



Board of Commissioners

Work Session

March 17, 2026

6:30 p.m.

AGENDA

1. Call to Order
2. Consideration of Agenda
3. Pre-Application Preview for O Quarry / Pin 1768467947 – Center Park Group, Applicant and Stephen Wensman, Planning Director
4. The Farm Master Plan – ADW Architects and June Greene, Parks & Rec Director
5. Town Code Section 92 – Chicken & Rabbits – Christy Frazier, Town Clerk, and Stephen Wensman, Planning Director
6. Continued Legislative Hearing – TA-25-11 - Land Development Ordinance Text Amendment (Buffer Yards) – Applicant and Stephen Wensman, Planning Director
7. Development Review Fees Discussion – Stephen Wensman, Planning Director
8. Fowler Road ROW Acquisition – Eric Marsh, Town Manager
9. Adjourn

This meeting is designed as a work session for board members to receive, review and discuss information prepared by staff. Only staff and board members are allowed to speak during this meeting, without express special permission. Citizens are reminded that there is an opportunity during the public comment period of regular board meetings occurring during the first Tuesday of each month for questions and concerns and citizens are welcome to contact the Mayor or board at other times by phone or email.



Memorandum

To: Mayor and Board of Commissioners
From: Town Clerk & Planning Staff
Date: For March 17, 2026
Re: Town Code Chapter 92 - Animals

The Board of Commissioners requested that Staff investigate the current regulations regarding the keeping of certain animals at residential properties, particularly chickens and rabbits. Town Code of Ordinances Chapter 92 is 'Animals' and contains 14 sub-sections. Chapter 92.07 is entitled "*Keeping and housing of animals*" and is the particular section for this inquiry. Below are the 4 parts of this Section with some key words either **bolded** or **highlighted** for emphasis and further analysis.

- | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (A) Livestock and domestic fowl of all descriptions are prohibited in any area of the Town except areas zoned for residential purposes by the Unified Development Ordinance . |
| (B) It shall be unlawful, regardless of zoning, for any person to house or stable any dangerous exotic animal, horse, mule, pony, cow, sheep, goat, chicken , or other domestic fowl or livestock within 150 feet of any adjacent dwelling, school, church, business, commercial, or professional development . |
| (C) All livestock and domestic fowl shall be kept and maintained in an enclosed area and on a parcel of land that is greater than two acres . |
| (D) Stables shall be constructed and maintained in conformity with the requirements of the Wake County Board of Health and the North Carolina State Building Code. (1) Shelter must aid in the prevention of animal cruelty with a sufficient supply of shade, food, and water for the animal(s). (2) Once stable plans and area have been approved as to sanitation requirements by the Wake County Health Department, an application shall then be made to the building inspector for a permit for such construction. |

The current regulations for keeping Chickens are thus:

- #1 – must be zoned residential;
- #2 – 150-foot physical separation from most types of adjacent development;
- #3 – Must be in an enclosed area.
- #4 – Must be on a property that is Two (2) acres or greater in size.

“Rabbit” is only mentioned TWICE in Chapter 92; the first is in the Definitions, where ‘Rabbit’ is captured in the definition of “Livestock”, along with cattle, swine, sheep, goats, and equine like horses, mules, and donkeys.

It should be noted that “fowl”, aka chickens, are defined or included as an example for “Domestic animal – “Any animal that is accustomed to live in or about the habitation of humans, including but not limited to cats, dogs, cows, fowl, horses, and domesticated wild animals.”

Chapter 92.08 – *Permit to keep near residences*, which states:

| |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (A) No person shall stable, maintain, corral, or otherwise keep within 150 feet of any dwelling (other than the owner's), house, apartment, or other residence occupied by any person, animals other than pets, without first obtaining a permit from the Town of Rolesville Board of Commissioners. |
| (B) Prohibited animals within the 150-foot residential buffer include, but are not limited to: rabbits , cattle, horses, mules, swine, sheep, goats, and fowl . |

Examples of regulatory approaches from comparable municipalities.

