

**GENUINE Community  
Capital CONNECTION**



Town of Rolesville  
**PROPOSED BUDGET**  
**2021** FISCAL YEAR **2022**

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## BUDGET OVERVIEW

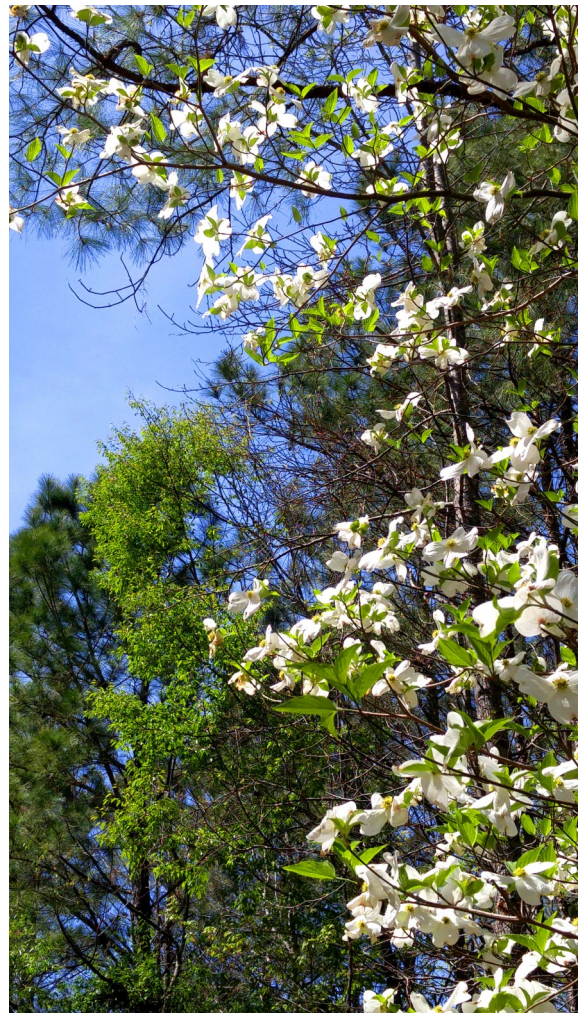
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# TOWN OFFICIALS

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**Ronnie I. Currin**  
Mayor



**Michelle Medley**  
Mayor Pro Tempore



**April Sneed**  
Commissioner



**Sheilah Sutton**  
Commissioner



**Paul Vilga**  
Commissioner



**Jacky Wilson**  
Commissioner

## TOWN STAFF

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**Kelly Arnold**  
Town Manager

**Danny Johnson**  
Planning Director

**Robin Peyton**  
Town Clerk

**Mical McFarland**  
Community & Economic  
Development Manager

**David Neill**  
*Fox Rothchild*  
Town Attorney

**David R. Simmons II**  
Chief of Police

**Amy Stevens**  
Finance Director

**JG Ferguson**  
Parks & Recreation Director

## CONTACT INFORMATION

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Rolesville Town Hall  
PO Box 250  
502 Southtown Circle  
Rolesville, NC 27571  
919-556-3506

# RECOGNITION

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

## *Distinguished Budget Presentation Award*

PRESENTED TO

**Town of Rolesville**

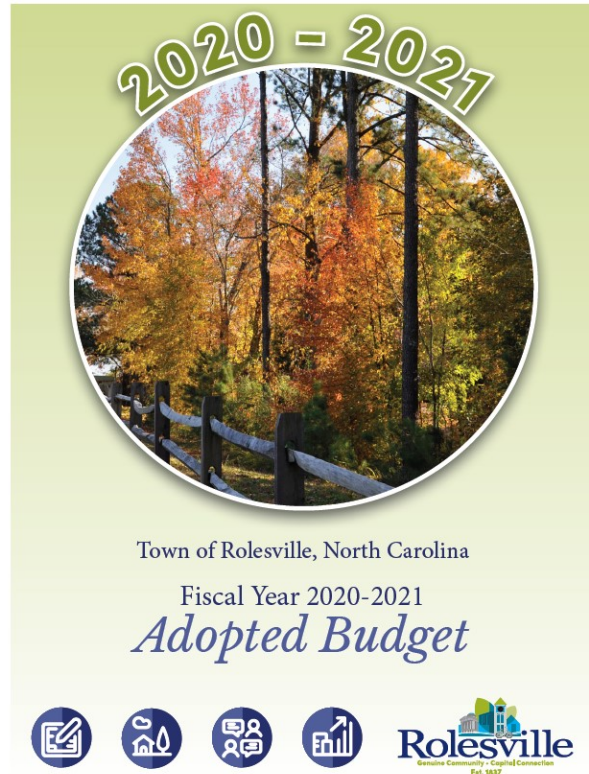
**North Carolina**

For the Fiscal Year Beginning

**July 1, 2020**

*Christopher P. Morill*

Executive Director



The Government Finance Officers' Association (GFOA) of the United States and Canada presented a Distinguished Budget Award to the Town of Rolesville, North Carolina for its annual budget for the fiscal year beginning July 1, 2020. In order to receive this award, a governmental unit must publish a document that meets program criteria as a policy document, operations guide, financial plan, and communications device.

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

# BUDGET MESSAGE

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## ***2021-22 Town Manager Recommended Budget Message***

April 20, 2021

Honorable Mayor Currin and Rolesville Commissioners,

I am pleased to present a recommended budget that represents the Town of Rolesville's continued commitment to the provision of quality municipal services and prudent fiscal management for the citizens of Rolesville. 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, 2021 and ending June 30, 2022 is balanced and hereby submitted for your consideration.

The recommended budget is developed and presented in an environment of positivity after a year of the COVID-19 pandemic. One year ago, terms such as uncertainty, caution, conservative, and adjusting were used frequently as the Town adopted the budget. And those terms rang true as we navigated through the year. But notwithstanding the trueness of those terms, the Town has persevered and now is poised to take on many of the challenges that face a growing community. Now terms such as optimism, bright, changing, and resourcefulness are in full view of the upcoming fiscal year. In other words, attention can be brought back to the Town's Strategic Plan in creating a genuine community through connection, planned investment, mindful growth, and organizational excellence.

Town Board and staff were prudent during the pandemic, and the Town was a recipient of CARES Act reimbursement funds from Wake County. One of the beneficial results of the year is that the General Fund reserve, or fund balance, increased. As a result, this recommended budget has the ability to fund infrastructure projects that were put on hold and also expedite some projects that can be addressed during this economic recovery period. Since the American Rescue Plan (ARP) Act of 2021 is still being finalized, this budget does not take those potential Federal relief funds into account. With the timing of the budget adoption, this budget could be modified over the course of the year as more details are learned about the American Rescue Plan Act. This leaves the Town in good position with the use of known revenues instead of relying on a new anticipated revenue.

### **OVERVIEW OF KEY HIGHLIGHTS**

The total budget for the **General Fund** is **\$11,990,780**. This signifies an increase of 26% compared to the 2020-21 Adopted Budget, which aligns with and continues to reflect the growth of the community. This increase will allow service levels to be maintained and to grow proportionally to increases in population.

**Capital Projects Fund** continues to fund important projects while we pursue an effort with the Town's financial advisor on how best finance the Town facilities and infrastructure needed over the next three to five years.

# BUDGET MESSAGE

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

**An unusual amount of General Fund Reserves** is recommended due to the size and magnitude of the Capital Projects that are in this budget. A significant portion of this fund balance usage has been long-planned and is associated with the Main Street Vision Plan.

**The 1-cent dedicated to deal with COVID uncertainty last fiscal year is put** to use this fiscal year. This additional cent was placed in Contingency and was used for a minimal number of mid-year appropriations. It is now available to be used in the FY21-22 budget.

**The Ability to Modify to Meet Qualified and Eligible Uses When ARP funds come to fruition** is recommended since this budget doesn't rely upon additional new Federal funds and can stand on its own.

## **General Fund**

### *Revenues Overview*

Revenues for the General Fund are projected in a cautious but optimistic manner. While the uncertainty that accompanied last year's revenue projection is now lessened, it is prudent to take a conservative approach while also recognizing the continued pace of growth in Rolesville.

- **Ad Valorem Property Tax:** The property tax remains at the current rate of 46 cents per \$100 valuation. Wake County property valuation estimates indicate a 6.7% increase in the assessed property valuation, and each cent of property tax now brings in about \$135,000.
- **Local Option Sales Tax:** Consumer behavior changed dramatically during the pandemic as people traveled less and made more online purchases from home. Because of the changes in consumer behavior, the FY20-21 revenues make a poor baseline for projecting revenues in the upcoming year. Therefore, these revenues are projected at a conservative growth rate of 4%.
- **Solid Waste Fees:** No change is recommended to the solid waste fee of \$22 per month. This fee will continue to be included on the property tax bill.
- **Interest Income:** Investment income is expected to remain at very low levels due to continued low interest rates and the conservative nature of the Town's investments.
- **Schedule of Fees:** A detailed update to the Schedule of Fees was provided at your March 30 budget work session. These changes set fees which recover the cost of staff time while remaining within the range of neighboring communities. A few highlights of these fee changes include:
  - ◇ **Building Permit Processing:** Currently Wake County permit fees are paid directly to the County, and the County remits a portion back to Rolesville to cover the Town's cost of administering the permits. With the implementation of NC General Statute 160D, the Town will now have to collect administrative fees directly from the applicant. New fees are included for this purpose and are expected to replace the lost revenue from Wake County.



# BUDGET MESSAGE

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- ◇ Transportation Development Fees: Rolesville's fee structure is very similar to Knightdale's. This neighboring community, however, has a handful of other commercial uses which have now been added to Rolesville's schedule as well.
- ◇ Commercial Use of Parks: This new permit has been recommended by the Parks & Recreation Advisory Board in order to control and monitor the use of Town parks by for-profit commercial businesses. This additional oversight will help to ensure that park facilities remain open and available for local citizens.
- Fund Balance: This budget contains a significant and unusual appropriation of fund balance from the General Fund. Even with this appropriation, the Town will remain within its established benchmarks. This usage falls into four general categories:
  - ◇ Main Street Vision Plan: Construction is anticipated to begin during the fiscal year, so \$788,000 is allocated for this purpose. This is a long-planned expenditure from fund balance that is finally ready to proceed.
  - ◇ Cobblestone Development: With the sale of the Town Center land, the Town has identified new property for a future Municipal Complex with an estimated debt service of \$177,000. In addition, the Cobblestone EDA sets forth infrastructure and tax incentive obligations in the amount of \$340,000. Both of these obligations will be paid from the proceeds of the Town Center property over the next two to three years.
  - ◇ Powell Bill: This restricted fund balance is nearing the maximum limit permitted by the State, so \$405,850 is being appropriated to address the streets in the Olde Town subdivision, which were identified as having the greatest need on the Pavement Condition Index.
  - ◇ Other Items: The Redford Place Park ballfield lights replacement for \$200,000 was deferred from the previous budget cycle due to pandemic cut-backs. Unanticipated revenue in FY20-21 will offset this expenditure. \$70,000 is earmarked for stormwater mapping. While this is a one-time expenditure, future ongoing sources of revenue will be needed to address this function as the Town continues to grow.

## *Operational Overview*

With the emergence of generally positive financial news from the COVID-19 pandemic, the operating budget reflects a time of stabilization since the current growth emphasis is being directed to the capital budget. With that being said, the operating budget does contain some notable highlights:

- 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 less than most comparably sized communities.
- Alignment with the Strategic Plan is prioritized throughout the operating budget.
- Implementation of recommendations from the Organizational Assessment that was completed at the end of 2020. This includes funding positions found in the projected hiring plan; creating a Human Resources Department with emphasis on promoting diversity, equity, and inclusion; and ensuring the ability to meet changing conditions for a growing community.

# BUDGET MESSAGE

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- Re-establishing a robust event and sports programming to the greatest extent possible with any continued COVID restrictions.
- Technology improvements continue to be emphasized. Leveraging the use of new, efficient technology is an important strategy for responding to the ongoing growth of the community.
- Emphasis of community code and environmental compliance. This budget establishes a formal code enforcement program with the assistance of a part-time code enforcement position. Preparation will also begin to meet mandated storm water compliance as a result of the Neuse River storm water regulations recently adopted by North Carolina Environmental Compliance Department.
- Continued focus on community and economic development building through funding a local area plan on the Fowler Road extension corridor and addressing modifications to the Comprehensive Plan that were identified in the recent updates to the Local Development Ordinance and Community Transportation Plan.
- Preparing for the unification of the Rolesville Rural Fire Department as a Town operation. There will likely be additional funds needed if the unification is to take place in the second half of 2022 which could include the hiring of a full-time Fire Chief.
- Maintaining existing funding for Rolesville Chamber of Commerce at \$24,000.

## **Town Board Strategic Plan**

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

### *Community Connection*

This fiscal year will include the two-year review of the Strategic Plan. When the new Board takes office, the first order of business will be to update the Strategic Plan. This budget includes funds to complete this effort. Part of that effort will take public input over the past couple of years to assist in connecting with the community.

A significant program that will be developed during the fiscal year is the enhancement of communications. One of the primary responsibilities of the Assistant Town Manager position will be to develop a program that can be enduring into future.

This year the Parks and Recreation Department will coordinate with the Advisory Board on efforts to add more programs that celebrate Rolesville's diversity.

### *Planned Investments*

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

# BUDGET MESSAGE

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- Identification of park property for the future, particularly in the southern part of Rolesville or near the new Chandlers Ridge subdivision.
- After a delay from the pandemic, start the final design work for a Rogers Road and Willoughby intersection which would include design of gaps in the sidewalk system
- Continue ADA improvements from the transition plan
- Support the ongoing street curb and gutter replacement program
- Continue the phased storm water mapping project
- Construct a Public Works facility better suited for the long-term future
- Grow the Police Department with additional staffing to meet current and near future levels of service
- Acquisition of a street sweeper to keep up a more aggressive street cleaning program
- Development of a manual for infrastructure standards

## *Mindful Growth*

With the completion of the Comprehensive Transportation Plan and the Land Development Ordinance, the congruity of these two studies will be the focus of our review of the Comprehensive Master Plan. This year will be focused on manageable minor modifications that will be needed prior to a complete Comprehensive Plan review starting in early 2023.

In addition, this fiscal year's budget anticipates a focus on the future economic development growth areas such as Fowler Road extension. This effort will confirm the feasibility and identify important economic corridors that need to be identified and reserved for Rolesville's commercial and industrial growth.

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

## *Organizational Excellence*

The recommended budget continues to prioritize the Town's policy of maintaining a reserve fund for unanticipated expenditures and also meets the criteria established for North Carolina municipalities. But the budget also puts to use some unanticipated reserve funds that were built during the past couple of years including during the COVID pandemic.

Several technology projects are included in this budget such as fiber connectivity at Town Hall and the Police Department, replacement of the phone system, Planning software to improve permitting and project management, and Police software to track training more efficiently and improve investigations of stolen items.

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

# BUDGET MESSAGE

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

There are four additional full-time employees and one new part-time employee recommended for the 2021-22 budget. All of the new employees are budgeted to start no later than October. With these additional full-time employees, there will be a total of 47 full-time employees with the Town of Rolesville.

The new employees are:

- **Police Officer (2)** (\$282,250 including benefits, vehicles, and equipment; start date October 1<sup>st</sup>): These positions will cover the highest call volume times which will allow the existing shifting to be maintained with additional assistance by two officers.
- **Recreation Superintendent** (\$104,500 including benefits and equipment; authorized July 1, 2021): This position, as recommended in the Organizational Assessment and the Parks and Recreation Comprehensive Plan, will provide key assistance to all recreation functions (programming, sports, and events) and to the Director. This should allow capacity and relieve current use of overtime by providing support for times when there is significant activity.
- **Assistant Town Manager** (\$152,100 including benefits and equipment; start date July 1, 2021): This position is a focus of the Organization Assessment and replaces the previously approved Assistant to the Town Manager position which was not filled. The Assessment recommended that the Assistant Town Manager take over more responsibilities including Public Works, project management, communications, and other responsibilities. The new position will also serve as Acting Town Manager in the absence of the Town Manager.

The recommended budget continues the pay for performance program. The recommended budget funds up to a maximum of 5.0% which is a composite of cost of living and a merit component for each employee that has acceptable performance. The pay increase would be effective November 1<sup>st</sup>. In addition, the pay plan shifts 2.5% to reflect current inflationary increases and ensure competitive recruitment of new personnel.

One significant issue the recommended budget includes is the new State pension plan rate adjustment. For fiscal year 2021-22, the Local Government Employee Retirement System has informed us that there will be an employer rate increase which will cost an additional \$35,000. This is the third year of the proposed three-year increase by the NC Department of State Treasurer.

The budget continues to fund current existing health insurance benefits. The Town will benefit from the change last year to a new provider. There will be no increase in health insurance costs this next fiscal year.

Finally, this is the year for a review of our pay plan and this review is funded in the budget.

## **The Key Takeaways on Recommended Budget**

The Capital Budget is now becoming the point of emphasis for the next couple of years as the Town deliberates on funding options for significant capital projects that will shape the future of Rolesville for years. In the meantime, operational functions will be primarily in alignment with the Operational Assessment for the next three years. With building capacity and financial limitations, the growth of Town operations will be balanced with the need to fund capital improvements.

# BUDGET MESSAGE

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With that being said, this budget really serves as the launching pad for the Town to prepare for growth. Key projects completed or started in this budget are:

- Main Street Vision Plan grant project. This budget anticipates wrapping up the design work and starting the grant project in early 2022. The 18-month project will also include improvements associated with the Wallbrook development on South Main Street. As a result, a significant part of the Vision Plan will be under construction.
- Public Works facilities will be designed and developed that should provide adequate service for the Town for the next ten years.
- The first significant street maintenance improvement since the development of the Pavement Conditions Index plan. Waterstone Lane and adjacent cul-de-sacs in the Olde Towne subdivision will be milled and repaved with storm water and ADA ramp improvements.
- This is the last year for both the solid waste and the yard waste contracts. In early 2022, both will be put out for bid for a three-to-five-year contract or to be provided by the Town.
- The future of fire services in Rolesville will be addressed during this budget year. Personnel and resource allocation along with future fire stations will take some of the attention of the Board.
- Building a Public Works department starts in earnest with a new facility, street sweeper, and dump truck that will add to the capabilities of providing additional services that are essential to a community that is building a street inventory that needs to be maintained.
- Mandated storm water regulations will start to take the Town's attention. The necessity to complete the mapping in a timely fashion is important as the next steps will be to implement the new mandates in a storm water management program. Next fiscal year, a storm water fee will be reviewed to assist with this new program.
- New personnel and performance pay adjustment

Amy Stevens and all department heads continue to provide great input and thoughtfulness on the budget. The Government Finance Officer's Association continues to bring positive comments on the development of the budget and the information provided. Their efforts are to be commended.

There is a public hearing scheduled for May 4<sup>th</sup> and upon conclusion the Town Board may adopt the budget. The budget must be adopted by June 30<sup>th</sup>.



Kelly Arnold  
Rolesville Town Manager

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# STRATEGIC PLAN



# COMMUNITY HISTORY



*J. A. Williams' Store (1916)*

## PAST

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

## PRESENT

The former stagecoach route is now major North-South corridor US Hwy 401, and the large tracts of farmland have begun to transform into residential developments. Just a short commute from The Triangle (Raleigh-Durham-Chapel Hill). With small town charm, Rolesville's "Genuine Community, Capital Connection" embodiment led to a population boom of 125% from 2010-2019. Rolesville is home to about 8,500 residents, dozens of businesses, three Town parks, and three National Register of Historic Places sites.



