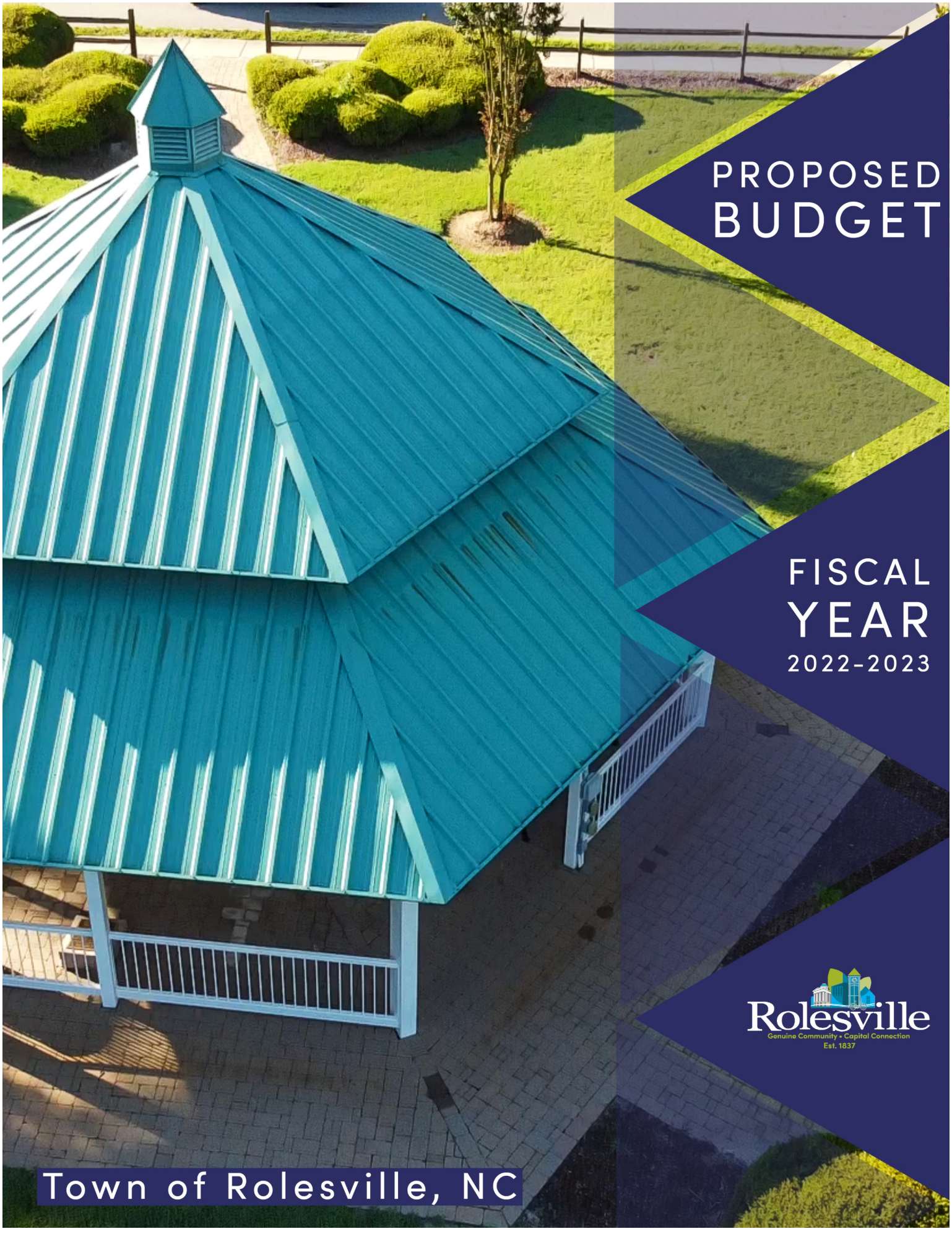


PROPOSED BUDGET

FISCAL YEAR 2022-2023

Rolesville
Genuine Community • Capital Connection
Est. 1837

Town of Rolesville, NC

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Town Officials



Ronnie I. Currin
Mayor



Paul Vilga
Mayor Pro Tempore



Dan Alston
Commissioner



Michelle Medley
Commissioner



April Sneed
Commissioner



Sheilah Sutton
Commissioner

Town Staff

Kelly Arnold
Town Manager

Eric Marsh
Assistant Town Manager

Robin Peyton
Town Clerk

David Neill, *Fox Rothschild LLP*
Town Attorney

Amy Stevens
Finance Director

Lisa Alston
Human Resources Director

Meredith Gruber
Planning Director

Mical McFarland
Community & Economic Development Manager

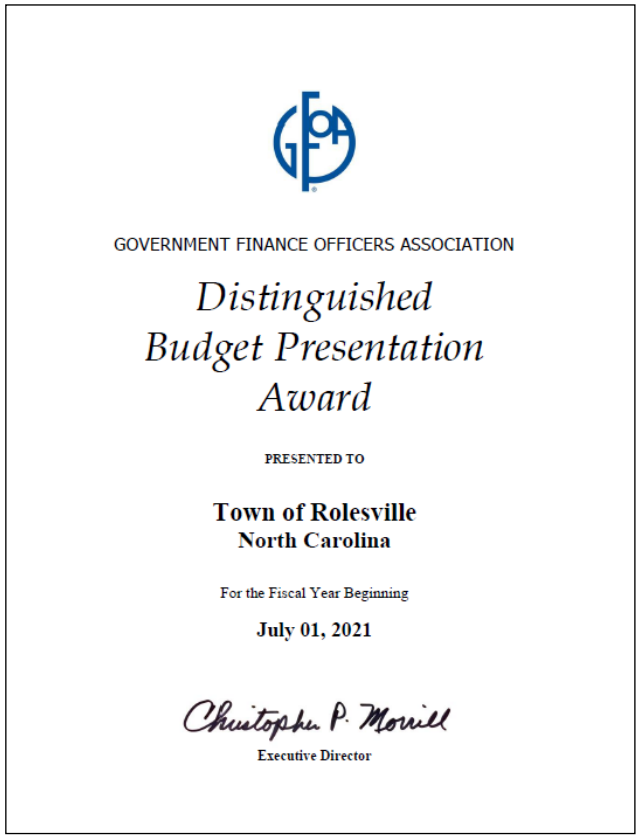
David R. Simmons II
Chief of Police

JG Ferguson
Parks & Recreation Director

Contact Information

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

Recognition



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

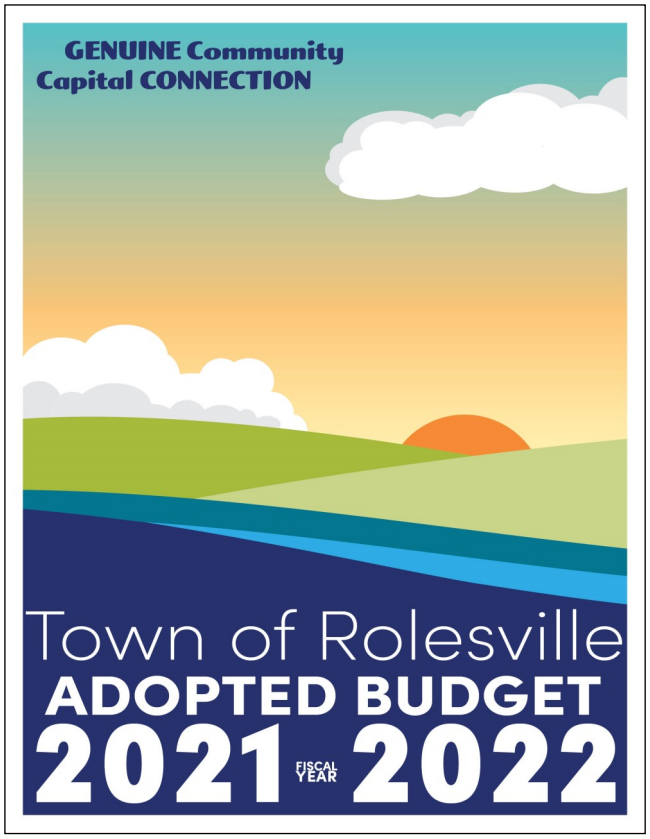
Town of Rolesville
North Carolina

For the Fiscal Year Beginning

July 01, 2021

Christopher P. Morrill

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, 2021. 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

2022-23 Town Manager Budget Message

April 19, 2022

Honorable Mayor Currin and Rolesville Board of Commissioners

It is my pleasure to submit to you the Fiscal Year 2022-23 Operating Budget and Capital Improvement Plan. The budget is prepared in accordance with the Local Government Budget and Fiscal Control Act and N.C. General Statute 159-11. The budget continues Rolesville's historical commitment to fiscal responsibility.

This commitment to financial stewardship is the primary reason the Town's finances persevered the past two years of the COVID-19 pandemic uncertainty. Also, after a decade of stellar growth, Rolesville's population is now over 10,000 according to the 2020 Census. While the resolve of our community through the pandemic and the growth of the community has improved the quality of life of our citizenry, there is a continued need to improve and expand services. This budget addresses the current state of the community with the future vision in mind.