Part of this investigation was into how other municipalities in Wake County or the State similarly regulate the domestic/residential keeping of chickens or rabbits. Below is a Table that aims to concisely compare and contrast the information found on various aspects or means of regulation:

| TOWN of WAKE FOREST | |
|------------------------------------------|-------------------------------------------|
| Regulated via Town Code or in “Zoning” | In the UDO, meaning they are zoning-based |
| Allowed Zoning types: | Residential only (GR, NCR, MUR, OS) |
| Minimum Lot/property size: | N/A |
| Enclosed Area or Structures / Minimums ? | Yes - enclosure |
| Minimum Spatial Separations? | Yes – 15’ from side / rear property lines |
| Permit process/Required ? | Unclear. |
| Maximum # of Hens (chickens) ? | 10 |
| Roosters Prohibited ? | YES |

| TOWN of GARNER | |
|------------------------------------------|-------------------------------------------|
| Regulated via Town Code or in “Zoning” | Town Code Sec. 3-6 Backyard Hens |
| Allowed Zoning types: | Only with residential Uses |
| Minimum Lot/property size: | No. |
| Enclosed Area or Structures / Minimums ? | Yes; coops req. 300SF max. area |
| Minimum Spatial Separations? | Rear Yard only; 10’ side and rear setback |
| Permit process/Required ? | Yes |
| Maximum # of Hens (chickens) ? | 8 |
| Roosters Prohibited ? | Yes |

| TOWN of KNIGHTDALE | |
|------------------------------------------|---------------------------------------------------------------------------------|
| Regulated via Town Code or in “Zoning” | UDO, i.e., Zoning |
| Allowed Zoning types: | Only with Single family dwellings in GR3, GR8, UR12, RMX, NMX, TC |
| Minimum Lot/property size: | No. |
| Enclosed Area or Structures / Minimums ? | Yes-coop; Rear yard only; 100SF coop max. |
| Minimum Spatial Separations? | From property lines - Rear 5’ setback; Side 15’ setback or principal structure. |
| Permit process/Required ? | Yes – Administrative approval |
| Maximum # of Hens (chickens) ? | 5 |
| Roosters Prohibited ? | YES |

| TOWN of WENDELL | |
|------------------------------------------|-------------------------------------------|
| Regulated via Town Code or in “Zoning” | Town Code – Chapter 4/Sec. 4-5.1. |
| Allowed Zoning types: | Residential – RR/R2 and R3/R4 |
| Minimum Lot/property size: | Yes – 7,000SF or greater |
| Enclosed Area or Structures / Minimums ? | Yes – Rear Yard / Coup Req. / 25’ setback |
| Minimum Spatial Separations? | Yes – 25’ from property lines. |
| Permit process/Required ? | Yes – Zoning Letter from Planning Dept. |
| Maximum # of Hens (chickens) ? | Yes – 10 (larger lots) or 5 |
| Roosters Prohibited ? | Yes |

Considerations for the Board of Commissioners moving forward.

The analysis of existing Town Code Chapter 92 results in the staff suggesting the Board perform a Text Amendment exercise to this piece of the Town Code to consider the following:

1. In Chapter 92.07. (A) – revising ‘Unified Development Ordinance’ to ‘Land Development Ordinance’ to align with the 2021 adoption of the LDO, superseding the UDO.
 2. At an appropriate location with Chapter 92, add a clear prohibition on “Roosters” as there is none currently; near every community investigated had a clear prohibition on Roosters.
 3. In Chapter 92.04 – Consider the definitions of Domestic Animal and Livestock, as horses are listed in each, which could cause confusion or conflict at some point.
 4. In Chapter 92.08, it speaks to obtaining a Permit from the Town of Rolesville Board of Commissioners. Town Staff has no record of such a permit process or documentation previously existing, and questions whether the Board feels it is the appropriate body to make such a decision and issue such a Permit.
 5. Chapter 92.09 & 92.10 – in conjunction with the above, consider alterations to the Permit process that is laid out, the least of which is updating to new practices like online applications and so forth.
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Memo

To: Mayor Currin & Town Board of Commissioners
From: Stephen Wensman, Planning Director; Michael Elabarger, Assistant Planning Director; & Meredith Gruber, Senior Planner
Date: Meeting Held March 17, 2026
Re: TA-25-11 Land Development Ordinance (LDO) Text Amendments to Required Perimeter Buffers

*The Legislative Hearing for Text Amendment Application **TA-25-11, LDO Text Amendments to Required Perimeter Buffers**, was continued from February 3, 2026 to March 17, 2026. The continuance was made to allow time to update notes for Perimeter Buffer Types 2L and 3L to increase plant materials and define the level of opacity.*

Background

Land Development Ordinance (LDO) Text Amendment Application TA-25-11 was submitted in Rolesville's online development portal, GovWell.com, by Dave Gorman of Lock7 Development in October 2025. The application proposes modifying **Required Perimeter Buffers** to eliminate fences and walls between residential developments.