*South Main Street (2014)*



ROLESVILLE TOWN CENTER  
Rolesville, North Carolina

Pedestrian Plaza  
August 17, February 23, 2021

*Proposed Rolesville Town Center (2021)*

## FUTURE

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



# COMMUNITY PROFILE

COMMUNITY INDICATORS	2016	2017	2018	2019	2020
Population	7,012	7,666	8,111	8,501	n/a
Property Tax Base (in millions)	\$803	\$888	\$974	\$1,065	\$1,281
# Households	2,389	2,582	2,732	2,756	2,923
Tax Base (% Commercial / % Residential)	13/87	12/88	11/89	10/90	9/91

## GOVERNANCE

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

## DEMOGRAPHICS

Based on 2019 US Census Estimates

Population	8,501
Average Household Size	3.2
Median Household Income	\$114,107
Median Home Value	\$318,700
Median Age	35.5
High School Grad or Higher	95.9%
Bachelor's Degree or Higher	52.3%

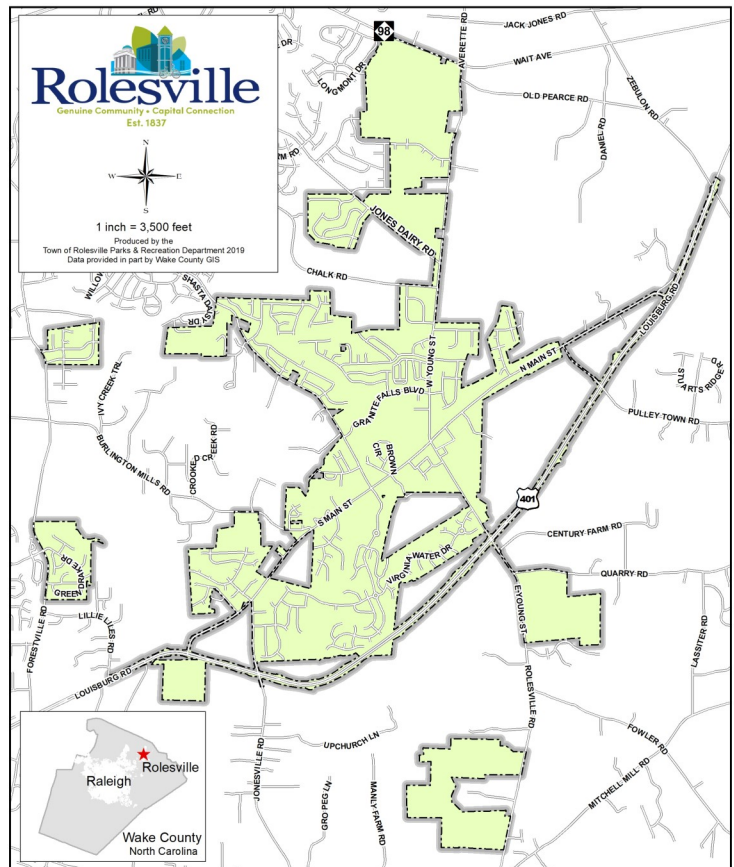


## LOCATION

Located in the northeast section of Wake County, North Carolina

### Distance from Points of Interest

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



# STRATEGIC PLAN

## *Vision*

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

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



# STRATEGIC PLAN



## COMMUNITY CONNECTION

FOSTER OPPORTUNITIES TO BUILD CONNECTIONS AND CREATE CIVIC LIFE

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

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

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

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



## PLANNED INVESTMENT

BUILD COMMUNITY ASSETS TO MEET GROWING NEEDS

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

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

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

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



## MINDFUL GROWTH

PROMOTE DEVELOPMENT WHILE MAINTAINING A SMALL TOWN CHARACTER

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

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

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

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



## ORGANIZATIONAL EXCELLENCE

ENSURE RESOURCES ARE USED FOR THE GREATEST BENEFIT

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

**Goal 14:** Address organizational staffing needs

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

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

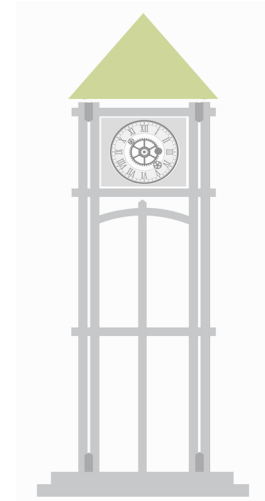
# STRATEGIC PLAN

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

## *Mission*

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



## *Core Values*

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

### *We are...*

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

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

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

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

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

# STRATEGIC PLAN

The strategic planning process spanned from December 2019 to March 2020, engaging the Rolesville Mayor and Board of Commissioners, Town staff, and members of the community. Facilitators with the UNC School of Government's Center for Public Leadership and Governance worked alongside the elected officials and staff to guide the process and produce the final plan. The following timeline provides a description of the major events during the strategic planning process.

## DECEMBER 2019

### **Discussion Session #1 with elected officials:**

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

## JANUARY 2020

### **Input sessions:**

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

## FEBRUARY 2020

### **Discussion Session #2 with elected officials:**

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

## MARCH 2020

### **Mayor and Board of Commissioners vote to adopt strategic plan**

- Drafted goal statements

### **Plan development by Town Staff:**

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

# STAFF PROGRESS REPORT

<i>Community Connection</i>		
<i>Action</i>	<i>Department</i>	<i>Progress</i>
<b>Goal 1: Provide a broad mix of arts, culture, and recreation opportunities with cross-generational appeal</b>		
1.1 Assess the role of the Parks and Recreation Advisory Board regarding arts and culture. Determine if members have an interest in expanding into arts and culture.	Parks & Recreation	25%
1.2 Review current programming to evaluate the age ranges of participants. Determine which adjustments can be implemented with existing facilities and staff.	Parks & Recreation	25%
1.3 Monitor, track, and report the status of the Parks and Recreation Comprehensive Master Plan recommendations.	Parks & Recreation	50%
1.4 Review existing Town events and develop an updated event schedule for 2021.	Parks & Recreation	25%
<b>Goal 2: Consider opportunities for shared services and best practices with neighboring communities</b>		
2.1 Complete the Joint Transit Study and determine implementation strategies with the Town of Wake Forest and Wake County.	Community & Economic Devpt	100%
2.2 Install greenway signage that is consistent with neighboring communities to ensure uniform messaging and clear direction.	Parks & Recreation	75%
<b>Goal 3: Build coalitions with state, county, and community partners to address regional issues</b>		
3.1 Build a legislative agenda and hold at least one meeting with state legislators.	Management	-
3.2 Work with neighboring communities, Wake County, and State agencies to develop mutual positions on regional issues such as watershed, transportation, and broadband.	Management	-
3.3 Work with Wake County on an expansion of the Town's extra-territorial zoning jurisdiction (ETJ).	Planning	25%
3.4 Hold an annual meeting with the board of the Chamber of Commerce. Continue open dialogue and explore joint activities to support Rolesville businesses.	Community & Economic Devpt	100%
<b>Goal 4: Create opportunities to recognize the Town's history and diversity</b>		
4.1 Inventory historic assets in Rolesville, understand the role of regional agencies and non-profits, and explore the formation of a local commission.	Community & Economic Devpt	75%
4.2 Incorporate the local agricultural history into the development of The Farm project.	Parks & Recreation	50%
4.3 Ensure the UDO update recognizes Rolesville's older neighborhoods and how they should be incorporated into future development.	Planning	50%



# STAFF PROGRESS REPORT

<b><i>Planned Investment</i></b>		
<b><i>Action</i></b>	<b><i>Department</i></b>	<b><i>Progress</i></b>
<b>Goal 5: Increase efforts to improve the Town's appearance</b>		
5.1 Develop a frequent litter sweep program through the use of volunteers and staff.	Parks & Recreation	75%
5.2 Make code enforcement a priority through UDO regulations and the allocation of Town fiscal resources.	Management	-
5.3 Begin to establish visual gateways to the Town and create a sense of arrival by developing and implementing gateway standards.	Management	-
<b>Goal 6: Expand open space and recreational facilities</b>		
6.1 Finalize The Farm Master Plan phases and determine the funding strategies for Phase 1.	Parks & Recreation	50%
6.2 Pursue additional parcels of land for a Public Works facility and future park sites.	Parks & Recreation	50%
6.3 Identify and develop the best options to open a community and recreation center, including private partnerships.	Parks & Recreation	50%
6.4 Complete the Open Space and Greenway Master Plan and the Mill Bridge Nature Park Master Plan. Explore the acquisition of additional land for Mill Bridge Nature Park.	Parks & Recreation	25%
<b>Goal 7: Grow public safety to address future needs</b>		
7.1 Work with the Rolesville Rural Fire Department to determine a five-year plan for new fire stations and how to possibly transition from a district to a municipal fire department.	Management	25%
7.2 Develop a five-year plan for police services, including facility, equipment, and personnel needs. Identify the resources needed to implement the plan.	Police	75%
7.3 Create opportunities for citizen involvement in public safety through service programming and continue to foster established community outreach initiatives.	Police	50%
<b>Goal 8: Develop a plan to build and maintain community infrastructure</b>		
8.1 Develop a system to track implementation of the CIP.	Management	100%
8.2 Prioritize the full buildout of Granite Falls Boulevard by 2023.	Finance	-
8.3 Identify potential locations for future Town facilities and assess options for property acquisition. Re-assess facility space needs.	Management	50%
8.4 Establish minimum development standards for streets, sidewalks, and greenways.	Public Works	25%



# STAFF PROGRESS REPORT

<b>Mindful Growth</b>		
<i>Action</i>	<i>Department</i>	<i>Progress</i>
<b>Goal 9: Implement the Main Street Vision Plan</b>		
9.1 Complete the two federal LAPP grant projects on time and within budget.	Management	-
9.2 Prioritize the Town Center and Catalyst Site projects during the development process and support the projects appropriately.	Management	25%
9.3 Create a Rolesville Main Street stakeholders group to support the development of Main Street.	Community & Economic Devpt	50%
<b>Goal 10: Create a diverse mix of commercial, industrial, and residential development</b>		
10.1 Based upon the Community Transportation Plan, develop designations and strategies to create the next area of commercial	Planning	25%
10.2 Develop a financial incentive program to entice commercial businesses to locate and stay in Rolesville.	Community & Economic Devpt	50%
10.3 Monitor, track, and report the status of the Economic Development Strategic Plan recommendations. Renew and refresh	Community & Economic Devpt	50%
10.4 Develop a regular report to the Town Board regarding economic and community development activities.	Community & Economic Devpt	100%
<b>Goal 11: Foster a business community that supports entrepreneurship, innovation, and small business development</b>		
11.1 Explore the implementation of programs and grants to assist business development such as façade grants and revolving loan	Community & Economic Devpt	50%
11.2 Develop a written plan for a Business Retention and Expansion (BRE) program.	Community & Economic Devpt	25%
11.3 Support and share information about existing resources and programs such as Launch Rolesville and the Wake Tech Small	Community & Economic Devpt	75%
<b>Goal 12: Develop a unified and coordinated vision for land use that emphasizes diverse housing options and beautification</b>		
12.2 Ensure the UDO update encourages the creation of diverse housing options and creates architectural standards that will create	Planning	50%
12.3 Monitor, track, and report the status of the Comprehensive Land Use Plan recommendations.	Planning	50%





# STAFF PROGRESS REPORT

<i><b>Organizational Excellence</b></i>		
<i><b>Action</b></i>	<i><b>Department</b></i>	<i><b>Progress</b></i>
<b>Goal 13: Maintain and increase the Town's financial strength</b>		
13.1 Determine a long-term funding strategy for major capital projects.	Management	50%
13.2 Implement financial software to automate manual processes and position the Town to meet future needs.	Finance	50%
13.3 Complete a comprehensive user fee study with recommendations for modifications and enhancements to the current schedule of fees and charges.	Finance	75%
<b>Goal 14: Address organizational staffing needs</b>		
14.1 Evaluate staff levels as benchmarked to peer communities. Outline a three to five-year hiring plan.	Management	100%
14.2 Seek alternative methods of job recruitment, including online opportunities, job fairs, and other directed recruitment.	Management	50%
14.3 Research the feasibility of bringing in resources from local organizations or using expanded internship programs.	Management	-
<b>Goal 15: Prioritize proactive communication with the community</b>		
15.1 Hire staff to take primary responsibility for Town communications and citizen engagement. Ensure Town communications are consistent with the communications plan.	Management	25%
15.2 Develop a customer service survey for 2021.	Management	-
15.3 Centralize and enhance customer service at Town facilities for walk-in and telephone requests.	Management	100%
<b>Goal 16: Recruit and retain outstanding personnel by creating an innovative culture that values professional development</b>		
16.1 Support the organizational mission and values by consistently communicating them to employees.	Finance	100%
16.2 Develop and fund a Town-wide training plan. Implement and track progress from the plan.	Management	50%
16.3 Develop and implement an onboarding program that includes an introduction to the organization and the community.	Finance	50%



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# BUDGET OVERVIEW



# BUDGET AT-A-GLANCE




## REVENUES

- Property tax rate remains at \$0.46 for each \$100 assessed value
- Solid waste fee remains at \$22 per month
- Updates to the schedule of fees to recover the cost of staff time
- Adequate reserves are maintained in fund balance

## ADMINISTRATION

- Addition of Assistant Town Manager, per organizational study 
- Update to the Strategic Plan 
- New electric vehicle to replace two existing pool vehicles 

## FINANCE

- Fiber connectivity for Town Hall and Police Department 
- Replacement of Town Hall server, size to be determined by cloud-readiness 
- Replacement of phone system 



## HUMAN RESOURCES

- Pay study update 
- Continuation of DEI initiatives 




## PLANNING

- Finalization of new Land Development Ordinance 
- Permitting software program 
- Addition of part-time Code Enforcement Officer 




## COMMUNITY & ECONOMIC DEVELOPMENT

- Small area plan for 401 bypass area 
- Funding for activities to support downtown development marketing 
- Continue partnership with Rolesville Chamber of Commerce 




## POLICE

- Addition of (2) Police Officers to create an afternoon swing shift 
- Replacement of tasers for law enforcement personnel 
- New technology to support training and investigations needs 



## PUBLIC WORKS

- Continuation of stormwater mapping project 
- Development of manual for infrastructure standards 
- Acquisition of street sweeper and dump truck 








## PARKS & RECREATION

- Addition of Recreation Superintendent, per organizational study 
- Signage for parks, greenways, and gateways 
- Additional funding for community events 

## COMPENSATION & BENEFITS

- Pay adjustment of 5% for employees, effective November 2020 
- Retirement system contribution increase per pension system requirements 

## CAPITAL PROGRAM

- Continuation of Main Street Vision Plan project 
- Olde Towne subdivision resurfacing 
- Public Works facility construction 
- Redford Place Park lights replacement 
- Engineering work for future streets and parks projects  
- Capital savings contribution for future capital needs 

# BUDGET HISTORY

	FY2018-19 ACTUAL	FY2019-20 ACTUAL	FY2020-21 BUDGET	FY2021-22 BUDGET
<b>GENERAL FUND</b>				
Revenues				
Ad Valorem Taxes	\$4,653,482	\$5,056,369	\$5,556,500	\$6,110,000
Taxes and Licenses	1,477,668	1,784,635	1,555,050	1,840,000
Unrestricted Intergovernmental	552,850	567,352	560,948	585,980
Restricted Intergovernmental	237,407	386,040	244,838	221,600
Permits and Fees	150,033	179,576	167,100	247,500
Sales and Services	951,522	868,608	959,000	984,000
Other Revenue	174,151	150,027	484,700	2,001,700
<b>TOTAL</b>	<b>\$8,197,113</b>	<b>\$8,992,607</b>	<b>\$9,528,136</b>	<b>\$11,990,780</b>
Expenditures				
Governing Board	\$125,096	\$133,317	\$134,600	\$158,100
Administration	640,779	554,206	639,770	774,490
Finance	339,245	493,215	677,495	597,000
Human Resources				286,800
Planning	305,491	374,760	633,870	670,000
Community & Economic Development		161,867	164,660	230,900
Police	2,202,951	2,510,715	2,794,645	2,931,950
Fire (RRFD)	977,231	1,072,522	1,111,300	1,215,890
Public Works	683,041	720,316	693,050	836,820
Powell Bill	13,550	193,251	39,000	585,000
Solid Waste	542,517	613,585	675,000	744,000
Parks and Recreation	684,086	784,071	885,700	1,057,380
Special Appropriations	840,513	593,958	1,079,046	1,902,450
<b>TOTAL</b>	<b>\$7,354,501</b>	<b>\$8,205,785</b>	<b>\$9,528,136</b>	<b>\$11,990,780</b>
<b>CAPITAL PROJECTS FUND</b>				
Revenues	\$1,529,969	\$2,538,389	\$1,955,000	\$12,910,000
Expenditures	\$1,972,551	\$1,727,677	\$1,955,000	\$12,910,000
<b>UTILITY PROJECTS FUND</b>				
Revenues	\$38,480	\$24,058		
Expenditures				
<b>LESS INTERFUND TRANSFERS</b>				
		(\$350,000)	(\$500,000)	(\$1,428,000)
<b>GRAND TOTAL - ALL FUNDS</b>				
Revenues	\$9,765,562	\$11,205,054	\$10,983,136	\$23,472,780
Expenditures	\$9,327,052	\$9,583,462	\$10,983,136	\$23,472,780

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

# BUDGET SUMMARY

	GENERAL FUND	CAPITAL PROJECTS FUND	UTILITY PROJECTS FUND	TOTAL ALL FUNDS
<b>REVENUES</b>				
Ad Valorem Taxes	\$6,110,000			\$6,110,000
Taxes and Licenses	1,840,000			1,840,000
Unrestricted Intergovernmental	585,980	3,250,000		3,835,980
Restricted Intergovernmental	221,600	4,839,000		5,060,600
Permits and Fees	247,500	960,000		1,207,500
Sales and Services	984,000			984,000
Other Revenue	11,850			11,850
Other Financing Sources		1,500,000		1,500,000
Appropriated Fund Balance	1,989,850	933,000		2,922,850
<b>NET REVENUES</b>	<b>\$11,990,780</b>	<b>\$11,482,000</b>		<b>\$23,472,780</b>
Transfers In		1,428,000		1,428,000
<b>TOTAL REVENUES</b>	<b>\$11,990,780</b>	<b>\$12,910,000</b>		<b>\$24,900,780</b>
<b>EXPENDITURES</b>				
Governing Board	\$158,100			\$158,100
Administration	774,490			774,490
Finance	597,000			597,000
Human Resources	286,800			286,800
Planning	670,000			670,000
Community & Economic Development	230,900	340,000		570,900
Police	2,931,950			2,931,950
Fire (RRFD)	1,215,890			1,215,890
Public Works	836,820	11,170,000		12,006,820
Powell Bill	585,000			585,000
Solid Waste	744,000			744,000
Parks and Recreation	1,057,380	1,400,000		2,457,380
Debt Service	339,450			339,450
Contingency and Reserves	135,000			135,000
<b>NET EXPENDITURES</b>	<b>\$10,562,780</b>	<b>\$12,910,000</b>		<b>\$23,472,780</b>
Transfers Out	1,428,000			1,428,000
<b>TOTAL EXPENDITURES</b>	<b>\$11,990,780</b>	<b>\$12,910,000</b>		<b>\$24,900,780</b>

# FUND DESCRIPTIONS

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

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

## GENERAL FUND

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

## 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.

## UTILITY PROJECTS FUND

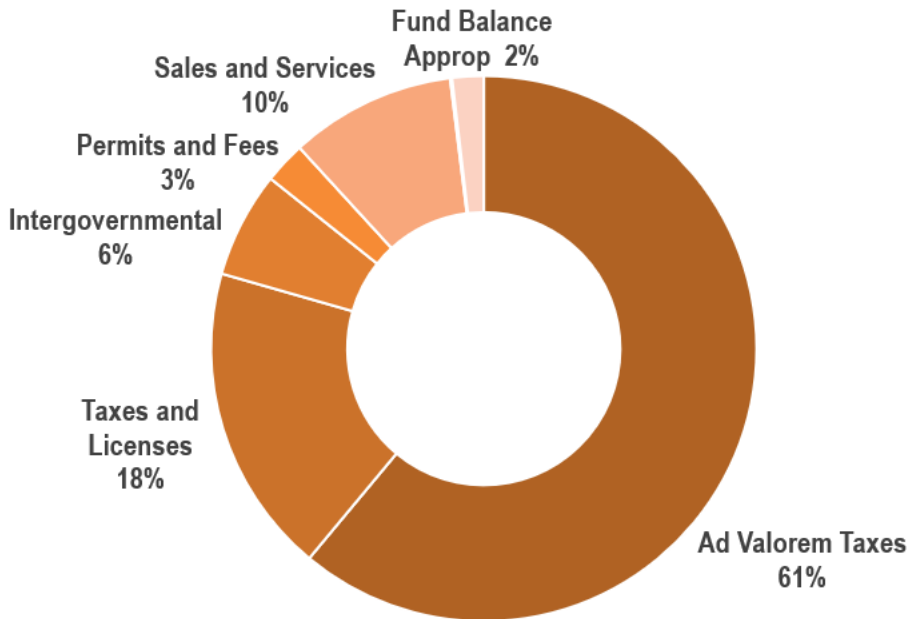
The Utility Projects Fund includes financial resources associated with system development fees related to water and sewer infrastructure. The Town ceased collecting these fees during the 2017-18 fiscal year. A capital reserve fund balance remains, which continues to collect interest.