This "Future Forward" budget focuses on:

- Normalizing current operations so that recent staffing additions and new initiatives become more firmly ingrained into the day to day services that are needed for a growing community.
- Assessing the post-pandemic period that is starting to become more firmly established after a two-year period of uncertainty. This evaluation includes both revenues and operational costs that have changed since April 2020.
- Addressing the Town's most valuable asset, our employees, by implementing a new pay plan and wage increases that should keep Rolesville competitive in the employment market.
- Aligning the budget with the recently adopted Strategic Plan update.
- Emphasizing communication engagement and information technology to better serve operations and community information.
- Allowing for inflationary concerns that will be present during most of the fiscal year.
- Setting aside funds to implement plans, enhanced and new services, and improvements that will be needed in the next three to five years.
- Putting to use the American Recovery Program Act Funds to benefit the community and address long-term capital projects, while lowering the need to incur debt.

The most significant result of the "Future Forward" budget is that it incorporates the work of the Town Board in developing a fundable five-year Capital Improvement Program (CIP) model that can be modified on an annual basis. This plan will serve as a beacon on how to provide important future community investments. The chart on the next page summarizes the Town's CIP projects included in this budget and provides guidance on how to fund future projects.

Budget Message

Fiscal Year	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	Future
Facilities	$3,000,000 PUBLIC WORKS FACILITY	$1,650,000 MUNICIPAL COMPLEX SITE DEVELOPMENT	$5,500,000 POLICE STATION; $1,000,000 TOWN HALL RENOVATION	$3,000,000 FIRE STATION	—	$5,500,000 TOWN HALL
Streets & Sidewalks	$420,000 ROGERS/ WILLOUGHBY ENTRANCE	—	$120,000 (Town match) ROGERS LAPP PEDESTRIAN IMPROVEMENTS	$2,700,000 GRANITE FALLS @ THALES; $1,500,000 GRANITE FALLS @ BMR	—	
Parks & Recreation	$7,900,000 COMMUNITY CENTER @ COBBLESTONE	—	—	—	$6,400,000 THE FARM TURF FIELDS (GO BONDS)	$1,750,000 FUTURE PARK SITES; $14,600,000 THE FARM PHASE I
Other	—	—	—	—	—	$ TBD INDUSTRIAL SITE DEVELOPMENT
	POTENTIAL TAX RATE IMPACT FROM FY23 PROJECTS **$0.003**	POTENTIAL TAX RATE IMPACT FROM FY24 PROJECTS **$0.0082**	POTENTIAL TAX RATE IMPACT FROM FY25 PROJECTS **$0.0318**	POTENTIAL TAX RATE IMPACT FROM FY26 PROJECTS **$.0142**	POTENTIAL TAX RATE IMPACT FROM FY27 PROJECTS **$.0295**	

OVERVIEW OF KEY HIGHLIGHTS

The total budget for the **General Fund** is **$12,330,300**. This signifies an increase of 2.8% compared to the 2020-21 Adopted Budget, which reflects a budget that continues to carry previous budget initiatives while preparing for budget growth into the future. This small increase will allow services to meet present-day needs.

Capital Projects Fund continues to fund and save for important projects that are prioritized in the CIP model. Included are carryover projects such as the Main Street grant project.

Employee staffing and compensation continues to be a significant focus with an updated pay plan and cost of living adjustments to recognize valued employees.

Three and a half cents of General Fund revenues are reserved for future allocation to the Capital Improvement Fund. The "savings" of these funds have been incorporated into the CIP model and should help offset some of the anticipated need for tax increases in the future.

General Fund

Revenues Overview

This budget follows the rule of taking a conservative approach with revenue forecasting. But the reality is the growth of the community and the region reflect the growth of revenues.

- Ad Valorem Property Tax: The property tax remains at the current rate of 46 cents per $100 valuation. Preliminary Wake County property valuation projects a 6.2% increase in the assessed property valuation, and each cent of property tax now brings in about $145,000.

- Local Option Sales Tax: The increase in population due to the 2020 Census and consumer spending has established a new baseline for sales tax distribution in this budget.

- Due to lane mileage increases in streets in Rolesville and an approved State increase in Powell Bill funding, there is a 50% increase for this revenue.

- 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 increase for the first time in several years due to the expected increase in interest rates.

Operational Overview

Notable highlights of the operating budget include:

- The recommended budget continues the past and current use of contractors for many services and as a result, the number of Town personnel and associated expenses with operations are less than most comparably sized communities.

- Alignment with the Strategic Plan is prioritized throughout the operating budget.

- Increasing event funding for the community due to increase in expenses and a growing event calendar.

- The continuing emphasis on transitioning to new software. This includes project management software for capital projects, development review software for the Planning Department, and Public Works work order software.

- Evaluate growth-related planning items that include a traffic study for the Averette/Young/Rolesville Roads corridor and updating the Town's Comprehensive Land Use Plan.

- Continued focus on community and economic development by supporting the newly created Downtown Development community group and assessing methodology to advance the Commercial Growth Feasibility Study that is being finalized.

- Implementing a budget method that matches Wake County for the funding of the Town share of the Rolesville Rural Fire Department (RRFD). This method will assist the transition of fire services from RRFD to Town at the currently targeted July 1, 2024 date.

- Maintain existing funding to support the Rolesville Chamber of Commerce.

Employee Staffing, Compensation and Benefits

There is one new part-time employee proposed. This position, Communications and Engagement Specialist, will address enhancements for internal and external communications. It is anticipated that this position will ultimately transition to a full-time position that will provide essential services in today's constantly connected social media world.

The Police Department's budget includes an organizational assessment of current and future staffing. The intent of the assessment is to gain an understanding of police services for Rolesville in the next three to five years. This important assessment will include the transition of the Police Department from its current facility to an anticipated new facility within the next five years.

Employee pay and benefits are addressed through three components that total about $270,000. Those components are:

1) Implementation of a new pay plan that addresses starting wages for new hires and compression of all positions.
2) Funding for a 5.0% a cost of living increase effective July 1, 2022 and a 2% merit program effective November 1, 2022.
3) The continuation of funding for the State pension plan. For fiscal year 2022-23, the Local Government Employee Retirement System increase for the Town will be $30,000.

On the good news front, there will be no increase in health insurance costs this next fiscal year.

Finally, an increase in the Town's tuition reimbursement program is included in the budget.

The Key Takeaways on Recommended Budget

The "Future Forward" budget in large part focuses on continuation and completion of important projects and services.

Continuation Focus

- Main Street Vision Plan LAPP grant project. This budget anticipates wrapping up the design work and starting the grant project in mid-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 facility will start construction by the end of 2022.
- Street maintenance will enter a new era by implementing a routine maintenance program which includes street crack filling and sealing.
- Continuation of trash and recycling services with GFL for another three-year term. Yard waste will continue to be provided by Allen Tree Services with an extension of the current agreement for one year.
- Existing parks, athletic facilities, and greenways will be provided with adequate maintenance funds that will emphasize the outdoor recreation opportunities for Rolesville citizens.

In addition, the budget focuses on a few new programs and activities for the future.

New Focus

- Funding the development and implementation of a storm water program that will include the mandated Neuse River basin storm water permitting regulations which go into effect this fiscal year.
- Final design for the Community Center at Cobblestone so construction may start in late 2023. This project is associated with the Cobblestone Economic Development Agreement.

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

The required public hearing is scheduled for May 4th. Upon conclusion of the hearing, the Town Board will have fulfilled statutory requirements and may adopt the budget. The budget must be adopted by June 30th.



Kelly Arnold
Rolesville Town Manager

Strategic Plan

Community History



J. A. Williams' Store (1916)

PAST

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

PRESENT

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



South Main Street (2014)



Proposed 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	2017	2018	2019	2020	2021
Population	7,666	8,111	8,501	9,475	9,639
Property Tax Base (in millions)	$888	$974	$1,065	$1,290	$1,417
# Households	2,582	2,732	2,756	2,923	3,114
Tax Base (% Commercial / % Residential)	12/88	11/89	10/90	9/91	8/92

GOVERNANCE

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

DEMOGRAPHICS

Based on 2020 US Census

Population	9,475
Average Household Size	3.08
Median Household Income	$126,793
Median Home Value	$331,400
Median Age	35.5
High School Grad or Higher	97.1%
Bachelor's Degree or Higher	62.5%

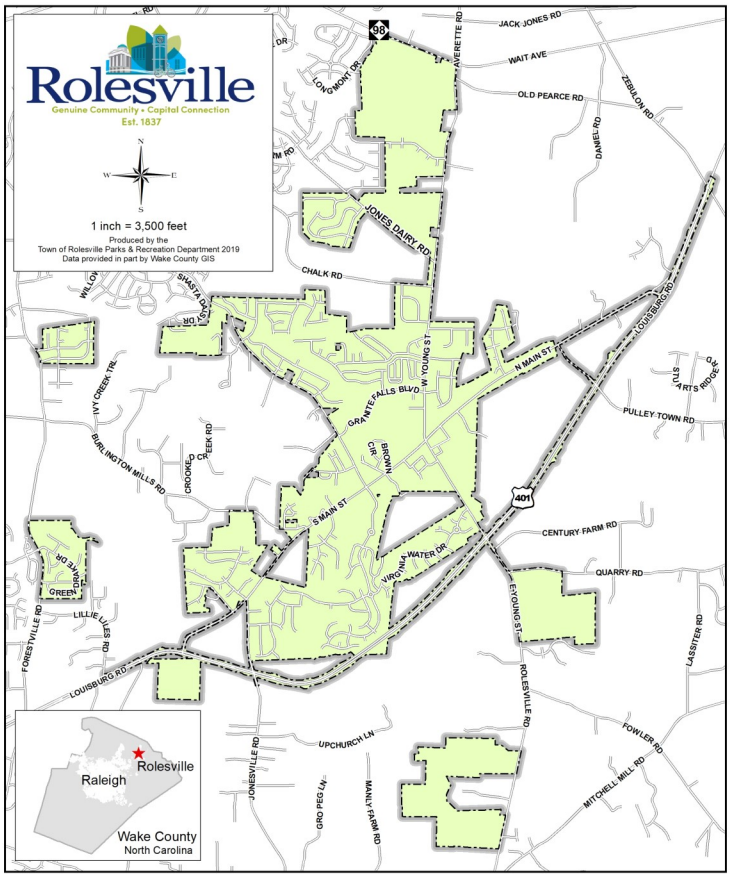


LOCATION

Located in the northeast section of Wake County, North Carolina

Distance from Points of Interest

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



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.