Proposed Text Amendments

The proposed text for TA-25-11 is shown in **blue and underlined**. The notes for Perimeter Buffers Type 2 and Type 3 have been added since the Planning Board meeting on December 15, 2025. The notes have been updated since the Board of Commissioners' meeting on February 3, 2026, to double the amount of plant materials in a landscape-only buffer as well as increase the proposed minimum amount of evergreen plant material from 35% to 50%.

6.2.2.1.F.2. Perimeter Buffer Type 2

- a. **Where shown in Table 6.2.2.2., Perimeter Buffer Type 2L denotes landscape materials only; a fence is not required.**
- b. **Type 2L Perimeter Buffers must include twice the amount of landscape materials than Type 2 Buffers to achieve a minimum seventy-five percent (75%) level of opacity from ground level to six feet (6') in height.**
- c. **Type 2L Perimeter Buffers must include at least four (4) evergreen trees per one hundred (100) linear feet, either tree or understory tree. In addition, at least fifty percent (50%) of the plant materials in a Perimeter Buffer shall be evergreen.**

6.2.2.1.F.3. Perimeter Buffer Type 3

- a. **Where shown in Table 6.2.2.2., Perimeter Buffer Type 3L denotes landscape materials only; a wall is not required.**

- b. Type 3L Perimeter Buffers must include twice the amount of landscape materials than Type 3 Buffers to achieve a minimum seventy-five percent (75%) level of opacity from ground level to six feet (6') in height.
- c. Type 3L Perimeter Buffers must include at least four (4) evergreen trees per one hundred (100) linear feet, either tree or understory tree. In addition, at least fifty percent (50%) of the plant materials in a Perimeter Buffer shall be evergreen.

Table 6.2.2.2. Required Perimeter Buffer by District

| Zoning District of Adjacent Property | RL | RM | RH | MH | GC | CH | OP | BT | GI |
|--------------------------------------|------------|------------|------------|----|-----|-----|-----|-----|-----|
| RL | 1L | 2 <u>L</u> | 3 <u>L</u> | 3 | 3 | 3 | 3 | 3 | 4 |
| RM | 2 <u>L</u> | 1L | 3 <u>L</u> | 3 | 3 | 3 | 3 | 3 | 4 |
| RH | 3 <u>L</u> | 3 <u>L</u> | 1L | 2 | 2 | 2 | 2 | 2 | 4 |
| MH | 3 | 3 | 2 | 1L | 2 | 2 | 2 | 2 | 4 |
| GC | 3 | 3 | 2 | 2 | N/A | 1L | 1L | 1L | 4 |
| CH | 3 | 3 | 2 | 2 | 1L | N/A | 1L | 1L | 4 |
| OP | 3 | 3 | 2 | 2 | 1L | 1L | N/A | 3 | 4 |
| BT | 3 | 3 | 2 | 2 | 1L | 1L | 3 | N/A | 3 |
| GI | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | N/A |

Comprehensive Plan Consistency

The Rolesville 2050 Comprehensive Plan Focus Areas include looking at challenges and opportunities as they relate to:

- Transportation,
- Economic Development,
- Housing & Land Use, and
- Parks, Recreation, & Community Character.

A text amendment that allows landscaped perimeter buffers may add to improved Community Character by saving more existing vegetation, providing opportunities for design collaboration among adjacent neighborhoods, and facilitating sidewalk and greenway connectivity. The 2050 Plan notes the Opportunities for Parks, Recreation, & Community Character as promoting parks and greenway identity of Rolesville, developing policies and plans that support continued park and greenway expansion, and local and regional greenway connections. Building fences and walls between all subdivisions may go against the pedestrian connectivity that is so important to the Town of Rolesville.

Planning Board Recommendation

At their meeting on December 15, 2025, the Planning Board unanimously recommended approval of TA-25-11 with the consideration of additional plantings at a rate of twenty-five percent (25%). Landscaping notes have been added to the proposed text amendments since the Planning Board meeting.

