415 Equipment/Furniture	2,198	6,240	5,000	4,000
100-610-5420 Vehicles				
100-610-5425 Other Construction/Improvements	3,080	67,144	20,000	39,000
Capital Subtotal	5,278	73,384	25,000	43,000
TOTAL	673,390	933,751	1,116,500	1,217,700

Offsetting Revenues: This department generates some off-setting revenues. See General Fund revenue detail for Sales & Services.

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 debt service and transfers to the Capital Projects Fund.

	FY 2020-21 ACTUAL	FY 2021-22 ACTUAL	FY 2022-23 BUDGET	FY 2023-24 BUDGET
EXPENDITURES				
100-190-5204 Unemployment Insurance	408			
100-190-5206 Flexible Spending Accounts	1,200			
100-190-5399 Contingency				383,930
100-190-5425 Other Construction/Improvements	24,044			
100-190-7000 Debt Service Principal	116,500	542,000	279,000	480,000
100-190-7005 Debt Service Interest	45,914	66,824	61,030	225,600
100-190-9405 Transfer to Capital Projects Fund	795,000	1,361,500	450,000	730,000
100-190-9406 Transfer to LAPP Grant Fund		1,383,000		
100-190-9900 Retain in Reserve - Powell Bill			110,500	207,000
100-190-9900 Retain in Reserve - Capital Savings			507,500	532,000
TOTAL	983,066	3,353,324	1,408,030	2,558,530



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CAPITAL PROJECTS FUND - REVENUES

This Capital Projects Fund reflects revenues received by the Town as development fees for public recreation and transportation infrastructure. This fund also includes revenues related to payments in lieu of development exactions, as well as other sources of capital project revenues such as grants, intergovernmental agreements, and General Fund transfers.

	FY 2020-21 ACTUAL	FY 2021-22 ACTUAL	FY 2022-23 BUDGET	FY 2023-24 BUDGET
REVENUES				
400-4235-7200 Reimbursements		69,612		
400-4320-7200 Grants - Federal				
400-4325-7200 Grants - State				
400-4450-7200 Payment in Lieu		38,519		
400-4460-7200 Development Fees	686,400	877,687	480,000	
400-4610-7200 Investment Earnings	323	3,329		
400-6900-7200 Fund Balance			400,000	
400-9100-7200 Transfer in from General Fund				
Streets & Sidewalks Subtotal	686,723	989,147	880,000	0
400-4330-7600 Grants - Local & Other				
400-4450-7600 Payment in Lieu		25,000		
400-4460-7600 Development Fees	707,400	873,600	480,000	
400-4610-7600 Investment Earnings	397	3,935		
400-6010-7600 Loan Proceeds			7,500,000	
400-6900-7600 Fund Balance			550,000	369,000
400-9100-7600 Transfer in from General Fund		200,000		650,000
Parks & Greenways Subtotal	707,797	1,102,535	8,530,000	1,019,000
400-6010-0000 Loan Proceeds	1,600,000		1,400,000	
400-6900-0000 Fund Balance				
400-9100-0000 Transfer in from General Fund	795,000	1,161,500	450,000	80,000
General Government Subtotal	2,395,000	1,161,500	1,850,000	80,000
TOTAL	3,789,520	3,253,182	11,260,000	1,099,000

CAPITAL PROJECTS FUND -EXPENDITURES

These Capital Projects Fund expenditures are used to account for capital improvement projects for streets and sidewalks, stormwater, parks and greenways, and other general government capital facilities.

	FY 2020-21 ACTUAL	FY 2021-22 ACTUAL	FY 2022-23 BUDGET	FY 2023-24 BUDGET
EXPENDITURES				
400-000-7200				
400-000-9406		473,000		
400-721-7200				
400-723-7200	6,180	13,045		
400-724-0000	465,775	647,225		
400-725-7200	386,970	137,370		
400-726-7200		28,313	400,000	
400-727-7200				
400-728-7200				
400-000-7200			480,000	
	Streets & Sidewalks Subtotal	858,925	880,000	0
400-760-7600				300,000
400-761-7600	178,256	97,616	550,000	
400-762-7600				130,000
400-763-7600				
400-764-7600				350,000
400-765-7600		44,985	7,500,000	
400-000-7600	216,000	215,000	216,000	215,000
400-000-7600	38,378	33,562	29,000	24,000
400-000-7600			235,000	
	Parks & Greenways Subtotal	432,634	8,530,000	1,019,000
400-740-0000		20,194		
400-780-0000		20,194		80,000
400-781-0000	457,269	174,894	1,400,000	
400-782-0000	1,626,524	5,880	400,000	
400-783-0000				
400-784-0000			50,000	
	General Government Subtotal	2,083,793	1,850,000	80,000
	TOTAL	3,375,353	11,260,000	1,099,000

OTHER FUNDS

The financial funds shown below typically do not have annual budget appropriations. They are commonly funded by Capital Project Ordinances or Grant Project Ordinances. The funds are displayed primarily to show historical actual data and to give a more complete financial picture.

American Rescue Plan Fund

	FY 2020-21 ACTUAL	FY 2021-22 ACTUAL	FY 2022-23 BUDGET	FY 2023-24 BUDGET
REVENUES				
200-000-4320 Grants - Federal				
200-000-4610 Investment Earnings		2,408		
TOTAL		2,408		
EXPENDITURES				
200-000-9400 Transfer Out to General Fund				
TOTAL		0		

LAPP Grants Fund

	FY 2020-21 ACTUAL	FY 2021-22 ACTUAL	FY 2022-23 BUDGET	FY 2023-24 BUDGET
REVENUES				
420-727-4320 Grants - Federal				
420-727-9100 Transfer In from General Fund		1,353,000		
420-727-9105 Transfer In Street Fees		473,000		
<i>Main Street LAPP Subtotal</i>		<i>1,826,000</i>		
420-729-4235 Reimbursement				
<i>Wallbrook Development Subtotal</i>		<i>0</i>		
420-730-4325 Grants - State				
420-730-9100 Transfer In from General Fund		30,000		
<i>DOT Curb Ramps Subtotal</i>		<i>30,000</i>		
TOTAL		1,856,000		
EXPENDITURES				
420-727-5262 Contracted Services		5,790		
420-727-5410 Infrastructure				
<i>Main Street LAPP Subtotal</i>		<i>5,790</i>		
420-729-5262 Contracted Services				
420-729-5410 Infrastructure				
<i>Wallbrook Development Subtotal</i>		<i>0</i>		
420-730-5410 Infrastructure				
<i>DOT Curb Ramps Subtotal</i>		<i>0</i>		
TOTAL		5,790		

Utility Projects Fund

	FY 2020-21 ACTUAL	FY 2021-22 ACTUAL	FY 2022-23 BUDGET	FY 2023-24 BUDGET
REVENUES				
470-4610-7100 Investment Earnings.Water	186	1,516		
470-4610-7150 Investment Earnings.Wastewater	186	1,516		
TOTAL	373	3,031		
EXPENDITURES				
20-600-70 Retain in Capital Reserve				
TOTAL	0	0		

PROJECT ORDINANCES UPDATE

Capital Project Ordinances are budget appropriations that do not expire after the fiscal year ends on June 30, but last for the life of the project. The status of these appropriations are shown below.

Some of these ordinances are adopted during the budget process, and some are adopted or amended during a fiscal year. Virtually all appropriations to the Capital Projects Fund are made using a Capital Project Ordinance.

Note that some of these projects are in early phases and will receive additional appropriations, based upon the Capital Improvement Plan.