Rolesville
Genuine Community • Capital Connection
Est. 1837

Strategic Plan 2022-2024



COMMUNITY CONNECTION
FOSTER OPPORTUNITIES TO BUILD CONNECTIONS AND CREATE CIVIC LIFE

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

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

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

Goal 4: Create opportunities to recognize the community's history



PLANNED INVESTMENT
BUILD COMMUNITY ASSETS TO MEET GROWING NEEDS

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

Goal 6: Expand active open space and recreational facilities

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

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



MINDFUL GROWTH
PROMOTE DEVELOPMENT WHILE MAINTAINING A SMALL TOWN CHARACTER

Goal 9: Continue to implement the goals of the Main Street Vision Plan

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

Goal 11: Foster a business community that supports entrepreneurship, encourages innovation, and develops and retains small business

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



ORGANIZATIONAL EXCELLENCE
ENSURE RESOURCES ARE USED FOR THE GREATEST BENEFIT

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

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

Goal 15: Prioritize proactive communication with the community

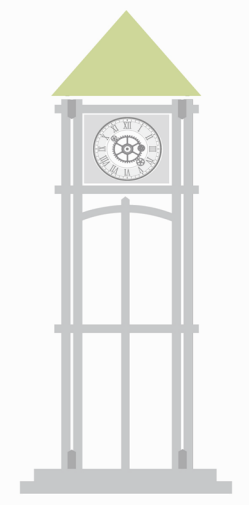
Goal 16: Create an organizational culture that values and supports employees, with an emphasis on professional development and diversity, equity, and inclusion

Strategic Plan

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

Mission

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



Core Values

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

We are...

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

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

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

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

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

Strategic Plan

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

December 2019

Discussion Session #1 with elected officials:

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

January 2020

Input sessions:

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

February 2020

Discussion Session #2 with elected officials:

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

Plan development by Town Staff:

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

March 2020

Mayor and Board of Commissioners vote to adopt strategic plan

February 2022

Two-year Update

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

2022-2024 Plan Progress

With the revision of the Strategic Plan in early 2022, the work items associated with each Goal were refreshed in conjunction with the FY22-23 budget. Therefore, many of the work items shown below are new and have limited progress to date.

Community Connection

Action	Department	Progress
Goal 1: Celebrate and promote our community's diversity through a broad mix of arts, culture, and recreational opportunities		
Provide a variety of recreational, cultural, and arts programming	Parks & Recreation	15%
Implement recommendations in the ADA Transition Plan with a focus on parks facilities	Public Works	0%
Goal 2: Consider opportunities for shared services and best practices with neighboring communities		
Work with regional partners on issues related to the Little River watershed	Administration	15%
Install greenway signage that is compatible with neighboring communities	Parks & Recreation	90%
Goal 3: Build coalitions with state, county, and community partners to address regional issues		
Work with Wake County on expansion of the ETJ	Planning	0%
Participate in statewide and regional conferences and workshops (e.g. TJCOG, NCLM)	Governing Board	75%
Goal 4: Create opportunities to recognize the community's history		
Review planned special events to determine where community history can be incorporated	Parks & Recreation	0%

Planned Investment

Action	Department	Progress
Goal 5: Continue to improve and enhance the appearance of Greater Rolesville		
Renew solid waste and yard waste contracts and monitor for impacts on appearance	Public Works	0%
Ensure Town-planned facilities incorporate visual and physical characteristics that contribute to community connection and aesthetics	Public Works	0%
Goal 6: Expand active open space and recreational facilities		
Design and construct a Community Center at the Cobblestone development	Parks & Recreation	30%
Complete the Open Space and Greenway Master Plan	Parks & Recreation	80%
Goal 7: Continuously provide superior public safety—police, fire, and EMS—to address current and future needs		
Continue to work with RRFD on plans to unify fire services by July 1, 2024	Administration	20%
Replace key law enforcement equipment such as body cameras, sidearms, and vehicles	Police	0%
Conduct an organizational assessment of the police department to determine future needs	Police	0%
Goal 8: Proactively support plans and programs that maintain quality infrastructure		
Continue development of a stormwater management program for the Town	Public Works	30%
Make an annual investment in the pavement preservation program to ensure quality streets	Public Works	0%
Complete construction of the last phase of the E Young St Sidewalk project	Finance	50%
Construct the second entrance to the Willoughby subdivision on Rogers Road	Public Works	50%

2022-2024 Plan Progress

Mindful Growth

Action	Department	Progress
Goal 9: Continue to implement the goals of the Main Street Vision Plan		
Work towards activation of Downtown Development Association	Comm & Econ Dev	25%
Construct the LAPP grant supported Main Street corridor project	Public Works	50%
Goal 10: Create a diverse mix of commercial, industrial, and residential development		
Continue work to implement recommendations of the Commercial Growth Feasibility Study	Comm & Econ Dev	10%
Explore options for selling and activating the Town-owned 6 acre lot behind Town Hall	Comm & Econ Dev	50%
Goal 11: Foster a business community that supports entrepreneurship, encourages innovation, and develops and retains small business		
Leverage Town partnership with the Rolesville Chamber of Commerce	Comm & Econ Dev	75%
Support events to promote business development, engagement, and networking	Comm & Econ Dev	75%
Goal 12: Encourage long-range planning to address growth concerns related to the watershed, diverse housing, traffic, and the environment		
Make updates to the Comprehensive Land Use Plan	Planning	0%
Complete a traffic corridor study for Averette / Young / Rolesville Rd	Planning	0%

Organizational Excellence

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

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Budget Overview

Budget At-A-Glance

REVENUES

- Property tax rate remains $0.46 per $100 assessed value — GOAL 13
- Solid waste fee remains $22 per month — GOAL 13
- Minor updates to the schedule of fees — GOAL 13

GOVERNING BOARD

- Upgrades in chamber audio-visual — GOAL 15

ADMINISTRATION

- Communications Specialist position (part-time with benefits) — GOAL 15
- Customer service citizen survey — GOAL 15
- Project management software — GOAL 14
- Engage firm to explore grant opportunities — GOAL 13

FINANCE

- Market-driven cost for audit — GOAL 13
- Training for purchasing and supplier diversity — GOAL 13

HUMAN RESOURCES

- Employee training for civil rights and customer service — GOAL 16

PLANNING

- Comprehensive Land Use Plan update — GOAL 10
- Traffic study of Averette / Young / Rolesville Road corridor — GOAL 12
- Development review software — GOAL 14

COMMUNITY & ECONOMIC DEVELOPMENT

- Next steps for Commercial Growth Feasibility Study — GOAL 10
- Support Downtown Development Association — GOAL 9
- Continue partnership with Rolesville Chamber of Commerce — GOAL 12

POLICE

- Conduct organizational assessment — GOAL 7
- Replace body worn cameras — GOAL 14
- Replace sidearm duty weapons — GOAL 14

FIRE (RRFD cost share)

- Continue work on unification — GOAL 7
- Battalion Chief position — GOAL 14
- Administrative vehicle, small equipment — GOAL 14

PUBLIC WORKS

- Work order software — GOAL 8
- Create stormwater maintenance plan — GOAL 8
- Replace utility truck and mower — GOAL 14

POWELL BILL

- Pavement preservation crack seal program — GOAL 8

PARKS & RECREATION

- Additional funding for community events — GOAL 1
- Signage for parks and greenways — GOAL 5

COMPENSATION & BENEFITS

- Pay study position adjustments — GOAL 16
- 5% market adjustment, effective July 2022 — GOAL 16
- 2% performance pay incentive, effective November 2022 — GOAL 16

CAPITAL PROGRAM

- Public Works Facility construction — GOAL 14
- Community Center at Cobblestone design and construction — GOAL 6
- Rogers Rd / Willoughby entrance — GOAL 8
- Municipal Complex preliminary site design — GOAL 14
- Capital savings contribution for future capital needs — GOAL 13

