

Town of Rolesville
NORTH CAROLINA

Proposed Budget
For Fiscal Year

2019-2020



Rolesville

Genuine Community • Capital Connection

Est. 1837

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Frank Eagles
Mayor



Ronnie Currin
Commissioner & Mayor Pro Tempore



Michelle Medley
Commissioner



Sheilah Sutton
Commissioner



Paul Vilga
Commissioner



Jacky Wilson
Commissioner

RolesvilleNC.gov



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Town of Rolesville

North Carolina

For the Fiscal Year Beginning

July 1, 2018

Christopher P. Morill

Executive Director



2019-20 Town Manager Recommended Budget Message

April 16, 2019

Honorable Mayor Eagles and Rolesville Commissioners

I am pleased to present a recommended budget that represents the Town of Rolesville's commitment to the needs of the community, the provision of quality municipal services, and prudent fiscal management. The budget is prepared in accordance with the Local Government Budget and Fiscal Control Act and N.C. General Statute 159-11, the proposed Annual Budget for Fiscal Year beginning July 1, 2019 and ending June 30, 2020 is balanced and hereby submitted for your consideration.

The recommended budget focuses on maintaining and building a growing Rolesville community in a forward looking fashion, incrementally building adequate staff for quality service delivery, providing competitive compensation for our staff, and maintaining sufficient reserves to accomplish long term goals of the town and in accordance with policy.

The annual budget process is influenced by external factors including the condition of the national, state, and local economies, and the emergent and pre-emergent needs identified in our community by the Town Board and staff. All these factors are considered in this budget, and armed with the knowledge that this document represents a significant amount of careful consideration and study, we are confident that it will allow the Town to meet its obligations, fulfill its goals, and remain fiscally strong.

OVERVIEW OF KEY HIGHLIGHTS

The total budget for the **General Fund** is **\$8,895,445**. This signifies an increase of 16% compared to the 2018-19 budget which aligns and continues with the growth of the community. This increase will allow service levels to be maintained and grow proportionally to increase in population.

Town Board goals are prioritized for funding in this budget.

Capital Projects Fund is enhanced with identified projects that will start to move Rolesville towards a program that stresses maintenance while building opportunities that will transition the future of important community assets.

Employee staffing and compensation continues to be a significant focus of the 2019-20 budget with implantation of a new pay plan, improving existing operations, and adding employees in areas of need.

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

Budget Message

General Fund

Revenues Overview

Revenues for the General Fund continue to rely on moderate growth due to assessed valuation and sales tax growth. The continued trend of reliance on residential assessed valuation continues. The only real property growth for the past year is in residential sector. 89% of Rolesville's valuations are residential based compared to all other valuations (commercial/industrial). Until the disparity adjusts, which can only be remedied with more growth in commercial and industrial, the growth of the General Fund is dependent upon residential building and increased valuations. This comes with the caveat that residential growth will continue. Rolesville has been fortunate to be the benefactor of a strong residential growth cycle, but there continues to be signs and warnings that the pace of residential growth will slow down. For 2019-20 budget, the forecast reflects the average of the past three years of growth; this is anticipated to shift downward in the future.

All taxes and fees are recommended to remain the same, except for two fees. Those fees and associated changes are:

- **Increase in vehicle decal tax** to \$20 per vehicle. This fee has stayed at \$10 per vehicle since 2009. It is recommended that the fee be increased to \$20 per vehicle.

Effective July 1, 2016, NC legislation was modified to change the amount of vehicle decal tax a municipality can charge annually. The current maximum is \$30 per vehicle with the following formula:

- (1) General purposes – Not more than five dollars for any lawful purposes;
- (2) Public transportation – Not more than five dollars for financing, constructing, operating and maintaining public transportation systems;
- (3) Public streets – the remainder of the tax levied may be used for maintaining, repairing, constructing, reconstructing, widening, or improving public streets in the Town that do not form a part of the State highway system.

The proposed \$20 fee would be used for General purposes (\$5) and for Public streets (\$15). The increase will generate an additional \$65,000 for maintenance of Rolesville streets. Several Wake County communities, particularly south Wake County, have implemented the full \$30 per vehicle the past year. Wake Forest currently charges \$20 per vehicle.

- **Decrease in transportation impact fee for Multi-Family** by twenty-five percent (25%) per building permit – this fee has not differentiated residential street impact fee by type since its inception. There is only a single category of Residential for \$3,200 per unit. The new recommended rate is **\$2,400**. By differentiating and implementing a new category of Multi-Family, the recommendation addresses:
 - (1) Establishes the fee at the nationally recognized rate supported by the Institute of Traffic Engineers (ITE) Trip Manual which reflects a difference of daily trips when comparing residential to multi-family. The Manual reflects a 20 – 25% reduction of daily vehicle trips by multi-family units (less vehicles) compared single family. As a result, most communities that charge road impact fees adopt the ITE Manual standard and reflect this difference in their multi-family fee compared to single family fee.
 - (2) Rolesville is dominated by single family developments. By reducing the transportation fee this sends a signal that Rolesville is encouraging more housing choices and diversification.
 - (3) Rolesville becomes more in alignment with neighboring communities' development fees. Currently there are very few neighboring communities that have a transportation

impact fee. This impact fee along with the Parks impact fee, places Rolesville on the higher end of development fees when compared to neighboring communities.

The recommended budget would include an amendment to the fee structure, but no adjustments to revenue estimates due to uncertainty of multi-family units permitting during 2019-20.

Operational Overview

The recommended budget continues to provide essential basic services. In addition, the recommended budget continues the past and current use of contractors for many services and as a result, the number of Town personnel and associated expenses with operations are fewer than most comparably sized communities. But as the Town continues to grow, continued assessment of the use of contractors compared to bringing the services in-house is essential.

Over the course of the past year, the Town has made a decision to continue and increase the use of engineering services to serve as the Town Engineer for development review and Town projects. The decision was made in 2018 after it was determined that a Public Works Director position was not needed and there is increased need and emphasis on engineering. As a result, the proposed budget eliminates the Public Director position and increases contractual expenses for the on-call engineering services. The net savings of this modification is \$50,000.

A new contracted service proposed in the budget is a joint communications position shared with East Wake Television and the Town of Wendell. As communications becomes more of a priority, this partnership will start to meet current needs, but more importantly start to set forth the future of developing a robust communications effort for both external and internal customers. An additional \$4,000 is proposed for this contracted position and this is equal to the amount Wendell will contribute with the balance being paid for by East Wake Television. Technically, this means that Rolesville will have access to up to 12.5 hours a week to a dedicated contract employee (who works for East Wake Television) to assist. All three partners go into this relationship recognizing that the partnership may be short lived, one to three years, as there may be a need in the near future for more than a part-time contracted position.

Another recommendation in the proposed budget is to extend the existing yard waste collection contract to Allen's Tree Service. The existing contract expires December 31, 2019. This budget recommends that the existing contract is extended not only for the entire fiscal year ending June 30, 2020, but also extends until June 30, 2022. This brings the term of yard waste collection and the existing solid waste collection contract with Waste Industries to a common date of June 30, 2022. Allen's Tree Service has agreed to maintain the existing rate per household for the extended period of the new contract.

Other non-personnel operational highlights in the proposed budget include:

- Continuation of Economic Development program – this effort was firmly established in the 2018-19 budget and the proposed budget starts to initiate a program with dedicated personnel. The budget is increased by an additional \$44,000 to assist developing marketing material, economic development consulting, and further implementation of the economic development strategic plan.
- Veterans banner program – this initiative got started with the formation of a Veteran's banner committee. The costs and revenues for the initiative is fully funded in the proposed budget so it will be installed by Memorial Day, 2020.
- Increase in community events and programming – there is additional funding for community events and programming including full-time dedicated events coordinator position.
- Community grants program implementation for Town Board funding - \$7,500 is funded per the new

Budget Message

policy adopted by the Town Board and will be available for eligible non-profit groups.

- Graduate summer internship program through UNC School of Government – in this year's budget is a 12-week graduate internship program during the summer.

Town Board Goals

At the Board retreat in February, affirmation of the current goals were discussed and this budget continues prioritize the efforts in meeting the goals.

Ensure Financial Stability

The proposed budget maintains the existing tax rate and structure with a growing tax base as a result of the new building permits and increased assessed valuation.

Increase Economic Development Efforts

The proposed budget increases the marketing efforts of the economic development program and implementing most of the wayfinding program.

Evaluate Municipal Needs

The proposed budget includes \$350,000 to include a remodel of existing Town Hall facilities along with repair of the back parking lot area. The remodel will allow Town Hall operations to stay at the current location for the next three to five years.

The budget also includes the opportunity to implement recommendations from an on-going Planning Department study that will prioritize improvements for staffing, technology, and processes. The primary recommendations may require a budget amendment but the proposed budget should have the fiscal capacity to implement some of the results.

Create a Center City Complex

The proposed budget continues to designate funds towards the creation and development of a Center City Complex. \$1,600,000 is designated that could be used within the next three to five years to assist or build a new Town center.

Improve the Image of the Town

The proposed budget begins implementing the Main Street Vision plan which is anticipated to start construction early 2021. Much of the plan is to beautify the core center of Rolesville.

In addition, street cleaning and right-of-way mowing will improve with additional dedicated resources to this effort.

Finally, a Strategic Plan development which includes setting forth a vision for the community over the next fifteen to twenty years is included to start in 2019.

Capital Projects Fund

The Capital Projects fund proposes progress on key projects and studies. Here are the highlights that have been presented previously.

- Studies and plans that will assist in determining fiscal decision-making and growth of the community.

The primary studies recommended in this budget are:

- ✓ Open Space and Greenway Master Plan Update – this is one of the most significant recommendations from the Parks and Recreation Master Plan which verified the importance of greenways to Rolesville citizens. The updated Plan will verify and set forth the future of the greenway trails, develop an open space policy, identify future grant opportunities, and implement a consistent policy as it relates to future development.
 - ✓ Mill Bridge Nature Park – a site master plan is funded to determine the future growth and use of this Park while identifying potential grant resources.
 - ✓ Farm Master Plan – this study will finalize the useable space and opportunities for future development of the Farm for Town recreational and cultural uses.
 - ✓ Transportation/Street Plan – The current Plan is seventeen years old and is in need for an update particularly as it relates to Rolesville’s growth area.
 - ✓ Storm Water Plan – there is no existing plan or study of our current and future of the community storm water system. This Plan will identify public versus private systems, responsibilities, and fiscal recommendations for maintaining the public system.
 - ✓ Joint Transit Study with Wake Forest – this will determine the best method of implementing a joint transit plan between both communities. Rolesville share of the study is 25% of the total due to a 50% grant and Wake Forest paying for 25%.
- The Capital Improvement program for 2019-20 includes addressing equipment needs and increasing street maintenance.
 - ✓ Funding of the Police Vehicle Fleet replacement program is a significant commitment of Capital funds at a cost of \$255,000. This program insures that vehicles are replaced in a timely fashion spread out over each budget year.
 - ✓ Other equipment expenses are the replacement of Police handheld radios, entering into a five-year lease for a new Public Works backhoe and replacing one mower.
 - The Capital Budget includes funding from the Powell Bill and Vehicle Decal fees to address street maintenance items. These funds also are used to fund Public Works operations as it relates to street maintenance. The Capital Budget begins to commit these funds for regular maintenance and identifies needed projects such as improvement to streets in Olde Towne subdivision. Future street maintenance projects will be identified by using a Pavement Conditions Index that will determine what and when maintenance improvements shall be used on Rolesville’s streets.

Employee Staffing, Compensation and Benefits

There are two and half (2.5 FTE) additional employees recommended for the 2019-20 budget. With the additional new full-time employees, there will be a total of 39 employees with the Town of Rolesville. This is a total increase of one (1) employee compared to last year’s budget.