## INTERFUND TRANSFERS

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

# OPERATING BUDGET

The FY21-22 budget includes significant appropriations for the capital program. These appropriations distort the overall budget when viewed in graphic form. Therefore, for display purposes, the charts below reflect the General Fund budget, net of any capital appropriations.

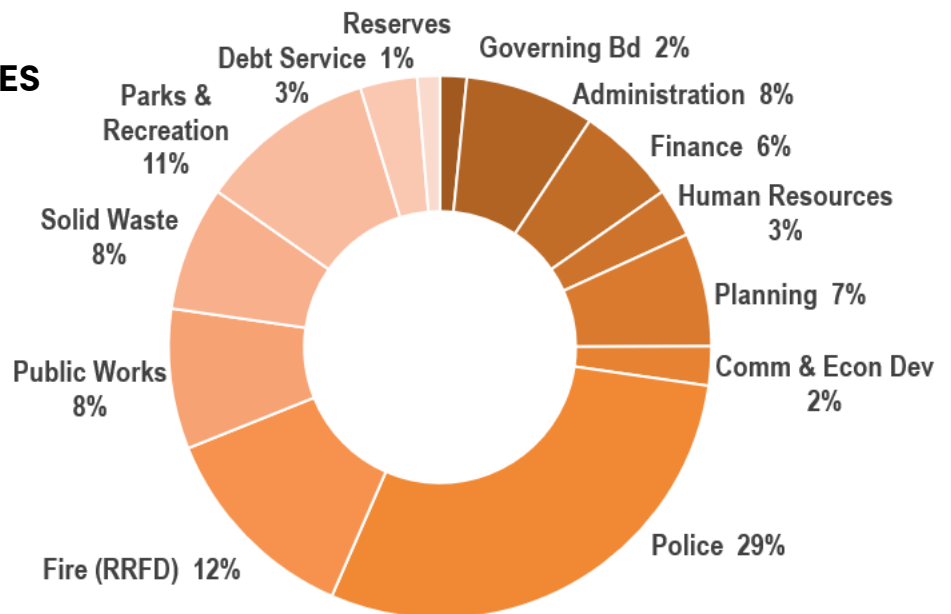


## OPERATING REVENUES FY 2021-22

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

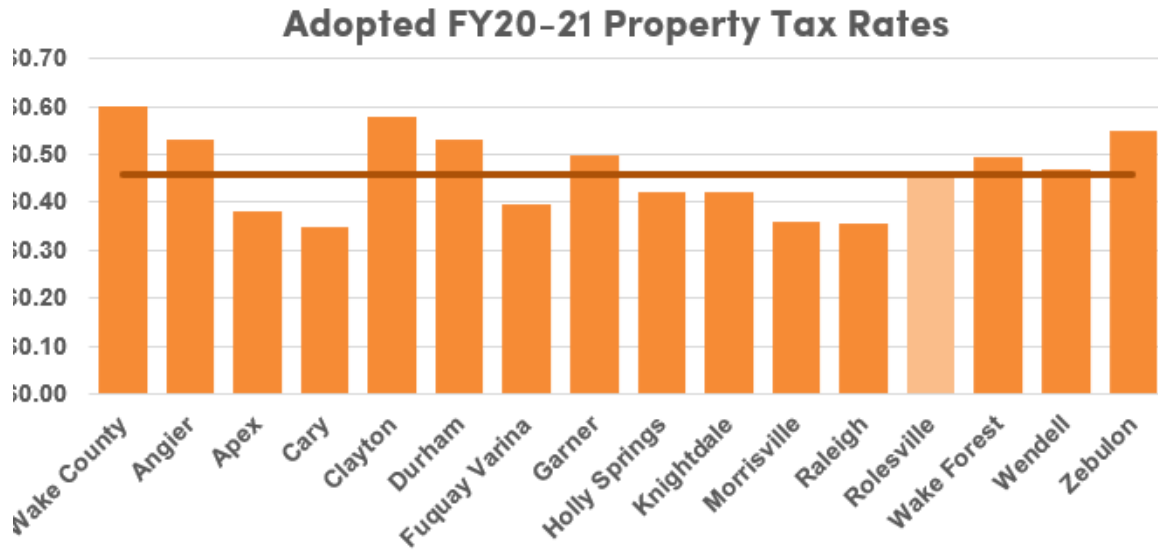
## OPERATING EXPENDITURES FY 2021-22

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

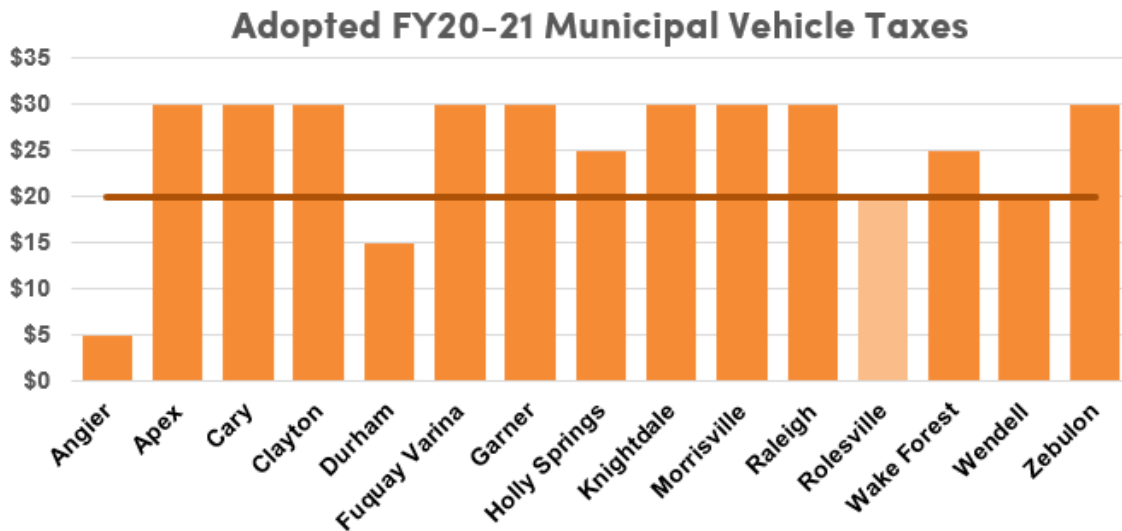




# COMPARISON CHARTS



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

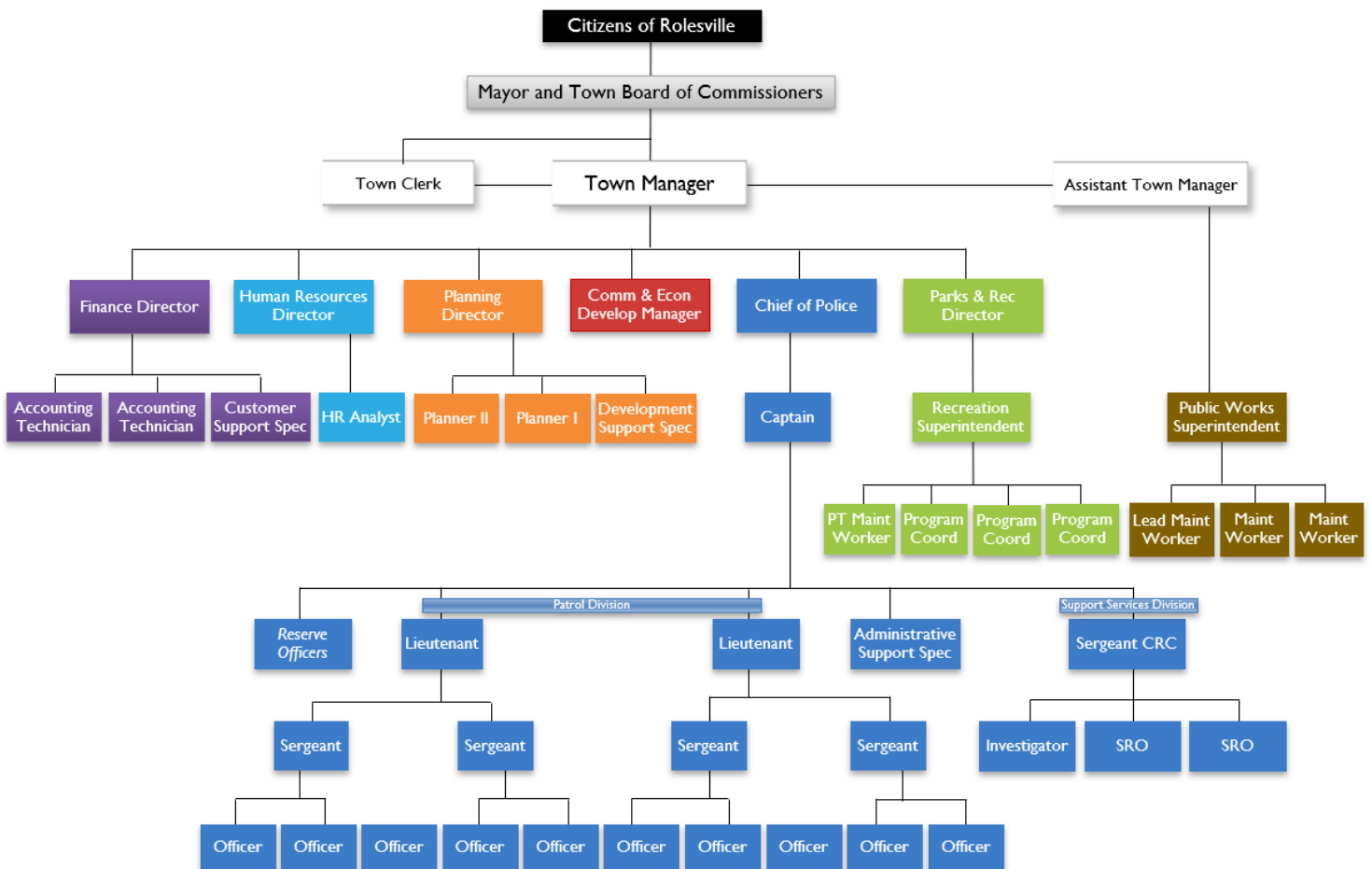


The Town’s municipal vehicle tax is proposed to remain at \$20, which is in the lower range of surrounding municipalities. Proceeds of the first \$5 may be used for any public purpose. Proceeds from the additional \$15 will be used for public streets, in accordance with N.C.G.S. 20-97.

# ORGANIZATION CHART

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

The FY 2021-22 budget includes 47 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 46.5 personnel. In addition to these benefitted positions, the Town hires several non-benefitted part-time/temporary personnel.



# PERSONNEL HISTORY

	FY 2018-19 BUDGET	FY 2019-20 BUDGET	FY 2020-21 BUDGET	FY 2021-22 BUDGET	FY 2021-22 Non-benefitted Positions
<b>Administration</b>					
Town Manager	1	1	1	1	
Town Clerk	1	1	1	1	
Assistant Town Manager				1	
Assistant to the Town Manager			1		
Administrative Support Specialist	0.5				
	<u>2.5</u>	<u>2</u>	<u>3</u>	<u>3</u>	
<b>Finance</b>					
Finance Director	1	1	1	1	
Human Resources Analyst		1	1		
Accounting Technician	2	2	2	2	
Customer Service Representative			1	1	
	<u>3</u>	<u>4</u>	<u>5</u>	<u>4</u>	
<b>Human Resources</b>					
Human Resources Director				1	
Human Resources Analyst				1	
	<u>0</u>	<u>0</u>	<u>0</u>	<u>2</u>	
<b>Planning</b>					
Planning Director	1	1	1	1	
Planner II			1	1	
Planner I	1	1	1	1	
Planning Technician	1				
Development Support Specialist			1	1	PT Code Enforcement Officer
	<u>3</u>	<u>2</u>	<u>4</u>	<u>4</u>	
<b>Community &amp; Economic Development</b>					
Community & Economic Dev Mgr		1	1	1	
<b>Police</b>					
Chief of Police	1	1	1	1	
Police Captain	1	1	1	1	
Police Lieutenant	2	2	2	2	
Police Sergeant	5	5	5	5	
Police Officer	7	8	8	10	
School Resource Officer	2	2	2	2	
Police Investigator	1	1	1	1	
Evidence Specialist			0.5		PT Police Officer, PT Evidence Specialist
Administrative Support Specialist	1	1	1	1	
	<u>20</u>	<u>21</u>	<u>21.5</u>	<u>23</u>	
<b>Public Works</b>					
Town Engineer	1				
Public Works Superintendent	1	1	1	1	
Lead Maintenance Worker			1	1	PT Maintenance Worker
Maintenance Worker	3	3	2	2	
	<u>5</u>	<u>4</u>	<u>4</u>	<u>4</u>	
<b>Parks and Recreation</b>					
Parks and Recreation Director	1	1	1	1	PT Recreation Assistant, PT Facility Supervisor, Camp Counselor, etc.
Recreation Superintendent				1	
Program Coordinator	2.5	3	3	3	
Maintenance Worker	0.5	0.5	0.5	0.5	
	<u>4</u>	<u>4.5</u>	<u>4.5</u>	<u>5.5</u>	
<b>TOTAL EMPLOYEES</b>	<b>37.5</b>	<b>38.5</b>	<b>43</b>	<b>46.5</b>	

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# BUDGET DETAIL



# GENERAL FUND REVENUES

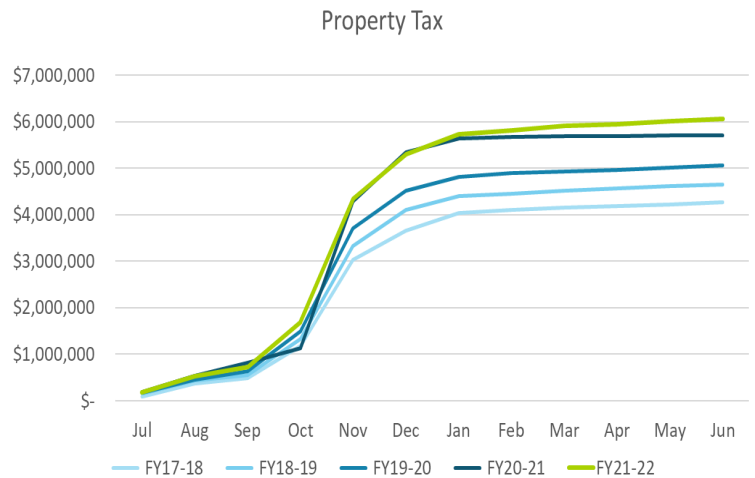
## AD VALOREM

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

*FY21-22 ad valorem revenues are based upon the Town's property valuation as projected by the Wake County Revenue Department. The proposed tax rate is 46 cents per \$100 valuation, which is the same as the tax rate in the previous FY20-21. The projection for FY21-22 uses the State-permitted projection method, which is based upon the prior year's actual collection rate.*

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

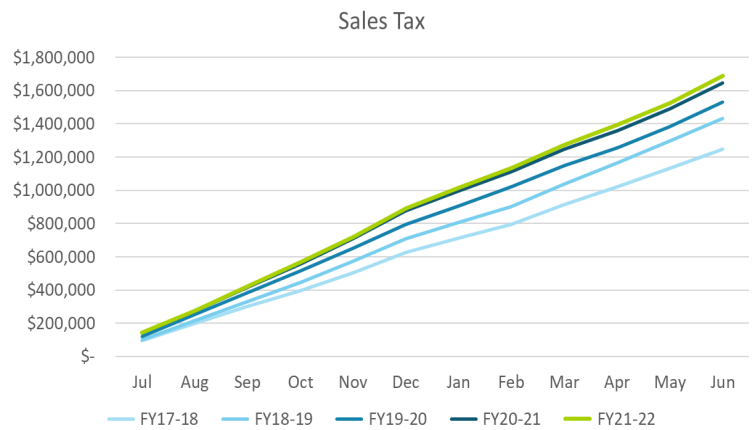
*FY21-22 ad valorem taxes are based on growth projections from the Wake County Revenue Department. Despite irregular collections in the previous year, this budget predicts a return to more normal collections.*



## 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.

*FY21-22 sales tax revenues are projected with a 4% increase over the prior year. During the pandemic, consumer behavior changed significantly. Therefore, it is prudent to be cautious about using those actual revenues as a baseline for the following year.*



*On a state-wide level during the pandemic, sales tax receipts trended higher in rural areas, while more urbanized counties saw lower levels of growth. This phenomenon is most likely due to increased online purchases at home during quarantine. State-wide observers recommend taking a conservative approach to projecting this revenue source for FY21-22.*

# GENERAL FUND REVENUES

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- 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.

*FY21-22 revenues are based on the growth projections from the Wake County Revenue Department. The revenues reflect the continuation of a \$20 fee 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.

*FY21-22 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  $1\frac{3}{4}\text{¢}$  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.

*FY21-22 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.

*FY21-22 revenues are based upon continued moderate growth within the Town limits. Staff estimates 150 new single family dwelling permits this fiscal year.*

## SALES & SERVICES

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

*FY21-22 revenues are based upon the number of occupied or soon-to-be occupied homes as of spring 2021.*

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

*FY21-22 revenues are conservatively based upon reduced operations as we begin to emerge from quarantine restrictions.*

## INVESTMENT INCOME

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

*FY21-22 revenues are based upon expected continuation of low interest rates.*

# GENERAL FUND REVENUES

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## FUND BALANCE

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

*The FY21-22 budget contains a much larger appropriation of fund balance than usual. The reason for this large appropriation relates to four main uses outlined below. Even with these appropriations, the Town will remain within its established benchmarks. More information about fund balance is found later in this document.*

### **1) Main Street Vision Plan**

**\$788,000** that has been long planned to go towards the 20% grant match for a federal Locally Administered Projects Program (LAPP) grant to conduct transportation improvements along the Main Street corridor. With construction slated to begin in the upcoming fiscal year, it is now time to proceed with appropriation.

### **2) Cobblestone Development**

**\$177,000** for new debt service on the Municipal Complex land, to be paid from the proceeds of the Town Center land sale, which is now in fund balance. The Town recently sold land in the Town Center area to a private developer for a mixed-use development. Since this land was intended as the site for future municipal buildings, the Town purchased another nearby property for this purpose.

**\$340,000** paid from the proceeds of the Town Center land sale in order to meet obligations of the Cobblestone Economic Development Agreement (EDA) which set out certain capital contributions and tax incentives.

### **3) Powell Bill**

**\$405,850** from Powell Bill reserves for the Olde Town resurfacing project. The State limits recipients to five years worth of accumulated funds, and the Town is almost at that limit.

### **4) Other Items**

**\$200,000** for the replacement of the Redford Place Park ballfield lights, which was deferred from the previous budget cycle due to economic uncertainty associated with the pandemic. Unanticipated revenues will increase fund balance for FY20-21 and will offset the costs of these projects.

**\$70,000** to complete the stormwater mapping project. As the Town grows, adequate stormwater maintenance will become more important. While this is a one-time project, future ongoing sources of revenue will need to be identified to address the costs associated with this function.

**\$9,000** from restricted funds associated with Police Department programs. This is a common annual appropriation from restricted donations and ABC grant funds.