Budget History

	FY2019-20 ACTUAL	FY2020-21 ACTUAL	FY2021-22 BUDGET	FY2022-23 BUDGET
GENERAL FUND				
Revenues				
Ad Valorem Taxes	$5,056,369	$5,884,008	$6,110,000	$6,670,000
Taxes and Licenses	1,784,635	1,945,376	1,840,000	2,869,000
Unrestricted Intergovernmental	567,352	518,633	585,980	598,000
Restricted Intergovernmental	386,040	485,676	221,600	317,600
Permits and Fees	179,576	298,203	247,500	450,000
Sales and Services	868,608	937,177	984,000	1,055,200
Other Revenue	150,027	2,131,369	2,001,700	370,500
TOTAL	**$8,992,607**	**$12,200,442**	**$11,990,780**	**$12,330,300**
Expenditures				
Governing Board	$133,317	$116,475	$158,100	$160,700
Administration	554,206	585,288	774,490	882,710
Finance	493,215	588,537	597,000	605,760
Human Resources			286,800	315,440
Planning	374,760	746,185	670,000	957,990
Community & Economic Devlpmt	161,867	163,987	230,900	215,150
Police	2,510,715	2,697,319	2,931,950	3,380,450
Fire (RRFD)	1,072,522	1,196,168	1,215,890	1,424,850
Public Works	720,316	593,870	836,820	873,720
Powell Bill	193,251	90,890	585,000	165,000
Solid Waste	613,585	693,394	744,000	824,000
Parks and Recreation	784,071	673,390	1,057,380	1,116,500
Special Appropriations	593,958	983,066	1,902,450	1,408,030
TOTAL	**$8,205,785**	**$9,128,569**	**$11,990,780**	**$12,330,300**
AMERICAN RESCUE PLAN FUND				
CAPITAL PROJECTS FUND				
Revenues	$2,538,389	$3,789,520	$12,910,000	$10,710,000
Expenditures	$1,727,677	$3,375,353	$12,910,000	$10,710,000
LAPP GRANTS FUND				
UTILITY PROJECTS FUND				
Revenues	$24,058	$373		
Expenditures				
LESS INTERFUND TRANSFERS				
	($350,000)	($795,000)	($1,428,000)	($450,000)
GRAND TOTAL - ALL FUNDS				
Revenues	**$11,205,054**	**$15,195,335**	**$23,472,780**	**$22,590,300**
Expenditures	**$9,583,462**	**$11,708,922**	**$23,472,780**	**$22,590,300**

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	AMERICAN RESCUE PLAN FUND	CAPITAL PROJECTS FUND	LAPP GRANTS FUND	UTILITY PROJECTS FUND	TOTAL ALL FUNDS
REVENUES						
Ad Valorem Taxes	$6,670,000					**$6,670,000**
Taxes and Licenses	2,869,000					**2,869,000**
Unrestricted Intergovernmental	598,000					**598,000**
Restricted Intergovernmental	317,600					**317,600**
Permits and Fees	450,000		960,000			**1,410,000**
Sales and Services	1,055,200					**1,055,200**
Other Revenue	11,500					**11,500**
Other Financing Sources			8,900,000			**8,900,000**
Appropriated Fund Balance	359,000		400,000			**759,000**
NET REVENUES	**$12,330,300**		**$10,260,000**			**$22,590,300**
Transfers In			450,000			**450,000**
TOTAL REVENUES	**$12,330,300**		**$10,710,000**			**$23,040,300**
EXPENDITURES						
Governing Board	$160,700					**$160,700**
Administration	882,710		400,000			**1,282,710**
Finance	605,760					**605,760**
Human Resources	315,440					**315,440**
Planning	957,990					**957,990**
Community & Economic Dev	215,150					**215,150**
Police	3,380,450		50,000			**3,430,450**
Fire (RRFD)	1,424,850					**1,424,850**
Public Works	873,720		2,280,000			**3,153,720**
Powell Bill	165,000					**165,000**
Solid Waste	824,000					**824,000**
Parks and Recreation	1,116,500		7,980,000			**9,096,500**
Debt Service	340,030					**340,030**
Contingency and Reserves	618,000					**618,000**
NET EXPENDITURES	**$11,880,300**		**$10,710,000**			**$22,590,300**
Transfers Out	450,000					**450,000**
TOTAL EXPENDITURES	**$12,330,300**		**$10,710,000**			**$23,040,300**