Staff Recommendation

Based on consistency with the Comprehensive Plan, staff recommends approval of TA-25-11.

Proposed Motions

- Motion to (*approve or deny*) **TA-25-11 - LDO Text Amendments to Required Perimeter Buffers** because it is (*consistent or inconsistent*) with the Comprehensive Plan. (*Please include examples of consistency or inconsistency.*)

If TA-25-11 is approved:

- Motion to adopt a Statement of Consistency and Reasonableness as **TA-25-11** is consistent with Rolesville's Comprehensive Plan, supporting the plan's Parks, Recreation, & Community Character Focus Area, and is therefore reasonable

Or

- Motion to continue **TA-25-11 - LDO Text Amendments to Required Perimeter Buffers** to a future Town Board of Commissioners' meeting (**Provide date certain.**)

Attachments

- Text Amendment Application TA-25-11 – Applicant Submittals
- Ordinance 2026-ORD-XX

Proposed Amendment:

Amend LDO Section 6.2.2.2 (Perimeter Bufferyards) to allow a Type 1L buffer (landscape-only, no wall required) in place of a Type 3 buffer (25' depth + 6' masonry wall) when RH zoning abuts RM or RL zoning.

Table 6.2.2.2. Required Perimeter Buffer by District

| Zoning District of Adjacent Property | RL | RM | RH | MH | GC | CH | OP | BT | GI |
|--------------------------------------|------|------|----|----|-----|-----|-----|-----|-----|
| RL | 1L | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 4 |
| RM | 2 | 1L | 3 | 3 | 3 | 3 | 3 | 3 | 4 |
| RH | → 1L | → 1L | 1L | 2 | 2 | 2 | 2 | 2 | 4 |
| MH | 3 | 3 | 2 | 1L | 2 | 2 | 2 | 2 | 4 |
| GC | 3 | 3 | 2 | 2 | N/A | 1L | 1L | 1L | 4 |
| CH | 3 | 3 | 2 | 2 | 1L | N/A | 1L | 1L | 4 |
| OP | 3 | 3 | 2 | 2 | 1L | 1L | N/A | 3 | 4 |
| BT | 3 | 3 | 2 | 2 | 1L | 1L | 3 | N/A | 3 |
| GI | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | N/A |

Text Amendment Justification

1. Consistency with Comprehensive Plan:

The amendment supports the Plan’s environmental and neighborhood design policies by encouraging vegetated buffers, which preserve natural character and reduce hardscape impacts.

2. Conflict with Standards:

The amendment does not conflict with the LDO’s intent. Instead, it refines standards to better match the intensity of adjacent land uses. Applying a Type 3 buffer with a masonry wall between lower density residential uses does not encourage connectivity between adjacent neighborhoods and existing native wildlife in the area.

3. **Changed Conditions:**

The rigid wall requirements along residential-to-residential boundaries impose costs without improving compatibility. The existing language lacks clarity when applied to legacy zoning districts such as R&PUD, highlighting the need for further clarification.

4. **Demonstrated Community Need:**

The community benefits from more flexible, cost-effective buffer standards that prioritize landscaping over masonry walls, particularly where adjacent land uses are compatible. This also reduces housing costs, allowing for missing middle development and more affordable housing options within the Town of Rolesville.

5. **Consistency with Intent of Zoning Districts:**

The amendment ensures that buffers are proportional to the intensity difference between adjacent districts, promoting compatibility without overregulation. Landscaping remains the primary tool, in line with the RH district's residential character.

6. **Public Health, Safety, Welfare:**

The amendment does not negatively impact health or welfare. Vegetative buffers provide equal or better environmental and aesthetic benefits compared to masonry walls, with less stormwater runoff and heat island effect.

Current Buffer (Type 3)

A 25-foot wide buffer that includes dense plantings and a 6-foot masonry wall. This standard is intended for higher-intensity use transitions but is currently applied even between residential neighborhoods.



Proposed Buffer (Type 1L)

A landscaped buffer without a wall, relying on trees and plantings to provide screening. This approach maintains neighborhood compatibility while reducing unnecessary hardscape and cost between similar residential uses.