The new employees are:

- ✓ Police officer (\$68,780 with additional expenses for benefits; additional cost is for uniform, equipment, and vehicle; start date October 1st) – the 2018-19 budget reclassified a police officer position to the rank of police lieutenant. As a result, an additional Police Officer position will fill out

Budget Message

all shifts in the Patrol Division.

- ✓ Human Resources Analyst (\$82,440 including benefits; start date July 1st) – this position assists the organization in all personnel matters. Currently, the duties of this position are decentralized which means that many of the functions are being handled by staff that are not trained or educated in human resource functions. As the organization gains in employment levels and more time is spent on personnel-related programs, this position is essential to conducting human resource issues in a professional and timely fashion.
- ✓ Parks and Recreation Special Events and Program Coordinator goes from half-time to full-time (\$33,800 including benefits and equipment; start date July 1st) – this position will be responsible for building the twelve (12) current events and start to create additional event programs that are yet to be identified. This position will also assist the existing Coordinator positions. This position was originally budget part-time in the 2018-19 budget, but the inability to fill the position part-time and the increasing time spent on events, it is recommended this position be full-time starting in 2019-20 budget.

The recommended budget continues to implement the new Town pay plan that was adopted and initiated starting in April, 2019. The full cost of this program is \$156,720 compared to 2018-19 budget.

One significant issue the recommended budget includes is the new State pension plan rate adjustment. For fiscal year 2019-20, the North Carolina State Pension program has informed us that there will be an employer rate increase, which will cost an additional \$30,902. We anticipate that this type of increase will continue for at least one more year if not more.

The recommended budget also includes an estimated health insurance increase of 15% which is a cost of \$64,680. Final increase of renewal will be known after adoption of budget.

All other benefits will stay the same.

Final Thoughts on Recommended Budget

This budget starts to formulate future directions, and this budget is transitional in nature. While it fully addresses current capital and operational needs, it continues to lay the groundwork for future plans to sustain the growth of the community. It is anticipated that due to the nature of the transition, there will be a need for some mid-year adjustments.

Here are some items that are not included in the recommended budget but are anticipated to need discussion and adoption during the budget year.

- *Planning Department Operations* – An operational study has been initiated and will be completed by early June. The intent of the study is to prioritize improvements that can be made including additional resources needed for personnel, technology, and processes. Based upon this study, a budget year adjustment may be needed to implement high priority items.
- *Rural Fire District Partnership and Future Fire Stations* – At this point, there is no definitive direction or decision on the future of fire stations that will serve Rolesville and surrounding unincorporated areas of the District. More than likely there will be no action taken during this fiscal year as Wake County conducts their service level study, but if there is some fiscal action desired then a budget amendment will need to be conducted.
- *Informational Technology* – it is anticipated that in the near future, there will be a need to build our support, hardware, and software systems throughout the organization. Operationally our current

system is holding up, but it does hinder the ability to expand and take advantage of new technology that will assist our operational efficiencies. A complete assessment of our support is on-going with the potential for a mid-budget adjustment. In addition, the next fiscal year there will be an effort to upgrade our financial and agenda management software.

- *US 401 By-Pass Lighting* – staff is still working on developing the feasibility and cost of placing street lighting at key intersections. Once that information is finalized the Board may wish to pursue a plan of development during this fiscal year.
- *Facilities Study* – Included in the previously submitted Capital Improvement Plan was an expenditure of \$50,000 for a facilities study. Since that submission, other expenditures have been prioritized and this study is delayed (or possibly cancelled) until at least next year when there is more certainty in the future of Town facilities.

The most significant recommendation for the 2019-20 budget is the use of General Fund reserves which is anticipated to be \$640,000. The primary projects that will be funded this year with the use of reserves is:

- The recommended budget includes \$175,000 to conduct Main Street Vision survey and design work that is needed to be completed to submit a LAPP grant in October. In addition, if a grant is awarded, then funds are budgeted to complete final design and work that is needed to use the grant construction funds to meet a goal of starting the project in Spring/Summer of 2021.
- The budget includes \$350,000 to improve the current Town Hall facility in order to meet the needs for the next three to five years. Improvements include addressing American with Disabilities Act (ADA) deficiencies, customer service, security, and building capacity for personnel.
- \$100,000 is budgeted to implement the wayfinding signage program in late Summer, 2019.

With the use of General Fund reserves for these projects, it reflects that ability in the near future to accomplish larger projects. During the upcoming fiscal years, a review of our debt capacity and taxing structure will need to take place to assist in developing a five to ten-year strategy that will allow the Town to meet future projects wave that cannot be addressed under the existing debt and taxing structure.

Finally, this budget assumes that the local and national economy will continue during the fiscal year. If economic conditions change the Board will need to be prepared to make adjustments as needed.

I want to thank Amy Stevens and all department heads to assisting in the development of the budget. This process has taken over three months.

There will be a work session held on April 30th at 5:30 to review the budget and operational programs with Department Heads. That will be the time for the Town Board to discuss questions or modifications to the recommended budget. There will be a public hearing scheduled for May 7th and upon conclusion the Town Board may adopt the budget at that meeting or at a future meeting in May or early June.

Sincerely,



Kelly Arnold
Town Manager

Strategic Goals & Objectives

NO.	GOAL	OBJECTIVES
1	Ensure financial stability	Maintain the lowest possible tax rate
		Establish and maintain a desirable bond rating
		Grow the property tax base
		Review the fee-in-lieu policy
2	Increase economic development efforts	Receive and implement the Economic Development Strategic Plan
		Work with the City of Raleigh on watershed issues
		Work with Wake County on ETJ expansion
		Develop a brand for the Town
		Market the Town assets
3	Evaluate municipal needs	Evaluate athletic fields and gymnasium space
		Assess municipal departmental space
		Plan for staffing needs
4	Create a center city	Promote a vibrant center city
5	Improve the image of the Town	Explore options for improved wayfinding signage
		Promote streetscape concepts
		Continue to improve communications
		Encourage greater community engagement



Revenues

- Property tax rate remains at \$0.48 per \$100 assessed value
- No fee increases to waste collection
- Municipal vehicle tax increase from \$10 to \$20 per registered vehicle
- Reduction in street development fees for multi-family units

Administration

- Communications partnership with EWTN and Town of Wendell

Finance

- Addition of Human Resources Analyst position

Community & Economic Development

- Implementation of the Economic Development Strategic Plan

Planning

- Transit study in conjunction with the Town of Wake Forest
- Update to the Community Transportation Plan, last update was in 2002
- 2020 Census campaign publicity

Police

- Additional Police Officer to provide for two Officers and one Sergeant on each shift
- Routine radio and vehicle fleet replacement per schedule

Public Works

- Additional funding for wayfinding signage program
- Conduct stormwater assessment to determine future municipal needs
- Purchase of a replacement mower and lease of a backhoe
- Implement contracted street sweeping service
- Resurfacing program for priority streets

Parks and Recreation

- Existing Special Events Program Coordinator from permanent part-time to full-time
- Update to the Open Space and Greenway Plan, last update was in 2002

Special Appropriations

- Capital contribution, from debt service lapse and equivalent of three cents of the tax rate
- Increase in partnership agreement with Chamber of Commerce
- Continuation of costs due to compensation and classification study, effective April 13, 2019
- Retirement system contribution increase per pension system requirements

Capital Projects

- Main Street Vision Plan, including Burlington Mills Road realignment
- Master site plan for athletic/cultural facility on Town-owned 116 acres
- Town Hall maintenance for rear parking area and customer service area/security

Total Budget Summary

GENERAL FUND

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

UTILITY RESERVE FUND

- The Utility Reserve Fund includes financial resources associated with system development fees related to water and sewer infrastructure.
- The Town ceased collecting these fees during the 2017-18 fiscal year.

CAPITAL PROJECTS FUND

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

INTERFUND TRANSFERS

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

GRAND TOTAL - ALL FUNDS

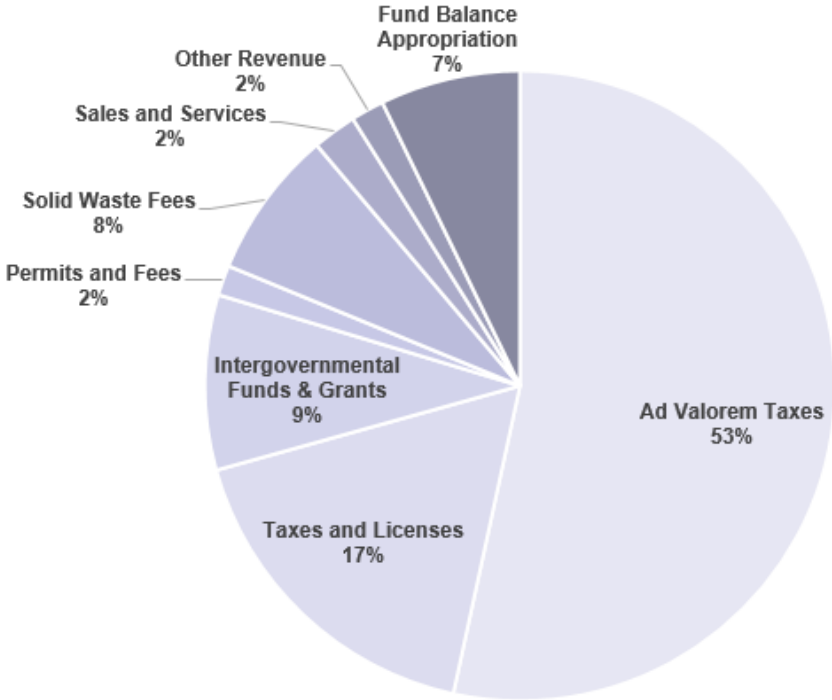
- The grand total reflects the total Town budget, including revenues from all sources and expenditures for all purposes.

Total Budget Summary

	FY2016-17 ACTUAL	FY2017-18 ACTUAL	FY2018-19 ADOPTED	FY2019-20 PROPOSED
GENERAL FUND				
Revenues				
Ad Valorem Taxes	\$3,813,626	\$4,264,738	\$4,400,000	\$4,750,000
Taxes & Licenses	1,174,142	1,286,901	1,365,400	1,537,780
Unrestricted Intergovernmental	441,653	471,476	447,480	491,480
Restricted Intergovernmental	300,472	281,684	252,433	307,785
Permits and Fees	178,779	151,064	139,400	137,100
Sales and Services	827,519	878,927	815,000	879,800
Other Revenue	106,374	95,663	216,700	791,500
TOTAL	\$6,842,565	\$7,430,453	\$7,636,413	\$8,895,445
Expenditures				
Elected Officials	\$59,945	\$80,528	\$75,139	\$85,730
Administration	808,781	775,835	685,470	583,505
Finance			347,669	453,490
Community & Economic Development				144,020
Planning	315,190	298,130	360,129	410,920
Police	1,910,090	1,973,919	2,304,531	2,562,805
Public Works	1,215,318	951,827	1,642,338	1,562,195
Parks and Recreation	618,776	580,993	807,937	952,980
RRFD Contribution	800,853	895,596	924,000	997,500
Special Appropriations	917,625	337,307	489,200	1,142,300
TOTAL	\$6,646,578	\$5,894,135	\$7,636,413	\$8,895,445
UTILITY RESERVE FUND				
Revenues	\$1,242,093	\$688,124		
Expenditures	\$739,891	\$565,979		
CAPITAL PROJECTS FUND				
Revenues	\$1,192,744	\$3,394,666	\$1,130,000	\$2,210,500
Expenditures	\$28,200	\$4,131,738	\$1,130,000	\$2,210,500
LESS INTERFUND TRANSFERS				
				(\$525,000)
GRAND TOTAL - ALL FUNDS				
Revenues	\$9,277,402	\$11,513,243	\$8,766,413	\$10,580,945
Expenditures	\$7,414,669	\$10,591,852	\$8,766,413	\$10,580,945