	<i>Budget 2016-17</i>	<i>Budget 2018-19</i>	<i>Budget 2019-20</i>	<i>Budget 2020-21</i>	<i>Budget 2021-22</i>	<i>Budget 2022-23</i>	<i>BUDGET TO DATE</i>	<i>Amount Spent Thru 3/31/2023</i>	<i>BUDGET REMAINING</i>
<i>FACILITIES</i>									
Public Works Facility					1,600,000	3,020,000	4,620,000	430,832	4,189,168
Town Campus				1,667,000		400,000	2,067,000	1,658,484	408,516
Police Station						50,000	50,000		50,000
<i>STREETS & SIDEWALKS</i>									
E Young Street Sidewalk #2	500,000		190,000		185,000		875,000	770,366	104,634
Main Street Corridor		200,000	175,000	228,000	721,500	166,000	1,490,500	1,337,498	153,002
Main Street Burlington Mills		200,000	397,256		285,000		882,256	833,494	48,762
Rogers Road / Willoughby					20,000	400,000	420,000	59,699	360,301
Main Street LAPP					10,113,000	11,040,339	21,153,339	974,309	20,179,030
Granite Falls Blvd @ Thales					200,000		200,000		200,000
<i>PARKS & GREENWAYS</i>									
Granite Acres Greenway						23,500	23,500	23,000	500
The Farm: Entrance						550,000	550,000	38,155	511,845
Redford Place Park Lights					200,000		200,000	210,385	-10,385
Community Center					400,000	7,500,000	7,900,000	64,825	7,835,175
<i>OTHER</i>									
Cobblestone EDA					340,000	340,000	340,000		340,000

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CAPITAL
IMPROVEMENT PLAN



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

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.

See the details in the **Capital Improvement Plan** on the following pages for more information about which projects have associated operating costs or savings.

CAPITAL IMPROVEMENT PLAN

EVALUATING PROJECTS

Requests for major capital projects are classified by both Project Type and Project Level. These categories are used to determine the prioritization of projects over the five-year period.

Project Type

- **Health, Safety, and General Welfare:** Project protects the health, safety, and general welfare of the community and the employees serving it.
- **Maintenance and Replacement:** Project provides for the maintenance of existing systems and equipment.
- **Expansion of Programs and Facilities:** Project enhances existing systems and programs or allows for the creation of new programs and services.

Project Level

- **Level 1:** Project mandated by federal or state government, project is high priority of Mayor and Town Board, project substantially reduces expenditures or increases revenues.
- **Level 2:** Project results in better service efficiency, project reduces operational costs, project improves workforce morale.
- **Level 3:** Project is not mandated, project improves the quality of life in the community.



FIVE-YEAR CIP MODEL

2023–2027 CAPITAL IMPROVEMENT PLAN—FINANCIAL MODEL





















In late 2021 and early 2022, elected officials and staff worked with a financial advisor to create a long-term plan for capital improvements with identified funding sources. These projects are shown in the graphic below in the expected year of construction. Prior year funding appropriations will be needed for design, property acquisition, etc. This financial model incorporates the expected annual operating costs for the projects.

UPDATE TO CIP MODEL IN 2023

Work was begun in early 2023 to further develop the master plan and construction priorities for the Town Campus (previously “Municipal Complex”) site. That work will include refreshed revenue projections and a new debt affordability study from the financial advisor. An updated five-year CIP model is expected to be completed in late summer 2023.

NEW PROJECTS IN FY23–24

When the 2023–2027 CIP model was approved, the governing board indicated an interest in smaller park-related projects. After a review of needs, Parks & Recreation staff identified several smaller projects to include in the FY23–24 budget. Other longer-term park projects are being evaluated by the Parks and Recreation Advisory Board for possible inclusion in a later update to the 5 year plan.

Fiscal Year	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	Future	
 Facilities	\$3,000,000  PUBLIC WORKS FACILITY	\$1,650,000  MUNICIPAL COMPLEX SITE DEVELOPMENT	\$5,500,000  POLICE STATION	\$1,000,000  TOWN HALL RENOVATION	\$3,000,000  FIRE STATION	— \$5,500,000  TOWN HALL	
 Streets & Sidewalks	\$420,000  ROGERS/WILLOUGHBY ENTRANCE	—	\$120,000 (Town match)  ROGERS LAPP PEDESTRIAN IMPROVEMENTS	\$2,700,000  GRANITE FALLS @ THALES	\$1,500,000  GRANITE FALLS @ BMR	—	
 Parks & Recreation	\$7,900,000  COMMUNITY CENTER @ COBBLESTONE	—	—	—	\$6,400,000  THE FARM TURF FIELDS (GO BONDS)	\$1,750,000  FUTURE PARK SITES	\$14,600,000  THE FARM PHASE I
 Other	—	—	—	—	—	\$ TBD  INDUSTRIAL SITE DEVELOPMENT	
	POTENTIAL TAX RATE IMPACT FROM FY23 PROJECTS \$0.003	POTENTIAL TAX RATE IMPACT FROM FY24 PROJECTS \$0.0082	POTENTIAL TAX RATE IMPACT FROM FY25 PROJECTS \$0.0318	POTENTIAL TAX RATE IMPACT FROM FY26 PROJECTS \$0.0142	POTENTIAL TAX RATE IMPACT FROM FY27 PROJECTS \$0.0295		

MAJOR PROJECTS

Major Projects or “Asphalt, Bricks, and Concrete” – These are generally larger, long-term projects budgeted through a multi-year capital or grant project ordinance.

	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	TOTAL
CAPITAL PROGRAM EXPENDITURES						
FACILITIES						
Town Hall HVAC Replacement	80,000		60,000			140,000
Town Campus Site Development						-
Police Station		5,500,000				5,500,000
Town Hall Renovations		1,000,000				1,000,000
Fire Station			6,000,000			6,000,000
STREETS & SIDEWALKS						
System Maintenance (annual appropriation)	80,000	305,000	315,000	325,000	335,000	1,025,000
Rogers Road Pedestrian Improvements		750,000				750,000
Granite Falls Blvd @ Thales			2,700,000			2,700,000
Granite Falls Blvd @ BMR			1,500,000			1,500,000
PARKS & RECREATION						
Community Center						-
Granite Acres Greenway	300,000					300,000
Mill Bridge Amphitheater	130,000					130,000
Redford Place Park Lights Replacement	350,000					350,000
The Farm Park - Phase I Turf Fields				6,400,000		6,400,000
TOTAL	940,000	7,555,000	10,575,000	6,725,000	335,000	25,795,000

CAPITAL PROGRAM REVENUES						
Street Restricted		270,000	4,200,000			4,470,000
Powell Bill	80,000	305,000	315,000	325,000	335,000	1,025,000
Park Restricted	130,000			6,400,000		6,530,000
General Fund	730,000	1,000,000	60,000			1,790,000
Intergovernmental		480,000	3,000,000			3,480,000
Debt - Recreation						-
Debt - General Govt		5,500,000	3,000,000			8,500,000
TOTAL	940,000	7,555,000	10,575,000	6,725,000	335,000	25,795,000

IMPACTS OF CAPITAL PROGRAM						
SIGNIFICANT OPERATING COSTS						
Police Station			100,000	100,000	100,000	
Fire Station				690,000	690,000	
Town Hall						
Community Center						
TOTAL	-	-	100,000	790,000	790,000	

PROJECT TITLE	DEPARTMENT
Town Hall HVAC Replacement	Administration
PROJECT TYPE	PROJECT LEVEL
<input type="checkbox"/> Health/Safety/Welfare <input checked="" type="checkbox"/> Maintenance/Replacement <input type="checkbox"/> Expansion of Program/Facility	<input type="checkbox"/> 1: Mandated or gov bd priority <input checked="" type="checkbox"/> 2: Improves efficiency, reduces costs <input type="checkbox"/> 3: Improves quality of life

PROJECT DESCRIPTION

Many of the HVAC units at Town Hall date back to original construction in 2008 and are therefore approaching end of life. In addition, due to lack of insulation in the walls and large window openings, the building suffers from extreme temperature variations. New units will installed to replace end-of-life equipment and ensure improved cost efficiency. The project will be staged over a few years, in order to first address the most high-prioritized units.