# GENERAL FUND REVENUES

		FY 2018-19 ACTUAL	FY 2019-20 ACTUAL	FY 2020-21 BUDGET	FY 2021-22 BUDGET
<b>Ad Valorem</b>					
100-000-4010	Ad Valorem Taxes	4,222,527	4,557,973	5,084,500	5,550,000
100-000-4020	Ad Valorem Taxes-DMV	430,955	498,396	472,000	560,000
<b>Taxes &amp; Licenses</b>					
100-000-4110	Local Option Sales Tax	1,412,914	1,668,660	1,420,000	1,690,000
100-000-4115	Rental Vehicle Tax	184	85	50	
100-000-4120	Motor Vehicle Tax	64,570	115,890	135,000	150,000
<b>Intergovernmental - Unrestricted</b>					
100-000-4210	Beer & Wine Excise Tax	27,312	28,550	30,000	30,000
100-000-4215	Utility Sales Tax	447,087	443,669	455,000	440,000
100-000-4225	ABC	37,287	54,035	35,000	55,000
100-000-4230	Commissions	2,496	2,503	2,480	2,480
100-000-4235	Reimbursements	38,668	38,595	38,468	58,500
<b>Intergovernmental - Restricted</b>					
100-000-4310	Powell Bill	174,110	179,950	183,000	179,000
100-000-4315	Solid Waste Disposal Tax	24,036	29,176	24,000	4,800
100-000-4320	Grants - Federal				
100-000-4325	Grants - State				
100-000-4330	Grants - Local & Other	39,243	176,660	62,395	37,800
100-000-4335	Drug Forfeiture - Federal				
100-000-4340	Drug Forfeiture - State	18	254		
<b>Permits &amp; Fees</b>					
100-000-4400	Plan Review	2,736	15,515	5,100	15,500
100-000-4410	Consultants	7,008	38,128	32,000	110,000
100-000-4420	Planning & Zoning	26,614	3,695	5,000	8,000
100-000-4430	Zoning Permits	34,354	49,260	50,000	32,000
100-000-4431	Building Permits				15,000
100-000-4440	Infrastructure Inspections	42,685	45,370	50,000	40,000
100-000-4441	Fire Inspections	4,676	4,692	5,000	5,000
100-000-4449	Site Fees	31,960	22,916	20,000	22,000
<b>Sales &amp; Services</b>					
100-000-4510	Solid Waste	739,529	716,909	750,000	810,000
100-000-4525	Facility Rental	31,710	23,302	28,000	15,000
100-000-4530	Sponsorships	24,798	20,224	30,000	20,000
100-000-4535	Concessions	8,654	3,459	8,000	7,000
100-000-4540	Registration	146,831	104,714	143,000	132,000
<b>Investment Income</b>					
100-000-4610	Investment Earnings	126,073	87,227	55,000	1,350
<b>Other Revenue</b>					
100-000-4710	Administrative Fees	5	58		
100-000-4715	Property & Equipment Rental	14,300	25,599	1,200	
100-000-4720	Surplus Property Proceeds				1,000
100-000-4730	Civil Citations / School System	550	50	500	500
100-000-4735	Donations	684	6,152	15,000	5,000
100-000-4740	Clerk of Court Fee	2,871	2,214	2,500	2,500
100-000-4795	Miscellaneous Revenue	29,668	28,727	1,500	1,500
<b>Fund Balance Appropriations &amp; Transfers</b>					
100-000-6900	Fund Balance Appropriation			933,684	1,989,850
<b>TOTAL</b>		<b>8,197,113</b>	<b>8,992,606</b>	<b>10,077,377</b>	<b>11,990,780</b>

# GOVERNING BOARD

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

## UPCOMING PRIORITIES

- Provide for a municipal election in the fall of 2021
- Continue to address regional needs by maintaining regular communication with Wake County and neighboring communities.



# GOVERNING BOARD

		FY 2018-19 ACTUAL	FY 2019-20 ACTUAL	FY 2020-21 BUDGET	FY 2021-22 BUDGET
<b>EXPENDITURES</b>					
100-110-5100	Salaries	50,369	49,941	51,000	52,600
100-110-5120	FICA	3,853	3,820	4,100	4,100
	<b>Personnel Subtotal</b>	<b>54,223</b>	<b>53,761</b>	<b>55,100</b>	<b>56,700</b>
100-110-5222	Telephone/Data	4,486	2,892	2,000	5,900
100-110-5244	Departmental Supplies	1,326	1,066	1,500	1,500
100-110-5262	Contracted Services	53,786	66,767	54,000	69,000
100-110-5270	Dues/Fees	500	1,100	1,200	1,200
100-110-5280	Training/Travel	2,911	2,466	4,000	4,000
100-110-5284	Special Events	5,215	3,665	6,000	6,000
100-110-5290	Community	2,650	1,250	8,100	8,800
	<b>Operating Subtotal</b>	<b>70,874</b>	<b>79,205</b>	<b>76,800</b>	<b>96,400</b>
100-110-5415	Equipment/Furniture	0	351	2,700	5,000
	<b>Capital Subtotal</b>	<b>0</b>	<b>351</b>	<b>2,700</b>	<b>5,000</b>
	<b>TOTAL</b>	<b>125,096</b>	<b>133,317</b>	<b>134,600</b>	<b>158,100</b>

# ADMINISTRATION

Rolesville operates under the council-manager form of government. Under direction of the Town Manager, the Administration Department executes the priorities of the governing board to promote, enhance, and sustain the quality of life for residents, businesses, and visitors. Functions included in this department encompass day to day Town management and the maintenance of public records.




## DEPARTMENT GOALS

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




## PERFORMANCE INDICATORS

	2016	2017	2018	2019	2020
% of Board of Commissioner agendas posted to website 4 days in advance	n/a	n/a	n/a	n/a	100%
# of unique visitors to website	n/a	n/a	n/a	47,270	51,107

## RECENT ACCOMPLISHMENTS

- Arranged for organizational assessment by consultant to outline organizational needs for the next several years 
- Worked with consultant to develop preliminary recommendations on a potential merger with the Rolesville Rural Fire Department 
- Updates to Town Board broadcasting ability to accommodate remote public meetings 

## UPCOMING PRIORITIES

- Add position of Assistant Town Manager, as outlined in the Organizational Study 
- Install fiber internet connection at Town Hall and the Police Department, which will provide redundant connectivity in the case of outage 
- Update the Strategic Plan for 2022-2024
- Purchase an electric-powered administrative vehicle for shared use among Town Hall staff 

# ADMINISTRATION

	FY 2018-19 ACTUAL	FY 2019-20 ACTUAL	FY 2020-21 BUDGET	FY 2021-22 BUDGET
<b>PERSONNEL</b>	<b>2.5</b>	<b>2</b>	<b>3</b>	<b>3</b>
<b>EXPENDITURES</b>				
100-120-5100 Salaries	239,271	208,158	246,600	336,400
100-120-5108 Temporary	2,970	7,757	4,200	
100-120-5120 FICA	20,874	15,179	19,700	26,400
100-120-5125 Retirement LGERS	28,960	28,464	37,900	38,800
100-120-5130 Retirement 401k				17,100
100-120-5135 Employee Insurance	19,240	15,118	30,400	25,200
100-120-5140 OPEB Insurance				7,200
<b>Personnel Subtotal</b>	<b>311,314</b>	<b>274,677</b>	<b>338,800</b>	<b>451,100</b>
100-120-5200 Liability Insurance	2,483	11,948	4,000	4,000
100-120-5210 Maint/Repair - Buildings/Grounds	4,811	9,927		
100-120-5214 Maint/Repair - Vehicles	1,062	421	1,000	
100-120-5220 Utilities	8,919	9,513	12,200	16,000
100-120-5222 Telephone/Data	7,354	6,151	5,270	10,700
100-120-5230 Equipment Lease	4,128	5,567	4,700	4,100
100-120-5232 Facility Lease	961	913	1,000	1,100
100-120-5240 Office Supplies	3,337	2,212	4,500	4,500
100-120-5248 Motor Fuels	216	129	500	
100-120-5260 Professional Services	195,325	184,650	200,000	200,000
100-120-5262 Contracted Services	78,013	24,095	37,550	20,550
100-120-5264 Computer Software/Services	957	1,200	2,850	6,000
100-120-5270 Dues/Fees	14,642	15,068	18,100	19,240
100-120-5272 Advertising/Marketing	160	91		
100-120-5280 Training/Travel	4,942	4,411	5,000	5,500
<b>Operating Subtotal</b>	<b>327,310</b>	<b>276,294</b>	<b>296,670</b>	<b>291,690</b>
100-120-5415 Equipment/Furniture	2,155	3,236	4,300	1,700
100-120-5420 Vehicles				30,000
<b>Capital Subtotal</b>	<b>2,155</b>	<b>3,236</b>	<b>4,300</b>	<b>31,700</b>
<b>TOTAL</b>	<b>640,779</b>	<b>554,206</b>	<b>639,770</b>	<b>774,490</b>

# FINANCE

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






## DEPARTMENT GOALS

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







## PERFORMANCE INDICATORS

	2016	2017	2018	2019	2020
Clean audit opinion received by external auditors	Yes	Yes	Yes	Yes	Yes
Composite rating received through GFOA Budget Presentation Award	231	265	266	262	273
# of disbursements	1,152	1,097	1,030	1,379	1,115
# of payroll transactions	1,190	1,247	1,301	1,409	1,278

## RECENT ACCOMPLISHMENTS

- Completed selection process to hire new auditing firm and brought year-end reporting processes in-house 
- Selected vendor and began implementation of new financial software to transition to more efficient, paperless processes 
- Updated the format of monthly financial reporting to the governing board and the public to include more intuitive graphics and explanation 
- Worked with financial advisor to create budgetary projection and financial model of RRFD to assist with long-term financial planning of new fire stations 
- Coordinated the replacement of network infrastructure at Town Hall and Police Department to improve wi-fi security and remote accessibility 

## UPCOMING PRIORITIES

- Complete implementation of new financial software, including employee service portal 
- Possible replacement of server at Town Hall after reviewing the options for cloud-based systems 
- Replace phone systems at Town Hall and Police Department with modern technology 
- Evaluate further implementation of the user fee study 
- Work with financial advisor to present governing board with options for funding a long-term capital program 
- Transition to cloud-based email and Office suite 

# FINANCE

	FY 2018-19 ACTUAL	FY 2019-20 ACTUAL	FY 2020-21 BUDGET	FY 2021-22 BUDGET
<b>PERSONNEL</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>4</b>
<b>EXPENDITURES</b>				
100-130-5100 Salaries	177,994	258,069	308,100	250,700
100-130-5108 Temporary	3,254	1,605		
100-130-5120 FICA	11,929	17,902	24,200	19,600
100-130-5125 Retirement LGERS	22,276	35,897	47,400	28,900
100-130-5130 Retirement 401k				12,700
100-130-5135 Employee Insurance	21,706	30,201	43,300	33,600
<b>Personnel Subtotal</b>	<b>237,159</b>	<b>343,675</b>	<b>423,000</b>	<b>345,500</b>
100-130-5200 Liability Insurance	2,320	3,196	5,500	5,000
100-130-5222 Telephone/Data	1,080	1,508	1,770	1,800
100-130-5240 Office Supplies	2,440	3,006	3,000	3,000
100-130-5244 Departmental Projects		1,273	4,000	
100-130-5260 Professional Services	23,403	27,631	30,000	32,000
100-130-5262 Contracted Services	10,820	5,370	15,000	37,500
100-130-5264 Computer Software/Services	34,246	84,674	172,100	151,960
100-130-5270 Dues/Fees	13,677	5,402	8,425	7,760
100-130-5272 Advertising/Marketing	100	18	900	
100-130-5274 Postage	8,833	2,884	5,000	5,000
100-130-5280 Training/Travel	3,030	3,925	4,000	3,000
<b>Operating Subtotal</b>	<b>99,949</b>	<b>138,887</b>	<b>249,695</b>	<b>247,020</b>
100-130-5405 Equipment/Furniture	2,137	10,654	4,800	4,480
<b>Capital Subtotal</b>	<b>2,137</b>	<b>10,654</b>	<b>4,800</b>	<b>4,480</b>
<b>TOTAL</b>	<b>339,245</b>	<b>493,215</b>	<b>677,495</b>	<b>597,000</b>

# HUMAN RESOURCES

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

## DEPARTMENT GOALS





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

PERFORMANCE INDICATORS	2016	2017	2018	2019	2020
Turnover rate	NEW INDICATOR				
Average tenure of employees (as of June 30)	NEW INDICATOR				
# Unique employees participating in wellness program activities	n/a	n/a	n/a	n/a	21
# Recordable workers compensation claims	NEW INDICATOR				

## RECENT ACCOMPLISHMENTS

- Implemented new performance coaching program for employee evaluations and provided training to supervisors 
- Issued COVID-19 guidance to Town departments and oversaw the implementation of new sick leave benefits 
- Implemented new health insurance vendor which offered better benefits for similar costs 
- Created and distributed total compensation letters to permanent employees 
- Coordinated Diversity, Equity, and Inclusion training for department heads, elected officials, and staff 
- Implemented a new Employee Advisory Board composed of Town employees who will consult on topics of interest to employees 

## UPCOMING PRIORITIES

- Update the employee pay plan, to include career ladders and educational incentives 
- Centralize and streamline the employee tuition assistance program 
- Create a standard new hire video for onboarding new employees 
- Work with departments to outline succession plans, as recommended in the Organizational Study 



# HUMAN RESOURCES

	FY 2018-19 ACTUAL	FY 2019-20 ACTUAL	FY 2020-21 BUDGET	FY 2021-22 BUDGET
<b>PERSONNEL</b>				<b>2</b>
<b>EXPENDITURES</b>				
100-140-5100 Salaries				166,100
100-140-5120 FICA				13,000
100-140-5125 Retirement LGERS				19,200
100-140-5130 Retirement 401k				8,500
100-140-5135 Employee Insurance				16,800
<b>Personnel Subtotal</b>				<b>223,600</b>
100-140-5200 Liability Insurance				3,000
100-140-5204 Unemployment Insurance				6,000
100-140-5206 Flexible Spending Accounts				6,000
100-140-5222 Telephone/Data				600
100-140-5240 Office Supplies				800
100-140-5244 Departmental Projects				9,000
100-140-5262 Contracted Services				18,000
100-140-5264 Computer Software/Services				7,200
100-140-5270 Dues/Fees				2,500
100-140-5272 Advertising/Marketing				
100-140-5280 Training/Travel				2,500
100-140-5282 Tuition Reimbursement				7,000
<b>Operating Subtotal</b>				<b>62,600</b>
100-140-5415 Equipment/Furniture				600
<b>Capital Subtotal</b>				<b>600</b>
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>286,800</b>



# PLANNING

The Planning Department provides research and advisory services related to the development of the Town. The primary functions of the department are land use and development, long range planning, permitting compliance with State building code, and code enforcement. Staff also provides support to the Planning Board and Board of Adjustment.

## DEPARTMENT GOALS








- Provide excellent customer service through timely review of development applications
- Ensure quality development and compliance with Town codes and ordinances
- Oversee the development of long-range plans to ensure new development is consistent with the community's vision

PERFORMANCE INDICATORS	2016	2017	2018	2019	2020
# of residential permits processed	217	182	186	140	199
# of days in review cycle for each case	<i>NEW INDICATOR</i>				
# of resubmittals for cases	<i>NEW INDICATOR</i>				

## RECENT ACCOMPLISHMENTS

- Implemented new procedures for the collection of development fees using the Wake County and City of Raleigh Energov portals 
- Selected consultant and began the process to update the Land Use Development ordinance, zoning map, and create policy manual to ensure compliance with NCGS 160D 
- Selected consultant and began the process to update the Community Transportation Plan, adopted April 2021 
- Participated in local area plan development – PLANWake, Northeast Area Study 
- National and State certifications – 5 (AICP – 1, GISP – 1, CFM – 1, CZO – 2) among three staff members 

## UPCOMING PRIORITIES

- Work with the consultant to complete work on new Land Development Ordinance 
- Selection of permitting software to integrate with financial software to track, house, schedule, and review development casework 
- Update to Bicycle and Pedestrian Plan, last updated in 2013 
- Begin the update to the Comprehensive Land Use Plan, last updated in 2017 
- Continue amendments for the new LDO for modern urban key issues 
- Emphasize code enforcement services with new part-time staff 
- Hire vacant Planner I position 

# PLANNING

	FY 2018-19 ACTUAL	FY 2019-20 ACTUAL	FY 2020-21 BUDGET	FY 2021-22 BUDGET
<b>PERSONNEL</b>	<b>3</b>	<b>2</b>	<b>4</b>	<b>4</b>
<b>EXPENDITURES</b>				
100-210-5100 Salaries	141,224	146,728	238,000	290,400
100-210-5108 Temporary	844	10,883		25,000
100-210-5120 FICA	10,154	11,063	18,800	26,700
100-210-5125 Retirement LGERS	18,116	20,349	36,600	33,500
100-210-5130 Retirement 401k				14,700
100-210-5135 Employee Insurance	14,271	10,976	30,400	33,600
<b>Personnel Subtotal</b>	<b>184,609</b>	<b>199,999</b>	<b>323,800</b>	<b>423,900</b>
100-210-5200 Liability Insurance	5,927	4,947	8,500	9,000
100-210-5214 Maint/Repair - Vehicles			1,000	
100-210-5222 Telephone/Data	1,942	1,960	2,270	2,500
100-210-5240 Office Supplies	362	1,269	1,500	1,500
100-210-5248 Motor Fuels	269	121	500	
100-210-5262 Contracted Services	105,147	154,736	169,000	31,000
100-210-5262 Computer Software/Services	4,280	3,833	13,400	35,800
100-210-5268 Development Review Services			100,000	145,000
100-210-5270 Dues/Fees	504	987	1,200	3,300
100-210-5272 Advertising/Marketing	1,716	3,143	3,000	3,000
100-210-5274 Postage		22		
100-210-5280 Training/Travel	735	1,946	3,500	6,000
100-210-5320 Reimbursements Paid			1,000	1,000
<b>Operating Subtotal</b>	<b>120,882</b>	<b>172,964</b>	<b>304,870</b>	<b>238,100</b>
100-210-5415 Equipment/Furniture		1,797	5,200	8,000
<b>Capital Subtotal</b>	<b>0</b>	<b>1,797</b>	<b>5,200</b>	<b>8,000</b>
<b>TOTAL</b>	<b>305,491</b>	<b>374,760</b>	<b>633,870</b>	<b>670,000</b>

# COMMUNITY & ECONOMIC DEVELOPMENT

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

## DEPARTMENT GOALS

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




## PERFORMANCE INDICATORS

	2016	2017	2018	2019	2020
# of visits/conversations with existing businesses	NEW INDICATOR				
# of visits/conversations with business prospects	NEW INDICATOR				
# of new businesses in Town	n/a	n/a	n/a	n/a	4
Value of new commercial construction (in millions)	n/a	n/a	n/a	n/a	\$1,535

## RECENT ACCOMPLISHMENTS

- Applied for and was awarded a grant to update the Bicycle and Pedestrian Plan 
- Coordinated the Joint Transit Study with the Town of Wake Forest and presented transit options to the governing board 
- Continued meetings with Main Street business owners to further develop a stakeholders group 
- Worked with a private developer on an economic development agreement to create a mixed-use development in the downtown area 
- Assisted Town Manager with implementation of Main Street LAPP grant project 
- Coordinated partnership with Rolesville Chamber of Commerce including annual meeting 
- Disseminated COVID-19 resources and information to local businesses 

## UPCOMING PRIORITIES

- Create a small area plan/feasibility study for the 401 By-pass to identify potential areas of commercial and industrial development 
- Work to establish a Downtown Development Association for Main Street Rolesville 
- Update the Town's incentive policy 