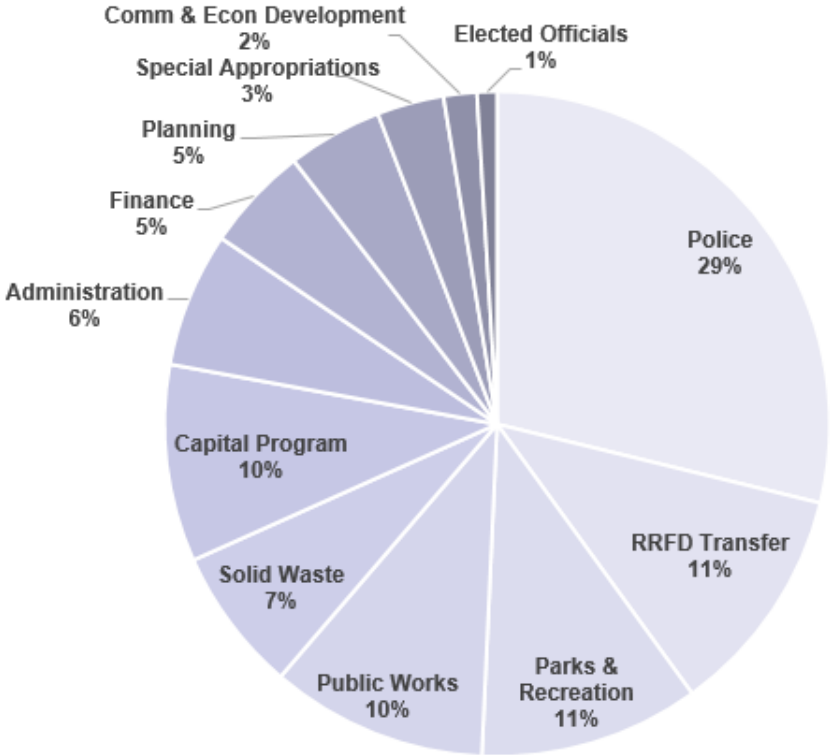
Comparison Charts

General Fund Revenues FY 2019-20



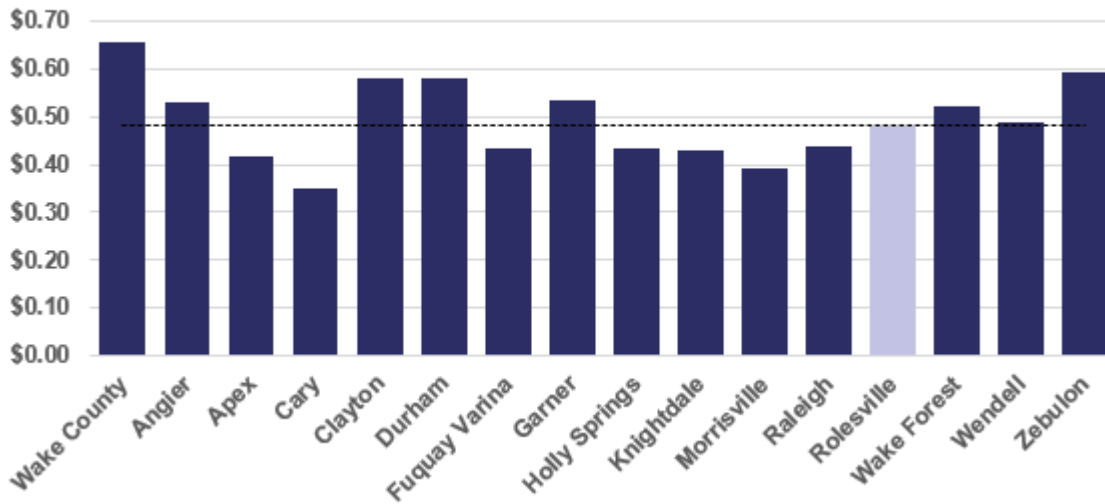
The primary source of revenues for the Town continues to be the property tax. The largest component of the Other Taxes and Licenses category is the Sales and Use Tax, which is also a substantial source of General Fund revenues.

General Fund Expenditures FY 2019-20



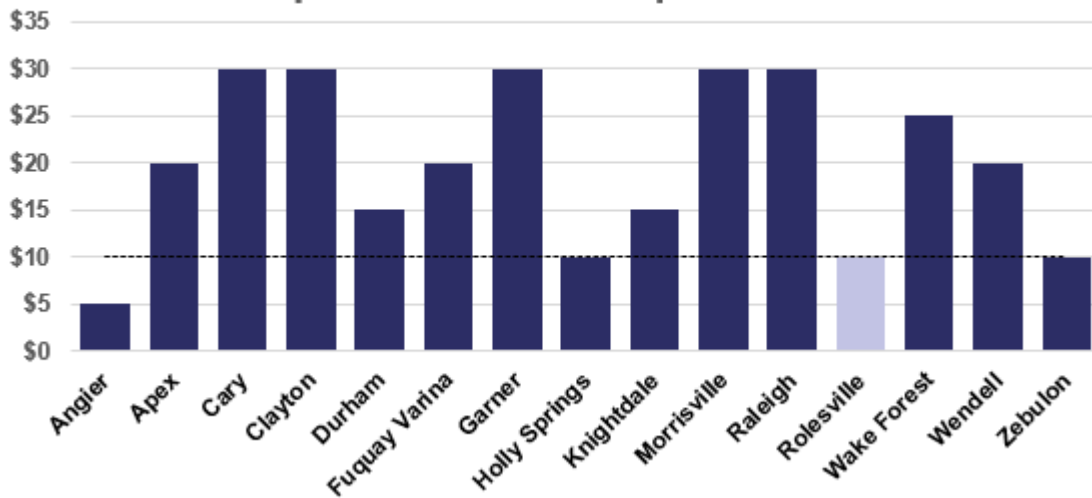
The Town's primary areas of expenditure are for Public Safety (Police and Fire), Parks and Recreation, and Public Works (maintenance and solid waste).

Adopted FY18-19 Property Tax Rates



The budget includes a tax rate of \$.48 per \$100 valuation. This rate is the same as the previous fiscal year. Rolesville continues to have a tax rate that is in the moderate range of surrounding municipalities.

Adopted FY18-19 Municipal Vehicle Taxes

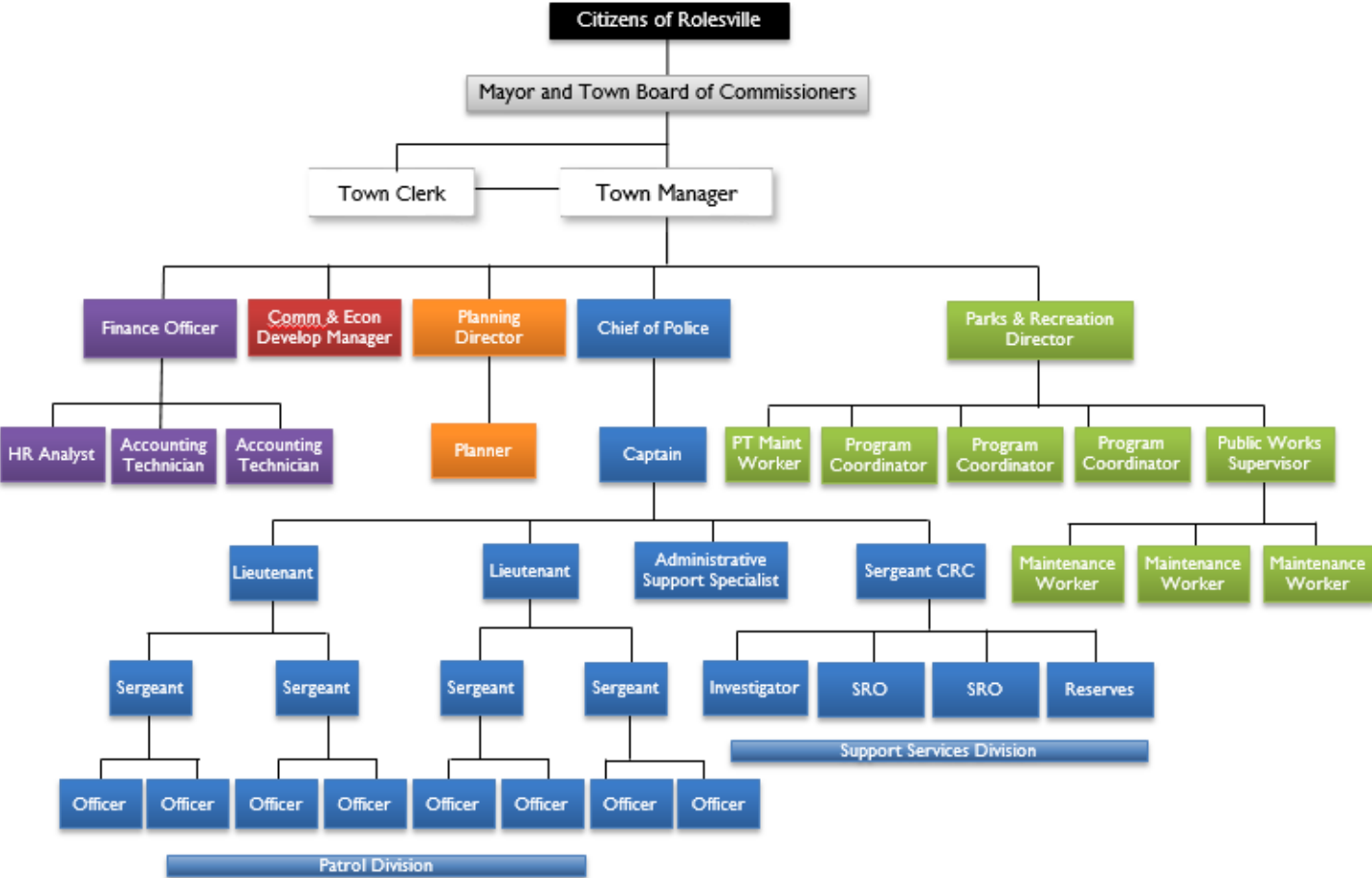


The Town’s municipal vehicle tax is proposed to increase from \$10 to \$20, which is in the moderate range of surrounding municipalities. Proceeds of the first \$5 may be used for any public purpose. Proceeds from the additional \$15 will be used for public streets, in accordance with N.C.G.S. 20-97.

Organization Chart

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

The FY 2019-20 budget includes 39 unique positions. Accounting for positions that are less than full-time (at least 40 hours per week), the result is a full time equivalent (FTE) count of 38.5 personnel.



	FY 2015-16 ADOPTED	FY 2016-17 ADOPTED	FY 2017-18 ADOPTED	FY 2018-19 ADOPTED	FY 2019-20 PROPOSED
Administration					
Town Manager	1	1	1	1	1
Town Clerk	1	1	1	1	1
Economic Development Officer		1	1		
Administrative Support Specialist				0.5	
	2	3	3	2.5	2
Finance					
Finance Officer	1	1	1	1	1
Human Resources Analyst					1
Accounting Technician	1	1.5	2	2	2
	2	2.5	3	3	4
Community & Economic Development					
Community & Economic Development Manager					1
Planning					
Planning Director	1	1	1	1	1
Planner	1	1	1	1	1
Planning Technician		1	1	1	
	2	3	3	3	2
Police					
Chief of Police	1	1	1	1	1
Police Captain	1	1	1	1	1
Police Lieutenant		1	1	2	2
Police Sergeant	5	5	5	5	5
Police Officer	7	8	8	7	8
Traffic Enforcement Officer	1				
School Resource Officer	2	2	2	2	2
Police Investigator		1	1	1	1
Administrative Support Specialist	1	1	1	1	1
	18	20	20	20	21
Public Works					
Town Engineer				1	
Public Works Supervisor	1	1	1	1	1
Maintenance Worker	1	1	1	3	3
	2	2	2	5	4
Parks and Recreation					
Parks and Recreation Director	1	1	1	1	1
Program Coordinator: Athletics	1	1	1	1	1
Program Coordinator: Cultural/Rec	1	1	1	1	1
Program Coordinator: Special Events				0.5	1
Maintenance Worker		0.5	0.5	0.5	0.5
	3	3.5	3.5	4	4.5
TOTAL EMPLOYEES	29	34	34.5	37.5	38.5

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.