CONNECTION TO STRATEGIC PLAN

Planned Investment, Goal 14 - Address organizational staffing needs and provide staff with adequate equipment, facilities, and pay to ensure effective service delivery

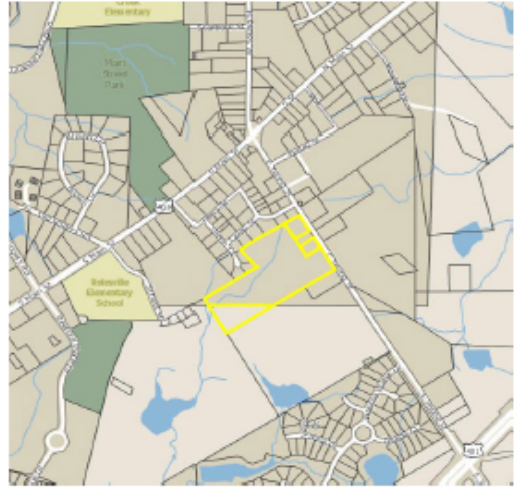
CAPITAL BUDGET IMPACT

Appropriations	Prior Years	Year 1 2023-24	Year 2 2024-25	Year 3 2025-26	Year 4 2026-27	Year 5 2027-28	TOTAL
Planning and Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land and Easements	-	-	-	-	-	-	-
Building and Construction	-	-	-	-	-	-	-
Equipment & Furniture	-	80,000	-	60,000	-	-	140,000
Other:	-	-	-	-	-	-	-
Total	-	80,000	-	60,000	-	-	140,000

Revenues	Prior Years	Year 1 2023-24	Year 2 2024-25	Year 3 2025-26	Year 4 2026-27	Year 5 2027-28	TOTAL
Street Restricted	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Powell Bill	-	-	-	-	-	-	-
Park Restricted	-	-	-	-	-	-	-
General Fund	-	80,000	-	60,000	-	-	140,000
Intergovernmental	-	-	-	-	-	-	-
Debt/Unidentified	-	-	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ 60,000	\$ -	\$ -	\$ 140,000

OPERATING BUDGET IMPACT

Appropriations	Year 1 2023-24	Year 2 2024-25	Year 3 2025-26	Year 4 2026-27	Year 5 2027-28
Salaries/Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance/Utilities/Leases	-	-	-	-	-
Other:	-	-	-	-	-
Total	-	-	-	-	-

PROJECT TITLE		DEPARTMENT						
Town Campus Site Development		Administration						
PROJECT TYPE		PROJECT LEVEL						
<input type="checkbox"/> Health/Safety/Welfare <input type="checkbox"/> Maintenance/Replacement <input checked="" type="checkbox"/> Expansion of Program/Facility		<input checked="" type="checkbox"/> 1: Mandated or gov bd priority <input type="checkbox"/> 2: Improves efficiency, reduces costs <input type="checkbox"/> 3: Improves quality of life						
PROJECT DESCRIPTION								
<p>Included in the costs is the acquisition of land to complete the site. This project also includes the design, engineering, and construction of roads, utilities, and other essential infrastructure on the site. This work is an essential first step for future plans for a Wake County library on the site.</p>								
CONNECTION TO STRATEGIC PLAN								
Planned Investment, Goal 14 - Address organizational staffing needs and provide staff with adequate equipment, facilities, and pay to ensure effective service delivery								
CAPITAL BUDGET IMPACT								
	Prior Years	Year 1 2023-24	Year 2 2024-25	Year 3 2025-26	Year 4 2026-27	Year 5 2027-28	TOTAL	
Appropriations								
Planning and Design	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000	
Land and Easements	1,867,000	-	-	-	-	-	1,867,000	
Building and Construction	-	1,250,000	-	-	-	-	1,250,000	
Equipment & Furniture	-	-	-	-	-	-	-	
Other:	-	-	-	-	-	-	-	
Total	2,067,000	1,250,000	-	-	-	-	3,317,000	
Revenues								
Street Restricted	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Powell Bill	-	-	-	-	-	-	-	
Park Restricted	-	-	-	-	-	-	-	
General Fund	467,000	1,250,000	-	-	-	-	1,717,000	
Intergovernmental	-	-	-	-	-	-	-	
Debt/Unidentified	1,600,000	-	-	-	-	-	1,600,000	
Total	\$ 2,067,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,317,000	
OPERATING BUDGET IMPACT								
		Year 1 2023-24	Year 2 2024-25	Year 3 2025-26	Year 4 2026-27	Year 5 2027-28		
Appropriations								
Salaries/Benefits		\$ -	\$ -	\$ -	\$ -	\$ -		
Maintenance/Utilities/Leases		-	-	-	-	-		
Other:		-	-	-	-	-		
Total		-	-	-	-	-		



STREETS & SIDEWALKS

YEAR 1 IN CIP

PROJECT TITLE System Maintenance	DEPARTMENT Public Works
PROJECT TYPE <input type="checkbox"/> Health/Safety/Welfare <input checked="" type="checkbox"/> Maintenance/Replacement <input type="checkbox"/> Expansion of Program/Facility	PROJECT LEVEL <input type="checkbox"/> 1: Mandated or gov bd priority <input checked="" type="checkbox"/> 2: Improves efficiency, reduces costs <input type="checkbox"/> 3: Improves quality of life

PROJECT DESCRIPTION
 Using the Pavement Condition Index (PCI), streets will be prioritized for repair and resurfacing on a yearly basis. Yearly preventive maintenance will help keep major repairs at a minimum. The PCI recommends that funds be allocated annually in order to ensure quality streets and maintain a reasonable assessment rating.



CONNECTION TO STRATEGIC PLAN
 Planned Investment, Goal 8 - Proactively support plans and programs that build and maintain quality community infrastructure

CAPITAL BUDGET IMPACT

	Prior Years	Year 1 2023-24	Year 2 2024-25	Year 3 2025-26	Year 4 2026-27	Year 5 2027-28	TOTAL
Appropriations							
Planning and Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land and Easements	-	-	-	-	-	-	-
Building and Construction	-	80,000	305,000	315,000	325,000	335,000	1,360,000
Equipment & Furniture	-	-	-	-	-	-	-
Other:	-	-	-	-	-	-	-
Total	-	80,000	305,000	315,000	325,000	335,000	1,360,000
Revenues							
Street Restricted	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Powell Bill	-	80,000	305,000	315,000	325,000	335,000	1,360,000
Park Restricted	-	-	-	-	-	-	-
General Fund	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Debt/Unidentified	-	-	-	-	-	-	-
Total	\$ -	\$ 80,000	\$ 305,000	\$ 315,000	\$ 325,000	\$ 335,000	\$ 1,360,000

OPERATING BUDGET IMPACT

	Year 1 2023-24	Year 2 2024-25	Year 3 2025-26	Year 4 2026-27	Year 5 2027-28
Appropriations					
Salaries/Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance/Utilities/Leases	-	-	-	-	-
Other:	-	-	-	-	-
Total	-	-	-	-	-