**PROPOSAL TO AMEND
THE LAND DEVELOPMENT ORDINANCE,
TOWN OF ROLESVILLE, NORTH CAROLINA
Case Number TA-25-11 Land Development Ordinance (LDO) Text Amendments to
Section 6.2.2.1.F. Perimeter Buffer Types and Table 6.2.2.2. Required Perimeter Buffer
by District
Ordinance # ORD-2026-XX**

WHEREAS, the Town of Rolesville seeks to amend the Land Development Ordinance Section 6.2.2.1.F. Perimeter Buffer Types and Table 6.2.2.2. Required Perimeter Buffer by District to allow landscape only perimeter buffers between residential subdivisions.

WHEREAS, North Carolina General Statute Section NC Chapter § 160D-702. (Effective January 1, 2025) Grant of power; (a) A local government may adopt zoning regulations. Except as provided in subsections (b) and (c) of this section, a zoning regulation may regulate and restrict the height, number of stories, and size of buildings and other structures; the percentage of lots that may be occupied; the size of yards, courts, and other open spaces; the density of population; the location and use of buildings, structures, and land.

WHEREAS, the Town of Rolesville Board of Commissioners firmly believes that it is in the public interest to amend the Town’s Land Development Ordinance as described below.

**NOW, THEREFORE, BE IT ORDAINED BY THE TOWN BOARD OF
COMMISSIONERS OF THE TOWN OF ROLESVILLE, NORTH CAROLINA:**

SECTION 1. That Section 6.2.2.1.F. and Table 6.2.2.2. be amended to read as follows:

- ✓ Addition (additions are **underlined**)
- Deletion (deletions are ~~struck through~~)
- Alteration (additions are **underlined** and deletions are ~~struck through~~)

6.2.2.1.F.2. Perimeter Buffer Type 2

- a. **Where shown in Table 6.2.2.2., Perimeter Buffer Type 2L denotes landscape materials only; a fence is not required.**
- b. **Type 2L Perimeter Buffers must include twice the amount of landscape materials than Type 2 Buffers to achieve a minimum seventy-five percent (75%) level of opacity from ground level to six feet (6’) in height.**

- c. Type 2L Perimeter Buffers must include at least four (4) evergreen trees per one hundred (100) linear feet, either tree or understory tree. In addition, at least fifty percent (50%) of the plant materials in a Perimeter Buffer shall be evergreen.

6.2.2.1.F.3. Perimeter Buffer Type 3

- a. Where shown in Table 6.2.2.2., Perimeter Buffer Type 3L denotes landscape materials only; a wall is not required.
- b. Type 3L Perimeter Buffers must include twice the amount of landscape materials than Type 3 Buffers to achieve a minimum seventy-five percent (75%) level of opacity from ground level to six feet (6') in height.
- c. Type 3L Perimeter Buffers must include at least four (4) evergreen trees per one hundred (100) linear feet, either tree or understory tree. In addition, at least fifty percent (50%) of the plant materials in a Perimeter Buffer shall be evergreen.

Table 6.2.2.2. Required Perimeter Buffer by District

| Zoning District of Adjacent Property | RL | RM | RH | MH | GC | CH | OP | BT | GI |
|--------------------------------------|----|----|----|----|-----|-----|-----|-----|-----|
| RL | 1L | 2L | 3L | 3 | 3 | 3 | 3 | 3 | 4 |
| RM | 2L | 1L | 3L | 3 | 3 | 3 | 3 | 3 | 4 |
| RH | 3L | 3L | 1L | 2 | 2 | 2 | 2 | 2 | 4 |
| MH | 3 | 3 | 2 | 1L | 2 | 2 | 2 | 2 | 4 |
| GC | 3 | 3 | 2 | 2 | N/A | 1L | 1L | 1L | 4 |
| CH | 3 | 3 | 2 | 2 | 1L | N/A | 1L | 1L | 4 |
| OP | 3 | 3 | 2 | 2 | 1L | 1L | N/A | 3 | 4 |
| BT | 3 | 3 | 2 | 2 | 1L | 1L | 3 | N/A | 3 |
| GI | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | N/A |

SECTION 2. That all laws and clauses of law in conflict herewith are hereby repealed to the extent of said conflict.

SECTION 3. That if this ordinance or application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions of this ordinance which can be given separate effect and to the end the provisions of this ordinance are declared to be severable.