FY19-20 ad valorem revenues are based upon the Town's property valuation as projected by the Wake County Revenue Department and a continued tax rate of 48 cents per \$100 valuation.

- **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.

FY19-20 ad valorem taxes are based on growth projections from the Wake County Revenue Department.

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.

FY19-20 sales tax revenues are budgeted based upon current year actual receipts with an estimated growth of 4%.

- 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.

FY19-20 revenues are based on the growth projections from the Wake County Revenue Department. The revenues also reflect an increase from \$10 per vehicle to \$20 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.

FY19-20 revenues are budgeted based upon current year actual receipts. Revenues in this category have remained stable 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.

FY19-20 revenues are conservatively budgeted based upon current year actual receipts.

PERMITS & FEES

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

FY19-20 revenues are based upon continued moderate growth within the Town limits. Staff estimates 190 new single family dwelling permits this fiscal year.

SALES & SERVICES

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

FY19-20 revenues are based upon continued moderate growth.

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

FY19-20 revenues are based upon limited growth, as many athletic programs have maximized the space available.

General Fund Revenues

		FY 2016-17 ACTUAL	FY 2017-18 ACTUAL	FY 2018-19 ADOPTED	FY 2019-20 PROPOSED
Ad Valorem					
11-301-01	Ad Valorem Taxes	3,474,837	3,881,298	4,000,000	4,300,000
11-301-02	Ad Valorem Taxes-DMV	338,789	383,440	400,000	450,000
Taxes & Licenses					
11-305-01	Local Option Sales Tax	1,116,962	1,225,563	1,300,000	1,400,580
11-305-02	Motor Vehicle Tax	56,366	60,740	65,000	136,800
11-305-03	Rental Vehicle Tax	814	598	400	400
Intergovernmental - Unrestricted					
11-310-01	Franchise Tax	386,082	413,177	390,000	430,000
11-310-02	Beer & Wine Excise Tax	24,269	24,788	26,000	28,000
11-310-03	ABC	28,880	30,973	29,000	31,000
11-310-04	Wake - Satelitte Commission	533	558	500	500
11-310-05	Raleigh - Water Commission	1,890	1,980	1,980	1,980
Intergovernmental - Restricted					
11-310-20	USDA Payment Received	38,648	38,685	38,595	38,595
11-310-21	Powell Bill	149,352	160,859	161,000	175,000
11-310-22	Solid Waste Disposal Tax	17,726	18,832	15,000	15,000
11-310-23	Federal & State Grants	94,746	63,302	37,838	79,190
11-310-25	Drug Forfeiture		6		
Permits & Fees					
11-315-01	Subdivision Plan Review	6,955	5,803	4,500	4,000
11-315-02	Commercial Plan Review	960	1,680	1,100	1,100
11-315-03	Variance Application				
11-315-04	Zoning/Annexation Request	2,265	4,465	1,800	5,000
11-315-25	Engineering Fees	6,918	1,693	2,000	2,000
11-315-26	Inspections	58,518	46,400	50,000	50,000
11-315-27	Building Permits	60,297	57,798	55,000	50,000
11-315-29	Fire Safety Inspections	5,188	1,975	5,000	5,000
11-315-30	Other Permits & Fees	37,679	31,250	20,000	20,000
Sales & Services					
11-320-01	Solid Waste Fees	627,521	680,815	620,000	679,000
11-330-01	Facility Rental	24,855	28,206	24,000	24,000
11-330-02	Programs	8,509	9,164	12,000	10,000
11-330-03	Special Events	6,127	5,584	6,000	7,000
11-330-04	Youth Baseball Signup	50,178	43,260	45,000	45,000
11-330-05	Youth Basketball Signup	24,267	23,476	22,000	22,000
11-330-06	Youth Football & Cheer Signup	3,324	3,798	4,000	3,800
11-330-07	Youth Soccer Signup	25,281	28,572	28,000	30,000
11-330-08	Youth Lacrosse Signup			5,000	
11-330-10	Adult Softball Signup	3,750	3,130	3,000	3,000
11-330-15	Sponsorships	22,351	26,946	20,000	30,000
11-330-16	Concessions	7,252	6,517	6,000	6,000
11-330-17	Summer Camp	24,105	19,069	20,000	20,000
11-330-25	P&R Miscellaneous		390		

General Fund Revenues

		FY 2016-17 ACTUAL	FY 2017-18 ACTUAL	FY 2018-19 ADOPTED	FY 2019-20 PROPOSED
Other Revenue					
11-335-01	Copies	52	28		
11-335-03	Property & Equipment Rental	14,600	14,400	12,000	12,000
11-335-04	Civil Citations - School System	100	150	500	500
11-335-06	Clerk of Court Fee	1,962	2,806	1,800	2,500
11-335-20	Police Program Donations	11,840	7,415		
11-335-21	Military Banner Donations			20,000	20,000
11-335-50	Miscellaneous Revenue	62,768	22,982	1,500	1,500
Investment Income					
11-340-01	Interest - General Fund	12,116	44,298	30,000	90,000
11-340-02	Interest - Powell Bill	2,933	3,584	3,000	5,000
Fund Balance Appropriations & Transfers					
11-380-08	Loan Proceeds				
11-390-01	General Fund Appropriation			147,900	640,000
11-390-02	Powell Bill Fund Appropriation				20,000
TOTAL		6,842,565	7,430,453	7,636,413	8,895,445



Elected Officials

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

		FY 2016-17 ACTUAL	FY 2017-18 ACTUAL	FY 2018-19 ADOPTED	FY 2019-20 PROPOSED
EXPENDITURES					
11-410-01	Salaries	48,178	49,282	50,369	52,900
11-410-04	FICA	3,686	3,770	4,030	4,200
	Personnel Subtotal	51,864	53,052	54,399	57,100
11-410-20	Telephone & Data	1,272	2,508	4,240	5,130
11-410-25	Training & Travel	3,075	6,904	7,500	5,000
11-410-26	Dues & Fees	500	1,300	1,500	1,500
11-410-41	Miscellaneous	1,178	3,721	1,500	1,500
11-410-53	Elected Officials Meals	2,056	5,737	6,000	6,000
11-410-54	Elections		7,306		9,500
	Operating Subtotal	8,081	27,476	20,740	28,630
TOTAL		59,945	80,528	75,139	85,730



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

		FY 2016-17 ACTUAL	FY 2017-18 ACTUAL	FY 2018-19 ADOPTED	FY 2019-20 PROPOSED
PERSONNEL		5.5	6	2.5	2
EXPENDITURES					
11-420-01	Salaries	296,214	327,927	214,647	216,300
11-420-02	Temporary				8,000
11-420-04	FICA	20,227	22,310	17,172	16,700
11-420-05	Retirement	36,129	34,640	28,119	29,100
11-420-06	Insurance	26,345	27,894	32,220	23,340
	Personnel Subtotal	378,915	412,771	292,158	293,440
11-420-19	Liability Insurance	4,979	5,306	3,000	2,500
11-420-20	Telephone & Data	5,182	5,187	7,020	6,150
11-420-21	Utilities	10,372	10,093	13,200	12,000
11-420-22	Postage	6,995	7,936		
11-420-23	Office Supplies	5,426	6,689	5,000	4,500
11-420-24	Computer Software & Services	54,717	30,677	13,780	1,000
11-420-25	Training & Travel	5,963	5,994	8,000	6,000
11-420-26	Dues & Fees	24,648	24,428	14,312	16,115
11-420-27	Advertising & Marketing	2,367	752	300	300
11-420-30	Maint & Repair - Buildings & Grounds	16,767	5,817	7,000	7,000
11-420-31	Maint & Repair - Equipment				
11-420-32	Maint & Repair - Vehicles	1,449	33	1,000	1,000
11-420-33	Motor Fuels	452	265	500	500
11-420-34	Equipment Lease	5,413	4,263	4,700	4,700
11-420-35	Office Space Lease		595		1,000
11-420-36	Professional Services	246,747	197,553	200,000	200,000
11-420-37	Contracted Services	805	51,624	110,000	21,500
11-420-48	Refunds	33			
11-420-52	Maint & Repair - Rental	1,825	734	4,000	4,000
	Operating Subtotal	394,140	357,946	391,812	288,265
11-420-81	Equipment & Furniture	1,453	5,118	1,500	1,800
11-420-83	Construction & Improvements	34,273			
	Capital Subtotal	35,726	5,118	1,500	1,800
	TOTAL	808,781	775,835	685,470	583,505

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

	FY 2016-17 ACTUAL	FY 2017-18 ACTUAL	FY 2018-19 ADOPTED	FY 2019-20 PROPOSED
PERSONNEL			3	4
EXPENDITURES				
11-430-01	Salaries		171,097	260,000
11-430-02	Temporary			2,500
11-430-04	FICA		13,688	20,200
11-430-05	Retirement		22,414	36,500
11-430-06	Insurance		21,420	32,160
	Personnel Subtotal		228,619	351,360
11-430-19	Liability Insurance		3,000	3,280
11-430-20	Telephone & Data		480	2,000
11-430-22	Postage		7,900	4,400
11-430-23	Office Supplies		3,000	3,000
11-430-24	Computer Software & Services		26,100	30,000
11-430-25	Training & Travel		4,000	4,000
11-430-26	Dues & Fees		17,150	6,550
11-430-27	Advertising & Marketing		300	300
11-430-36	Professional Services		25,000	25,500
11-430-37	Contracted Services		19,700	14,500
11-430-48	Refunds		400	400
11-430-50	Departmental Projects			4,000
	Operating Subtotal		107,030	97,930
11-430-81	Equipment & Furniture		1,500	4,200
11-430-83	Construction & Improvements		10,520	
	Capital Subtotal		12,020	4,200
	TOTAL		347,669	453,490

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

		FY 2016-17 ACTUAL	FY 2017-18 ACTUAL	FY 2018-19 ADOPTED	FY 2019-20 PROPOSED
PERSONNEL					1
EXPENDITURES					
11-480-01	Salaries				81,500
11-480-04	FICA				6,400
11-480-05	Retirement				11,500
11-480-06	Insurance				8,040
	Personnel Subtotal	0	0	0	107,440
11-480-19	Liability Insurance				920
11-480-20	Telephone & Data				860
11-480-23	Office Supplies				500
11-480-24	Computer Software & Services				2,000
11-480-25	Training & Travel				2,000
11-480-26	Dues & Fees				300
11-480-27	Advertising & Marketing				15,000
11-480-37	Contracted Services				15,000
	Operating Subtotal	0	0	0	36,580
11-480-81	Equipment & Furniture				
	Capital Subtotal	0	0	0	0
TOTAL		0	0	0	144,020