PARKS & RECREATION

YEAR 1 IN CIP

PROJECT TITLE		DEPARTMENT					
Granite Acres Greenway		Parks & Recreation					
PROJECT TYPE		PROJECT LEVEL					
<input type="checkbox"/> Health/Safety/Welfare <input type="checkbox"/> Maintenance/Replacement <input checked="" type="checkbox"/> Expansion of Program/Facility		<input type="checkbox"/> 1: Mandated or gov bd priority <input type="checkbox"/> 2: Improves efficiency, reduces costs <input checked="" type="checkbox"/> 3: Improves quality of life					
PROJECT DESCRIPTION							
<p>This project addresses a need to provide residents of an underserved community with safe pedestrian access to the nearby Sanford Creek Elementary School. An existing bridge crossing the creek on this property is in need of replacement. A path that meets greenway standards will ensure community safety and provide access for elementary students. This project is anticipated to be funded with ARPA-created fund balance.</p>							
CONNECTION TO STRATEGIC PLAN		Planned Investment, Goal 6 - Expand active open space and recreational facilities					
CAPITAL BUDGET IMPACT							
	Prior Years	Year 1 2023-24	Year 2 2024-25	Year 3 2025-26	Year 4 2026-27	Year 5 2027-28	TOTAL
Appropriations							
Planning and Design	\$ 23,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,500
Land and Easements	-	-	-	-	-	-	-
Building and Construction	-	300,000	-	-	-	-	300,000
Equipment & Furniture	-	-	-	-	-	-	-
Other:	-	-	-	-	-	-	-
Total	23,500	300,000	-	-	-	-	323,500
Revenues							
Street Restricted	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Powell Bill	-	-	-	-	-	-	-
Park Restricted	-	-	-	-	-	-	-
General Fund	23,500	300,000	-	-	-	-	323,500
Intergovernmental	-	-	-	-	-	-	-
Debt/Unidentified	-	-	-	-	-	-	-
Total	\$ 23,500	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 323,500
OPERATING BUDGET IMPACT							
		Year 1 2023-24	Year 2 2024-25	Year 3 2025-26	Year 4 2026-27	Year 5 2027-28	
Appropriations							
Salaries/Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Maintenance/Utilities/Leases	-	-	-	-	-	-	
Other:	-	-	-	-	-	-	
Total							



PROJECT TITLE		DEPARTMENT					
Mill Bridge Nature Park Amphitheater		Parks & Recreation					
PROJECT TYPE		PROJECT LEVEL					
<input type="checkbox"/> Health/Safety/Welfare <input checked="" type="checkbox"/> Maintenance/Replacement <input type="checkbox"/> Expansion of Program/Facility		<input type="checkbox"/> 1: Mandated or gov bd priority <input type="checkbox"/> 2: Improves efficiency, reduces costs <input checked="" type="checkbox"/> 3: Improves quality of life					
PROJECT DESCRIPTION							
<p>Replace existing, original amphitheater seating and stage. The ADA Transition Plan identified this feature at Mill Bridge Nature Park as one that is in need of attention. Anticipated renovations to the seating area will provide improved accessibility and reduce maintenance needs. Improvements to the stage include replacing the platform and adding an overhead shelter.</p>							
CONNECTION TO STRATEGIC PLAN							
Planned Investment, Goal 6 - Expand active open space and recreational facilities							
CAPITAL BUDGET IMPACT							
	Prior Years	Year 1 2023-24	Year 2 2024-25	Year 3 2025-26	Year 4 2026-27	Year 5 2027-28	TOTAL
Appropriations							
Planning and Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land and Easements	-	-	-	-	-	-	-
Building and Construction	-	130,000	-	-	-	-	130,000
Equipment & Furniture	-	-	-	-	-	-	-
Other:	-	-	-	-	-	-	-
Total	-	130,000	-	-	-	-	130,000
Revenues							
Street Restricted	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Powell Bill	-	-	-	-	-	-	-
Park Restricted	-	130,000	-	-	-	-	130,000
General Fund	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Debt/Unidentified	-	-	-	-	-	-	-
Total	\$ -	\$ 130,000	\$ -	\$ -	\$ -	\$ -	\$ 130,000
OPERATING BUDGET IMPACT							
		Year 1 2023-24	Year 2 2024-25	Year 3 2025-26	Year 4 2026-27	Year 5 2027-28	
Appropriations							
Salaries/Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Maintenance/Utilities/Leases	-	-	-	-	-	-	
Other:	-	-	-	-	-	-	
Total	-	-	-	-	-	-	



PARKS & RECREATION


YEAR 1 IN CIP

PROJECT TITLE		DEPARTMENT					
Redford Place Park - Lights Replacement		Parks & Recreation					
PROJECT TYPE		PROJECT LEVEL					
<input type="checkbox"/> Health/Safety/Welfare <input checked="" type="checkbox"/> Maintenance/Replacement <input type="checkbox"/> Expansion of Program/Facility		<input type="checkbox"/> 1: Mandated or gov bd priority <input checked="" type="checkbox"/> 2: Improves efficiency, reduces costs <input type="checkbox"/> 3: Improves quality of life					
PROJECT DESCRIPTION							
<p>Replace existing, original lights from 1994 on Field A, Marvin Perry Field and Field C. Staff have had to cancel games for the past three years due to lights blowing breakers during games. A new lighting system would double the current on-field visibility. It would also include a 10 year maintenance free contract for the light fixtures and changing bulbs. The existing poles on Field A and Marvin Perry Field will be used.</p>							
CONNECTION TO STRATEGIC PLAN							
Planned Investment, Goal 6 - Expand active open space and recreational facilities							
CAPITAL BUDGET IMPACT							
	Prior Years	Year 1 2023-24	Year 2 2024-25	Year 3 2025-26	Year 4 2026-27	Year 5 2027-28	TOTAL
Appropriations							
Planning and Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land and Easements	-	-	-	-	-	-	-
Building and Construction	200,000	350,000	-	-	-	-	550,000
Equipment & Furniture	-	-	-	-	-	-	-
Other:	-	-	-	-	-	-	-
Total	200,000	350,000	-	-	-	-	550,000
Revenues							
Street Restricted	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Powell Bill	-	-	-	-	-	-	-
Park Restricted	-	-	-	-	-	-	-
General Fund	200,000	350,000	-	-	-	-	550,000
Intergovernmental	-	-	-	-	-	-	-
Debt/Unidentified	-	-	-	-	-	-	-
Total	\$ 200,000	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ 550,000
OPERATING BUDGET IMPACT							
		Year 1 2023-24	Year 2 2024-25	Year 3 2025-26	Year 4 2026-27	Year 5 2027-28	
Appropriations							
Salaries/Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Maintenance/Utilities/Leases	-	-	-	-	-	-	
Other:	-	-	-	-	-	-	
Total							

FUTURE PROJECTS IN CIP MODEL


The projects displayed in this section are addressed in the later years of the 2022–2027 CIP financial model. Some of these projects were identified for funding, but some were not.

Since work will be continue during the summer of 2023 to further refine that CIP financial model and prioritize projects, these summaries continue to display descriptions and cost information from the previous model’s development.




Police Station

Total Cost: \$5,500,000 Annual Operating: \$100,000




Construct new facilities to replace the current Police Department. As the Town population grows, demand grows for staff, services, and facilities that will meet the long term needs of the Town. New facilities would accommodate public meeting areas, staff offices, training rooms, and other essential law enforcement functions.




Town Hall

Total Cost: \$5,550,000 Annual Operating: \$100,000




Construct a new facility for municipal offices and public meetings of the governing body. As the Town population grows, demand also grows for a facility that will meet the long term needs of municipal office space as well as public meeting areas.




Community Center

Total Cost: \$7,900,000 Annual Operating: \$200,000




This project is for the construction of a community center which will host a variety of cultural and athletic programming. Final site location and design are still to be determined.




Town Hall Renovation

Total Cost: \$1,000,000 Annual Operating: n/a

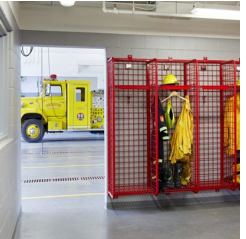


If a new Town Hall facility is not constructed, more than half of the current Town Hall facility will require renovation in order to reconfigure the existing space into offices for Town staff. Significant upgrades to IT infrastructure will be required to accommodate this expansion.