Fund Descriptions

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

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

GENERAL FUND

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

AMERICAN RESCUE PLAN FUND

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

CAPITAL PROJECTS FUND

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

LAPP GRANTS FUND

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

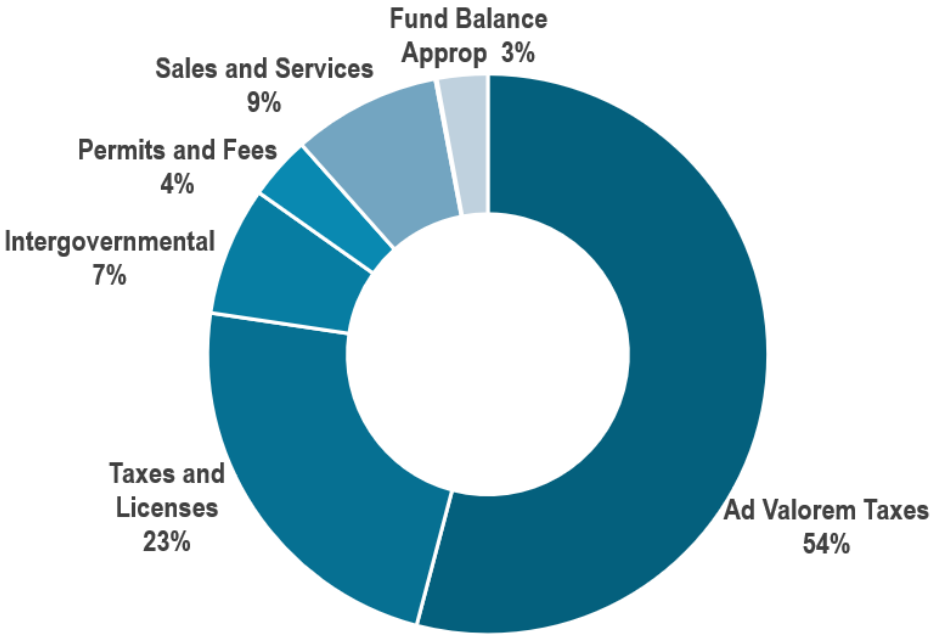
UTILITY PROJECTS FUND

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

INTERFUND TRANSFERS

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

General Fund Overview

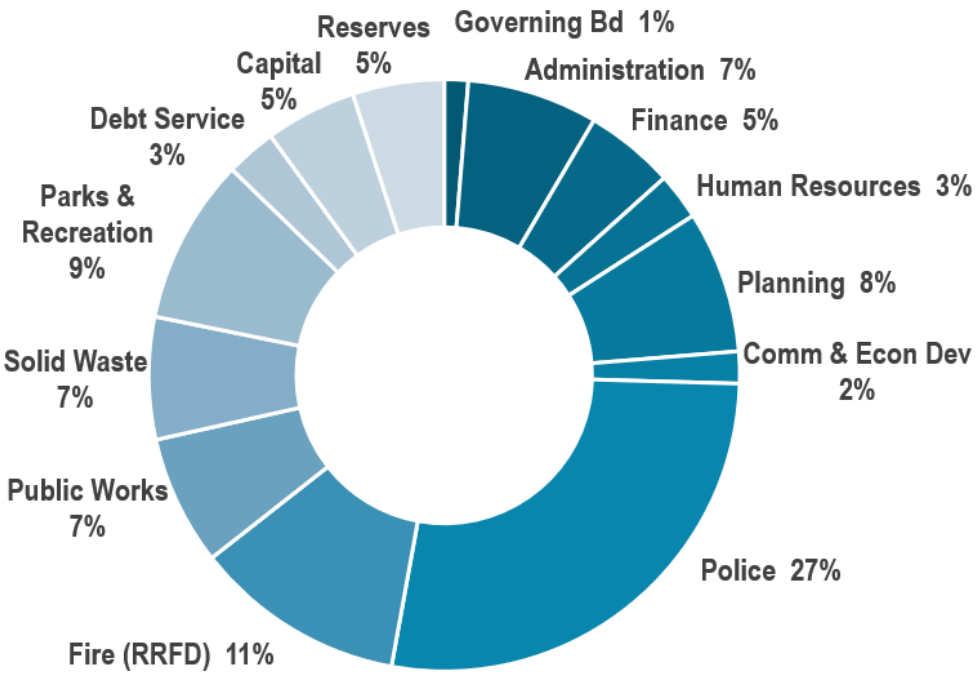


REVENUES FY 2022-23

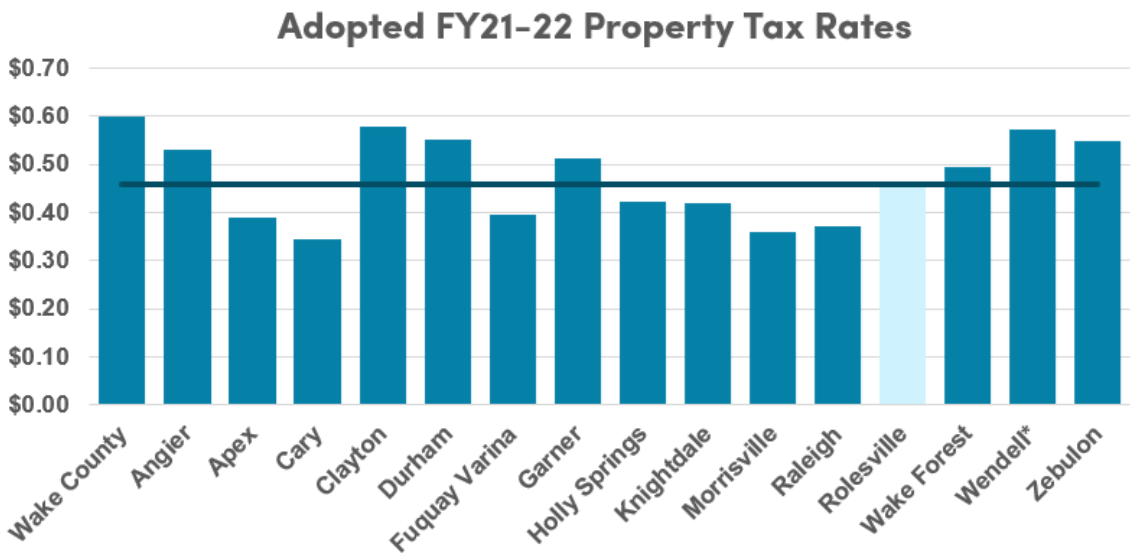
The primary source of revenues for the Town continues to be the property tax. The largest component of the Taxes and Licenses category is the Sales and Use Tax, which is also a substantial source of General Fund revenues.

EXPENDITURES FY 2022-23

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

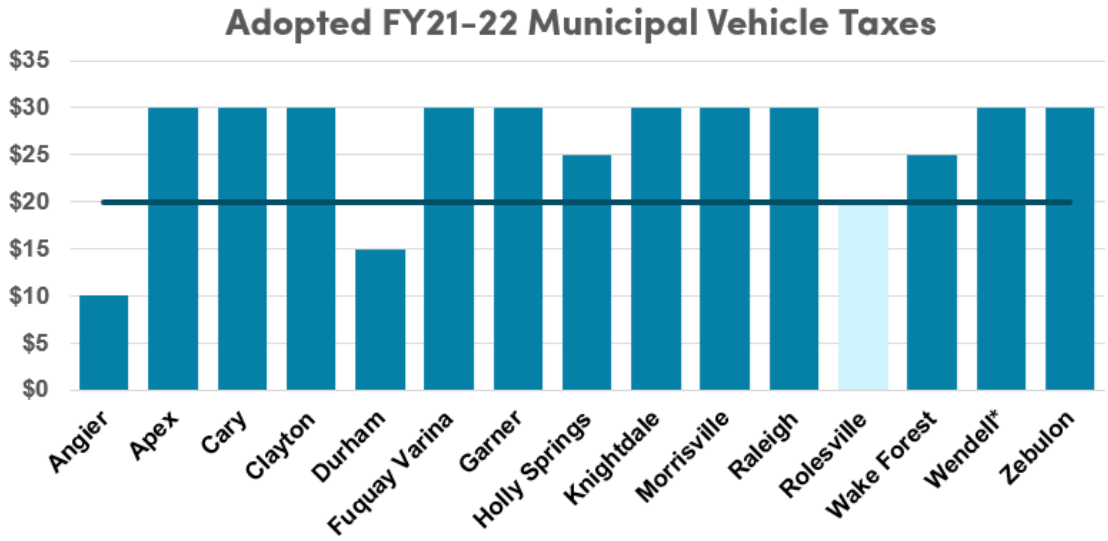


Comparison Charts



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

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

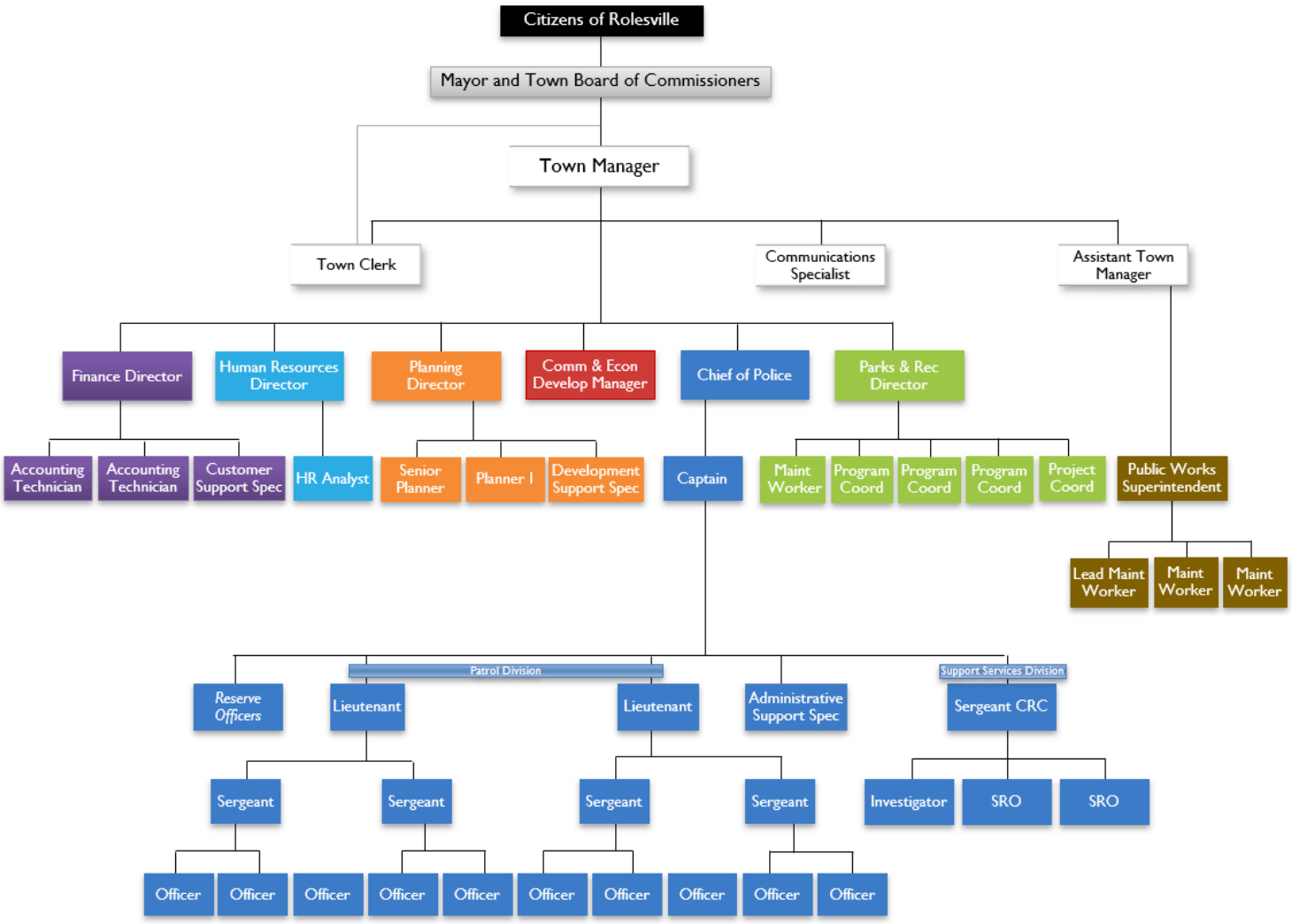


The Town's municipal vehicle tax is proposed to remain at $20, which is in the lower range of surrounding municipalities. Proceeds of the first $5 may be used for any public purpose. Proceeds from the additional $15 must be used for public streets, in accordance with N.C.G.S. 20-97.

Organization Chart

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

The FY 2022-23 budget includes **48 unique positions**. It also reflects any mid-year position changes approved during the previous fiscal year. 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 47 personnel. In addition to these benefitted positions, the Town hires several non-benefitted part-time/temporary personnel.



Personnel History

	FY 2019-20 BUDGET	FY 2020-21 BUDGET	FY 2021-22 BUDGET	FY 2022-23 BUDGET	FY 2022-23 Non-benefitted Positions
Administration					
Town Manager	1	1	1	1	
Town Clerk	1	1	1	1	
Assistant Town Manager			1	1	
Communications Specialist				0.5	
Assistant to the Town Manager		1			
	2	3	3	3.5	
Finance					
Finance Director	1	1	1	1	
Human Resources Analyst	1	1			
Accounting Technician	2	2	2	2	
Customer Service Representative		1	1	1	
	4	5	4	4	
Human Resources					
Human Resources Director			1	1	
Human Resources Analyst			1	1	
	0	0	2	2	
Planning					
Planning Director	1	1	1	1	
Senior Planner				1	
Planner II		1	1		
Planner I	1	1	1	1	
Development Support Specialist		1	1	1	PT Code Enforcement Officer
	2	4	4	4	
Community & Economic Development					
Community & Economic Dev Mgr	1	1	1	1	
Police					
Chief of Police	1	1	1	1	
Police Captain	1	1	1	1	
Police Lieutenant	2	2	2	2	
Police Sergeant	5	5	5	5	
Police Officer	8	8	10	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	
	21	21.5	23	23	
Public Works					
Public Works Superintendent	1	1	1	1	
Lead Maintenance Worker		1	1	1	
Maintenance Worker	3	2	2	2	
	4	4	4	4	
Parks and Recreation					
Parks and Recreation Director	1	1	1	1	
Project/Facility Coordinator			1	1	PT Recreation Assistant, PT Facility Supervisor, Camp Counselor, etc.
Program Coordinator	3	3	3	3	
Maintenance Worker	0.5	0.5	0.5	0.5	
	4.5	4.5	5.5	5.5	
TOTAL EMPLOYEES	**38.5**	**43**	**46.5**	**47**	