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

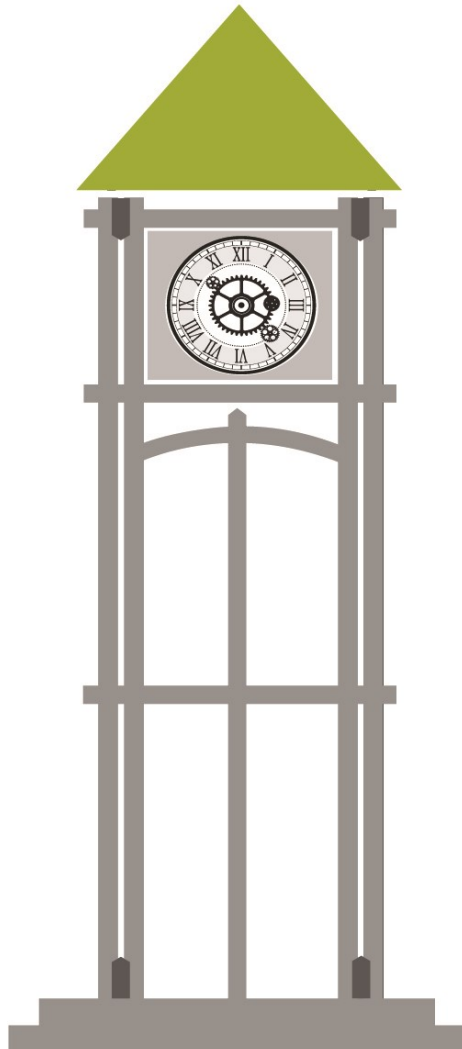
		FY 2016-17 ACTUAL	FY 2017-18 ACTUAL	FY 2018-19 ADOPTED	FY 2019-20 PROPOSED
PERSONNEL		3	3	3	2
EXPENDITURES					
11-490-01	Salaries	137,021	152,499	177,753	149,900
11-490-02	Temporary		589	2,500	
11-490-04	FICA	9,779	11,186	14,420	11,700
11-490-05	Retirement	16,303	19,183	23,286	21,100
11-490-06	Insurance	16,135	15,563	21,420	16,080
	Personnel Subtotal	179,238	199,020	239,379	198,780
11-490-19	Liability Insurance	4,200	3,629	4,700	5,740
11-490-20	Telephone & Data	2,114	2,104	3,000	2,500
11-490-22	Postage				
11-490-23	Office Supplies	1,355	846	1,500	1,500
11-490-24	Computer Software & Services	692	14,677	5,400	3,700
11-490-25	Training & Travel	1,708	2,299	4,200	3,500
11-490-26	Dues & Fees	588	875	1,200	1,200
11-490-27	Advertising & Marketing	1,163	2,432	3,000	3,000
11-490-32	Maint & Repair - Vehicles	52	200	500	1,000
11-490-33	Motor Fuels	198	259	250	500
11-490-37	Contracted Services	109,279	70,982	95,000	95,000
11-490-48	Refunds	1,293		1,000	1,000
11-490-51	Departmental Projects	10,166	389		92,500
	Operating Subtotal	132,808	98,692	119,750	211,140
11-490-81	Equipment & Furniture	3,144	418	1,000	1,000
	Capital Subtotal	3,144	418	1,000	1,000
	TOTAL	315,190	298,130	360,129	410,920

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

		FY 2016-17 ACTUAL	FY 2017-18 ACTUAL	FY 2018-19 ADOPTED	FY 2019-20 PROPOSED
PERSONNEL		20	20	20	21
EXPENDITURES					
11-510-01	Salaries	995,200	1,057,200	1,205,353	1,342,000
11-510-02	Temporary	15,027	18,066	17,500	10,000
11-510-04	FICA	76,002	79,623	97,828	102,100
11-510-05	Retirement	128,475	139,423	166,060	193,240
11-510-06	Insurance	125,875	132,212	160,740	183,360
11-510-08	Police Separation Allowance	4,769			
	Personnel Subtotal	1,345,348	1,426,524	1,647,481	1,830,700
11-510-19	Liability Insurance	55,946	58,864	75,000	59,200
11-510-20	Telephone & Data	22,605	22,955	23,815	23,915
11-510-21	Utilities	8,382	8,845	9,000	10,500
11-510-22	Postage		69	300	300
11-510-23	Office Supplies	1,988	2,851	3,500	3,700
11-510-24	Computer Software & Services	24,765	24,301	26,395	31,630
11-510-25	Training & Travel	27,119	16,954	28,300	26,900
11-510-26	Dues & Fees	1,075	855	1,200	1,200
11-510-27	Advertising & Marketing	512	4,135	2,500	2,500
11-510-28	Uniforms	30,838	21,403	21,000	21,085
11-510-30	Maint & Repair - Buildings & Grounds	6,216	9,330	8,700	9,700
11-510-31	Maint & Repair - Equipment	2,377	1,522	4,500	4,600
11-510-32	Maint & Repair - Vehicles	18,618	17,673	25,000	31,000
11-510-33	Motor Fuels	24,177	33,213	39,000	42,000
11-510-34	Equipment Lease	3,787	3,061	4,225	4,225
11-510-35	Office Space Lease	59,169	58,754	58,700	61,400
11-510-37	Contracted Services	59,839	62,125	62,765	75,650
11-510-50	Departmental Supplies	2,665	3,379	4,000	4,000
11-510-53	Investigation & Drug Enforcement	6,037	5,529	6,350	6,400
11-510-54	Drug Forfeiture				
11-510-55	Civil Citations - School System	100	150	500	500
11-510-56	Camp CARE	4,158	18,727	6,000	6,000
11-510-57	Athletic League	370		2,000	
11-510-58	DARE Program	2,898	4,455	6,500	5,000
11-510-59	Community Outreach	5,316	3,310	6,000	4,000
	Operating Subtotal	368,957	382,460	425,250	435,405

Police (con't)

		FY 2016-17 ACTUAL	FY 2017-18 ACTUAL	FY 2018-19 ADOPTED	FY 2019-20 PROPOSED
11-510-81	Equipment & Furniture	30,595	39,120	27,800	41,700
11-510-82	Vehicles	144,050	83,834	204,000	255,000
11-510-90	Debt Service Principal	20,065	40,841		
11-510-91	Debt Service Interest	1,075	1,140		
	Capital Subtotal	195,785	164,935	231,800	296,700
TOTAL		1,910,090	1,973,919	2,304,531	2,562,805



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

		FY 2016-17 ACTUAL	FY 2017-18 ACTUAL	FY 2018-19 ADOPTED	FY 2019-20 PROPOSED
PERSONNEL		2	2	5	4
EXPENDITURES					
11-600-01	Salaries	74,117	87,473	203,124	177,900
11-600-02	Temporary	17,650	14,024	7,500	
11-600-04	FICA	6,990	7,789	16,250	13,900
11-600-05	Retirement	9,031	11,054	26,609	25,100
11-600-06	Insurance	11,669	13,181	28,560	32,160
	Personnel Subtotal	119,457	133,521	282,043	249,060
11-600-19	Liability Insurance	5,447	4,868	8,000	9,100
11-600-20	Telephone & Data	848	1,216	2,700	3,840
11-600-21	Utilities	6,064	5,458	8,000	5,100
11-600-23	Office Supplies	341	273	1,000	1,000
11-600-25	Training & Travel	50			500
11-600-28	Uniforms	1,414	824	3,000	3,000
11-600-30	Maint & Repair - Buildings & Grounds	9,383	1,887	2,000	2,000
11-600-31	Maint & Repair - Equipment	1,440	627	2,000	2,000
11-600-32	Maint & Repair - Vehicles	4,075	2,790	6,000	5,000
11-600-33	Motor Fuels	4,402	5,307	8,000	9,000
11-600-36	Professional Services				36,000
11-600-37	Contracted Services	491,089	505,866	503,600	624,000
11-600-50	Departmental Supplies	4,205	2,819	4,000	4,000
11-600-52	Stormwater Expense		9,300	143,000	40,000
11-600-53	Street Expense	6,299	1,407	81,000	5,000
11-600-54	Street Expense (Powell Bill)				15,000
11-600-55	Street Cleaning (Powell Bill)				25,000
11-600-57	Street Lights	169,224	155,469	199,400	190,000
11-600-58	Christmas Decorations	4,783	29,185	35,000	5,000
11-600-59	Military Banners			20,000	20,000
	Operating Subtotal	709,064	727,296	1,026,700	1,004,540
11-600-73	Construction & Improvements				100,000
11-600-74	Resurfacing	342,028		161,000	125,000
11-600-81	Equipment & Furniture	6,121	21,375	17,000	
11-600-82	Vehicles		30,950	47,000	45,000
11-600-90	Debt Service Principal	17,500	18,500	90,500	20,500
11-600-91	Debt Service Interest	21,148	20,185	18,095	18,095
	Capital Subtotal	386,797	91,010	333,595	308,595
	TOTAL	1,215,318	951,827	1,642,338	1,562,195

Parks and Recreation

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

		FY 2016-17 ACTUAL	FY 2017-18 ACTUAL	FY 2018-19 ADOPTED	FY 2019-20 PROPOSED
PERSONNEL		3.5	3.5	4	4.5
EXPENDITURES					
11-620-01	Salaries	177,803	186,398	233,780	276,900
11-620-02	Temporary	31,347	54,184	60,000	65,000
11-620-04	FICA	15,163	17,432	23,502	26,700
11-620-05	Retirement	21,586	23,560	30,625	48,100
11-620-06	Insurance	18,325	17,768	32,130	36,180
	Personnel Subtotal	264,224	299,342	380,037	452,880
11-620-19	Liability Insurance	7,350	6,373	8,100	9,600
11-620-20	Telephone & Data	6,297	5,365	7,000	7,000
11-620-21	Utilities	40,519	44,555	50,000	50,000
11-620-22	Postage			1,200	1,800
11-620-23	Office Supplies	2,177	1,777	2,000	2,000
11-620-24	Computer Software & Services	135	560		1,500
11-620-25	Training & Travel	2,188	1,753	3,000	4,000
11-620-26	Dues & Fees	170	269	600	400
11-620-27	Advertising & Marketing	17,987	15,067	20,000	30,000
11-620-28	Uniforms	4,807		4,000	3,000
11-620-30	Maint & Repair - Buildings & Grounds	94,521	52,806	90,000	110,000
11-620-32	Maint & Repair - Vehicles	12	197	500	500
11-620-33	Motor Fuels		467	1,000	800
11-620-34	Equipment Lease				
11-620-35	Office Space Lease	19,836	19,450	22,000	22,000
11-620-37	Contracted Services	9,946	11,333	15,000	15,000
11-620-48	Refunds	343	156	500	500
11-620-50	Departmental Supplies		826	2,000	2,000
11-620-51	Departmental Projects		19,825		60,000
11-620-53	P&R Programs	3,854	5,872	15,000	15,000
11-620-54	Special Events	8,383	9,924	25,000	30,000
11-620-55	Concessions	4,340	3,130	8,500	8,000
11-620-58	Youth Baseball	47,315	37,945	62,000	62,000
11-620-59	Youth Basketball	13,245	13,207	15,000	15,000
11-620-60	Youth Football & Cheerleading	2,582	2,524	8,000	4,500
11-620-61	Youth Soccer	5,773	12,590	18,000	18,000
11-620-62	Youth Lacrosse			5,000	
11-620-65	Adult Softball	4,107	1,687	3,000	3,000
11-620-70	Summer Camp	8,156	6,343	26,000	22,000
	Operating Subtotal	304,043	274,001	412,400	497,600

Parks and Recreation (con't)

		FY 2016-17 ACTUAL	FY 2017-18 ACTUAL	FY 2018-19 ADOPTED	FY 2019-20 PROPOSED
11-620-81	Equipment & Furniture	2,926	7,650	2,500	2,500
11-620-82	Vehicles	31,436		13,000	
11-620-83	Construction & Improvements	16,147			
	Capital Subtotal	50,509	7,650	15,500	2,500
TOTAL		618,776	580,993	807,937	952,980



Special Appropriations

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

		FY 2016-17 ACTUAL	FY 2017-18 ACTUAL	FY 2018-19 ADOPTED	FY 2019-20 PROPOSED
EXPENDITURES					
11-700-51	Town Center	17,811	51,753		
11-700-53	Rolesville Fire Department	800,853	895,596	924,000	997,500
11-700-54	EWTV Partnership	55,365	54,063	56,000	54,000
11-700-55	Chamber of Commerce	8,000	12,000	12,000	18,000
11-700-58	Unemployment Insurance	1,143	573	2,000	8,000
11-700-59	Community Groups	17,000	2,500	4,900	7,500
11-700-60	RRFD Facility Partnership	100,000			
11-700-61	Flexible Spending Accounts		617	10,000	4,500
11-700-83	Construction & Improvements	462,071	14,173		
11-700-85	Contingency				
11-700-90	Debt Service Principal	210,753	160,977	162,300	164,000
11-700-91	Debt Service Interest	45,482	43,653	37,000	33,300
11-700-95	Retain in Capital Reserve - Powell Bill				
11-700-95	Retain in Capital Reserve - Capital Savings			205,000	328,000
11-700-97	Transfer to Capital Projects Fund				525,000
	TOTAL	1,718,478	1,235,905	1,413,200	2,139,800