# COMMUNITY & ECONOMIC DEVELOPMENT

	FY 2018-19 ACTUAL	FY 2019-20 ACTUAL	FY 2020-21 BUDGET	FY 2021-22 BUDGET
<b>PERSONNEL</b>		<b>1</b>	<b>1</b>	<b>1</b>
<b>EXPENDITURES</b>				
100-230-5100 Salaries		83,474	83,700	89,700
100-230-5120 FICA		5,093	6,700	7,100
100-230-5125 Retirement LGERS		11,458	13,000	10,400
100-230-5130 Retirement 401k				4,600
100-230-5135 Employee Insurance		7,567	8,800	8,400
		<b>Personnel Subtotal</b>	<b>112,200</b>	<b>120,200</b>
		<b>107,592</b>	<b>112,200</b>	<b>120,200</b>
100-230-5200 Liability Insurance		903	1,500	1,000
100-230-5222 Telephone/Data		746	860	600
100-230-5240 Office Supplies		6	500	500
100-230-5260 Professional Services		22,708	7,500	12,500
100-230-5262 Contracted Services		2,340	7,500	47,500
100-230-5264 Computer Software/Services			1,000	2,000
100-230-5270 Dues/Fees		385	400	400
100-230-5272 Advertising/Marketing		8,220	12,000	10,000
100-230-5274 Postage		64	200	200
100-230-5280 Training/Travel		903	2,000	2,000
100-230-5290 Community		18,000	18,000	34,000
		<b>Operating Subtotal</b>	<b>51,460</b>	<b>110,700</b>
		<b>54,275</b>	<b>51,460</b>	<b>110,700</b>
100-230-5415 Equipment/Furniture			1,000	
		<b>Capital Subtotal</b>	<b>1,000</b>	<b>0</b>
		<b>0</b>	<b>1,000</b>	<b>0</b>
<b>TOTAL</b>		<b>161,867</b>	<b>164,660</b>	<b>230,900</b>

# POLICE

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






## DEPARTMENT GOALS

- Protect lives and property by responding promptly to calls for service and proactively preventing criminal activity
- Build positive community relationships
- Enhance the sense of safety by solving crimes and enforcing traffic laws
- Hiring and retaining employees who are motivated, proactive, and community-minded





## PERFORMANCE INDICATORS

	2016	2017	2018	2019	2020
# of Part I crimes	127	111	72	77	43
# of police calls for service	11,216	11,536	14,430	15,905	26,717
Average response time for Priority 1-3 calls	n/a	n/a	n/a	n/a	4.68
# of collisions	n/a	n/a	n/a	175	145
Incidents reported	n/a	n/a	n/a	356	256

## RECENT ACCOMPLISHMENTS

- Completed expansion of Police Department building into adjacent office space 
- Upgraded operating systems on existing 800 MHz police radios to the latest technology to ensure reliable communication with partner agencies 
- Replaced four existing patrol cruisers with Ford Explorers 
- Hired for a new Evidence Specialist position to ensure the appropriate custody of evidence 
- Awarded grant to obtain 5 bicycles for patrol of greenways and at special events 

## UPCOMING PRIORITIES

- Add two new police officers for expanding population and to better manage overtime 
- Replacement of entire inventory of tasers, with a portion covered by expected grant 
- Implement new software for field training and stolen property recovery 
- Testing options for replacement weapons, body cameras 



# POLICE

	FY 2018-19 ACTUAL	FY 2019-20 ACTUAL	FY 2020-21 BUDGET	FY 2021-22 BUDGET
PERSONNEL	20	21	21.5	23
<b>EXPENDITURES</b>				
100-310-5100 Salaries	1,194,546	1,335,211	1,411,800	1,551,400
100-310-5108 Temporary	7,449	2,296	5,000	47,000
100-310-5120 FICA	89,378	98,730	111,100	124,900
100-310-5125 Retirement LGERS	160,939	194,961	226,400	189,300
100-310-5130 Retirement 401k				78,600
100-310-5135 Employee Insurance	150,773	166,667	202,100	189,000
100-310-5140 OPEB Insurance				14,400
<b>Personnel Subtotal</b>	<b>1,603,085</b>	<b>1,797,865</b>	<b>1,956,400</b>	<b>2,194,600</b>
100-310-5200 Liability Insurance	65,210	67,094	73,000	75,000
100-310-5210 Maint/Repair - Buildings & Grounds	7,077	14,957	9,700	11,200
100-310-5212 Maint/Repair - Equipment	3,704	3,526	6,500	7,500
100-310-5214 Maint/Repair - Vehicles	28,823	25,664	31,000	33,000
100-310-5220 Utilities	8,541	8,185	10,500	12,200
100-310-5222 Telephone/Data	23,085	21,945	19,750	25,750
100-310-5230 Equipment Lease	3,573	3,544	4,525	3,400
100-310-5232 Facility Lease	60,200	62,462	76,400	82,300
100-310-5240 Office Supplies	2,540	3,218	3,700	4,000
100-310-5244 Departmental Supplies	3,888	3,877	4,000	4,500
100-310-5246 Uniforms	20,065	22,189	21,585	30,000
100-310-5248 Motor Fuels	38,959	37,719	42,000	52,500
100-310-5262 Contracted Services	2,820	4,453	5,850	6,000
100-310-5264 Computer Software/Services	26,026	38,180	75,320	78,120
100-310-5266 Public Safety Services	90,721	75,655	80,040	81,800
100-310-5270 Dues/Fees	1,004	1,300	1,200	1,200
100-310-5272 Advertising/Marketing	1,916	2,002	7,000	7,000
100-310-5274 Postage	24	111	300	300
100-310-5280 Training/Travel	22,770	22,329	26,780	22,280
100-310-5290 Community	10,728	10,762	14,000	14,000
100-310-5320 Reimbursements Paid	550	50	500	500
<b>Operating Subtotal</b>	<b>422,224</b>	<b>429,222</b>	<b>513,650</b>	<b>552,550</b>
100-310-5405 Buildings/Improvements		5,750	68,000	
100-310-5415 Equipment/Furniture	25,389	39,579	18,035	57,200
100-310-5420 Vehicles	152,253	238,299	238,560	127,600
<b>Capital Subtotal</b>	<b>177,642</b>	<b>283,628</b>	<b>324,595</b>	<b>184,800</b>
<b>TOTAL</b>	<b>2,202,951</b>	<b>2,510,715</b>	<b>2,794,645</b>	<b>2,931,950</b>

# FIRE (RRFD)

The private, non-profit Rolesville Rural Fire Department (RRFD) provides fire protection services to Rolesville residents and certain unincorporated areas of Wake County. The department is staffed by twelve full-time employees and about 30 volunteers. RRFD is funded through contributions from the Town of Rolesville and Wake County.

## GOALS

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

## RRFD HISTORY & OVERVIEW

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

## UPCOMING TOWN PRIORITIES

- Continue discussion among the Town of Rolesville, the Rolesville Rural Fire Department, and Wake County regarding the potential unification of the RRFD and the Town.
- Support the RRFD in efforts to recruit and retain employees.





# FIRE (RRFD)

## TOWN CONTRIBUTION TO RRFD

	FY 2018-19 ACTUAL	FY 2019-20 ACTUAL	FY 2020-21 BUDGET	FY 2021-22 BUDGET
<b>EXPENDITURES</b>				
100-320-5262 Contracted Services	977,231	1,062,047	1,111,300	1,205,890
100-320-5266 Public Safety Services		10,475		10,000
<b>Operating Subtotal</b>	<b>977,231</b>	<b>1,072,522</b>	<b>1,111,300</b>	<b>1,215,890</b>
<b>TOTAL</b>	<b>977,231</b>	<b>1,072,522</b>	<b>1,111,300</b>	<b>1,215,890</b>

## RRFD FUNDING SOURCES

### Wake County

- Wake County collects revenues from a 9.1 cent uniform fire district tax, which is levied in unincorporated areas of the county and the Town of Wendell.
- Each fire department submits a budget for approval, and the collected taxes are used for funding the departments.
- The non-profit departments that are not tied to a municipality are funded 100% by Wake County.
- Departments that also serve municipal areas are funded at a cost share rate.
- The cost share rate is determined by a percentage which is based on 5 weighted elements: calls for service, population, valuation, area, and heated square footage.

### Town of Rolesville

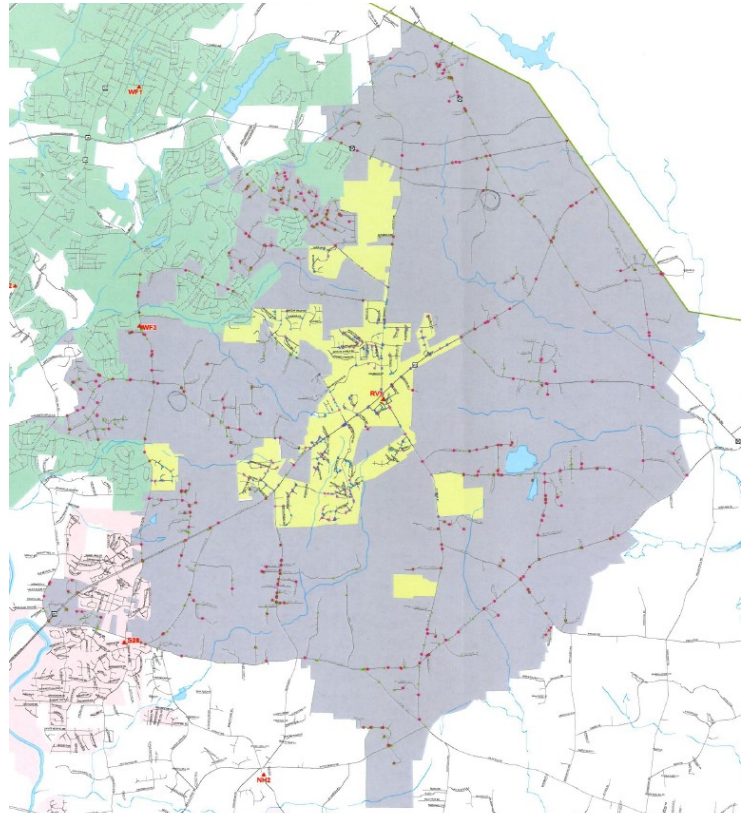
- The RRFD allocation is based on a portion of the Town's property tax rate.
- Revenues are then allocated among: operations (70%), capital (10%), and ladder truck debt (20%).
- The chart shown above reflects the historical contributions from the Town of Rolesville.
- In FY 20-21, the Town provided about 56% of the RRFD's annual revenues.

## FY21-22 TOWN CONTRIBUTION

- The amount shown above for the contract with RRFD is a rough estimate based on expected property tax revenues. The total amount of payment is refined as the fiscal year progresses.
- Funds of \$10,000 are included toward the cost of a facilitator for the unification discussions.

## RRFD SERVICE AREA <sup>(2014)</sup>

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



# PUBLIC WORKS

The Public Works Department 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.

## DEPARTMENT GOALS

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

## PERFORMANCE INDICATORS

	2016	2017	2018	2019	2020
% of right-of-way mowing performed according to schedule	n/a	n/a	100%	100%	100%
# centerline miles of Town-maintained streets	n/a	n/a	31.55	32.37	34.23

## RECENT ACCOMPLISHMENTS

- Redesigned the lobby and front counter area in order to improve customer service and building security
- Completed the first of a three-phase plan to map stormwater control devices throughout the Town
- Prepared an ADA Transition Plan based upon a professional assessment of the Town's facilities
- Filled new Lead Maintenance Worker by internal promotion

GOAL 15

GOAL 8

GOAL 8

GOAL 16

## UPCOMING PRIORITIES

- Acquisition of street sweeper to aid storm system maintenance and community appearance
- Develop a manual that sets out standard specifications for new infrastructure
- Promote a volunteer-based litter pick-up initiative

GOAL 5

GOAL 8

GOAL 5



# PUBLIC WORKS

	FY 2018-19 ACTUAL	FY 2019-20 ACTUAL	FY 2020-21 BUDGET	FY 2021-22 BUDGET
<b>PERSONNEL</b>	<b>5</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b>EXPENDITURES</b>				
100-410-5100 Salaries	183,997	181,179	189,900	193,700
100-410-5108 Temporary	1,615	2,990	12,000	15,000
100-410-5120 FICA	13,548	13,980	15,900	16,400
100-410-5125 Retirement LGERS	23,363	25,254	29,200	22,400
100-410-5130 Retirement 401k				9,900
100-410-5135 Employee Insurance	30,227	30,221	34,700	33,600
<b>Personnel Subtotal</b>	<b>252,750</b>	<b>253,624</b>	<b>281,700</b>	<b>291,000</b>
100-410-5200 Liability Insurance	8,693	14,989	16,000	20,000
100-410-5210 Maint/Repair - Buildings & Grounds	1,174	2,428	23,500	39,000
100-410-5212 Maint/Repair - Equipment	1,553	2,032	2,000	2,000
100-410-5214 Maint/Repair - Vehicles	2,563	3,372	4,000	5,000
100-410-5220 Utilities	5,489	5,480	5,400	5,500
100-410-5220 Street Lights	164,182	185,178	190,000	193,000
100-410-5222 Telephone/Data	3,470	2,980	3,000	3,120
100-410-5232 Facility Lease				2,000
100-410-5240 Office Supplies	478	326	1,000	1,000
100-410-5244 Departmental Supplies	86,663	39,372	26,000	17,000
100-410-5246 Uniforms	2,484	2,520	3,000	3,000
100-410-5248 Motor Fuels	6,537	7,962	8,000	9,000
100-410-5260 Professional Services	1,840	9,074	36,000	
100-410-5262 Contracted Services	27,385	55,919	43,000	93,500
100-410-5264 Computer Software/Services			450	4,200
100-410-5270 Dues/Fees	176		500	
100-410-5280 Training/Travel	112		500	500
<b>Operating Subtotal</b>	<b>312,799</b>	<b>331,632</b>	<b>362,350</b>	<b>397,820</b>
100-410-5415 Equipment/Furniture	12,847		10,000	5,000
100-410-5420 Vehicles	54,221	37,990	39,000	143,000
100-410-5425 Other Construction/Improvements	50,424	97,070		
<b>Capital Subtotal</b>	<b>117,492</b>	<b>135,060</b>	<b>49,000</b>	<b>148,000</b>
<b>TOTAL</b>	<b>683,041</b>	<b>720,316</b>	<b>693,050</b>	<b>836,820</b>

# POWELL BILL

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

## DIVISION GOALS

- Maintain street infrastructure to provide adequate means of transportation

## PERFORMANCE INDICATORS

	2016	2017	2018	2019	2020
% of roadways with pavement condition rating of	n/a	n/a	n/a	76%	76%
Average pavement condition rating	n/a	n/a	n/a	89.78	89.78

## RECENT ACCOMPLISHMENTS

- Remediation of Bowling Drive, to include storm drainage improvements and resurfacing
- Paved final lift of asphalt on Granite Saddle Drive



## UPCOMING PRIORITIES

- Address drainage and resurfacing needs in the Olde Towne subdivision



	FY 2018-19 ACTUAL	FY 2019-20 ACTUAL	FY 2020-21 BUDGET	FY 2021-22 BUDGET
<b>EXPENDITURES</b>				
100-480-5262 Contracted Services	13,550	26,620	35,000	15,000
<b>Operating Subtotal</b>	<b>13,550</b>	<b>26,620</b>	<b>35,000</b>	<b>15,000</b>
100-480-5410 Infrastructure		166,631	4,000	570,000
<b>Capital Subtotal</b>	<b>0</b>	<b>166,631</b>	<b>4,000</b>	<b>570,000</b>
<b>TOTAL</b>	<b>13,550</b>	<b>193,251</b>	<b>39,000</b>	<b>585,000</b>

# SOLID WASTE

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

## DIVISION GOALS

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

## PERFORMANCE INDICATORS

	2016	2017	2018	2019	2020
# residential households served (as of July 1)	2,177	2,389	2,582	2,756	2,923
# solid waste complaints	NEW INDICATOR				

## RECENT ACCOMPLISHMENTS

- Created new complaint tracking system



## UPCOMING PRIORITIES

- Maintain and improve current service levels



	FY 2018-19 ACTUAL	FY 2019-20 ACTUAL	FY 2020-21 BUDGET	FY 2021-22 BUDGET
<b>EXPENDITURES</b>				
100-510-5262 Contracted Services	542,517	613,585	675,000	744,000
<b>Operating Subtotal</b>	<b>542,517</b>	<b>613,585</b>	<b>675,000</b>	<b>744,000</b>
<b>TOTAL</b>	<b>542,517</b>	<b>613,585</b>	<b>675,000</b>	<b>744,000</b>

# PARKS & RECREATION

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

## DEPARTMENT GOALS

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

## PERFORMANCE INDICATORS

	2016	2017	2018	2019	2020
# acres of developed parks	84 ac	84 ac	84 ac	84 ac	84 ac
# of athletic program participants	1,554	1,517	1,541	1,593	445
# of special events	11	12	12	12	5
# of facility rentals	175	196	200	208	19
% of direct costs recovered through recreation fees	NEW INDICATOR				

## RECENT ACCOMPLISHMENTS

- Obtained governing board approval for concept of new standard signage for parks and greenways **GOAL 5**
- Completed master plan process for The Farm property based upon an extensive public input campaign **GOAL 6**
- Completed Comprehensive Master Plan goal of branding the Parks & Recreation Department **GOAL 1**
- Created a new public art program through Trail Art **GOAL 1**

## UPCOMING PRIORITIES

- Hire a Recreation Superintendent to provide day-to-day supervision of recreation programs **GOAL 14**
- Install additional park, greenway, and gateway signage **GOAL 5**
- Complete the Open Space and Greenway Plan update, which began in early 2021 **GOAL 6**
- Conduct feasibility of Community Center in Cobblestone Development **GOAL 6**
- Complete construction drawings for The Farm Park **GOAL 6**
- Create an updated cost recovery policy for program fees **GOAL 13**



ROLESVILLE, NC

# PARKS & RECREATION

	FY 2018-19 ACTUAL	FY 2019-20 ACTUAL	FY 2020-21 BUDGET	FY 2021-22 BUDGET
<b>PERSONNEL</b>	<b>4</b>	<b>4.5</b>	<b>4.5</b>	<b>5.5</b>
<b>EXPENDITURES</b>				
100-610-5100 Salaries	210,789	255,408	271,500	352,100
100-610-5108 Temporary	55,447	39,710	65,000	65,000
100-610-5120 FICA	19,306	21,347	26,400	32,800
100-610-5125 Retirement LGERS	26,848	35,629	41,800	40,800
100-610-5130 Retirement 401k				17,900
100-610-5135 Employee Insurance	22,204	28,692	39,000	46,200
<b>Personnel Subtotal</b>	<b>334,594</b>	<b>380,786</b>	<b>443,700</b>	<b>554,800</b>
100-610-5200 Liability Insurance	8,904	9,942	13,500	17,000
100-610-5210 Maint/Repair - Buildings/Grounds	65,909	84,571	95,000	100,000
100-610-5214 Maint/Repair - Vehicles	390		500	500
100-610-5220 Utilities	43,896	38,860	50,000	50,000
100-610-5222 Telephone/Data	4,680	5,061	6,000	4,200
100-610-5230 Equipment Lease				2,000
100-610-5232 Facility Lease	18,180	22,100	22,000	30,000
100-610-5240 Office Supplies	1,377	1,180	1,500	1,500
100-610-5244 Cleaning/Household Supplies	2,326	2,547	2,000	5,000
100-610-5262 Departmental Supplies	5,505	1,753	6,500	6,500
100-610-5246 Uniforms	4,333	1,221	3,000	3,000
100-610-5248 Motor Fuels	337	339	600	600
100-610-5262 Contracted Services	62,021	11,955	15,000	15,000
100-610-5264 Computer Software/Services	408	1,360	3,300	13,200
100-610-5270 Dues/Fees	170	278	400	1,080
100-610-5272 Advertising/Marketing	14,474	8,993	20,000	20,000
100-610-5274 Postage	1,390		200	
100-610-5280 Training/Travel	2,290	2,367	4,000	4,000
100-610-5320 Refunds	571	1,246	1,000	1,000
100-610-5330 Athletics	58,429	28,061	82,500	90,500
100-610-5332 Programs	14,414	17,584	33,000	35,500
100-610-5334 Community Events	22,136	24,125	30,000	47,000
<b>Operating Subtotal</b>	<b>332,140</b>	<b>263,543</b>	<b>390,000</b>	<b>447,580</b>
100-610-5415 Equipment/Furniture	1,216	1,692	2,000	5,000
100-610-5420 Vehicles	16,136			
100-610-5425 Other Construction/Improvements		138,050	50,000	50,000
<b>Capital Subtotal</b>	<b>17,352</b>	<b>139,742</b>	<b>52,000</b>	<b>55,000</b>
<b>TOTAL</b>	<b>684,086</b>	<b>784,071</b>	<b>885,700</b>	<b>1,057,380</b>

# SPECIAL APPROPRIATIONS

The Special Appropriations budget reflects services or functions that are not specifically associated with a particular department. This primarily consists of costs associated with debt service and transfers to the Capital Projects Fund.