Fire Station

Total Cost: \$3,000,000 Annual Operating: \$690,000



Due to population growth in the Rolesville fire district, it is critical for the department to provide an adequate base of operations for fire services. This station is projected to begin design and construction after the unification of the RRFD and the Town.

FUTURE PROJECTS IN CIP MODEL



Rogers Rd Pedestrian Impr

Total Cost: \$120,000

Annual Operating: n/a

This is a project to improve walkability and traffic flow along the Rogers Road corridor within the Town limits. Project will include the completion of some sidewalk gaps, as well as the installation of a signalized pedestrian crossing near the greenway at Heritage East. The Town anticipates making an application for a LAPP grant for this project.

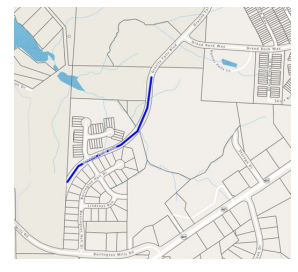


Granite Falls Blvd @Thales

Total Cost: \$2,700,000

Annual Operating: n/a

Construction of the Granite Falls Boulevard roadway from the western edge of the Barrington subdivision to the current termination at Thales Academy. Roadway design would match existing Granite Falls Boulevard, with one lane of travel in each direction, bike lanes in each direction, and sidewalk on both sides of the road. Cost includes design, land acquisition, and construction. More detailed cost estimates

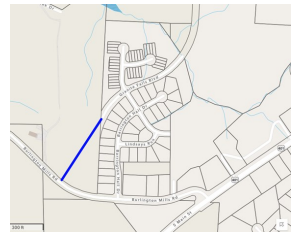


Granite Falls Blvd @BMR

Total Cost: \$1,500,000

Annual Operating: n/a

Construction of the Granite Falls Boulevard roadway from Burlington Mills Road to the western edge of the Barrington subdivision. Roadway design would match existing Granite Falls Boulevard, with one lane of travel in each direction, bike lanes in each direction, and sidewalk on both sides of the road. Cost includes design, land acquisition, and construction. More detailed cost estimates will be obtained during the design process.



The Farm: Phase I Turf Fields

Total Cost: \$6,400,000

Annual Operating: \$TBD

The construction of synthetic turf multi-purpose fields with field lighting will allow current and new programs to grow and serve the citizens of Rolesville. In addition to improving the quality of programs this facility will also create additional revenue with weekend rentals. This project includes 100% construction drawings for planning and engineering of this sub-phase of Phase I of The Farm, as well as the construction of the fields, lights, and parking area.



Future Park Sites

Total Cost: \$1,750,000

Annual Operating: \$TBD

Land acquisition is essential for securing open space and future park sites. As the area continues to grow, undeveloped land and mature forests will decrease in availability and increase in value per acre.



The Farm: Phase I

Total Cost: \$14,600,000

Annual Operating: \$TBD

Construct the balance of The Farm Park master plan for the west side of the property, with amenities which may include an event center, historic preservation area, playground, and dog park.



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SUPPLEMENTAL
INFORMATION



DEBT SERVICE

DEBT OBLIGATIONS

The chart below indicates the total debt service payments due under the terms of each of the Town's financing agreements. All debt is scheduled to be paid by the end of the FY2041-42 fiscal year.

DESCRIPTION	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28 to FY2041-42
	<i>1 year</i>	<i>1 year</i>	<i>1 year</i>	<i>1 year</i>	<i>15 years</i>
502 Southtown Circle \$1,425,000; issuance 12/28/2015; final payment due 12/28/2030; 2.77% interest	\$116,052	\$113,421	\$110,789	\$108,158	\$406,316
11624 Louisburg Road \$2,153,000; issuance 10/30/2017; final payment due 9/1/2027; 2.23% interest	\$238,973	\$234,178	\$229,384	\$224,589	\$219,795
406 East Young Street \$1,600,000; issuance 6/24/2021; final payment due 6/24/2031; 1.63% interest	\$180,268	\$177,607	\$174,999	\$172,390	\$663,508
Public Works Facility \$4,485,000; issuance 12/14/2022; final payment due 12/1/2042; 4.2% interest	\$406,568	\$403,920	\$394,470	\$385,020	\$4,864,530
Debt Service Total	\$941,861	\$929,126	\$909,642	\$890,157	\$6,154,149

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 **.49%** at June 30, 2023.

Estimated debt at June 30, 2023:

Source of Debt	Debt Remaining
502 Southtown Circle	\$760,000
11624 Louisburg Road	1,075,000
406 East Young Street	1,280,000
Public Works Facility	4,485,000
TOTAL	\$7,600,000

Assessed property valuation: **\$1,552,900,000**

DEBT SERVICE RATIO

The 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 2023-24 budget year is projected to be about **6.9%**.

BOND RATING

Rolesville is currently unrated.

FUND BALANCE

FUND BALANCE - GOVERNMENTAL FUNDS

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.

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.

As a rapidly growing municipality, Rolesville's General Fund expenditures increase 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.

FUND	BEGINNING BALANCE 6/30/2023	INCREASES	DECREASES	NET TRANSFERS	ENDING BALANCE 6/30/2024	NET CHANGE	% CHG
General Fund	10,618,066	13,515,100	12,963,100	(730,000)	10,440,066	(178,000)	(1.7%)
ARPA Fund	-	-	-	-	-	-	-
Capital Projects Fund	3,769,503	960,000	1,099,000	730,000	4,360,503	591,000	16%
LAPP Grant Fund	-	-	-	-	-	-	-
Utility Projects Fund	1,850,053	50,000	-	-	1,900,053	50,000	3%

CHANGES IN FUND BALANCE IN GENERAL FUND

There is a planned \$917,000 use of fund balance of the General Fund for several one-time projects. Even with these appropriations, the Town will remain within its established benchmarks. In addition, the Capital Improvement Plan (CIP) financial model calls for adding 3.5 cents or \$532,000 to fund balance for future projects and the Powell Bill balance is expected to increase \$207,000.

SELECTED FUND BALANCES OVER TIME

This chart shows the relevant restricted fund balances used in making long-term budget decisions. The information below reflects the ending fund balance on June 30.

	FY18-19 ACTUAL	FY19-20 ACTUAL	FY20-21 ACTUAL	FY21-22 ACTUAL	FY22-23 BUDGETED	FY23-24 BUDGETED
GENERAL FUND						
Powell Bill	\$645,590	\$624,423	\$712,122	\$460,022	\$551,494	\$758,494
Capital Savings	\$205,000	\$533,000	\$658,000	\$793,000	\$1,300,500	\$1,832,500
ARPA-created Fund Balance					\$1,209,035	\$819,035
Unrestricted Fund Balance	\$4,952,892	\$5,208,149	\$8,020,226	\$7,084,857	\$6,353,799	\$5,832,799
<i>Unrestricted Fund Balance as a % of General Fund expenditures</i>	76%	73%	104%	104%	80%	63%
UTILITY RESERVE FUND						
Water Fees Reserve	\$900,104	\$912,133	\$912,320	\$913,835	\$938,835	\$963,835
Sewer Fees Reserve	\$872,488	\$884,517	\$884,703	\$886,219	\$911,219	\$936,219
CAPITAL PROJECTS FUND						
Street Fees Reserve	\$686,178	\$1,236,181	\$1,529,754	\$1,856,966	\$1,316,238	\$1,796,238
Street Payments In Lieu	\$474,000	\$357,898	\$357,898	\$368,104	\$0	\$38,519
Park Fees Reserve	\$1,531,247	\$1,822,805	\$2,097,968	\$2,584,340	\$1,914,325	\$2,025,325
Park Payments In Lieu	\$103,157	\$103,157	\$103,157	\$128,157	\$128,157	\$128,157

LONG-RANGE FORECAST

This long-range forecast is intended to serve as a tool for financial planning and decision-making in the years ahead. This model displays two years of adopted/proposed budgets and four years of projected budget.