Utility Reserve Fund

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

		FY 2016-17 ACTUAL	FY 2017-18 ACTUAL	FY 2018-19 ADOPTED	FY 2019-20 PROPOSED
REVENUES					
20-300-15	Water Front Footage				
20-300-16	Water Acreage				
20-300-17	Water Capacity				
20-300-18	Additional Capacity				
20-300-22	Sewer Front Footage				
20-300-23	Sewer Acreage				
20-300-24	Sewer Capacity				
20-300-25	Neuse River Nitrogen	635,971	492,853		
20-300-27	Inspection Fees	34,384	25,716		
20-300-28	Water Meter Sales	56,890	39,448		
20-300-29	Water/Sewer Services	10,456	7,962		
20-315-03	Water Impact Fee	256,380	50,370		
20-315-04	Wastewater Impact Fee	242,145	51,465		
20-340-01	Interest W/S Impact	5,867	20,310		
	TOTAL	1,242,093	688,124		
EXPENDITURES					
20-600-01	Fee Reimbursement	2,190			
20-600-25	Neuse River Nitrogen	635,971	492,853		
20-600-27	Inspection Fees	34,384	25,716		
20-600-28	Water Meter Sales	56,890	39,448		
20-600-29	Water/Sewer Services	10,456	7,962		
20-600-70	Retain in Capital Reserve				
	TOTAL	739,891	565,979		

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

		FY 2016-17 ACTUAL	FY 2017-18 ACTUAL	FY 2018-19 ADOPTED	FY 2019-20 PROPOSED
REVENUES					
51-315-01	Street Fees	450,592	588,984	480,000	608,000
51-315-02	Park Fees	422,670	574,000	480,000	608,000
51-315-03	Park Payment in Lieu	53,716	17,309		
51-315-04	Street Payment in Lieu	250,000			
51-315-10	Park Donations		10,000		
51-315-15	Intergovernmental Revenue				469,500
51-340-01	Interest - Street Funds	6,600	23,894		
51-340-02	Interest - Park Funds	9,166	27,479		
51-380-09	Loan Proceeds		2,153,000		
51-390-01	Street Fees Fd Bal Approp			170,000	
51-390-02	Park Fees Fd Bal Approp				
51-390-03	Park Pay in Lieu Approp				
51-390-04	Street Pay in Lieu Approp				
51-390-05	Transfer from General Fund				525,000
	TOTAL	1,192,744	3,394,666	1,130,000	2,210,500
EXPENDITURES					
51-400-01	Main Street Vision Plan				175,000
51-400-02	Town Hall Renovations				350,000
51-600-01	Street Fee Reimbursement				
51-600-02	Community School Park				469,500
51-600-03	East Young Street Sidewalk #1	1,500	588,536		
51-600-04	Granite Falls Boulevard	26,700	48,693	650,000	
51-600-05	401 Bypass Improvements		19,410		
51-600-06	East Young Street Sidewalk #2		21,220		
51-600-07	Burlington Mills Road Realignment				310,000
51-620-01	Park Fee Reimb				
51-620-04	Greenway Construction			50,000	
51-620-07	Athletic Complex		3,453,879	80,000	80,000
51-620-08	Mill Bridge Park				20,000
51-700-70	Retain in Capital Reserve			93,000	546,000
51-700-90	Debt Service Principal			216,000	216,000
51-700-91	Debt Service Interest			41,000	44,000
	TOTAL	28,200	4,131,738	1,130,000	2,210,500

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.

No significant operating budget impacts are expected from the first year of this CIP. The projects scheduled for the upcoming budget year are primarily oriented around road construction, site planning, and maintenance. Future year CIP items may have more significant operating budget impacts. See the more detailed ***Capital Improvement Plan 2019-2024*** document for a more in-depth analysis.

Project Priorities

PRIORITY #1 High

Project mandated by federal or state government; project is high priority of Mayor and Town Board; project substantially reduces expenditures or increases revenues.

PRIORITY #2 Medium

Project results in better service efficiency; project reduces operational costs; project improves workforce morale.

PRIORITY #3 Low

Project is not mandated; project improves the quality of life in the community.

Project Types

TYPE #1 Health, Safety, and General Welfare

Project protects the health, safety, and general welfare of the community and the employees serving it.

TYPE #2 Maintenance and Replacement

Project provides for the maintenance of existing systems and equipment.

TYPE #3 Expansion of Existing Programs and Facilities

Project enhances existing systems and programs or allows for the creation of new programs and services.



CIP 2019-2024

<i>Funding Source</i>	<i>2019-20</i>	<i>2020-21</i>	<i>2021-22</i>	<i>2022-23</i>	<i>2023-24</i>	<i>5 YR TOTAL</i>	<i>TBD</i>
TRANSPORTATION							
REVENUES							
Street fees new revenues (190 permits)	608,000	608,000	608,000	608,000	608,000	3,040,000	
Street fees fund balance (\$431,000 at 6/30/19)	-	12,000	-	-	-	12,000	
Street fee-in-lieu new revenues - Willoughby	-	-	-	-	-	-	219,000
CAMPO grant	-	2,480,000	-	-	-	2,480,000	
TOTAL	608,000	3,100,000	608,000	608,000	608,000		
EXPENDITURES							
Burlington Mills Rd Realignment	310,000	3,100,000	-	-	-	3,410,000	
Granite Falls Blvd: Barrington-Burl Mills	-	-	-	-	-	-	TBD
Willoughby / Rogers Road	-	-	-	-	-	-	TBD
Reserve for future projects	298,000	-	608,000	608,000	608,000	2,122,000	
TOTAL	608,000	3,100,000	608,000	608,000	608,000		
<i>Ending street fees fund balance</i>	<i>729,000</i>	<i>717,000</i>	<i>1,325,000</i>	<i>1,933,000</i>	<i>2,541,000</i>		

STREET MAINTENANCE							
REVENUES							
Powell Bill new revenues	175,000	180,000	185,000	190,000	195,000	925,000	
Powell Bill fund balance (\$647,019 at 6/30/19)	20,000	35,000	35,000	35,000	35,000	160,000	
TOTAL	195,000	215,000	220,000	225,000	230,000		
EXPENDITURES							
Resurfacing and Street Maintenance Program	125,000	175,000	180,000	185,000	190,000	855,000	
Sidewalk and Curb & Gutter Repair	10,000	10,000	10,000	10,000	10,000	50,000	
Greenway Maintenance	5,000	5,000	5,000	5,000	5,000	25,000	
Open Space and Greenway Plan Update (half)	30,000	-	-	-	-	30,000	
Street Sweeper Service	25,000	25,000	25,000	25,000	25,000	125,000	
TOTAL	195,000	215,000	220,000	225,000	230,000		
<i>Ending Powell Bill fund balance</i>	<i>627,019</i>	<i>592,019</i>	<i>557,019</i>	<i>522,019</i>	<i>487,019</i>		

PARKS							
REVENUES							
Park fees new revenues (190 permits)	608,000	608,000	608,000	608,000	608,000	3,040,000	
Park fees fund balance (\$1,487,800 at 6/30/19)	-	-	-	-	-	-	
Park fee-in-lieu fd bal (\$115,000 at 6/30/19)	-	-	-	-	-	-	
Wake County interlocal agreement - CSP	469,500	-	-	-	-	469,500	
TOTAL	1,077,500	608,000	608,000	608,000	608,000		
EXPENDITURES							
Community School Park - Lights	337,000	-	-	-	-	337,000	
Community School Park - Fence Replacement	132,500	-	-	-	-	132,500	
Mill Bridge NP - Site Master Plan	20,000	-	-	-	-	20,000	
Mill Bridge NP - Restroom & Picnic Shelter	-	175,000	-	-	-	175,000	
Mill Bridge NP - Disc Golf	-	40,000	-	-	-	40,000	
Frazier Land - Master Site Plan	80,000	-	-	-	-	80,000	
Frazier Land - Fields and Facilities	-	-	-	-	-	-	TBD
Reserve for future projects	248,000	138,000	359,000	364,000	369,000	1,478,000	
Debt service - Frazier property	260,000	255,000	249,000	244,000	239,000	1,247,000	
TOTAL	1,077,500	608,000	608,000	608,000	608,000		
<i>Ending park fees fund balance</i>	<i>1,735,800</i>	<i>1,873,800</i>	<i>2,232,800</i>	<i>2,596,800</i>	<i>2,965,800</i>		

Funding Source	2019-20	2020-21	2021-22	2022-23	2023-24	5 YR TOTAL	TBD
GENERAL GOVERNMENT - CAPITAL PROJECTS							
REVENUES							
General Fund revenues	525,000	540,000	555,000	570,000	585,000	2,775,000	
CAMPO grant	-	1,400,000	-	-	-	1,400,000	
Capital Savings Fd Bal (\$205,000 avail 6/30/19)	-	-	842,000	-	500,000	1,342,000	
General Fund - Fund Balance	525,000	350,000	325,000	-	-	1,200,000	
TOTAL	1,050,000	2,290,000	1,722,000	570,000	1,085,000		
EXPENDITURES							
Main Street Vision Plan	175,000	1,750,000	-	-	-	1,925,000	
Town Center Campus Infrastructure	-	-	1,600,000	-	-	1,600,000	
Town Hall Renovations / Parking Lot Repair	350,000	-	-	-	-	350,000	
Public Works Facility	-	-	-	-	-	-	TBD
Police Station	-	-	-	-	500,000	500,000	6,000,000
Town Hall	-	-	-	-	-	-	TBD
RRFD Fire Substations	-	-	-	-	-	-	TBD
US 401 Bypass Lighting	-	-	-	-	-	-	TBD
Reserve for Capital Savings	328,000	416,000	-	451,000	468,000	1,663,000	
Debt service - 502 Southtown Circle	197,000	124,000	122,000	119,000	117,000	679,000	
TOTAL	1,050,000	2,290,000	1,722,000	570,000	1,085,000		
Ending General Fund fd bal available for approp	675,000	325,000	-	-	-		
Ending Capital Savings fund balance	533,000	949,000	107,000	558,000	526,000		

GENERAL GOVERNMENT - GENERAL FUND							
REVENUES							
General Fund revenues	543,150	593,865	579,660	285,995	297,896	2,300,566	
Transit study grant / Town of Wake Forest	22,500	-	-	-	-	22,500	
TOTAL	565,650	593,865	579,660	285,995	297,896		
EXPENDITURES							
Wayfinding Signage	100,000	-	-	-	-	100,000	
Facility Study Update	-	50,000	-	-	-	50,000	
Emergency Generator	-	35,000	-	-	-	35,000	
Financial Software	-	50,000	-	-	-	50,000	
Transit study with Wake Forest	30,000	-	-	-	-	30,000	
Community Transportation Plan	60,000	60,000	-	-	-	120,000	
UDO Update for Form Based Code	-	95,000	65,000	-	-	160,000	
Land Development Permitting Software	-	-	30,000	-	-	30,000	
Police Handheld Radio Replacement	5,650	11,865	12,460	13,085	13,740	56,800	
Police Vehicle Fleet Replacement	255,000	204,000	214,200	224,910	236,156	1,134,266	
Stormwater Plan	40,000	-	-	-	-	40,000	
ADA Improvements	-	15,000	15,000	15,000	15,000	60,000	
Mower	12,000	-	-	-	-	12,000	
Rubber Tire Backhoe	33,000	33,000	33,000	33,000	33,000	165,000	
Skid Steer	-	-	100,000	-	-	100,000	
Dump Truck with Snow Plow	-	-	110,000	-	-	110,000	
Open Space and Greenway Plan Update (half)	30,000	-	-	-	-	30,000	
Park & Greenway Signage	-	40,000	-	-	-	40,000	
TOTAL	565,650	593,865	579,660	285,995	297,896		

Debt Service

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

DESCRIPTION	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Sewer System - USDA \$600,000; issuance 6/1/1994; final payment due 6/1/2033; 5.5% interest; Raleigh provides revenue for the annual payments <i>Balance at June 30, 2019 = \$329,000</i>	\$38,595.00	\$38,467.50	\$38,785.00	\$38,520.00	\$37,200.00
105A West Young Street \$330,000; issuance 7/2/2015; final payment due 6/30/2020; 1.89% interest <i>Balance at June 30, 2019 = \$68,494.36</i>	\$69,788.90	-	-	-	-
502 Southtown Circle \$1,425,000; issuance 12/28/2015; final payment due 12/28/2030; 2.77% interest <i>Balance at June 30, 2019 = \$1,140,000</i>	\$126,578.00	\$123,946.50	\$121,315.00	\$118,683.50	\$116,052.00
11624 Louisburg Road \$2,153,000; issuance 10/30/2017; final payment due 9/1/2027; 2.23% interest <i>Balance at June 30, 2019 = \$1,937,000</i>	\$259,195.10	\$254,378.30	\$248,561.50	\$243,797.00	\$238,972.50
Debt Service Total	\$494,157.00	\$416,792.30	\$408,661.50	\$401,000.50	\$392,224.50

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 **.33%** at June 30, 2019.