	FY 2018-19 ACTUAL	FY 2019-20 ACTUAL	FY 2020-21 BUDGET	FY 2021-22 BUDGET
<b>EXPENDITURES</b>				
100-190-5204 Unemployment Insurance	896	948	6,000	
100-190-5290 Community	12,000			
100-190-5206 Flexible Spending Accounts	1,700	5,200	6,000	
100-190-5399 Contingency			105,596	
100-190-5400 Real Property/Easements		2,848		
100-190-5425 Other Construction/Improvements	18,250		25,000	
100-190-7000 Debt Service Principal	191,724	183,994	116,500	293,500
100-190-7005 Debt Service Interest	55,943	50,968	45,950	45,950
100-190-9405 Transfer to Capital Projects Fund	570,000	350,000	500,000	1,428,000
100-190-9900 Retain in Reserve - Powell Bill			149,000	
100-190-9900 Retain in Reserve - Capital Savings			125,000	135,000
<b>TOTAL</b>	<b>850,513</b>	<b>593,958</b>	<b>1,079,046</b>	<b>1,902,450</b>





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# CAPITAL PROJECTS FUND - REVENUES

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

	FY 2018-19 ACTUAL	FY 2019-20 ACTUAL	FY 2020-21 BUDGET	FY 2021-22 BUDGET
<b>REVENUES</b>				
400-4235-7200 Reimbursements	19,123	89,106		3,250,000
400-4320-7200 Grants - Federal				4,839,000
400-4325-7200 Grants - State		190,000		
400-4450-7200 Payment in Lieu	50,000	476,469		
400-4460-7200 Development Fees	409,235	586,400	480,000	480,000
400-4610-7200 Investment Earnings	43,328	16,540		
400-6900-7200 Fund Balance			20,000	213,000
400-9100-7200 Transfer in from General Fund	570,000	175,000		788,000
<b>Streets &amp; Sidewalks Subtotal</b>	<b>1,091,686</b>	<b>1,533,515</b>	<b>500,000</b>	<b>9,570,000</b>
400-4330-7600 Grants - Local & Other		213,719		
400-4450-7600 Payment in Lieu	530			
400-4460-7600 Development Fees	403,200	593,600	480,000	480,000
400-4610-7600 Investment Earnings	34,553	22,555		
400-4735-7600 Donations				
400-6010-7600 Loan Proceeds				
400-6900-7600 Fund Balance			475,000	720,000
400-9100-7600 Transfer in from General Fund				200,000
<b>Parks &amp; Greenways Subtotal</b>	<b>438,283</b>	<b>829,874</b>	<b>955,000</b>	<b>1,400,000</b>
400-6010-0000 Loan Proceeds				1,500,000
400-6900-0000 Fund Balance				
400-9100-0000 Transfer in from General Fund		175,000	500,000	440,000
<b>General Government Subtotal</b>		<b>175,000</b>	<b>500,000</b>	<b>1,940,000</b>
<b>TOTAL</b>	<b>1,529,969</b>	<b>2,538,389</b>	<b>1,955,000</b>	<b>12,910,000</b>

# CAPITAL PROJECTS FUND -EXPENDITURES

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

		FY 2018-19 ACTUAL	FY 2019-20 ACTUAL	FY 2020-21 BUDGET	FY 2021-22 BUDGET
<b>EXPENDITURES</b>					
400-000-7200	Street Fee Reimbursement	50,000	15,000		
400-720-7200	East Young Street Sidewalk #1	44,484			
400-721-7200	Granite Falls Blvd - Rogers to Grand	1,359,319	560,968		
400-722-7200	401 Bypass Improvements	1,200			
400-723-7200	East Young Street Sidewalk #2	85,655	240,273		
400-724-0000	Main Street Vision Plan	107,025	89,475		
400-725-7200	Burlington Mills Road Realignment	41,700	108,373		
400-726-7200	Rogers Rd/Willoughby			20,000	20,000
400-727-7200	Main Street Vision Plan LAPP				9,350,000
400-728-7200	Granite Falls Blvd - BMR to Barring-				200,000
400-000-7200	Retain in Reserve			480,000	
	<b>Streets &amp; Sidewalks Subtotal</b>	<b>1,689,383</b>	<b>1,014,089</b>	<b>500,000</b>	<b>9,570,000</b>
400-000-7600	Park Fee Reimbursement				
400-760-7600	Granite Falls Greenway	5,759	215,456		
400-761-7600	Athletic Complex	21,265	63,664	180,000	
400-762-7600	Mill Bridge Park			20,000	
400-763-7600	Future Park Land			500,000	550,000
400-764-7600	Redford Place Park Lights				200,000
400-765-0000	Cobblestone Community Center				400,000
400-000-7600	Debt Service Principal	216,000	216,000	216,000	216,000
400-000-7600	Debt Service Interest	40,144	43,195	39,000	34,000
400-000-7600	Retain in Capital Reserve				
	<b>Parks &amp; Greenways Subtotal</b>	<b>283,168</b>	<b>538,315</b>	<b>955,000</b>	<b>1,400,000</b>
400-780-0000	Town Hall Renovations		175,273		
400-781-0000	Public Works Facility			500,000	1,600,000
400-782-0000	Cobblestone EDA				340,000
	<b>General Government Subtotal</b>		<b>175,273</b>	<b>500,000</b>	<b>1,940,000</b>
	<b>TOTAL</b>	<b>1,972,551</b>	<b>1,727,677</b>	<b>1,955,000</b>	<b>12,910,000</b>

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CAPITAL  
IMPROVEMENT PLAN



# CAPITAL IMPROVEMENT PLAN

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## **DEFINITION OF A CAPITAL IMPROVEMENT PLAN**

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

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

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

## **CAPITAL IMPROVEMENT PLAN PROCESS**

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

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

## **FUNCTIONS OF THE CIP**

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

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

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

# CAPITAL IMPROVEMENT PLAN

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## EVALUATING PROJECTS

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

### Project Level

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

### Project Type

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

## OPERATING BUDGET IMPACTS

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

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

- **Public Works Facility:** The construction of this new facility will increase operating costs associated with maintenance and utilities. The estimated impact is expected to be about \$15,000 per year.

No other significant operating budget impacts are expected from the first year of this CIP. Future year CIP items may have significant operating budget impacts. See the **Capital Improvement Plan 2021-2026** in the following pages for more detailed information and analysis.

# MAJOR PROJECTS

	2021-22	2022-23	2023-24	2024-25	2025-26	TOTAL
<b>CAPITAL PROGRAM EXPENDITURES</b>						
<b>STREETS &amp; SIDEWALKS</b>						
Rogers Road / Willoughby	20,000	420,000	250,000			690,000
MSVP - Corridor Improvements	9,350,000					9,350,000
Olde Towne Street Maintenance	570,000					570,000
System Maintenance	15,000	115,000	295,000	305,000	315,000	1,045,000
Granite Falls Blvd - Barrington to BMR	200,000	2,500,000				2,700,000
<b>PARKS &amp; GREENWAYS</b>						
The Farm Park - Phase I		900,000	6,210,000	5,000,000	5,000,000	17,110,000
Future Park Sites	550,000		600,000		600,000	1,750,000
Redford Place Park - Lights Replacement	200,000	275,000				475,000
Cobblestone Community Center	400,000	4,000,000				4,400,000
<b>GENERAL GOVERNMENT</b>						
Public Works Facility	1,600,000					1,600,000
Cobblestone EDA	340,000					340,000
Municipal Complex Infrastructure		150,000	1,500,000			1,650,000
Town Hall & Police Department			1,000,000	10,000,000		11,000,000
Fire Station #2		400,000	5,500,000			5,900,000
<b>TOTAL</b>	<b>13,245,000</b>	<b>8,760,000</b>	<b>15,355,000</b>	<b>15,305,000</b>	<b>5,915,000</b>	<b>58,580,000</b>

<b>CAPITAL PROGRAM REVENUES</b>						
Street Restricted	693,000	1,720,000	250,000			2,663,000
Powell Bill	585,000	115,000	295,000	305,000	315,000	1,615,000
Park Restricted	550,000		600,000		600,000	1,750,000
General Fund	1,428,045	275,000				1,703,045
Intergovernmental	4,838,955					4,838,955
Debt / Unidentified - Recreation	400,000	4,900,000	6,210,000	5,000,000	5,000,000	21,510,000
Debt / Unidentified - General Govt	1,500,000	1,750,000	8,000,000	10,000,000		21,250,000
Reimbursement / Assessment	3,250,000					3,250,000
<b>TOTAL</b>	<b>13,245,000</b>	<b>8,760,000</b>	<b>15,355,000</b>	<b>15,305,000</b>	<b>5,915,000</b>	<b>58,580,000</b>

<b>IMPACTS OF CAPITAL PROGRAM</b>						
<b>SIGNIFICANT OPERATING COSTS</b>						
Public Works Facility		15,000	15,000	15,000	15,000	
Cobblestone Community Center			200,000	200,000	200,000	
The Farm - Phase I				485,000	487,000	
Fire Station #2				680,000	690,000	
Town Hall & Police Department					100,000	
<b>TOTAL</b>		<b>15,000</b>	<b>215,000</b>	<b>1,380,000</b>	<b>1,492,000</b>	


<b>PROJECTED FUND BALANCES</b>						
<b>FUND BALANCES</b>						
Ending Utility Fees	1,796,680	1,796,690	1,796,700	1,796,710	1,796,720	
Ending Street Restricted	1,321,044	81,044	311,044	791,044	1,271,044	
Ending Powell Bill	289,805	359,805	254,805	144,805	29,805	
Ending Park Restricted	1,441,684	1,637,684	748,684	(157,316)	(2,158,316)	
Ending General Fund	2,369,468	1,907,468	1,550,468	398,468	(1,748,532)	




# OTHER PROJECTS

	2021-22	2022-23	2023-24	2024-25	2025-26	TOTAL
<b>Five-Year Plan for Equipment, Technology, &amp; Other Investments</b>						
120 - Administrative Vehicle	30,000				30,000	60,000
130 - Server Replacements	30,000			40,000	40,000	110,000
130 - Phone System Replacement	25,000					25,000
210 - Plan Review and Permitting Software	17,000					17,000
210 - Comprehensive Land Use Plan Update	25,000					25,000
310 - Taser Replacement	24,000					24,000
410 - Stormwater Mapping	70,000	75,000				145,000
410 - ADA Improvements	15,000	15,000	15,000	15,000	15,000	75,000
410 - Infrastructure Development Standards	20,000					20,000
410 - Backhoe lease	24,000	24,000	24,000	52,000		124,000
410 - Skid Steer lease	15,000	15,000	28,000			58,000
410 - Dump Truck with Snow Plow	34,000	34,000	34,000	34,000	34,000	170,000
410 - Mower Replacement	14,000	14,000	14,000			42,000
410 - Street Sweeper lease	56,000	56,000	56,000	56,000	56,000	280,000
610 - Park, Greenway, and Gateway Signs	50,000	20,000				70,000
310 - Police Vehicle Fleet Replacement		185,400	254,000	262,000	340,000	1,041,400
310 - Police Camera Replacement		40,000	35,000	35,000	35,000	145,000
310 - Police Sidearm Replacement		30,000				30,000
410 - Work Order System		32,000	12,000	12,000	12,000	68,000
410 - PW Truck Replacements		35,000		40,000		75,000
410 - Dump Trailer		7,000				7,000
410 - Tractor		50,000				50,000
510 - Knuckle boom and Leaf Truck		75,000	75,000	75,000	75,000	300,000
120 - Agenda Software			20,000			20,000
130 - Network Infrastructure Replacements			50,000			50,000
210 - E Young Street Corridor Study			120,000			120,000
410 - Emergency Generator			35,000			35,000
410 - Aerator/Seeder			28,000			28,000
410 - Sign Machine				32,000		32,000
<b>TOTAL</b>	<b>419,000</b>	<b>707,400</b>	<b>800,000</b>	<b>653,000</b>	<b>607,000</b>	<b>3,186,400</b>

# FY21-22 STREETS & SIDEWALKS

<b>PROJECT TITLE</b> Rogers Road Improvements / Willoughby		<b>DEPARTMENT</b> Public Works					
<b>PROJECT TYPE</b> <input type="checkbox"/> 1 -Health/Safety/Welfare <input type="checkbox"/> 2 - Maintenance/Replacement <input checked="" type="checkbox"/> 3 - Expansion of Program/Facility		<b>PROJECT PRIORITY</b> <input type="checkbox"/> H - High: mandated or gov bd priority <input checked="" type="checkbox"/> M - Medium: improves efficiency, reduces costs <input type="checkbox"/> L - Low: improves quality of life					
<b>PROJECT DESCRIPTION</b> <p>This is a project to improve walkability and traffic flow along the Rogers Road corridor within the Town limits. Project will include the completion of some sidewalk gaps, as well as the installation of a HawkEye pedestrian crossing near the greenway at Heritage East. Project will also include turn lanes and the completion of the second entrance to the Willoughby subdivision, which the Town agreed to construct in exchange for a fee-in-lieu from the developer. The Town anticipates making an application for a LAPP grant for this project.</p>							
<b>CONNECTION TO STRATEGIC PLAN</b> Planned Investment, Goal 8 - Develop a plan to build and maintain community infrastructure							
<b>CAPITAL BUDGET IMPACT</b>							
	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>	<b>Year 4</b>	<b>Year 5</b>	<b>Future</b>	
<b>Appropriations</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>Years</b>	<b>TOTAL</b>
Planning and Design	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Land and Easements	-	-	-	-	-	-	-
Building and Construction	-	420,000	250,000	-	-	-	670,000
Equipment & Furniture	-	-	-	-	-	-	-
Other:	-	-	-	-	-	-	-
<b>Total</b>	<b>20,000</b>	<b>420,000</b>	<b>250,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>690,000</b>
<b>Revenues</b>							
Street Restricted	\$ 20,000	\$ 420,000	\$ 250,000	\$ -	\$ -	\$ -	\$ 690,000
Powell Bill	-	-	-	-	-	-	-
Park Restricted	-	-	-	-	-	-	-
General Fund	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Debt/Unidentified	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 20,000</b>	<b>\$ 420,000</b>	<b>\$ 250,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 690,000</b>
<b>OPERATING BUDGET IMPACT</b>							
	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>	<b>Year 4</b>	<b>Year 5</b>		
<b>Appropriations</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>		
Salaries/Benefits	\$ -	\$ -	\$ -	\$ -	\$ -		
Maintenance/Utilities/Leases	-	-	-	-	-		
Other:	-	-	-	-	-		
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		


# FY21-22 STREETS & SIDEWALKS

<b>PROJECT TITLE</b> MSVP - Corridor Improvements		<b>DEPARTMENT</b> Public Works					
<b>PROJECT TYPE</b> <input type="checkbox"/> 1 -Health/Safety/Welfare <input checked="" type="checkbox"/> 2 - Maintenance/Replacement <input type="checkbox"/> 3 - Expansion of Program/Facility		<b>PROJECT PRIORITY</b> <input checked="" type="checkbox"/> H - High: mandated or gov bd priority <input type="checkbox"/> M - Medium: improves efficiency, reduces costs <input type="checkbox"/> L - Low: improves quality of life					
<b>PROJECT DESCRIPTION</b> <p>This project combines two elements of the Main Street Vision Plan. The Town has received approval for a LAPP grant for completion of this project.</p> <p><b>Component 1:</b> Streetscape improvements, pedestrian crossings, median upgrades, landscaping, and lighting to South Main Street between Burlington Mills Road to Young Street.</p> <p><b>Component 2:</b> Relocate Burlington Mills Road at the intersection with South Main Street. This project will compliment commercial development in the area and make significant road design and interconnectivity improvements.</p>							
<b>CONNECTION TO STRATEGIC PLAN</b> Mindful Growth, Goal 9 - Implement the Main Street Vision Plan							
<b>CAPITAL BUDGET IMPACT</b>							
<b>Appropriations</b>	<b>Year 1 2021-22</b>	<b>Year 2 2022-23</b>	<b>Year 3 2023-24</b>	<b>Year 4 2024-25</b>	<b>Year 5 2025-26</b>	<b>Future Years</b>	<b>TOTAL</b>
Planning and Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land and Easements	-	-	-	-	-	-	-
Building and Construction	9,350,000	-	-	-	-	-	9,350,000
Equipment & Furniture	-	-	-	-	-	-	-
Other:	-	-	-	-	-	-	-
<b>Total</b>	<b>9,350,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,350,000</b>
<b>Revenues</b>							
Street Restricted	\$ 473,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 473,000
Powell Bill	-	-	-	-	-	-	-
Park Restricted	-	-	-	-	-	-	-
General Fund	788,045	-	-	-	-	-	788,045
Intergovernmental	4,838,955	-	-	-	-	-	4,838,955
Debt/Unidentified	3,250,000	-	-	-	-	-	3,250,000
<b>Total</b>	<b>\$ 9,350,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,350,000</b>
<b>OPERATING BUDGET IMPACT</b>							
<b>Appropriations</b>	<b>Year 1 2021-22</b>	<b>Year 2 2022-23</b>	<b>Year 3 2023-24</b>	<b>Year 4 2024-25</b>	<b>Year 5 2025-26</b>		
Salaries/Benefits	\$ -	\$ -	\$ -	\$ -	\$ -		
Maintenance/Utilities/Leases	-	-	-	-	-		
Other:	-	-	-	-	-		
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		

# FY21-22 STREETS & SIDEWALKS

<b>PROJECT TITLE</b> Olde Towne Street Maintenance		<b>DEPARTMENT</b> Public Works					
<b>PROJECT TYPE</b> <input type="checkbox"/> 1 - Health/Safety/Welfare <input checked="" type="checkbox"/> 2 - Maintenance/Replacement <input type="checkbox"/> 3 - Expansion of Program/Facility		<b>PROJECT PRIORITY</b> <input checked="" type="checkbox"/> H - High: mandated or gov bd priority <input type="checkbox"/> M - Medium: improves efficiency, reduces costs <input type="checkbox"/> L - Low: improves quality of life					
<b>PROJECT DESCRIPTION</b> <p>This project will include full reconstruction resurfacing of several streets in the Olde Towne subdivision. The Pavement Condition Index (PCI) found that the top priority streets that need to be addressed are Waterstone Lane, Crestleigh Street, Crossington Court, Roncaro Court, and Pine Pearce Court. The scores range from 16 (serious) out of 100 to 46 (poor) out of 100, with an average score of 32 (very poor). The proposed work to be done includes removing 8" of existing material, re-grading the area to provide proper drainage, and replacing with stone base and asphalt.</p>							
<b>CONNECTION TO STRATEGIC PLAN</b> Planned Investment, Goal 8 - Develop a plan to build and maintain community infrastructure							
<b>CAPITAL BUDGET IMPACT</b>							
<b>Appropriations</b>	<b>Year 1 2021-22</b>	<b>Year 2 2022-23</b>	<b>Year 3 2023-24</b>	<b>Year 4 2024-25</b>	<b>Year 5 2025-26</b>	<b>Future Years</b>	<b>TOTAL</b>
Planning and Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land and Easements	-	-	-	-	-	-	-
Building and Construction	570,000	-	-	-	-	-	570,000
Equipment & Furniture	-	-	-	-	-	-	-
Other:	-	-	-	-	-	-	-
<b>Total</b>	<b>570,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>570,000</b>
<b>Revenues</b>							
Street Restricted	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Powell Bill	570,000	-	-	-	-	-	570,000
Park Restricted	-	-	-	-	-	-	-
General Fund	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Debt/Unidentified	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 570,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 570,000</b>
<b>OPERATING BUDGET IMPACT</b>							
<b>Appropriations</b>	<b>Year 1 2021-22</b>	<b>Year 2 2022-23</b>	<b>Year 3 2023-24</b>	<b>Year 4 2024-25</b>	<b>Year 5 2025-26</b>		
Salaries/Benefits	\$ -	\$ -	\$ -	\$ -	\$ -		
Maintenance/Utilities/Leases	-	-	-	-	-		
Other:	-	-	-	-	-		
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		