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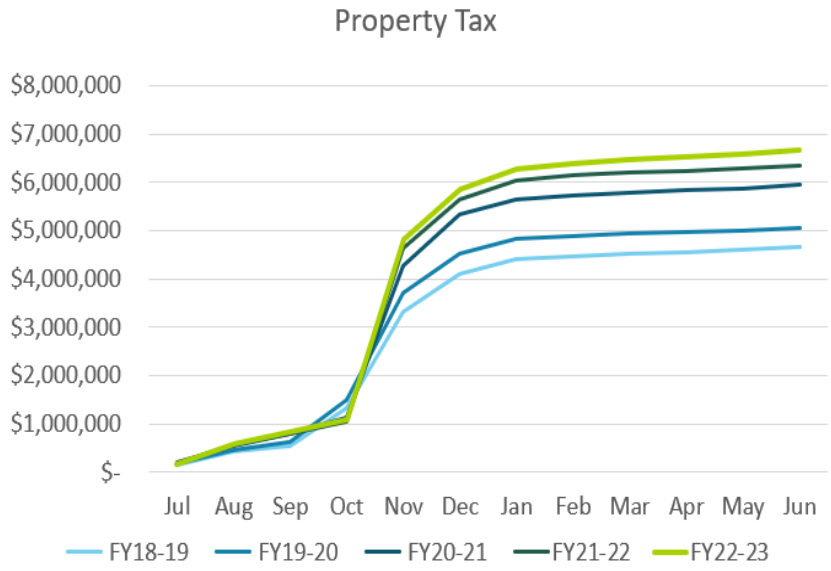
Budget Detail

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.

  FY22-23 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 FY21-22. The projection for FY22-23 uses the State-permitted projection method, which is based upon the prior year's actual collection rate.



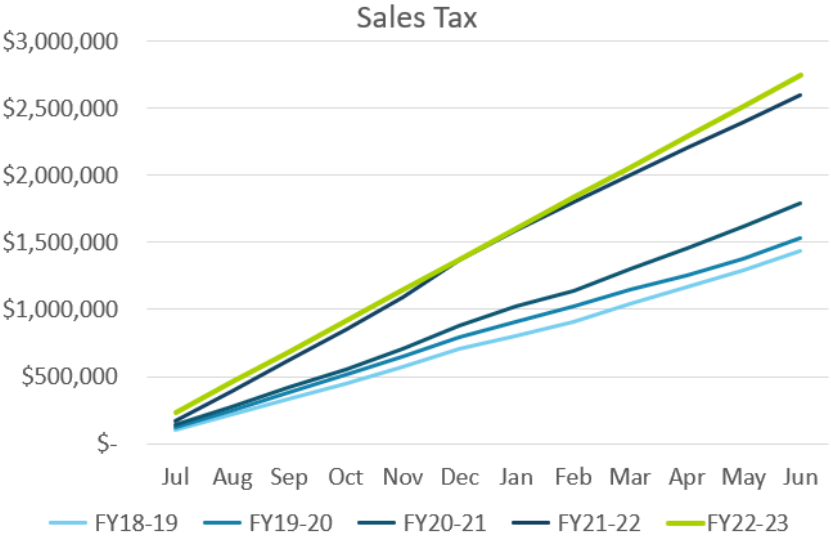
- **Motor vehicle ad valorem taxes** are paid on the motor vehicles located within the Town's corporate limits. Vehicle taxes are billed and collected by the Department of Motor Vehicles at the same time as the vehicle registration.

  FY22-23 ad valorem taxes are based on growth projections from the Wake County Revenue Department. Continued moderate growth is expected in this revenue.

TAXES AND LICENSES

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

  Due to updated population data from the 2020 Census, Rolesville has seen a significant and unexpected increase in sales tax revenues for FY21-22. With limited data



available for these higher distributions, the FY22-23 sales tax revenues are projected with a conservative 4% increase.

- 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.

  FY22-23 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.

  FY22-23 revenues are budgeted based upon current year actual receipts. Revenues in this category have remained stable for the past several years.

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

  Receipts in FY21-22 were higher than expected due to increased lane mileage and an approved State increase in funding. FY22-23 revenues are 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.

  FY22-23 revenues are based upon continued moderate growth within the Town limits. Staff have based estimates on 150 new single family dwelling permits this fiscal year.

SALES & SERVICES

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

  FY22-23 revenues are based upon the number of occupied or soon-to-be occupied homes as of spring 2022.

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

  FY22-23 revenues are based upon a post-pandemic return to more normal levels of operations.

General Fund Revenues

INVESTMENT INCOME

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

  FY22-23 revenues are increased slightly due to expected increases in the federal funds rate.

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 FY22-23 budget includes a $350,000 appropriation for all or a portion of several one-time capital projects: 1) Municipal Complex land acquisition, 2) Municipal Complex preliminary site development, and 3) Police Station preliminary design. The remaining appropriations are related to the use of restricted funds.

General Fund Revenues

		FY 2019-20 ACTUAL	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2022-23 BUDGET
Ad Valorem					
100-000-4010	Ad Valorem Taxes	4,557,973	5,303,027	5,550,000	6,000,000
100-000-4020	Ad Valorem Taxes-DMV	498,396	580,981	560,000	670,000
Taxes & Licenses					
100-000-4110	Local Option Sales Tax	1,668,660	1,789,429	1,690,000	2,700,000
100-000-4115	Rental Vehicle Tax	85	17		
100-000-4120	Motor Vehicle Tax	115,890	155,930	150,000	169,000
Intergovernmental - Unrestricted					
100-000-4210	Beer & Wine Excise Tax	28,550	28,906	30,000	35,000
100-000-4215	Utility Sales Tax	443,669	448,957	440,000	440,000
100-000-4225	ABC	54,035	35,890	55,000	62,000
100-000-4230	Commissions	2,503	2,369	2,480	2,500
100-000-4235	Reimbursements	38,595	2,511	58,500	58,500
Intergovernmental - Restricted					
100-000-4310	Powell Bill	179,950	178,472	179,000	275,000
100-000-4315	Solid Waste Disposal Tax	29,176	13,226	4,800	4,800
100-000-4325	Grants - State		1,015		
100-000-4330	Grants - Local & Other	176,660	292,964	37,800	37,800
100-000-4340	Drug Forfeiture - State	254			
Permits & Fees					
100-000-4400	Plan Review	15,515	17,076	15,500	25,000
100-000-4410	Consultants	38,128	126,408	110,000	265,000
100-000-4420	Planning & Zoning	3,695	2,821	8,000	8,000
100-000-4430	Zoning Permits	49,260	55,638	32,000	32,000
100-000-4431	Building Permits		1,196	15,000	33,000
100-000-4440	Infrastructure Inspections	45,370	61,739	40,000	60,000
100-000-4441	Fire Inspections	4,692	4,668	5,000	5,000
100-000-4449	Site Fees	22,916	28,657	22,000	22,000
Sales & Services					
100-000-4510	Solid Waste	716,909	798,787	810,000	835,000
100-000-4515	Special Police Services				30,200
100-000-4525	Facility Rental	23,302	4,344	15,000	15,000
100-000-4530	Sponsorships	20,224	21,575	20,000	25,000
100-000-4535	Concessions	3,459		7,000	5,000
100-000-4540	Registration	104,714	112,470	132,000	145,000
Investment Income					
100-000-4610	Investment Earnings	87,227	1,393	1,350	2,000
Other Revenue					
100-000-4710	Administrative Fees	58	9		
100-000-4715	Property & Equipment Rental	25,599	1,000		
100-000-4720	Surplus Property Proceeds		21,167	1,000	1,000
100-000-4730	Civil Citations / School System	50	100	500	500
100-000-4735	Donations	6,152	8,048	5,000	5,000
100-000-4740	Clerk of Court Fee	2,214	1,562	2,500	1,500
100-000-4795	Miscellaneous Revenue	28,727	18,090	1,500	1,500
100-000-6020	Property Sale		2,080,000		
Fund Balance Appropriations & Transfers					
100-000-6900	Fund Balance Appropriation			1,989,850	359,000
	TOTAL	**8,992,606**	**12,200,442**	**11,990,780**	**12,330,300**

Governing Board

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

UPCOMING PRIORITIES

- Invest in upgrades to Chamber audio/ visual
- Continue to address regional needs by maintaining regular communication with Wake County and neighboring communities