Estimated debt at June 30, 2019:

Source of Debt	Debt Remaining
Sewer System – USDA	\$329,000
105A West Young Street	68,494
502 Southtown Circle	1,140,000
11624 Louisburg Road	1,937,000
TOTAL	\$3,474,494

Assessed property valuation: **\$1,039,000,000**

DEBT SERVICE RATIO

This debt service ratio is the total amount of debt payments as a percentage of total annual expenditures. A high ratio can impact service provision by reducing spending flexibility. The Town's debt service ratio for the General Fund in the upcoming FY 2019-20 budget year is projected to be about **6%**.

GOVERNMENTAL FUNDS – CHANGE IN FUND BALANCE

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

	FY14-15 ACTUAL	FY15-16 ACTUAL	FY16-17 ACTUAL	FY17-18 ACTUAL	FY18-19 PROJECTED	FY19-20 BUDGETED
Beginning Fund Balance	\$4,667,104	\$5,191,986	\$7,777,187	\$9,639,922	\$10,561,312	\$9,677,309
Revenues	6,147,220	7,999,130	8,537,516	8,794,262	8,954,714	9,455,405
Expenditures	(5,622,338)	(7,168,929)	(6,674,781)	(10,025,872)	(9,838,717)	(9,371,405)
Other Financing Source (Use)		1,755,000		2,153,000		
Change	524,882	2,585,201	1,862,735	921,390	(884,003)	84,000
Ending Fund Balance	\$5,191,986	\$7,777,187	\$9,639,922	\$10,561,312	\$9,677,309	\$9,761,309

GENERAL FUND UNRESTRICTED FUND BALANCE

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

	FY14-15 ACTUAL	FY15-16 ACTUAL	FY16-17 ACTUAL	FY17-18 ACTUAL	FY18-19 PROJECTED	FY19-20 BUDGETED
Future capital projects (assigned fb)					\$205,000	\$533,000
Unrestricted Fund Balance	\$2,243,414	\$2,711,883	\$3,046,567	\$4,418,373	\$4,648,537	\$3,569,537
<i>Unrestricted Fund Balance as a % of General Fund expenditures</i>	<i>41%</i>	<i>46%</i>	<i>46%</i>	<i>75%</i>	<i>63%</i>	<i>46%</i>

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

RESTRICTED FUND BALANCES

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

	FY14-15 ACTUAL	FY15-16 ACTUAL	FY16-17 ACTUAL	FY17-18 ACTUAL	FY18-19 PROJECTED	FY19-20 BUDGETED
GENERAL FUND						
Stabilization by State Statute	\$437,466	\$500,546	\$545,020	\$543,461	\$600,000	\$625,000
USDA reserve	\$40,385	\$40,368	\$40,418	\$40,434	\$40,449	\$40,449
Powell Bill	\$357,395	\$500,709	\$310,966	\$472,909	\$464,019	\$434,019
Law enforcement restricted	\$1,294	\$1,250	\$7,774	\$11,885	\$9,466	\$5,466
UTILITY RESERVE FUND						
Water Fees Reserve	\$237,001	\$562,121	\$820,339	\$880,864	\$898,925	\$917,925
Sewer Fees Reserve	\$236,292	\$547,645	\$791,628	\$853,248	\$871,309	\$890,309
CAPITAL PROJECTS FUND						
Street Fees Reserve	\$483,079	\$1,012,839	\$1,441,831	\$1,376,850	\$418,779	\$716,779
Street Payments In Lieu		\$224,000	\$474,000	\$474,000		
Park Fees Reserve	\$1,148,983	\$1,644,226	\$2,076,062	\$1,386,661	\$1,417,518	\$1,925,518
Park Payments In Lieu	\$6,678	\$31,602	\$85,318	\$102,627	\$103,307	\$103,307
TOTAL RESTRICTED FUNDS						
Total Restricted Fund Balance	\$2,948,573	\$5,065,306	\$6,593,356	\$6,142,939	\$4,823,772	\$5,658,772

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.

Adopted by the Town Board on June 6, 2016.

BASIS OF ACCOUNTING

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

BUDGET CALENDAR

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

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

DEPARTMENTAL REQUESTS

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

RECOMMENDED BUDGET

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

BUDGET ADOPTION

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

BUDGET AMENDMENTS

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

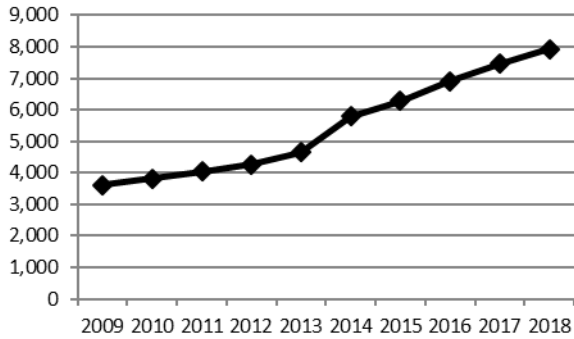
FISCAL YEAR 2019-2020 PROCESS

- | | |
|---|-------------|
| • Budget kickoff | January 9 |
| • Department requests and revenue estimates due | February 22 |
| • Present Proposed CIP to Town Board | March 12 |
| • Present recommended budget to Town Board | April 16 |
| • Public Hearing | May 7 |
| • Budget adopted by Town Board | — |

Strategic Indicators

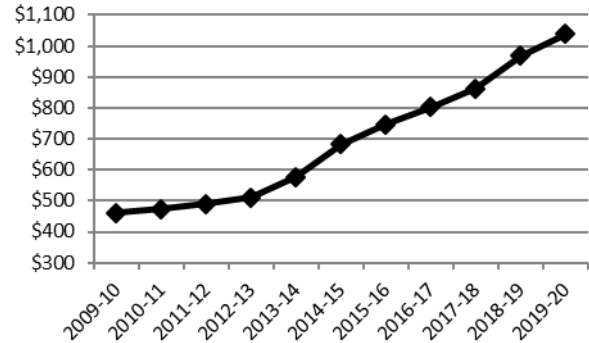
These strategic indicators aid municipal officials in making budgetary decisions. Indicators may reflect changes in economic conditions and the development environment. They are also used to monitor departmental workload and performance. Many of Rolesville's indicators reflect the high rate of growth that the Town is currently experiencing.

Population



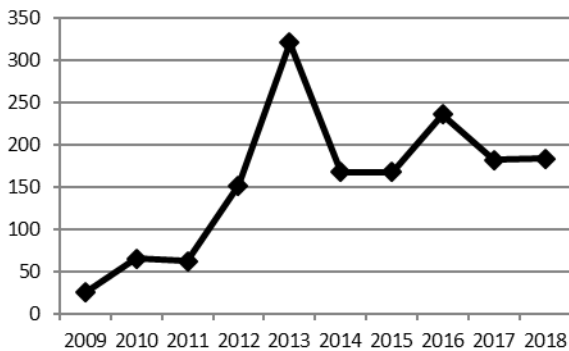
Based on US Census and Planning Department estimations.

Property Tax Base (in millions)



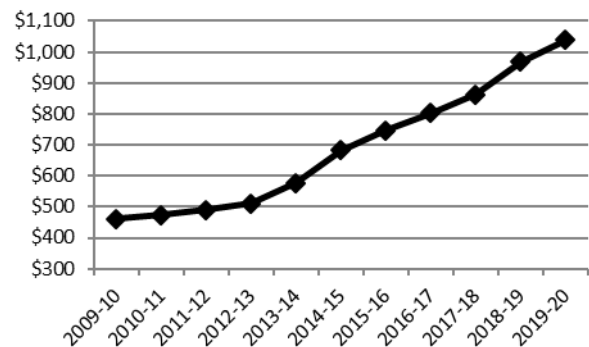
From the Wake County Revenue Department. Includes real, personal, utilities, and motor vehicle valuations.

New Residential Permits



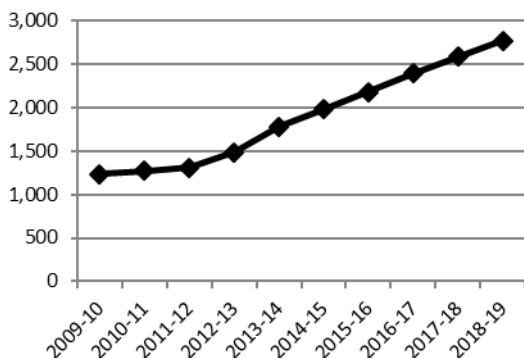
From Planning Department. Includes only permits for new single-family residential construction.

Property Tax Base (in millions)



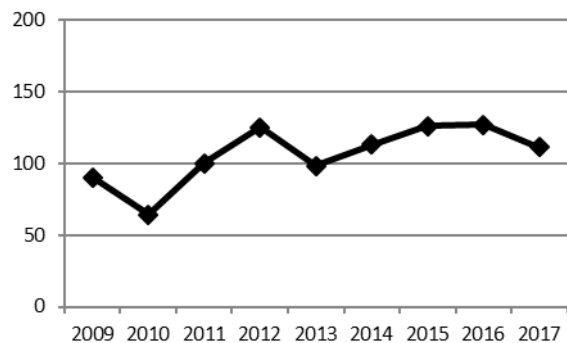
From the Wake County Revenue Department. Includes real, personal, utilities, and motor vehicle valuations.

Solid Waste Accounts



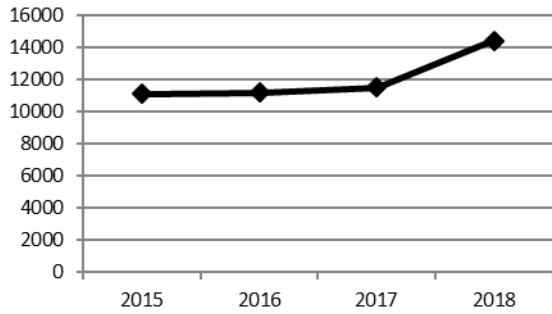
From solid waste billing reports.