SECTION 4. That this ordinance has been adopted following a duly advertised legislative hearing of the Town Council and following review and recommendation by the Planning Board.

SECTION 5. That this ordinance shall be enforced as provided in the Town of Rolesville’s Land Development Ordinance.

SECTION 6. Effective Date. This ordinance shall become effective on the date of its adoption by the Board of Commissioners.

Adopted this 17th day of March 2026 by the Town of Rolesville Board of Commissioners.

Ronnie I. Currin
Town of Rolesville Mayor

CERTIFICATION

I, _____, Town Clerk for the Town of Rolesville, North Carolina, do hereby certify the foregoing to be a true copy of an ordinance duly adopted at the meeting of the Town Board of Commissioners held on this ___ day of _____, 2026.

In witness whereof, I have hereunto set my hand and caused the seal of the Town of Rolesville to be affixed this ___ day of _____, 2026.

(seal)

Christina Ynclan - Frazier
Town Clerk

Financial Update

For month ending February 28, 2026

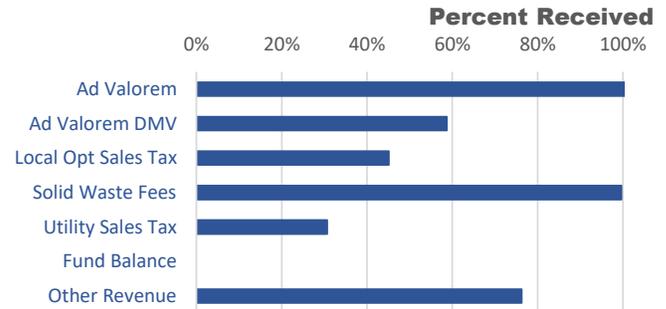


General Fund

The General Fund budget is established by the annual budget ordinance. These appropriations expire on June 30 of each year.

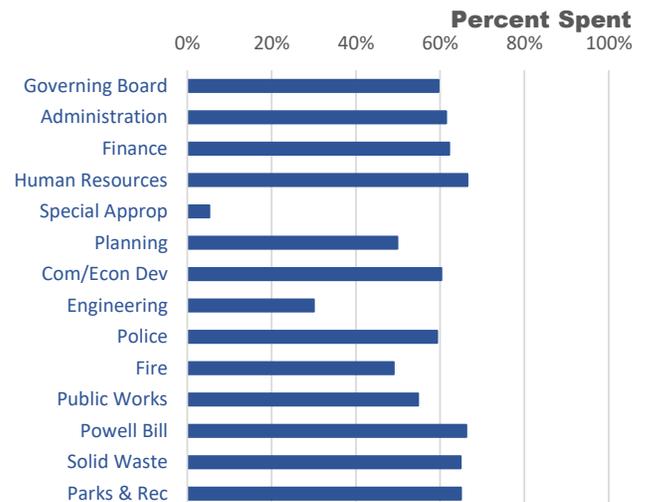
Revenues

| | FY24-25 | FY25-26 | FY25-26 | YTD % |
|---------------------|-------------------|-------------------|-------------------|------------|
| | Actual | Budget | YTD | |
| Ad Valorem | 9,178,620 | 9,570,000 | 9,838,071 | 103% |
| Ad Valorem DMV | 800,705 | 820,000 | 481,523 | 59% |
| Local Opt Sales Tax | 3,624,139 | 3,615,000 | 1,631,909 | 45% |
| Solid Waste Fees | 1,123,622 | 1,237,100 | 1,232,564 | 100% |
| Utility Sales Tax | 702,465 | 670,000 | 205,342 | 31% |
| Fund Balance | - | 7,538,035 | - | 0% |
| Other Revenue | 2,947,633 | 5,382,600 | 4,105,965 | 76% |
| Total | 18,377,184 | 28,832,735 | 17,495,376 | 61% |