Forecasted revenues represent a conservative outlook of the Town's primary sources of revenue. The estimates are based on conservative trend analysis. Expenditures continue to increase based on approved contracts and on-going cost projections. Only moderate inflationary increases are considered.

This financial forecast indicates that continued moderate growth in the operating budget is fundable in the future. Were the model to show structural deficits, those shortfalls would need to be addressed by either additional revenues, reduced costs, or the use of fund balance reserves.

Future improvements to this long-range forecast include incorporating known major one-time operating purchases, staff growth, and capital program contributions.

	FY2022-23 BUDGET	FY2023-24 BUDGET	FY2024-25 PROJECTION	FY2025-26 PROJECTION	FY2026-27 PROJECTION	FY2027-28 PROJECTION
GENERAL FUND						
Revenues						
Ad Valorem Taxes	\$6,670,000	\$6,960,000	\$7,168,800	\$7,383,864	\$7,605,380	\$7,833,541
Sales Taxes	2,700,000	3,234,400	3,363,776	3,498,327	3,638,260	3,783,791
Utility Sales Tax	440,000	530,000	540,600	551,412	562,440	573,689
Solid Waste Fees	835,000	1,034,120	1,054,802	1,075,898	1,097,416	1,119,365
Other Financing Sources	359,000	917,000				
All Other Revenue	1,326,300	1,756,580	1,809,277	1,863,556	1,919,462	1,977,046
TOTAL	\$12,330,300	\$14,432,100	\$13,937,256	\$14,373,057	\$14,822,959	\$15,287,432
Expenditures						
Salaries & Benefits	\$5,174,320	\$6,160,220	\$6,345,027	\$6,535,377	\$6,731,439	\$6,933,382
Base Operating	5,070,800	5,494,460	5,659,294	5,829,073	6,003,945	6,184,063
Capital Outlay	677,150	602,820	620,905	639,532	658,718	678,479
Debt Service	340,030	705,600	694,948	680,258	665,568	660,000
Contribution to capital	450,000	730,000				
Held in reserve	618,000	739,000	547,960	564,399	581,331	598,771
TOTAL	\$12,330,300	\$14,432,100	\$13,868,133	\$14,248,639	\$14,641,000	\$15,054,695
Net Revenues over Expenditures	\$0	\$0	\$69,123	\$124,419	\$181,959	\$232,737

Assumptions in Model Ad Valorem Taxes: Projected to increase 3% per year. Sales Taxes: Projected to increase 4% per year. Utility Sales Tax: Projected to increase 2% per year. Solid Waste Fees: Projected to increase 2% per year. All Other Revenue: Projected to increase 3% per year. Most Expenditures: Projected to increase 3% per year. Debt Service: Per amortization schedules. Held in Reserve: Projected based on continuing 3.5 cents of tax for future capital projects.

GRANTS

Grants, whether from federal, state, local, or other sources, can play an important role in meeting financial needs for both operational and capital projects. Grant funds are often not included in a unit’s original adopted budget if there has been no prior notice of award.

Over the past 12 months, Town staff have taken an active interest in seeking additional grant funding with a proactive approach. Using knowledge about routinely-offered grants, staff are better able to plan how these funds can be used to further Town strategic initiatives. In addition, the Town has entered into a partnership with the Triangle J Council of Government to leverage that organization’s resources and expertise to find and apply for grants.

The chart below shows grants that are active for the FY23-24 cycle. The “Ongoing Grants” represent funds that are currently awarded or have been frequently received. The “Anticipated Applications for FY23-24” grants have been or will be applied for over the coming fiscal year.

Purpose	Grantor	Amount
Ongoing Grants		
School Resource Officers	Wake County	\$58,400
Community Arts	United Arts Council	\$5,000
Ballistic Vests	NCLM & NC Dept of Public Safety	Varies
Wellness	NCLM	Varies
EV Charging Station	NC Dept of Environmental Quality	\$15,000
Anticipated Applications for FY23-24		
License Plate Readers	NC Gov Crime Commission	\$25,000
(2) Police Officers	US DOJ COPS Program	\$350,000
Main Street Park Improvements	Federal Community Projects	\$406,000
The Farm	State of NC PARTF	\$300,000
Granite Acres Greenway	State of NC Great Trails	\$100,000
Town Campus Site Preparation	Federal Community Projects	\$325,000

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 contracts, 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.

Check marks indicate compliance with policy.

Adopted by the Town Board on June 6, 2016.

BUDGET & 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 budget request materials and instructions in January. Department heads are responsible for estimating departmental expenditures and making requests for new positions, equipment, technology, and facilities.

RECOMMENDED BUDGET

After careful assessment of organizational needs and priorities, the Town Manager presents a balanced proposed budget to the Town Board. The document includes a budget message which identifies how the budget advances the Town's Strategic Plan, details the justification for important positions and programs, and explains major changes that affect fiscal policy.

PUBLIC PARTICIPATION

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. At this public hearing, citizens are invited to comment on any aspect of the proposed budget.

BUDGET ADOPTION

The governing board reviews the proposed budget with the Town Manager and staff. Adoption of the budget ordinance by the governing 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 are reported to the Town Board at least quarterly. All other revisions or budget amendments are approved by the Town Board through legislative action.

FISCAL YEAR 2023-24 PROCESS

- | | |
|---|------------|
| • Budget kickoff | January 6 |
| • Department requests and revenue estimates due | February 9 |
| • Present Proposed Budget to Town Board | April 18 |
| • Public Hearing | May 2 |
| • Budget adopted by Town Board | May 2 |

PAY & CLASSIFICATION PLAN

REGULAR POSITIONS *(i.e. with benefits)*

Title	Job Code	Pay Grade	Bi-Weekly	FLSA Status
			Hours (if full-time)	
Maintenance Worker	20420	6	80	
Customer Care Specialist	20300	8	80	
Administrative Support Specialist	20610	8	80	
Accounting Technician	20030	9	80	
Development Support Specialist	20170	9	80	
Lead Maintenance Worker	20430	9	80	
Program Coordinator	20510	11	80	
Police Officer	30260	*	80 / 84	
Police Officer - School Resource	30190	*	80	
Police Investigator	30210	*	80	
Planner I	20470	13	80	
Human Resources Analyst	20460	14	80	
Executive Analyst	20070	15	80	
Operations Coordinator	20070	15	80	
Project/Facility Coordinator	20490	16	80	
Town Clerk	10080	16	80	
Accountant	20020	17	80	
Communications Specialist	10110	17	80	
Planner II	20475	17	80	
Police Sergeant	30270	17	80 / 84	
Public Works Superintendent	20670	18	80	Exempt
Community & Economic Development Manager	20475	19	80	Exempt
Senior Planner	20475	19	80	Exempt
Police Lieutenant	30275	19	80 / 84	
Police Captain	30250	22	80	Exempt
Parks and Recreation Director	10220	24	80	Exempt
Human Resources Director	10150	25	80	Exempt
Planning Director	10160	25	80	Exempt
Finance Director	10120	26	80	Exempt
Chief of Police	10170	27	80	Exempt
Assistant Town Manager	10070	29	80	Exempt

***POLICE OFFICER CAREER LADDER**

Police Cadet	10	80	
Police Officer I	12	80 / 84	
Police Officer II	13	80 / 84	
Master Police Officer	14	80 / 84	
Senior Police Officer	15	80 / 84	

PAY & CLASSIFICATION PLAN

TEMPORARY POSITIONS *(i.e. without benefits)*

Title	Min Rate	Max Rate	Notes
PT Administrative Assistant	18.99	28.10	grade 7 equivalent
PT Code Enforcement Officer	21.98	32.53	grade 10 equivalent
PT Evidence Specialist	26.72	39.55	grade 14 equivalent
Intern	10.00	19.00	
PT Recreation Assistant	10.00	13.00	Up to \$0.25 /yr increase
Camp Counselor	11.00	14.00	Up to \$0.25 /yr increase
Senior Camp Counselor	12.50	15.50	Up to \$0.25 /yr increase
PT Facility Supervisor	12.50	15.50	Up to \$0.25 /yr increase
PT Official	16.00	36.00	