Rolesville Mayor & Town Commissioners

Governing Board

		FY 2019-20 ACTUAL	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2022-23 BUDGET
EXPENDITURES					
100-110-5100	Salaries	49,941	50,873	52,600	57,900
100-110-5120	FICA	3,820	3,891	4,100	4,600
	Personnel Subtotal	***53,761***	***54,764***	***56,700***	***62,500***
100-110-5222	Telephone/Data	2,892	1,352	5,900	500
100-110-5244	Departmental Supplies	1,066	607	1,500	1,500
100-110-5264	Computer Software/Services				9,000
100-110-5262	Contracted Services	66,767	53,740	69,000	54,000
100-110-5270	Dues/Fees	1,100	1,015	1,200	1,200
100-110-5280	Training/Travel	2,466	1,057	4,000	4,000
100-110-5284	Special Events	3,665	2,535	6,000	6,000
100-110-5290	Community	1,250		8,800	10,000
	Operating Subtotal	***79,205***	***60,306***	***96,400***	***86,200***
100-110-5415	Equipment/Furniture	351	1,405	5,000	12,000
	Capital Subtotal	***351***	***1,405***	***5,000***	***12,000***
	TOTAL	**133,317**	**116,475**	**158,100**	**160,700**

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	2017	2018	2019	2020	2021
% of Board of Commissioner agendas posted to website 4 days in advance	n/a	n/a	n/a	100%	100%
Number of unique visitors to website	n/a	n/a	47,270	51,107	77,979

RECENT ACCOMPLISHMENTS

- Added position of Assistant Town Manager, as outlined in the Organizational Study (GOAL 14)
- Installed fiber internet connection at Town Hall and the Police Department, which will provide redundant connectivity in the case of outage (GOAL 14)
- Updated the Strategic Plan for 2022-2024 (GOAL 14)
- Purchased an electric-powered administrative vehicle for shared use among Town Hall staff

UPCOMING PRIORITIES

- Increase Town capacity for internal and external communications and engagement (GOAL 15)
- Conduct a customer service survey with Rolesville residents (GOAL 15)
- Implement project management software (GOAL 14)
- Hire firm to assess and evaluate the eligibility of Town projects and programs for state and federal grants (GOAL 13)



ADMINISTRATION

		FY 2019-20 ACTUAL	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2022-23 BUDGET
PERSONNEL		**2**	**3**	**3**	**3.5**
EXPENDITURES					
100-120-5100	Salaries	208,158	216,973	336,400	425,600
100-120-5108	Temporary	7,757	2,775		
100-120-5120	FICA	15,179	15,963	26,400	33,300
100-120-5125	Retirement LGERS	28,464	31,998	38,800	52,400
100-120-5130	Retirement 401k		507	17,100	21,600
100-120-5135	Employee Insurance	15,118	17,039	25,200	33,600
100-120-5140	OPEB Insurance			7,200	11,520
	Personnel Subtotal	***274,677***	***285,255***	***451,100***	***578,020***
100-120-5200	Liability Insurance	11,948	2,958	4,000	4,000
100-120-5210	Maint/Repair - Buildings/Grounds	9,927			
100-120-5214	Maint/Repair - Vehicles	421	72		
100-120-5220	Utilities	9,513	9,830	16,000	16,000
100-120-5222	Telephone/Data	6,151	4,914	10,700	10,700
100-120-5230	Equipment Lease	5,567	5,094	4,100	4,100
100-120-5232	Facility Lease	913	1,069	1,100	1,100
100-120-5240	Office Supplies	2,212	2,235	4,500	4,500
100-120-5248	Motor Fuels	129	56		
100-120-5260	Professional Services	184,650	205,312	200,000	200,000
100-120-5262	Contracted Services	24,095	47,772	20,550	21,550
100-120-5264	Computer Software/Services	1,200	1,663	6,000	9,000
100-120-5270	Dues/Fees	15,068	15,452	19,240	19,240
100-120-5272	Advertising/Marketing	91	300		500
100-120-5280	Training/Travel	4,411	1,206	5,500	5,500
	Operating Subtotal	***276,294***	***297,933***	***291,690***	***296,190***
100-120-5415	Equipment/Furniture	3,236	2,100	1,700	8,500
100-120-5420	Vehicles			30,000	
	Capital Subtotal	***3,236***	***2,100***	***31,700***	***8,500***
	TOTAL	**554,206**	**585,288**	**774,490**	**882,710**

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	2017	2018	2019	2020	2021
Clean audit opinion received by external auditors	Yes	Yes	Yes	Yes	Yes
Composite rating received through GFOA Budget Presentation Award	265	266	262	273	275
Number of disbursements	1,097	1,030	1,379	1,115	1,355
Number of payroll transactions	1,247	1,301	1,409	1,278	1,705

RECENT ACCOMPLISHMENTS

- Worked with financial advisor to present governing board with options for funding a long-term capital program 

- Completed transition to new financial software for all essential financial functions 

- Implemented web-based employee time entry portal 

- Facilitated financing of $1.6 million for purchase of land for Municipal Complex 

UPCOMING PRIORITIES

- Implement web-based form for employees to enter open enrollment selections 

- Complete transition to Office 365 program, re-structure shared files and folders, and replace server at Town Hall with smaller device 

- Summarize organizational Information Technology needs and seek proposals from vendors 

- Enhance staff knowledge of purchasing practices and supplier diversity programs 

FINANCE

		FY 2019-20 ACTUAL	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2022-23 BUDGET
PERSONNEL		**4**	**5**	**4**	**4**
EXPENDITURES					
100-130-5100	Salaries	258,069	280,200	250,700	271,300
100-130-5108	Temporary	1,605	4,379		
100-130-5120	FICA	17,902	20,640	19,600	21,300
100-130-5125	Retirement LGERS	35,897	43,532	28,900	33,500
100-130-5130	Retirement 401k		399	12,700	13,800
100-130-5135	Employee Insurance	30,201	36,110	33,600	33,600
	Personnel Subtotal	***343,675***	***385,260***	***345,500***	***373,500***
100-130-5200	Liability Insurance	3,196	4,461	5,000	5,000
100-130-5222	Telephone/Data	1,508	2,243	1,800	1,800
100-130-5240	Office Supplies	3,006	2,257	3,000	3,000
100-130-5244	Departmental Projects	1,273	2,109		
100-130-5260	Professional Services	27,631	36,821	32,000	52,000
100-130-5262	Contracted Services	5,370	4,602	37,500	40,500
100-130-5264	Computer Software/Services	84,674	132,366	151,960	109,300
100-130-5270	Dues/Fees	5,402	8,607	7,760	8,660
100-130-5272	Advertising/Marketing	18	89		500
100-130-5274	Postage	2,884	2,015	5,000	5,000
100-130-5280	Training/Travel	3,925	4,124	3,000	4,000
	Operating Subtotal	***138,887***	***199,694***	***247,020***	***229,760***
100-130-5405	Equipment/Furniture	10,654	3,583	4,480	2,500
	Capital Subtotal	***10,654***	***3,583***	***4,480***	***2,500***
	TOTAL	**493,215**	**588,537**	**597,000**	**605,760**



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	2017	2018	2019	2020	2021
Turnover rate	n/a	n/a	n/a	n/a	6%
Average years tenure of employees (as of June 30)	n/a	n/a	n/a	n/a	5.25
Number unique employees participating in wellness program activities	n/a	n/a	n/a	21	21
Number recordable workers compensation claims	n/a	n/a	n/a	n/a	0

RECENT ACCOMPLISHMENTS

- Completed half of in-house Diversity, Equity, and Inclusion training for all staff 

- Developed and implemented onboarding program 

- Expanded wellness program to include physical, mental, and financial wellness 

- Developed standard workers compensation and FMLA procedures 

- Completed pay study 

UPCOMING PRIORITIES

- Coordinate civil rights and customer service training for staff 

- Create new vision and mission statements for the Human Resources Department 

- Work with departments to outline succession plans, as recommended in the organizational study 

- Standardize and automate human resources functions 

Human Resources

		FY 2019-20 ACTUAL	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2022-23 BUDGET
PERSONNEL				**2**	**2**
EXPENDITURES					
100-140-5100	Salaries			166,100	186,200
100-140-5120	FICA			13,000	14,600
100-140-5125	Retirement LGERS			19,200	23,000
100-140-5130	Retirement 401k			8,500	9,500
100-140-5135	Employee Insurance			16,800	16,800
	Personnel Subtotal			***223,600***	***250,100***
100-140-5200	Liability Insurance			3,000	3,000
100-140-5204	Unemployment Insurance			6,000	6,000
100-140-5206	Flexible Spending Accounts			6,000	6,000
100-140-5222	Telephone/Data			600	600
100-140-5240	Office Supplies			800	800
100-140-5244	Departmental Projects			9,000	7,000
100-140-5262	Contracted Services			18,000	10,000
100-140-5264	Computer Software/Services			7,200	7,940
100-140-5270	Dues/Fees			2,500	3,300
100-140-5272	Advertising/Marketing				500
100-140-5280	Training/Travel			2,500	4,500
100-140-5282	Tuition Reimbursement			7,000	10,500
	Operating Subtotal			***62,600***	***60,140***
100-140-5415	Equipment/Furniture			600	5,200
	Capital Subtotal			***600***	***5,200***
	TOTAL	**0**	**0**	**286,800**	**315,440**



Planning

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

DEPARTMENT GOALS

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

PERFORMANCE INDICATORS	2017	2018	2019	2020	2021
Number of residential permits processed	182	186	140	199	195
Number of development review applications completed	*New indicator*				
Number of review cycles for each application	*New indicator*				