Expenditures

| | FY24-25 | FY25-26 | FY25-26 | YTD % |
|---------------------|-------------------|-------------------|-------------------|------------|
| | Actual | Budget | YTD | |
| Governing Board | 179,372 | 236,330 | 140,981 | 60% |
| Administration | 1,035,601 | 1,283,330 | 788,319 | 61% |
| Finance | 758,107 | 891,140 | 554,143 | 62% |
| Human Resources | 345,874 | 438,610 | 291,488 | 66% |
| Special Approp | 2,006,966 | 11,590,490 | 605,357 | 5% |
| Planning | 1,313,211 | 1,337,435 | 667,024 | 50% |
| Com/Econ Dev | 199,205 | 271,770 | 163,959 | 60% |
| Engineering | | 385,800 | 115,892 | 30% |
| Police | 4,291,721 | 4,758,520 | 2,822,129 | 59% |
| Fire | 1,384,487 | 2,753,950 | 1,349,617 | 49% |
| Public Works | 1,093,696 | 1,309,840 | 717,189 | 55% |
| Powell Bill | 16,325 | 1,050,000 | 695,125 | 66% |
| Solid Waste | 1,531,717 | 1,223,000 | 793,234 | 65% |
| Parks & Rec | 1,270,943 | 1,302,520 | 846,142 | 65% |
| Total | 15,427,224 | 28,832,735 | 10,550,598 | 37% |
| Fund Balance Change | 2,949,960 | | 6,944,777 | |



GENERAL FUND NOTES

- Overall, the General Fund is performing as expected. Some revenues have up to a 3-month lag in receipt.
- Department expenditures are generally within expected levels.

Administrative Budget Transfers

The governing board has authorized the Town Manager to approve transfers up to \$50,000. The transfers below occurred during this reporting period.

| Date | FROM: Department / Line-Item | TO: Department / Line-Item | Amount | Explanation |
|---------|----------------------------------------|---------------------------------------|----------|--------------------------------------|
| 2/9/26 | Admin / Equipment & Furniture | Admin / Advertising & Marketing | \$1,000 | legal ads |
| 2/9/26 | Planning / Equipment & Furniture | Planning / Office Supplies | \$800 | office supplies |
| 2/9/26 | Finance / Computer Software & Services | Police / Computer Software & Services | \$3,500 | police server replacement |
| 2/9/26 | Police / Salaries | Police / Facility Lease | \$10,800 | updated rent agreement |
| 2/13/26 | Fire / One-Time Unification | Fire / Computer Software & Services | \$13,920 | fire mgt software, security cameras |
| 2/13/26 | Eng / Salaries | HR / Salaries | \$50,000 | salary lapse for Interim position |
| 2/13/26 | Eng / Salaries | Admin / Salaries | \$50,000 | salary lapse for consultant pay |
| 2/13/26 | HR / Benefits | HR / Salaries and Training & Travel | \$37,000 | reallocation btwn lapse and overages |
| 2/13/26 | Finance / Professional Svcs | Finance / Advertising & Marketing | \$1,000 | late arriving phishing incentive |
| 2/13/26 | Spec Approp / Tuition Reimbursement | Spec Approp / Flexible Spending Accts | \$2,500 | flexible spending acct overages |

Financial Update

For month ending February 28, 2026



Capital Funds

Capital budgets are typically established by a project ordinance, and the budget appropriation is valid for the life of the project.

Capital Projects Fund (Current Fiscal Year)

| Revenues | FY24-25 | FY25-26 | FY25-26 | |
|---------------------|------------------|------------------|------------------|------------|
| | Actual | Budget | YTD | YTD % |
| Streets-related | 1,348,595 | | 1,397,085 | |
| Parks-related | 1,468,122 | | 1,552,209 | |
| Fund Balance Approp | | 2,657,400 | | 0% |
| All Other Revenues | 58,543 | 803,470 | 45,143 | 6% |
| Transfer In | 1,285,000 | 3,585,000 | | 0% |
| Total | 4,160,261 | 7,045,870 | 2,994,437 | 42% |

Expenditures

| | | | | |
|----------------------------|------------------|------------------|------------------|------------|
| Streets & Sidewalks | 293,188 | 1,048,177 | 353,264 | 34% |
| Parks & Greenways | 1,491,434 | 2,012,790 | 268,119 | 13% |
| General | 601,633 | 3,984,903 | 303,652 | 8% |
| Transfer Out | - | | | |
| Total | 2,386,255 | 7,045,870 | 925,035 | 13% |
| <i>Fund Balance Change</i> | <i>1,774,006</i> | | <i>2,069,402</i> | |