FY23-24 PAY SCALE

GRADE	MINIMUM	MIDPOINT	MAXIMUM	GRADE	MINIMUM	MIDPOINT	MAXIMUM
1	29,474	36,548	43,622	18	67,557	83,771	99,984
2	30,948	38,376	45,803	19	70,935	87,960	104,984
3	32,495	40,294	48,093	20	74,482	92,358	110,233
4	34,120	42,309	50,498	21	78,206	96,976	115,745
5	35,826	44,424	53,022	22	82,116	101,824	121,532
6	37,617	46,645	55,673	23	86,222	106,916	127,609
7	39,498	48,978	58,457	24	90,533	112,261	133,989
8	41,473	51,427	61,380	25	95,060	117,875	140,689
9	43,547	53,999	64,450	26	99,813	123,768	147,723
10	45,724	56,698	67,672	27	104,804	129,957	155,110
11	48,010	59,533	71,055	28	110,044	136,455	162,865
12	50,411	62,510	74,608	29	115,546	143,277	171,008
13	52,932	65,636	78,339	30	121,323	150,441	179,558
14	55,579	68,918	82,257	31	127,389	157,963	188,536
15	58,358	72,364	86,370	32	133,758	165,860	197,962
16	61,276	75,982	90,688	33	140,446	174,153	207,860
17	64,340	79,782	95,223				

SCHEDULE OF FEES

This schedule is subject to change at the discretion of the Town Board.

Administration			
Description	Fee	When Due	Acct
Copies			
Existing maps (larger than 8 ½ x 11)	\$1 /square foot	Upon Receipt	4710
Documents	\$0.75 /page	Upon Receipt	4710
CD	\$10 /disc	Upon Receipt	4710
Flash drive	\$10 /drive	Upon Receipt	4710
Returned check	\$25 /check	Invoice, Net 30	4710
Late payment of invoices	\$10	Invoice, Net 30	4710
Public records request	In accordance with NCGS Ch. 132	Invoice, Net 30	4710
Candidate filing fee			
Mayor	\$25	Application	Wake Co
Commissioner	\$15	Application	Wake Co

Development Services			
Description	Fee	When Due	Acct
Plan Review			
Sketch plan	\$120	Application	4400
Site development plan	\$400	Application	4400
Major preliminary subdivision (>4 lots) plat	\$300 plus \$8 /lot	Application	4400
Construction infrastructure drawings	\$400	Application	4400
Final subdivision plats			
Recombination	\$50	Application	4400
Boundary survey	\$50	Application	4400
Right-of-way dedication	\$50	Application	4400
Easement dedication	\$50	Application	4400
Minor subdivision (<5 lots)	\$150 plus \$8 /lot	Application	4400
Major subdivision (>4 lots)	\$195 plus \$10 /lot	Application	4400
Resubmittal fees	½ original submittal	Application	4400
Consultant review fees			
Consulting engineer	Actual cost	Invoice, Net 30	4410
Traffic impact analysis	Actual cost	Invoice, Net 30	4410
Town Attorney	Actual cost	Invoice, Net 30	4410
Wireless telecommunications facility examination	Actual cost	Invoice, Net 30	4410
Planning & Zoning Fees			
Land Development Ordinance text amendment	\$600	Application	4420
Rezoning (map amendment) (includes Comprehensive Plan amendment)		Application	4420
General use district	\$600	Application	4420
Conditional district	\$800	Application	4420
Mixed-use district	\$1000	Application	4420
Public hearing notification letter	\$2.00 per property required	Application	4420

SCHEDULE OF FEES

Development Services			
Description	Fee	When Due	Acct
Planning & Zoning Fees			
Special Use Permit			
Within a residential zoning district	\$600 plus \$8 /unit	Application	4420
Within a non-residential zoning district	\$600	Application	4420
Zoning verification letter	\$100	Application	4420
Appeals and interpretations	\$600	Application	4420
Variance application	\$600	Application	4420
Street or right of way closure			
Temporary permit	\$100	Application	4420
Permanent closure	\$1,000	Application	4420
Nuisance abatement			
General labor	\$30 /hour	Invoice, Net 30	4420
Equipment	\$140 /hour	Invoice, Net 30	4420
Contractor	Actual cost	Invoice, Net 30	4420
Voluntary annexation petition	\$200	Application	4420
Sign permit			
Permanently mounted	\$75 /sign	Application	4420
Temporary sign or banner	\$25 /sign	Application	4420
Food truck permit			
One location, one time	\$25	Application	4420
One location, annual	\$75	Application	4420
Multiple locations, annual	\$100	Application	4420
Driveway extension permit	\$100	Application	4420
Encroachment in right of way			
Permit	\$50	Application	4420
Inspection	\$75	Application	4420
Permits			
Zoning permit			
New residential	\$150	Application	4430
Residential alterations and additions	\$50	Application	4430
Commercial new structure	\$250	Application	4430
Commercial alteration and addition	\$50	Application	4430
Building permit processing			
Residential and commercial	\$100	Application	4431
Trade permit processing	\$60	Application	4431
Administrative change requests	\$60	Application	4431
Inspections			
Infrastructure inspections			
Single-family residential right of way improvement	\$200 /lot	Application	4440
Setback encroachment inspection	Actual cost	Application	4440
Inspection of other field improvements	Actual cost	Invoice, Net 30	4440
Fire inspections			
Commercial structures	Actual cost	Invoice, Net 30	4441

SCHEDULE OF FEES

Capital Fees			
Description	Fee	When Due	Acct
Street Lights			
Street light poles	\$650 /pole	Final plat approval	4448
Payment in Lieu			
Recreation open space	Fair market value of 5% of the gross acreage	Final plat approval	4450-7600
Greenway construction	125% of construction costs	Final plat approval	4450-7600
Street construction	125% of construction costs	Final plat approval	4450-7200
Sidewalk construction	125% of construction costs	Final plat approval	4450-7200
Utility System Development Fees		Per City of Raleigh	Permit approval
Recreation Development Fee		Lots within corporate limits or ETJ	
Senior multi-family apartments	\$1,000 /unit	Permit approval	4460-7600
All other residential uses	\$3,200 /unit	Permit approval	4460-7600
Transportation Development Fee		Lots within corporate limits or ETJ	
Residential			
Single and two-family dwellings	\$3,200 /unit	Permit approval	4460-7200
Townhomes and multi-family dwellings	\$2,400 /unit	Permit approval	4460-7200
Hotel / motel	\$313 /room	Permit approval	4460-7200
Office, hospital, and medical care facility			
Less than 100,000 square feet	\$543 /1,000 square feet	Permit approval	4460-7200
100,000 to 199,999 square feet	\$438 /1,000 square feet	Permit approval	4460-7200
Greater than 200,000 square feet	\$334 /1,000 square feet	Permit approval	4460-7200
Institutional			
Churches	\$135 /1,000 square feet	Permit approval	4460-7200
Day care facility	\$42 /licensed enrollee	Permit approval	4460-7200
Cemetery	\$127 /acre	Permit approval	4460-7200
Group quarters	\$80 /bed	Permit approval	4460-7200
Elementary & Middle Schools	\$32 /student	Permit approval	4460-7200
High Schools	\$43 /student	Permit approval	4460-7200
Retail			
49,999 square feet or less	\$1,092 /1,000 square feet	Permit approval	4460-7200
50,000 to 99,999 square feet	\$982 /1,000 square feet	Permit approval	4460-7200
100,000 to 199,999 square feet	\$1,247 /1,000 square feet	Permit approval	4460-7200
200,000 to 299,999 square feet	\$1,148 /1,000 square feet	Permit approval	4460-7200
Greater than 300,000 square feet	\$950 /1,000 square feet	Permit approval	4460-7200
Retail gasoline delivery pumps	\$190 /pump	Permit approval	4460-7200
Industrial			
Manufacturing or Agricultural processing	\$181 /1,000 square feet or \$1,835 /acre (whichever is greater)	Permit approval	4460-7200
Warehouse, Wholesale, or Distribution	\$302 /1,000 square feet	Permit approval	4460-7200
Mini-warehousing (aka self-storage units)	\$80 /1,000 square feet	Permit approval	4460-7200
Recreational amenity centers	\$185 /1,000 square feet	Permit approval	4460-7200