# FY21-22 STREETS & SIDEWALKS

<b>PROJECT TITLE</b> System Maintenance		<b>DEPARTMENT</b> Public Works					
<b>PROJECT TYPE</b> <input type="checkbox"/> 1 -Health/Safety/Welfare <input checked="" type="checkbox"/> 2 - Maintenance/Replacement <input type="checkbox"/> 3 - Expansion of Program/Facility		<b>PROJECT PRIORITY</b> <input checked="" type="checkbox"/> H - High: mandated or gov bd priority <input type="checkbox"/> M - Medium: improves efficiency, reduces costs <input type="checkbox"/> L - Low: improves quality of life					
<b>PROJECT DESCRIPTION</b> Using the Pavement Condition Index (PCI) streets will be prioritized for repair and resurfacing on a yearly basis. Yearly preventive maintenance will help keep major repairs at a minimum. The PCI recommends that \$175,000 be allocated annually in order to ensure quality streets and maintain a reasonable assessment rating. Investment for year one are reflected int the Olde Towne project. This item also includes regular maintenance for curb and gutter, sidewalk, and greenway maintenance.							
<b>CONNECTION TO STRATEGIC PLAN</b> Planned Investment, Goal 8 - Develop a plan to build and maintain community infrastructure							
<b>CAPITAL BUDGET IMPACT</b>							
<b>Appropriations</b>	<b>Year 1 2021-22</b>	<b>Year 2 2022-23</b>	<b>Year 3 2023-24</b>	<b>Year 4 2024-25</b>	<b>Year 5 2025-26</b>	<b>Future Years</b>	<b>TOTAL</b>
Planning and Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land and Easements	-	-	-	-	-	-	-
Building and Construction	15,000	115,000	295,000	305,000	315,000	-	1,045,000
Equipment & Furniture	-	-	-	-	-	-	-
Other:	-	-	-	-	-	-	-
<b>Total</b>	<b>15,000</b>	<b>115,000</b>	<b>295,000</b>	<b>305,000</b>	<b>315,000</b>	<b>-</b>	<b>1,045,000</b>
<b>Revenues</b>							
Street Restricted	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Powell Bill	15,000	115,000	295,000	305,000	315,000	-	1,045,000
Park Restricted	-	-	-	-	-	-	-
General Fund	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Debt/Unidentified	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 15,000</b>	<b>\$ 115,000</b>	<b>\$ 295,000</b>	<b>\$ 305,000</b>	<b>\$ 315,000</b>	<b>\$ -</b>	<b>\$ 1,045,000</b>
<b>OPERATING BUDGET IMPACT</b>							
<b>Appropriations</b>	<b>Year 1 2021-22</b>	<b>Year 2 2022-23</b>	<b>Year 3 2023-24</b>	<b>Year 4 2024-25</b>	<b>Year 5 2025-26</b>		
Salaries/Benefits	\$ -	\$ -	\$ -	\$ -	\$ -		
Maintenance/Utilities/Leases	-	-	-	-	-		
Other:	-	-	-	-	-		
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		


# FY21-22 STREETS & SIDEWALKS

<b>PROJECT TITLE</b> Granite Falls Boulevard - Barrington to Burlington Mills Rd		<b>DEPARTMENT</b> Public Works					
<b>PROJECT TYPE</b> <input type="checkbox"/> 1 -Health/Safety/Welfare <input type="checkbox"/> 2 - Maintenance/Replacement <input checked="" type="checkbox"/> 3 - Expansion of Program/Facility		<b>PROJECT PRIORITY</b> <input checked="" type="checkbox"/> H - High: mandated or gov bd priority <input type="checkbox"/> M - Medium: improves efficiency, reduces costs <input type="checkbox"/> L - Low: improves quality of life					
<b>PROJECT DESCRIPTION</b> Construction of the Granite Falls Boulevard roadway from Burlington Mills Road to the western edge of the Barrington subdivision. Roadway design would match existing Granite Falls Boulevard, with one lane of travel in each direction, bike lanes in each direction, and sidewalk on both sides of the road. Cost includes design, land acquisition, and construction. More detailed cost estimates will be obtained during the design process.							
<b>CONNECTION TO STRATEGIC PLAN</b> Planned Investment, Goal 8 - Develop a plan to build and maintain community infrastructure							
<b>CAPITAL BUDGET IMPACT</b>							
<b>Appropriations</b>	<b>Year 1 2021-22</b>	<b>Year 2 2022-23</b>	<b>Year 3 2023-24</b>	<b>Year 4 2024-25</b>	<b>Year 5 2025-26</b>	<b>Future Years</b>	<b>TOTAL</b>
Planning and Design	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Land and Easements	-	-	-	-	-	-	-
Building and Construction	-	2,500,000	-	-	-	-	2,500,000
Equipment & Furniture	-	-	-	-	-	-	-
Other:	-	-	-	-	-	-	-
<b>Total</b>	<b>200,000</b>	<b>2,500,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,700,000</b>
<b>Revenues</b>							
Street Restricted	\$ 200,000	\$ 1,300,000	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000
Powell Bill	-	-	-	-	-	-	-
Park Restricted	-	-	-	-	-	-	-
General Fund	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Debt/Unidentified	-	1,200,000	-	-	-	-	1,200,000
<b>Total</b>	<b>\$ 200,000</b>	<b>\$ 2,500,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,700,000</b>
<b>OPERATING BUDGET IMPACT</b>							
<b>Appropriations</b>	<b>Year 1 2021-22</b>	<b>Year 2 2022-23</b>	<b>Year 3 2023-24</b>	<b>Year 4 2024-25</b>	<b>Year 5 2025-26</b>		
Salaries/Benefits	\$ -	\$ -	\$ -	\$ -	\$ -		
Maintenance/Utilities/Leases	-	-	-	-	-		
Other:	-	-	-	-	-		
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		

# FY21-22 PARKS & GREENWAYS

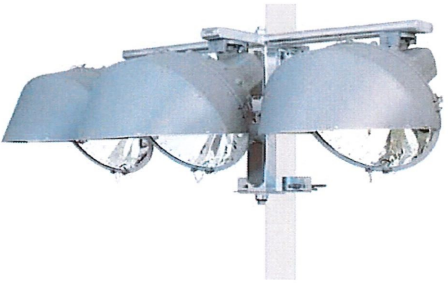
<b>PROJECT TITLE</b> The Farm Park - Phase I	<b>DEPARTMENT</b> Parks & Recreation						
<b>PROJECT TYPE</b> <input type="checkbox"/> 1 -Health/Safety/Welfare <input checked="" type="checkbox"/> 2 - Maintenance/Replacement <input type="checkbox"/> 3 - Expansion of Program/Facility	<b>PROJECT PRIORITY</b> <input type="checkbox"/> H - High: mandated or gov bd priority <input checked="" type="checkbox"/> M - Medium: improves efficiency, reduces costs <input type="checkbox"/> L - Low: improves quality of life						
<b>PROJECT DESCRIPTION</b> The construction of more athletic fields will allow current and new programs to grow and serve the citizens of Rolesville. In addition to improving the quality of programs this facility will also create additional revenue with weekend rentals. This project includes 100% construction drawings for planning and engineering of Phase I of The Farm, as well as the construction of the facility. Phase IA includes needed infrastructure, Phase IA includes field construction, and Phase IC includes event center construction.							
<b>CONNECTION TO STRATEGIC PLAN</b> Planned Investment, Goal 6 - Expand open space and recreational facilities							
<b>CAPITAL BUDGET IMPACT</b>							
<b>Appropriations</b>	<b>Year 1 2021-22</b>	<b>Year 2 2022-23</b>	<b>Year 3 2023-24</b>	<b>Year 4 2024-25</b>	<b>Year 5 2025-26</b>	<b>Future Years</b>	<b>TOTAL</b>
Planning and Design	\$ -	\$ 900,000	\$ -	\$ -	\$ -	\$ -	\$ 900,000
Land and Easements	-	-	-	-	-	-	-
Building and Construction	-	-	6,210,000	5,000,000	5,000,000	-	16,210,000
Equipment & Furniture	-	-	-	-	-	-	-
Other:	-	-	-	-	-	-	-
<b>Total</b>	-	900,000	6,210,000	5,000,000	5,000,000	-	17,110,000
<b>Revenues</b>							
Street Restricted	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Powell Bill	-	-	-	-	-	-	-
Park Restricted	-	-	-	-	-	-	-
General Fund	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Debt/Unidentified	-	900,000	6,210,000	5,000,000	5,000,000	-	17,110,000
<b>Total</b>	\$ -	\$ 900,000	\$ 6,210,000	\$ 5,000,000	\$ 5,000,000	\$ -	\$ 17,110,000
<b>OPERATING BUDGET IMPACT</b>							
<b>Appropriations</b>	<b>Year 1 2021-22</b>	<b>Year 2 2022-23</b>	<b>Year 3 2023-24</b>	<b>Year 4 2024-25</b>	<b>Year 5 2025-26</b>		
Salaries/Benefits	\$ -	\$ -	\$ -	\$ -	\$ -		
Maintenance/Utilities/Leases	-	-	-	-	-		
Other:	-	-	-	485,000	487,000		
<b>Total</b>	-	-	-	485,000	487,000		

# FY21-22 PARKS & GREENWAYS


<b>PROJECT TITLE</b> Future Park Sites		<b>DEPARTMENT</b> Parks & Recreation					
<b>PROJECT TYPE</b> <input type="checkbox"/> 1 -Health/Safety/Welfare <input type="checkbox"/> 2 - Maintenance/Replacement <input checked="" type="checkbox"/> 3 - Expansion of Program/Facility		<b>PROJECT PRIORITY</b> <input type="checkbox"/> H - High: mandated or gov bd priority <input checked="" type="checkbox"/> M - Medium: improves efficiency, reduces costs <input type="checkbox"/> L - Low: improves quality of life					
<b>PROJECT DESCRIPTION</b> Purchase several sites of over 10 acres in size to reserve as future parks. In order to continue to provide quality parks to residents, additional parks will need to be constructed in growth areas. This land acquisition is a priority identified by the Parks & Recreation Comprehensive Master Plan and the Town's Comprehensive Land Use Plan.							
<b>CONNECTION TO STRATEGIC PLAN</b> Planned Investment, Goal 6 - Expand open space and recreational facilities							
<b>CAPITAL BUDGET IMPACT</b>							
<b>Appropriations</b>	<b>Year 1 2021-22</b>	<b>Year 2 2022-23</b>	<b>Year 3 2023-24</b>	<b>Year 4 2024-25</b>	<b>Year 5 2025-26</b>	<b>Future Years</b>	<b>TOTAL</b>
Planning and Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land and Easements	500,000	-	600,000	-	600,000	-	1,700,000
Building and Construction	-	-	-	-	-	-	-
Equipment & Furniture	-	-	-	-	-	-	-
Other:	-	-	-	-	-	-	-
<b>Total</b>	<b>500,000</b>	<b>-</b>	<b>600,000</b>	<b>-</b>	<b>600,000</b>	<b>-</b>	<b>1,700,000</b>
<b>Revenues</b>							
Street Restricted	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Powell Bill	-	-	-	-	-	-	-
Park Restricted	500,000	-	600,000	-	600,000	-	1,700,000
General Fund	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Debt/Unidentified	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 500,000</b>	<b>\$ -</b>	<b>\$ 600,000</b>	<b>\$ -</b>	<b>\$ 600,000</b>	<b>\$ -</b>	<b>\$ 1,700,000</b>
<b>OPERATING BUDGET IMPACT</b>							
<b>Appropriations</b>	<b>Year 1 2021-22</b>	<b>Year 2 2022-23</b>	<b>Year 3 2023-24</b>	<b>Year 4 2024-25</b>	<b>Year 5 2025-26</b>		
Salaries/Benefits	\$ -	\$ -	\$ -	\$ -	\$ -		
Maintenance/Utilities/Leases	-	-	-	-	-		
Other:	-	-	-	-	-		
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		




# FY21-22 PARKS & GREENWAYS

<b>PROJECT TITLE</b> Redford Place Park - Lights Replacement		<b>DEPARTMENT</b> Parks & Recreation					
<b>PROJECT TYPE</b> <input type="checkbox"/> 1 -Health/Safety/Welfare <input checked="" type="checkbox"/> 2 - Maintenance/Replacement <input type="checkbox"/> 3 - Expansion of Program/Facility		<b>PROJECT PRIORITY</b> <input type="checkbox"/> H - High: mandated or gov bd priority <input checked="" type="checkbox"/> M - Medium: improves efficiency, reduces costs <input type="checkbox"/> L - Low: improves quality of life					
<b>PROJECT DESCRIPTION</b> Replace existing, original lights from 1994 on Field A, Marvin Perry Field and Field C. Staff have had to cancel games for the past three years due to lights blowing breakers during games. A new lighting system would double the current on-field visibility. It would also include a 10 year maintenance free contract for the light fixtures and changing bulbs. The existing poles on Field A and Marvin Perry Field will be used.							
<b>CONNECTION TO STRATEGIC PLAN</b> Planned Investment, Goal 6 - Expand open space and recreational facilities							
<b>CAPITAL BUDGET IMPACT</b>							
<b>Appropriations</b>	<b>Year 1 2021-22</b>	<b>Year 2 2022-23</b>	<b>Year 3 2023-24</b>	<b>Year 4 2024-25</b>	<b>Year 5 2025-26</b>	<b>Future Years</b>	<b>TOTAL</b>
Planning and Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land and Easements	-	-	-	-	-	-	-
Building and Construction	200,000	275,000	-	-	-	-	475,000
Equipment & Furniture	-	-	-	-	-	-	-
Other:	-	-	-	-	-	-	-
<b>Total</b>	<b>200,000</b>	<b>275,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>475,000</b>
<b>Revenues</b>							
Street Restricted	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Powell Bill	-	-	-	-	-	-	-
Park Restricted	-	-	-	-	-	-	-
General Fund	200,000	275,000	-	-	-	-	475,000
Intergovernmental	-	-	-	-	-	-	-
Debt/Unidentified	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 200,000</b>	<b>\$ 275,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 475,000</b>
<b>OPERATING BUDGET IMPACT</b>							
<b>Appropriations</b>	<b>Year 1 2021-22</b>	<b>Year 2 2022-23</b>	<b>Year 3 2023-24</b>	<b>Year 4 2024-25</b>	<b>Year 5 2025-26</b>		
Salaries/Benefits	\$ -	\$ -	\$ -	\$ -	\$ -		
Maintenance/Utilities/Leases	-	-	-	-	-		
Other:	-	-	-	-	-		
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		


# FY21-22 PARKS & GREENWAYS

<b>PROJECT TITLE</b> Cobblestone Community Center		<b>DEPARTMENT</b> Parks and Recreation					
<b>PROJECT TYPE</b> <input type="checkbox"/> 1 -Health/Safety/Welfare <input type="checkbox"/> 2 - Maintenance/Replacement <input checked="" type="checkbox"/> 3 - Expansion of Program/Facility		<b>PROJECT PRIORITY</b> <input checked="" type="checkbox"/> H - High: mandated or gov bd priority <input type="checkbox"/> M - Medium: improves efficiency, reduces costs <input type="checkbox"/> L - Low: improves quality of life					
<b>PROJECT DESCRIPTION</b> <p>The Cobblestone development planned for the corner of Young Street and Main Street is a mixed-use site which includes both residential and commercial opportunities. An additional component of that project is a community facility. The Town intends to build a community center on the site, which would host a variety of cultural and athletic programming. This facility is envisioned as one of the primary draws for activity in the downtown area.</p>							
<b>CONNECTION TO STRATEGIC PLAN</b> Planned Investment, Goal 6 - Expand open space and recreational facilities							
<b>CAPITAL BUDGET IMPACT</b>							
	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>	<b>Year 4</b>	<b>Year 5</b>	<b>Future</b>	
<b>Appropriations</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>Years</b>	<b>TOTAL</b>
Planning and Design	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,000
Land and Easements	-	-	-	-	-	-	-
Building and Construction	-	4,000,000	-	-	-	-	4,000,000
Equipment & Furniture	-	-	-	-	-	-	-
Other:	-	-	-	-	-	-	-
<b>Total</b>	<b>400,000</b>	<b>4,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,400,000</b>
<b>Revenues</b>							
Street Restricted	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Powell Bill	-	-	-	-	-	-	-
Park Restricted	-	-	-	-	-	-	-
General Fund	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Debt/Unidentified	400,000	4,000,000	-	-	-	-	4,400,000
<b>Total</b>	<b>\$ 400,000</b>	<b>\$ 4,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,400,000</b>
<b>OPERATING BUDGET IMPACT</b>							
	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>	<b>Year 4</b>	<b>Year 5</b>		
<b>Appropriations</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>		
Salaries/Benefits	\$ -	\$ -	\$ 150,000	\$ 150,000	\$ 150,000		
Maintenance/Utilities/Leases	-	-	50,000	50,000	50,000		
Other:	-	-	-	-	-		
<b>Total</b>	<b>-</b>	<b>-</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>		

# FY21-22 GENERAL GOVERNMENT

<b>PROJECT TITLE</b> Public Works Facility	<b>DEPARTMENT</b> Public Works						
<b>PROJECT TYPE</b> <input type="checkbox"/> 1 - Health/Safety/Welfare <input checked="" type="checkbox"/> 2 - Maintenance/Replacement <input type="checkbox"/> 3 - Expansion of Program/Facility	<b>PROJECT PRIORITY</b> <input checked="" type="checkbox"/> H - High: mandated or gov bd priority <input type="checkbox"/> M - Medium: improves efficiency, reduces costs <input type="checkbox"/> L - Low: improves quality of life						
<b>PROJECT DESCRIPTION</b> Build a facility for Public Works operations. With the sale of the land downtown and the upcoming Cobblestone development, the current Public Works building will need to be vacated. Staff have identified a site for relocation and anticipate closing on the property this summer. Engineering, infrastructure (roads and utilities), building construction, and temporary relocation are included. Temporary relocation costs are not anticipated to be financed through debt. While not reflected here, it is expected that future enhancements to the facility will occur over time.							
<b>CONNECTION TO STRATEGIC PLAN</b> Planned Investment, Goal 14 - Address organizational resource needs							
<b>CAPITAL BUDGET IMPACT</b>							
	Year 1 2021-22	Year 2 2022-23	Year 3 2023-24	Year 4 2024-25	Year 5 2025-26	Future Years	TOTAL
<b>Appropriations</b>							
Planning and Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land and Easements	-	-	-	-	-	-	-
Building and Construction	1,500,000	-	-	-	-	-	1,500,000
Equipment & Furniture	100,000	-	-	-	-	-	100,000
Other:	-	-	-	-	-	-	-
<b>Total</b>	<b>1,600,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,600,000</b>
<b>Revenues</b>							
Street Restricted	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Powell Bill	-	-	-	-	-	-	-
Park Restricted	-	-	-	-	-	-	-
General Fund	100,000	-	-	-	-	-	100,000
Intergovernmental	-	-	-	-	-	-	-
Debt/Unidentified	1,500,000	-	-	-	-	-	1,500,000
<b>Total</b>	<b>\$ 1,600,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,600,000</b>
<b>OPERATING BUDGET IMPACT</b>							
	Year 1 2021-22	Year 2 2022-23	Year 3 2023-24	Year 4 2024-25	Year 5 2025-26		
<b>Appropriations</b>							
Salaries/Benefits	\$ -	\$ -	\$ -	\$ -	\$ -		
Maintenance/Utilities/Leases	-	15,000	15,000	15,000	15,000		
Other:	-	-	-	-	-		
<b>Total</b>	<b>-</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>		

# FY21-22 GENERAL GOVERNMENT

<b>PROJECT TITLE</b> Cobblestone EDA		<b>DEPARTMENT</b> Community & Economic Development					
<b>PROJECT TYPE</b> <input type="checkbox"/> 1 -Health/Safety/Welfare <input type="checkbox"/> 2 - Maintenance/Replacement <input checked="" type="checkbox"/> 3 - Expansion of Program/Facility		<b>PROJECT PRIORITY</b> <input checked="" type="checkbox"/> H - High: mandated or gov bd priority <input type="checkbox"/> M - Medium: improves efficiency, reduces costs <input type="checkbox"/> L - Low: improves quality of life					
<b>PROJECT DESCRIPTION</b> <p>The Town entered into an Economic Development Agreement (EDA) with the developer of the Cobblestone mixed-used project, located at the corner of Young Street and Main Street. That EDA provides for the Town to contribute \$250,000 towards the cost of undergrounding the utilities in that area. In addition, the agreement sets out \$90,000 in future tax incentives. Both of the sums are proposed to be paid from the proceeds of the sale of Town-owned land, which composes a significant portion of the project.</p>							
<b>CONNECTION TO STRATEGIC PLAN</b> Mindful Growth, Goal 9 - Implement the Main Street Vision Plan							
<b>CAPITAL BUDGET IMPACT</b>							
	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>	<b>Year 4</b>	<b>Year 5</b>	<b>Future</b>	
<b>Appropriations</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>Years</b>	<b>TOTAL</b>
Planning and Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land and Easements	-	-	-	-	-	-	-
Building and Construction	250,000	-	-	-	-	-	250,000
Equipment & Furniture	-	-	-	-	-	-	-
Other:	90,000	-	-	-	-	-	90,000
<b>Total</b>	<b>340,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>340,000</b>
<b>Revenues</b>							
Street Restricted	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Powell Bill	-	-	-	-	-	-	-
Park Restricted	-	-	-	-	-	-	-
General Fund	340,000	-	-	-	-	-	340,000
Intergovernmental	-	-	-	-	-	-	-
Debt/Unidentified	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 340,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 340,000</b>
<b>OPERATING BUDGET IMPACT</b>							
	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>	<b>Year 4</b>	<b>Year 5</b>		
<b>Appropriations</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>		
Salaries/Benefits	\$ -	\$ -	\$ -	\$ -	\$ -		
Maintenance/Utilities/Leases	-	-	-	-	-		
Other:	-	-	-	-	-		
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		



SUPPLEMENTAL  
INFORMATION



# DEBT SERVICE

## DEBT OBLIGATIONS

The chart below indicates the total debt service payments due under the terms of each of the Town's financing agreements. The data on this page does not reflect any debt added between the original budget presentation and July 1, 2021.