Part I Crimes



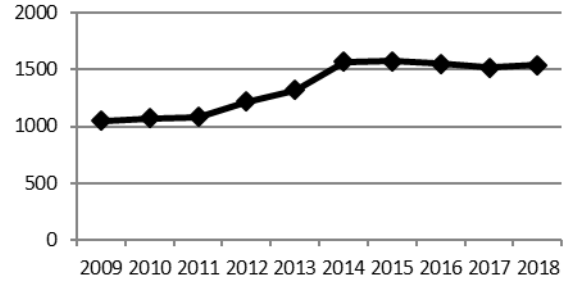
From UCR Part I crimes report. Includes murder, rape, robbery, aggravated assault, burglary, larceny, and motor vehicle theft.

Police Calls for Service



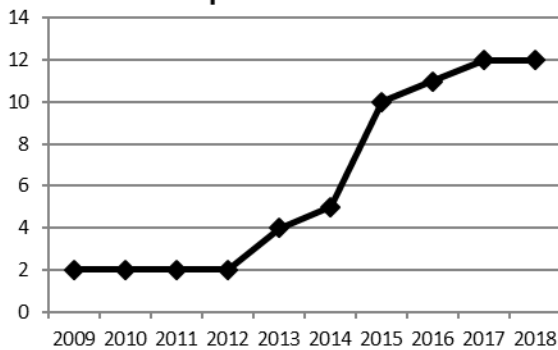
From Police Department.

Participants in Athletic Programs



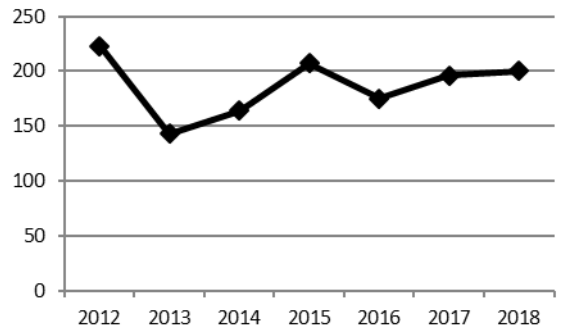
From Parks and Recreation Department.

Special Events



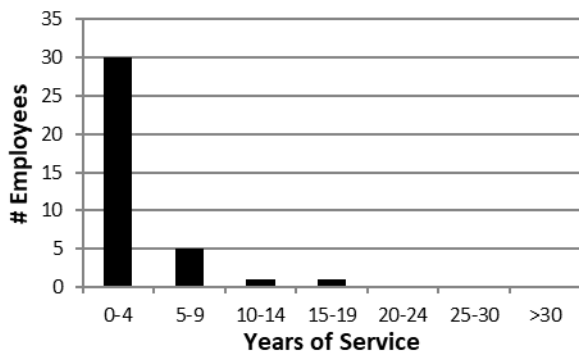
From Parks and Recreation Department. Reflects community events and festivals organized by the Town.

Facility Rentals



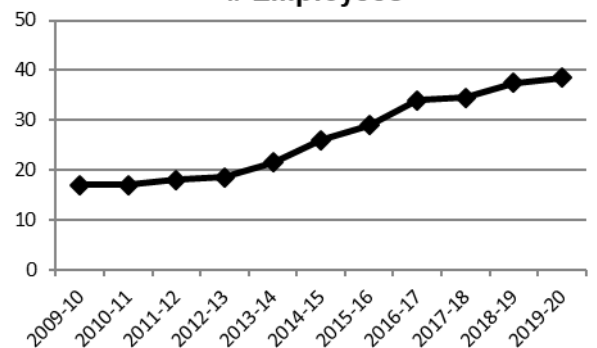
From Parks and Recreation Department.

Employee Years of Service



As of June 2017. Reflects authorized permanent positions.

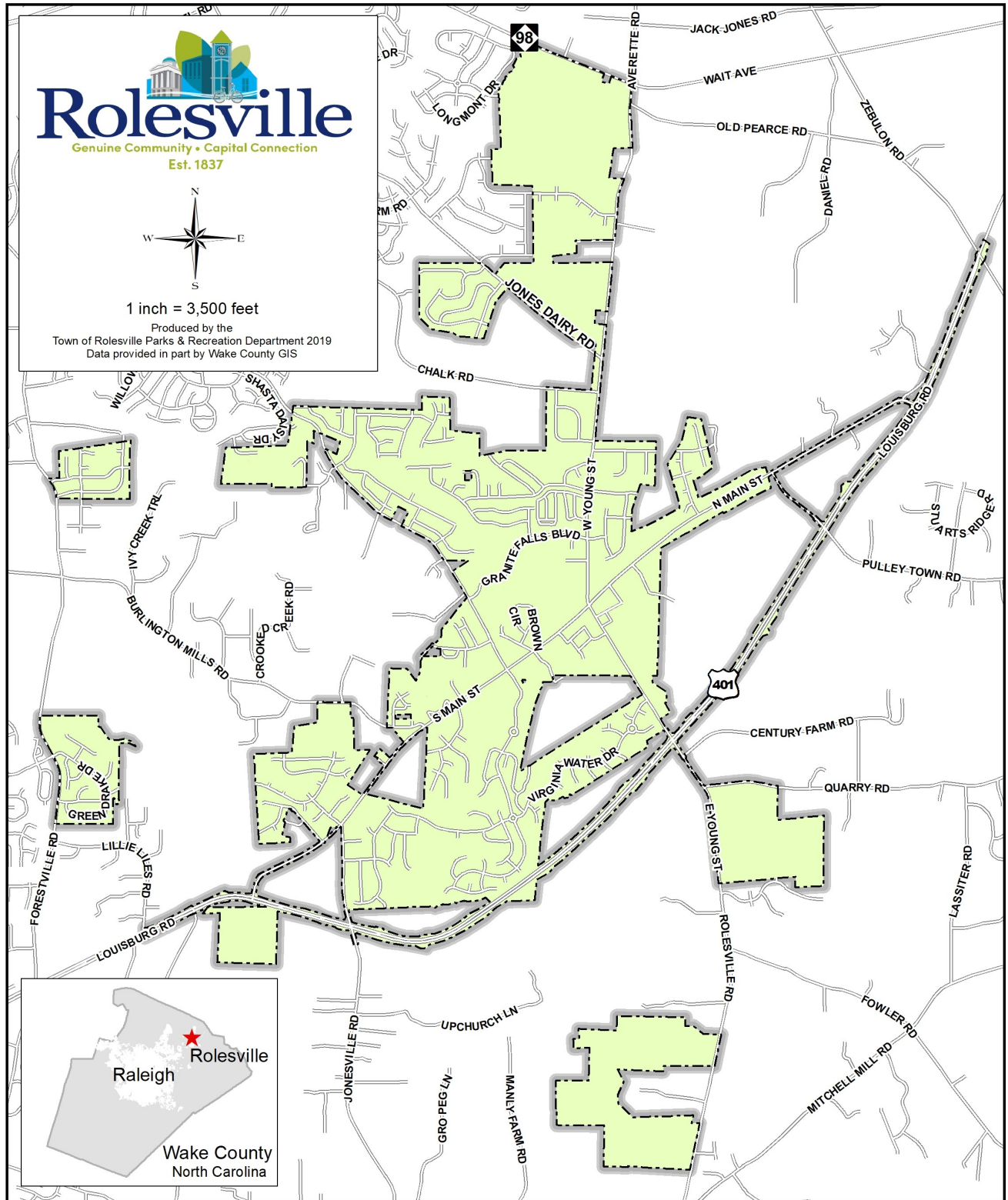
Employees



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

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.
- Contingency:** A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.
- Debt Service:** The obligation to pay the principal and interest of all debt instruments according to a pre-determined payment schedule.
- Encumbrance:** A financial commitment for services, contracts, or goods which have not yet been delivered or performed.
- Exaction:** Infrastructure projects required from a developer as a condition of development approval.
- Expenditures:** The cost of goods and services.
- Fiscal Year:** A twelve month time period which determines the time frame for budgeting, accounting, and financial reporting. The fiscal year for Rolesville is July 1 to June 30.
- Fund:** An accounting entity with revenues and expenditures that are set up to carry out a specific function or objective.
- Fund Balance:** Monies that remain unspent after all budgeted expenditures have been made.
- General Fund:** The fund which accounts for most of the basic government services such as public safety, parks and recreation, streets and highways, sanitation, and administration.
- Impact Fee:** A fee imposed on new development to pay for public infrastructure projects necessary to support the new development. The Town of Rolesville has a local act from the North Carolina legislature which allows it to impose impact fees for specified purposes.
- Infrastructure:** Public infrastructure refers to the physical structures required to support a community, which are owned by the public and are available for public use. Examples include streets, sidewalks, bridges, greenways, and parks.
- Levy:** The amount of tax, service charges, or assessments imposed by a unit of government.
- Installment Agreements:** A method of purchasing or a loan in which payments are spread out over a multi-year period.
- Modified Accrual Accounting:** An accounting method whereby revenues are recorded when they are measurable and available and expenditures are recorded when the liability is incurred.
- Restricted Funds:** Grants, entitlements, or shared revenues which are legally restricted to specific uses.
- Revenues:** Actual or expected income.
- Transfer:** The movement of money from one fund to another fund for the purpose of wholly or partially supporting the functions of the receiving fund.



Schedule of Fees & Charges

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

A FEES DUE UPON SUBMISSION OF APPLICATION

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

B CONSULTING AND OTHER ACTUAL COSTS

1 Consulting Engineer Review

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

2 Town Attorney Review

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

C DEVELOPMENT IMPACT FEES

1 Utility Fees

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

2 Recreation - Open Space

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

3 Recreation Facility Fee - Per Unit

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

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

4 Transportation

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

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

Schedule of Fees & Charges

C DEVELOPMENT IMPACT FEES

4 Transportation

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

5 Street Light Pole within new subdivision

This fee is due upon final plat approval.

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

D PARK RESERVATION FEES

1 Park Facilities

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

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

Note: Rental fees are waived for Wake County Public Schools

2 Community Center

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

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

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

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

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

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

D PARK RESERVATION FEES

4 Rolesville Middle School Fields (located at 4700 Burlington Mills Road)		
	Resident	Non Resident
These fees are to reserve the use of any facility within this category. Rates are calculated per field reserved for use.		
a Football field & track	\$100 /hr (with 2 hr min)	\$125 /hr (with 2 hr min)
b Softball field	\$30 /hr (with 2 hr min)	\$45 /hr (with 2 hr min)
c Concession facility use	\$30 /hr (with 2 hr min)	\$45 /hr (with 2 hr min)
d Field lights	\$30 /hr (with 2 hr min)	\$45 /hr (with 2 hr min)
e Football field prep every time lined for games or activities		\$100 flat fee
f Softball field prep every time lined for games or activities		\$50 flat fee
g For rentals after office hours, weekends, or holidays		Additional \$15 /hr for staff costs
5 Sanford Creek Elementary School Fields (located at 701 Granite Falls Boulevard)		
	Resident	Non Resident
These fees are to reserve the use of any facility within this category. Rates are calculated per field reserved for use.		
a Multi-Purpose field	\$50 /hr (with 2 hr min)	\$75 /hr (with 2 hr min)
b Multi-Purpose field prep every time lined for games or activities		\$100 flat fee

6 Refunds		
	Resident	Non Resident
To cover the cost of online transactions and processing fees. The only exemption is if the Town cancels the reservation.		\$5

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

E PARKS & RECREATION REGISTRATION FEES

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

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

F CURBSIDE WASTE COLLECTION FEES

These fees are for the weekly curbside collection of garbage and recycling and the bi-weekly collection of yard waste by the Town's independent contracted vendors. Per Town ordinance, all residences are required to participate in the Town's collection of garbage and recycling materials.		
1 Annual charge for residential solid waste collection	\$264.00	
2 Quarterly charge for one additional cart (garbage or recycling)	\$24.60	
3 Quarterly charge for two additional carts (garbage or recycling)	\$49.20	

Schedule of Fees & Charges

G MISCELLANEOUS FEES

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

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**Town of Rolesville
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