SCHEDULE OF FEES

Solid Waste			
Description	Fee	When Due	Acct
Solid Waste Collection			
Residential solid waste collection	\$300.00 /year	Property Tax	4510
One additional rollout cart	\$33.00 /quarter	Application	4510
Two additional rollout carts	\$66.00 /quarter	Application	4510

Public Safety			
Description	Fee	When Due	Acct
Copy of police reports	\$5 /copy	Upon Receipt	4710
Off duty employment	\$45 /hour, 4 hour daily minimum (rates may vary for units of government)	Invoice, Net 30	4515

Parks & Recreation				
Description	Fee		When Due	Acct
Facility Rental	Resident *	Non-Resident		
Main Street Park				
Picnic shelters A, B, and C	\$15 /hr, 2 hr min	\$25 /hr, 2 hr min	Application	4525
Picnic shelter D	\$30 /hr, 2 hr min	\$60 /hr, 2 hr min	Application	4525
Gazebo	\$30 /hr, 2 hr min	\$60 /hr, 2 hr min	Application	4525
Mill Bridge Nature Park				
Amphitheatre	\$30 /hr, 2 hr min	\$60 /hr, 2 hr min	Application	4525
Community Center				
Rentals during office hours	\$45 /hr, 2 hr min	\$75 /hr, 2 hr min	Application	4525
Rentals after office hours, weekends, or holidays	Additional \$15 /hr		Application	4525
Redford Place Park				
Ballfield picnic shelter	\$30 /hr, 2 hr min	\$60 /hr, 2 hr min	Application	4525
Field rental per field	\$30 /hr, 2 hr min	\$45 /hr, 2 hr min	Application	4525
Lights per field	\$30 /hr, 2 hr min	\$45 /hr, 2 hr min	Application	4525
Ballfield prep - drag and line	\$50 per day		Application	4525
Rolesville Middle School				
Football field & track	\$100 /hr, 2 hr min	\$125 /hr, 2 hr min	Application	4525
Softball field	\$30 /hr, 2 hr min	\$45 /hr, 2 hr min	Application	4525
Concession facility use	\$30 /hr, 2 hr min	\$45 /hr, 2 hr min	Application	4525
Field lights	\$30 /hr, 2 hr min	\$45 /hr, 2 hr min	Application	4525
Football field prep - line	\$100 per day		Application	4525
Softball field prep - drag and line	\$50 per day		Application	4525
Rentals after office hours, weekends, or holidays	Additional \$15 /hr		Application	4525
Sanford Creek Elementary Fields				
Multi-purpose field	\$50 /hr, 2 hr min	\$75 /hr, 2 hr min	Application	4525
Field prep - drag and line	\$100 flat fee		Application	4525
Refund (does not apply if Town cancels)	\$5		Upon Receipt	deducted

SCHEDULE OF FEES

Parks & Recreation				
Description	Fee		When Due	Acct
Program Registration	Resident *	Non-Resident		
Youth athletics	\$53 /participant	\$93 /participant	Application	4540
Adult softball	Varies by league		Application	4540
Cultural programs	Varies by class		Application	4540
Late registration fee	\$10 /participant		Application	4540
Summer Camp	\$105	\$125	Application	4540
Refund (does not apply if Town cancels)	\$5		Upon Receipt	deducted
Sponsorships				
Outfield sponsorship banner	\$1500		Invoice, Net 30	4530
Youth sports MVP	\$1200		Invoice, Net 30	4530
Youth sports – one season baseball or softball team	\$325		Invoice, Net 30	4530
Youth sports – one season soccer team	\$200		Invoice, Net 30	4530
Youth sports – basketball team	\$200		Invoice, Net 30	4530
Sponsors of 5 or more teams in one athletic season get a 10% discount				
Commercial Use of Park Property				
Year (12 months)	\$240		Application	4525
Half Year (6 months)	\$150		Application	4525
Quarterly (3 months)	\$90		Application	4525
* Resident is defined as current physical residency within the corporate limits, owner of property within the corporate limits, and Town of Rolesville employees. Shelter rental fees are waived for Wake County Public Schools.				

BUDGET ORDINANCE

2023-O-01

BUDGET ORDINANCE FOR THE FISCAL YEAR LASTING FROM JULY 1, 2023 THROUGH JUNE 30, 2024

WHEREAS, the Board of Commissioners were presented a proposed budget on April 18, 2023; and

WHEREAS, the Board of Commissioners held a public hearing on the proposed budget on May 2, 2023, which was duly advertised in the Wake Weekly newspaper;

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, 2023 and ending June 30, 2024:

General Fund Revenues	\$14,432,100
General Fund Expenditures	\$14,432,100
Governing Board	\$173,520
Administration	\$949,100
Finance	\$712,230
Human Resources	\$343,590
Planning	\$1,234,420
Community & Economic Development	\$204,000
Police	\$3,884,050
Fire	\$1,200,900
Public Works	\$930,060
Powell Bill	\$80,000
Solid Waste	\$944,000
Parks & Recreation	\$1,217,700
Special Appropriations	\$2,558,530

Section 2. That appropriations included in the following Capital Projects Fund be approved, some of which may extend beyond one fiscal year if also adopted via capital project ordinance.

Capital Projects Fund Revenues	\$1,099,000
Capital Projects Fund Expenditures	\$1,099,000

Section 3. The following amounts are hereby appropriated for the fiscal year beginning July 1, 2023 and ending June 30, 2024 from the Capital Reserve Funds established for the purposes listed below. The source of funds for these Capital Reserve Funds are fees levied upon new construction, as provided in the schedule of fees.

Street Fees Fund Balance Appropriation	\$-0-
Park Fees Fund Balance Appropriation	\$369,000
Water Fees Fund Balance Appropriation	\$-0-

BUDGET ORDINANCE

Sewer Fees Fund Balance Appropriation

\$-0-

Section 4. 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, 2023, for the purpose of raising General Fund property tax revenues. A vehicle fee of \$30 is also hereby established and is levied on all vehicles registered within the corporate limits.

Section 5. The individual fees and charges listed within the schedule of fees are authorized and approved in the amounts set forth in the schedule.

Section 6. That effective July 1, 2023, the Pay & Classification Plan is amended to incorporate the specified job classifications and pay scale. Funding for the plan and its associated compensation is included in the various departments as appropriate.

Section 7. That appropriations equal to the amounts of outstanding purchase orders in annually budgeted accounts at June 30th be re-appropriated in order to properly account for the payments against the fiscal year in which they were paid.

Section 8. 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 \$50,000 between objects of expenditures within a fund 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 not transfer any amount between funds without an official amendment of the budget ordinance.
- c. The Budget Officer may also accept funds and execute agreements for grants of up to \$50,000.

Section 9. 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 2nd day of May 2023



Ronnie I. Currin
Town of Rolesville Mayor

Attest: Robin E. Peyton
Town Clerk

GLOSSARY

- 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. “Budget” – the funds anticipated to be spend in a fiscal year.
- 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.

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