LAPP Grants Fund (Current Fiscal Year)

| Revenues | FY24-25 | FY25-26 | FY25-26 | |
|--------------------|------------------|------------------|----------------|-------|
| | Actual | Budget | YTD | YTD % |
| All Other Revenues | 227,189 | 540,000 | 146,377 | 27% |
| Grants - Federal | 3,436,908 | 578,886 | - | 0% |
| Grants - State | 117,263 | | - | |
| Grants - Local | | | - | |
| Reimbursements | 423,312 | 363,641 | - | 0% |
| Transfer In | - | 8,460,157 | - | 0% |
| Total | 4,204,672 | 9,942,684 | 146,377 | |

Expenditures

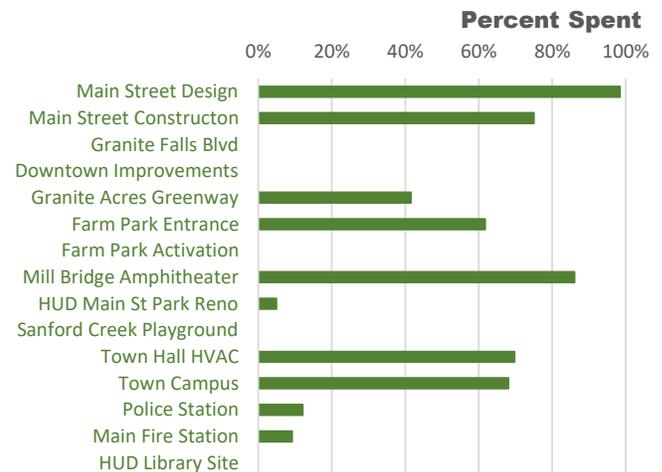
| | | | | |
|----------------------------|------------------|------------------|--------------------|-----|
| LAPP Project | 4,462,699 | 6,071,208 | 3,399,722 | 56% |
| Wallbrook | 423,312 | 2,115,510 | 185,388 | 9% |
| ADA Curb Ramps | 189,472 | 23,247 | - | 0% |
| Water/Sewer | 67,281 | 1,732,719 | - | 0% |
| Total | 5,142,764 | 9,942,684 | 3,585,110 | |
| <i>Fund Balance Change</i> | <i>(938,092)</i> | | <i>(3,438,733)</i> | |

Utility Projects Fund (Current Fiscal Year)

| Revenues | FY24-25 | FY25-26 | FY25-26 | |
|----------------------------|---------------|----------|---------------|----------|
| | Actual | Budget | YTD | YTD % |
| | 92,916 | - | 58,551 | |
| Expenditures | - | - | - | |
| <i>Fund Balance Change</i> | <i>92,916</i> | <i>-</i> | <i>58,551</i> | <i>-</i> |

Project Ordinances (Multiple Fiscal Years)

| Project | Budget | Project to Date | |
|--------------------------|------------|-----------------|---------|
| | | Actual | % Spent |
| Main Street Design | 2,873,994 | 2,829,081 | 98% |
| Main Street Constructon | 25,508,339 | 19,150,766 | 75% |
| Granite Falls Blvd | 200,000 | - | 0% |
| Downtown Improvements | 450,000 | | 0% |
| Granite Acres Greenway | 323,500 | 134,478 | 42% |
| Farm Park Entrance | 1,550,000 | 957,741 | 62% |
| Farm Park Activation | 460,000 | - | 0% |
| Mill Bridge Amphitheater | 470,000 | 404,727 | 86% |
| HUD Main St Park Reno | 406,000 | 20,000 | 5% |
| Sanford Creek Playground | 52,000 | - | 0% |
| Town Hall HVAC | 80,000 | 55,825 | 70% |
| Town Campus | 3,517,000 | 2,395,519 | 68% |
| Police Station | 1,120,000 | 135,206 | 12% |
| Main Fire Station | 1,350,000 | 124,200 | 9% |
| HUD Library Site | 325,000 | - | 0% |



Cash & Investments

By Fund

| | |
|-----------------------|-------------------|
| General Fund | 24,411,110 |
| Capital Projects Fund | 12,959,312 |
| LAPP Grants Fund | 2,858,036 |
| Utility Projects Fund | 2,151,015 |
| Total | 42,379,472 |

By Type

| | |
|--------------|-------------------|
| Checking | 1,553,229 |
| Investment | 40,826,243 |
| Total | 42,379,472 |