DESCRIPTION	FY 2021-22	FY2022-23	FY 2023-24 to FY 2027-28	FY 2028-29 to FY 2032-33
<b>Sewer System - USDA</b> \$600,000; issuance 6/1/1994; final payment due 6/1/2033; 5.5% interest; Raleigh provides revenue for the annual payments <i>Balance at June 30, 2021 = \$287,000</i>	\$38,785	\$38,520	\$172,800	\$139,800
<b>502 Southtown Circle</b> \$1,425,000; issuance 12/28/2015; final payment due 12/28/2030; 2.77% interest <i>Balance at June 30, 2021 = \$950,000</i>	\$121,315	\$118,684	\$553,945	\$300,789
<b>11624 Louisburg Road</b> \$2,153,000; issuance 10/30/2017; final payment due 9/1/2027; 2.23% interest <i>Balance at June 30, 2021 = \$1,505,000</i>	\$248,562	\$243,767	\$1,146,918	\$-0-
<b>Debt Service Total</b>	<b>\$408,662</b>	<b>\$400,971</b>	<b>\$1,873,663</b>	<b>\$440,589</b>

## NET DEBT LIMIT

The Town is subject to the Local Government Bond Act of North Carolina, which limits the amount of outstanding net bonded debt to 8% of the assessed value of property subject to taxation. The Town's net debt as a percentage of assessed valuation is projected to be about **.20%** at June 30, 2021.

Estimated debt at June 30, 2021:

Source of Debt	Debt Remaining
Sewer System – USDA	\$287,000
502 Southtown Circle	950,000
11624 Louisburg Road	1,505,000
<b>TOTAL</b>	<b>\$2,742,000</b>

Assessed property valuation: **\$1,367,294,109**

## 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 2021-22 budget year is projected to be about **3.9%**.

## BOND RATING

Rolesville is currently unrated.

# FUND BALANCE

## FUND BALANCE - GOVERNMENTAL FUNDS

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

The Town Board of Commissioners has an internal fiscal policy of maintaining an unrestricted fund balance of 33% of General Fund expenditures. In addition, the North Carolina Local Government Commission (LGC) monitors the available fund balance of local government units.

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

FUND	BEGINNING BALANCE	INCREASES	DECREASES	NET TRANSFERS	ENDING BALANCE	NET CHANGE	% CHG
General Fund	8,861,477	10,000,930	10,592,780	(1,428,000)	6,841,627	(1,819,850)	(23%)
Capital Projects Fund	3,315,456	10,549,000	12,910,000	1,428,000	2,382,456	(933,000)	(28%)
Utility Projects Fund	1,796,670	20	-	-	1,796,690	20	0%

## CHANGES IN FUND BALANCE

As outlined in the Budget Detail—Revenues section of this document, a significant amount of General Fund fund balance is being appropriated this fiscal year, primarily for capital projects such as the Main Street Vision Plan (\$788,000), Olde Towne street maintenance (\$405,850), and Cobblestone (\$517,000). Significant fund balance is also being appropriated this year in the Capital Projects Fund. The related projects are the Main Street Vision Plan (\$473,000) and future park land purchase (\$500,000).

These appropriations have been anticipated through the five-year Capital Improvement Plan process.

## SELECTED FUND BALANCES OVER TIME

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

	FY16-17 ACTUAL	FY17-18 ACTUAL	FY18-19 ACTUAL	FY19-20 ACTUAL	FY20-21 PROJECTED	FY21-22 BUDGETED
<b>GENERAL FUND</b>						
Powell Bill	\$310,966	\$472,909	\$645,590	\$624,423	\$694,805	\$288,955
Capital Savings		-	\$205,000	\$533,000	\$658,000	\$793,000
Unrestricted Fund Balance	\$3,045,567	\$4,418,372	\$4,952,892	\$5,208,149	\$6,763,150	\$5,023,150
<i>Unrestricted Fund Balance as a % of General Fund expenditures</i>	46%	75%	73%	68%	77%	47%
<b>UTILITY RESERVE FUND</b>						
Water Fees Reserve	\$820,339	\$880,864	\$900,104	\$912,133	\$912,143	\$912,153
Sewer Fees Reserve	\$791,628	\$853,248	\$872,488	\$884,517	\$884,527	\$884,537
<b>CAPITAL PROJECTS FUND</b>						
Street Fees Reserve	\$1,441,831	\$1,376,850	\$686,178	\$1,236,181	\$1,176,646	\$983,646
Street Payments In Lieu	\$474,000	\$474,000	\$474,000	\$357,898	\$337,898	\$337,898
Park Fees Reserve	\$2,076,062	\$1,376,661	\$1,531,247	\$1,822,805	\$1,668,027	\$948,027
Park Payments In Lieu	\$85,318	\$102,627	\$103,157	\$103,157	\$103,157	\$103,157

# FISCAL POLICIES

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## **BUDGETARY POLICY**

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

## **FUND BALANCE POLICY**

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

## **CAPITAL IMPROVEMENT POLICY**

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

## **DEBT POLICY**

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

*Check marks indicate compliance with policy.*

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



# BUDGET & FISCAL FRAMEWORK

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## **BASIS OF ACCOUNTING**

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

## **BUDGET CALENDAR**

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

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

## **DEPARTMENTAL REQUESTS**

The Budget Officer (Town Manager) gives department heads their budget request materials and instructions in January. Department heads are responsible for estimating departmental expenditures and making requests for new positions, equipment, technology, and facilities.

## **RECOMMENDED BUDGET**

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

## **PUBLIC PARTICIPATION**

A copy of the proposed budget is filed with the Town Clerk and is also available on the Town's website. A public hearing is scheduled prior to the formal adoption of the budget. At this public hearing, citizens are invited to comment on any aspect of the proposed budget.

## **BUDGET ADOPTION**

The governing board reviews the proposed budget with the Town Manager and staff. Adoption of the budget ordinance by the governing board establishes legal authority to incur expenditures in the ensuing fiscal year.

## **BUDGET AMENDMENTS**

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

## **FISCAL YEAR 2021-22 PROCESS**

- |   |             |
|---|-------------|
| • Budget kickoff                                | January 13  |
| • Department requests and revenue estimates due | February 10 |
| • Present Proposed Budget to Town Board         | April 20    |
| • Public Hearing                                | May 4       |
| • Budget adopted by Town Board                  | —           |

# PAY & CLASSIFICATION PLAN

## FULL-TIME / REGULAR POSITIONS *(i.e. with benefits)*

Title	Job Code	Pay Grade	Bi-Weekly Hours	FLSA Status
Maintenance Worker	20420	5	80	
Customer Support Specialist	20300	6	80	
Administrative Support Specialist	20610	6	80	
Development Support Specialist	20170	7	80	
Lead Maintenance Worker	20430	7	80	
Evidence Specialist	30230	8	80	
Accounting Technician	20030	8	80	
Planning Technician	20465	8	80	
Police Officer	30260	*	84	
Police Officer - School Resource	30190	*	80	
Police Investigator	30210	*	80	
Program Coordinator – Athletic	20510	11	80	
Program Coordinator – Cultural	20520	11	80	
Program Coordinator – Special Events	20520	11	80	
Human Resources Analyst	20460	13	80	
Planner I	20470	13	80	
Assistant to the Town Manager	20053	15	80	
Town Clerk	10080	15	80	
Police Sergeant	30270	15	84	
Public Works Superintendent	20670	16	80	Exempt
Recreation Program Superintendent	10230	16	80	Exempt
Planner II	20475	17	80	
Police Lieutenant	30275	17	84	
Community & Economic Development Manager	20475	19	80	Exempt
Police Captain	30250	20	80	Exempt
Planning Director	10160	22	80	Exempt
Parks and Recreation Director	10220	23	80	Exempt
Human Resources Director	10150	24	80	Exempt
Finance Director	10120	24	80	Exempt
Chief of Police	10170	25	80	Exempt
Assistant Town Manager	10070	25	80	Exempt

### **\*POLICE OFFICER CAREER LADDER**

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

# PAY & CLASSIFICATION PLAN

## PART-TIME / TEMPORARY POSITIONS *(i.e. without benefits)*

Title	Min Rate	Max Rate	Notes
PT Administrative Assistant	16.40	24.28	grade 5 equivalent
PT Police Officer	20.94	30.99	grade 10 equivalent
PT Code Enforcement Officer	20.94	30.99	grade 10 equivalent
PT Evidence Specialist	25.45	37.66	grade 14 equivalent
Intern	9.00	18.00	
PT Recreation Assistant	9.00	12.00	Up to \$0.25 /yr increase
PT Maintenance Worker	10.00	13.00	Up to \$0.25 /yr increase
Camp Counselor	10.00	13.00	Up to \$0.25 /yr increase
Camp Director / Senior Camp Counselor	11.50	14.50	Up to \$0.25 /yr increase
PT Facility Supervisor	11.50	14.50	Up to \$0.25 /yr increase
PT Official	15.00	35.00	

## FY21-22 PAY SCALE

GRADE	HIRING RATE	MIDPOINT	MAXIMUM	GRADE	HIRING RATE	MIDPOINT	MAXIMUM
1	28,070	34,807	41,544	18	64,340	79,782	95,223
2	29,474	36,548	43,622	19	67,557	83,771	99,984
3	30,948	38,376	45,803	20	70,935	87,960	104,984
4	32,495	40,294	48,093	21	74,482	92,358	110,233
5	34,120	42,309	50,498	22	78,206	96,976	115,745
6	35,826	44,424	53,022	23	82,116	101,824	121,532
7	37,617	46,645	55,673	24	86,222	106,916	127,609
8	39,498	48,978	58,457	25	90,533	112,261	133,989
9	41,473	51,427	61,380	26	95,060	117,875	140,689
10	43,547	53,999	64,450	27	99,813	123,768	147,723
11	45,724	56,698	67,672	28	104,804	129,957	155,110
12	48,010	59,533	71,055	29	110,044	136,455	162,865
13	50,411	62,510	74,608	30	115,546	143,277	171,008
14	52,932	65,636	78,339	31	121,323	150,441	179,558
15	55,579	68,918	82,257	32	127,389	157,963	188,536
16	58,358	72,364	86,370	33	133,758	165,860	197,962
17	61,276	75,982	90,688				

## FY21-22 PAY SCALE CHANGES

The pay scale for FY21-22 increases 2.5% over the prior year to reflect inflationary changes in the marketplace. This change primarily affects new hires and some part-time/temporary staff. This change will help ensure that Rolesville maintains a competitive hiring range for recruitment of new personnel.

# SCHEDULE OF FEES

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

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

Development Services			
Description	Fee	When Due	Acct
<b>Plan Review [section to be updated with adoption of new Land Development Ordinance]</b>			
Sketch plan or courtesy review	\$120	Application	4400
Site plan review (quasi-judicial)	\$600	Application	4400
Major subdivision (>5 lots) review	\$300 plus \$8 /lot	Application	4400
Construction plan review	\$120	Application	4400
Final plats & map recordation			
Recombination	\$50	Application	4400
Boundary survey	\$50	Application	4400
Right-of-way dedication	\$50	Application	4400
Minor subdivision	\$150 plus \$8 /lot	Application	4400
Major subdivision	\$195 plus \$10 /lot	Application	4400
Resubmittal fees	½ original submittal	Application	4400
Consultant review fees			
Consulting engineer review	Actual cost	Invoice, Net 30	4410
Traffic impact analysis review	Actual cost	Invoice, Net 30	4410
Town Attorney review	Actual cost	Invoice, Net 30	4410
Wireless telecommunications facility examination	Actual cost	Invoice, Net 30	4410
<b>Planning &amp; Zoning Fees</b>			
Land Development Ordinance text amendment	\$600	Application	4420
Zoning map amendment (includes Comprehensive Plan amendment)		Application	4420
General use district	\$600	Application	4420
Conditional district	\$800	Application	4420
Planned unit development	\$800	Application	4420
Public hearing notification fee	\$2.00 per property required	Application	4420

# SCHEDULE OF FEES

Development Services			
Description	Fee	When Due	Acct
<b>Planning &amp; Zoning Fees</b>			
Special use permit			
Within a residential zoning district	\$600 plus \$8 /unit	Application	4420
Within a non-residential zoning district	\$600	Application	4420
Zoning verification letter	\$100	Application	4420
Appeals and interpretations	\$600	Application	4420
Variance application	\$600	Application	4420
Street or right of way closure			
Temporary permit	\$100	Application	4420
Permanent closure	\$1,000	Application	4420
Nuisance abatement			
General labor	\$30 /hour	Invoice, Net 30	4420
Equipment	\$140 /hour	Invoice, Net 30	4420
Contractor	Actual cost	Invoice, Net 30	4420
Annexation petition	\$200	Application	4420
Sign permit			
Permanently mounted	\$75 /sign	Application	4420
Temporary sign or banner	\$25 /sign	Application	4420
Blasting permit	\$150 /location for 90 days	Application	4420
Driveway extension permit	\$100	Application	4420
Encroachment in right of way			
Permit	\$50	Application	4420
Inspection	\$75	Application	4420
<b>Permits</b>			
Zoning permit			
New residential	\$150	Application	4430
Residential alterations and additions	\$50	Application	4430
Commercial new structure	\$250	Application	4430
Commercial alteration and addition	\$50	Application	4430
Building permit processing			
Residential and commercial	\$100	Application	4431
Trade permit processing	\$60	Application	4431
Administrative change requests	\$60	Application	4431
<b>Inspections</b>			
Infrastructure inspections			
Single-family residential right of way improvement	\$200 /lot	Application	4440
Setback encroachment inspection	Actual cost	Application	4440
Inspection of other field improvements	Actual cost	Invoice, Net 30	4440
Fire inspections			
Commercial structures	Actual cost	Invoice, Net 30	4441

# SCHEDULE OF FEES

Capital Fees			
Description	Fee	When Due	Acct
<b>Street Lights</b>			
Wood pole with cobra head light	No charge	Final plat approval	n/a
Upgraded pole (fiberglass, decorative, etc.)	\$650 /pole	Final plat approval	4448
<b>Payment in Lieu</b>			
Recreation open space	Fair market value of 5% of the gross acreage	Final plat approval	4450
Greenway construction	125% of construction costs	Final plat approval	4450
Street construction	125% of construction costs	Final plat approval	4460
Sidewalk construction	125% of construction costs	Final plat approval	4460
<b>Utility System Development Fees</b>			
	Per City of Raleigh	Permit approval	COR
<b>Recreation Development Fee</b>			
	Lots within corporate limits or ETJ		
Senior multi-family apartments	\$1,000 /unit	Permit approval	4460
All other residential uses	\$3,200 /unit	Permit approval	4460
<b>Transportation Development Fee</b>			
	Lots within corporate limits or ETJ		
Residential			
Single and two-family dwellings	\$3,200 /unit	Permit approval	4460
Townhomes and multi-family dwellings	\$2,400 /unit	Permit approval	4460
Hotel / motel	\$313 /room	Permit approval	4460
Office, hospital, and medical care facility			
Less than 100,000 square feet	\$543 /1,000 square feet	Permit approval	4460
100,000 to 199,999 square feet	\$438 /1,000 square feet	Permit approval	4460
Greater than 200,000 square feet	\$334 /1,000 square feet	Permit approval	4460
Institutional			
Churches	\$135 /1,000 square feet	Permit approval	4460
Day care facility	\$42 /licensed enrollee	Permit approval	4460
Cemetery	\$127 /acre	Permit approval	4460
Group quarters	\$80 /bed	Permit approval	4460
Elementary & Middle Schools	\$32 /student	Permit approval	4460
High Schools	\$43 /student	Permit approval	4460
Retail			
49,999 square feet or less	\$1,092 /1,000 square feet	Permit approval	4460
50,000 to 99,999 square feet	\$982 /1,000 square feet	Permit approval	4460
100,000 to 199,999 square feet	\$1,247 /1,000 square feet	Permit approval	4460
200,000 to 299,999 square feet	\$1,148 /1,000 square feet	Permit approval	4460
Greater than 300,000 square feet	\$950 /1,000 square feet	Permit approval	4460
Retail gasoline delivery pumps	\$190 /pump	Permit approval	4460
Industrial			
Manufacturing or Agricultural processing	\$181 /1,000 square feet or \$1,835 /acre (whichever is greater)	Permit approval	4460
Warehouse, Wholesale, or Distribution	\$302 /1,000 square feet	Permit approval	4460
Mini-warehousing	\$80 /1,000 square feet	Permit approval	4460
Recreational amenity centers	\$185 /1,000 square feet	Permit approval	4460

# SCHEDULE OF FEES

Solid Waste			
Description	Fee	When Due	Acct
<b>Solid Waste Collection</b>			
Residential solid waste collection	\$264.00 /year	Property Tax	4510
One additional rollout cart	\$24.60 /quarter	Application	4510
Two additional rollout carts	\$49.20 /quarter	Application	4510

Public Safety			
Description	Fee	When Due	Acct
Copy of police reports	\$5 /copy	Upon Receipt	4710

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

# SCHEDULE OF FEES

Parks & Recreation				
Description	Fee		When Due	Acct
<b>Program Registration</b>	<b>Resident *</b>	<b>Non-Resident</b>		
Youth athletics	\$53 /participant	\$80 /participant	Application	4540
Adult softball	Varies by league		Application	4540
Cultural programs	Varies by class		Application	4540
Late registration fee	\$10 /participant		Application	4540
Summer Camp	\$105	\$125	Application	4540
Refund (does not apply if Town cancels)		\$5	Upon Receipt	deducted
<b>Sponsorships</b>				
Outfield sponsorship banner		\$1500	Invoice, Net 30	4530
Youth sports MVP		\$1200	Invoice, Net 30	4530
Youth sports – one season baseball or softball team		\$325	Invoice, Net 30	4530
Youth sports – one season soccer team		\$200	Invoice, Net 30	4530
Youth sports – basketball team		\$200	Invoice, Net 30	4530
<b>Commercial Use of Park Property</b>				
Year (12 months)		\$240	Application	4525
Half Year (6 months)		\$150	Application	4525
Quarterly (3 months)		\$90	Application	4525
* Resident is defined as current physical residency within the corporate limits, owner of property within the corporate limits, and Town of Rolesville employees. Rental fees are waived for Wake County Public Schools.				



# GLOSSARY

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