RECENT ACCOMPLISHMENTS

- Completed the Land Development Ordinance update to ensure compliance with NCGS 160D — GOAL 12
- Completed the Community Transportation Plan update — GOAL 8
- Submitted the draft Neuse River Local Program document to the NC Department of Environmental Quality — GOAL 12
- Hired vacant positions for Planner I and Senior Planner — GOAL 14
- Staff certifications and licenses: AICP—1, PLA—1, CZO—1 — GOAL 16

UPCOMING PRIORITIES

- Update the Comprehensive Land Use Plan, last updated in 2017 — GOAL 10
- Emphasize code enforcement services with new part-time staff — GOAL 14
- Selection of development review software to track, schedule, and review development submittals — GOAL 14
- Hire consultant to complete a corridor traffic study for Averette / Young / Rolesville Roads — GOAL 12

Planning

		FY 2019-20 ACTUAL	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2022-23 BUDGET
PERSONNEL		**2**	**4**	**4**	**4**
EXPENDITURES					
100-210-5100	Salaries	146,728	200,800	290,400	313,700
100-210-5108	Temporary	10,883		25,000	25,000
100-210-5120	FICA	11,063	15,115	26,700	26,500
100-210-5125	Retirement LGERS	20,349	31,249	33,500	38,700
100-210-5130	Retirement 401k		335	14,700	15,900
100-210-5135	Employee Insurance	10,976	15,263	33,600	33,600
	Personnel Subtotal	***199,999***	***262,762***	***423,900***	***453,400***
100-210-5200	Liability Insurance	4,947	8,027	9,000	9,300
100-210-5222	Telephone/Data	1,960	2,335	2,500	2,500
100-210-5240	Office Supplies	1,269	122	1,500	1,500
100-210-5248	Motor Fuels	121			
100-210-5262	Contracted Services	154,736	246,415	31,000	106,800
100-210-5262	Computer Software/Services	3,833	6,658	35,800	45,300
100-210-5268	Development Review Services		203,447	145,000	325,000
100-210-5270	Dues/Fees	987	1,256	3,300	2,440
100-210-5272	Advertising/Marketing	3,143	6,076	3,000	3,000
100-210-5274	Postage	22			
100-210-5280	Training/Travel	1,946	2,496	6,000	6,800
100-210-5320	Reimbursements Paid		600	1,000	500
	Operating Subtotal	***172,964***	***477,432***	***238,100***	***503,140***
100-210-5415	Equipment/Furniture	1,797	5,991	8,000	1,450
	Capital Subtotal	***1,797***	***5,991***	***8,000***	***1,450***
	TOTAL	**374,760**	**746,185**	**670,000**	**957,990**



Community & Economic Development

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

DEPARTMENT GOALS

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

PERFORMANCE INDICATORS	2017	2018	2019	2020	2021
Number of visits/conversations with existing businesses	n/a	n/a	n/a	n/a	8
Number of visits/conversations with business prospects	n/a	n/a	n/a	n/a	7
Number of new businesses in Town	n/a	n/a	n/a	4	5
Value of new commercial construction (in millions)	n/a	n/a	n/a	$1,535	$467k

RECENT ACCOMPLISHMENTS

- Initiated a feasibility study to identify the potential for commercial and industrial growth along the 401 Bypass 

- Completed work sessions with the Department of Commerce for the Main Street stakeholders group 

- Assisted Town Manager with implementation of Main Street LAPP grant project 

- Continued partnership with Rolesville Chamber of Commerce including annual meeting 

- Continued to work with developers to bring Cobblestone and Wallbrook mixed-use developments further along 

UPCOMING PRIORITIES

- Determine next steps for the Commercial Growth Feasibility Study to attract commercial development along 401 Bypass 

- Determine plan for the 6.48 acres of Town-owned property behind Town Hall 

- Continue supporting and facilitating the Downtown Development Association and determine action items 

- Investigate opportunities for affordable housing options in Rolesville 

Community & Economic Development

		FY 2019-20 ACTUAL	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2022-23 BUDGET
PERSONNEL		**1**	**1**	**1**	**1**
EXPENDITURES					
100-230-5100	Salaries	83,474	84,207	89,700	96,700
100-230-5120	FICA	5,093	6,090	7,100	7,600
100-230-5125	Retirement LGERS	11,458	13,122	10,400	12,000
100-230-5130	Retirement 401k		139	4,600	5,000
100-230-5135	Employee Insurance	7,567	7,880	8,400	8,400
	Personnel Subtotal	***107,592***	***111,438***	***120,200***	***129,700***
100-230-5200	Liability Insurance	903	890	1,000	1,200
100-230-5222	Telephone/Data	746	769	600	600
100-230-5240	Office Supplies	6		500	250
100-230-5260	Professional Services	22,708	18,843	12,500	7,500
100-230-5262	Contracted Services	2,340	2,500	47,500	32,500
100-230-5264	Computer Software/Services		507	2,000	2,000
100-230-5270	Dues/Fees	385	385	400	400
100-230-5272	Advertising/Marketing	8,220	3,262	10,000	10,000
100-230-5274	Postage	64	26	200	
100-230-5280	Training/Travel	903	297	2,000	2,000
100-230-5290	Community	18,000	24,000	34,000	29,000
	Operating Subtotal	***54,275***	***51,479***	***110,700***	***85,450***
100-230-5415	Equipment/Furniture		1,070		
	Capital Subtotal	***0***	***1,070***	***0***	***0***
	TOTAL	**161,867**	**163,987**	**230,900**	**215,150**



Police

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

DEPARTMENT GOALS

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

PERFORMANCE INDICATORS	2017	2018	2019	2020	2021
Number of Part I crimes	111	72	77	43	74
Number of police calls for service	11,536	14,430	15,905	26,717	38,295
Average response time for Priority 1-3 calls	n/a	n/a	n/a	4.68	4.80
Number of collisions	n/a	n/a	175	145	169
Number of incidents reported	n/a	n/a	356	256	316

RECENT ACCOMPLISHMENTS

- Created and trained a bicycle team, which will provide better access to greenways and other locations (GOAL 7)
- Received new tasers (partially paid for with a grant) and completed transition training (GOAL 14)
- Filled one of the two new Police Officer positions (GOAL 14)
- Successfully held the department's first National Night Out (GOAL 15)
- Safely recovered a lost child, with the help of our neighboring public safety partners (GOAL 7)
- Partnered with the Chamber of Commerce to distribute "New Resident Welcome Packages" (GOAL 15)

UPCOMING PRIORITIES

- Conduct an organizational assessment to determine department needs for the next five years (GOAL 7)
- Replace body worn cameras to transition to better technology (GOAL 14)
- Maintain the fleet vehicle replacement program to ensure equipment reliability as well as financial stewardship (GOAL 14)
- Replacement of current sidearm duty weapons for better ease of use (GOAL 14)



POLICE

		FY 2019-20 ACTUAL	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2022-23 BUDGET
PERSONNEL		**21**	**21.5**	**23**	**23**
EXPENDITURES					
100-310-5100	Salaries	1,335,211	1,352,653	1,551,400	1,684,400
100-310-5108	Temporary	2,296	25,503	47,000	47,000
100-310-5110	Off Duty Employment				30,200
100-310-5120	FICA	98,730	106,616	124,900	135,200
100-310-5125	Retirement LGERS	194,961	219,457	189,300	220,500
100-310-5130	Retirement 401k		2,081	78,600	85,200
100-310-5135	Employee Insurance	166,667	172,612	189,000	193,200
100-310-5140	OPEB Insurance			14,400	23,100
	Personnel Subtotal	***1,797,865***	***1,878,922***	***2,194,600***	***2,418,800***
100-310-5200	Liability Insurance	67,094	72,693	75,000	75,000
100-310-5210	Maint/Repair - Buildings & Grounds	14,957	6,522	11,200	11,500
100-310-5212	Maint/Repair - Equipment	3,526	6,615	7,500	7,500
100-310-5214	Maint/Repair - Vehicles	25,664	28,762	33,000	35,500
100-310-5220	Utilities	8,185	10,830	12,200	12,200
100-310-5222	Telephone/Data	21,945	20,814	25,750	27,000
100-310-5230	Equipment Lease	3,544	3,673	3,400	3,400
100-310-5232	Facility Lease	62,462	80,626	82,300	82,300
100-310-5240	Office Supplies	3,218	3,166	4,000	4,000
100-310-5244	Departmental Supplies	3,877	4,156	4,500	4,500
100-310-5246	Uniforms	22,189	12,612	30,000	32,000
100-310-5248	Motor Fuels	37,719	39,783	52,500	65,000
100-310-5262	Contracted Services	4,453	3,554	6,000	26,600
100-310-5264	Computer Software/Services	38,180	76,487	78,120	77,870
100-310-5266	Public Safety Services	75,655	87,903	81,800	93,500
100-310-5270	Dues/Fees	1,300	1,009	1,200	1,200
100-310-5272	Advertising/Marketing	2,002	5,738	7,000	7,000
100-310-5274	Postage	111	117	300	300
100-310-5280	Training/Travel	22,329	18,629	22,280	22,280
100-310-5290	Community	10,762	6,207	14,000	15,000
100-310-5320	Reimbursements Paid	50	100	500	500
	Operating Subtotal	***429,222***	***489,996***	***552,550***	***604,150***
100-310-5405	Buildings/Improvements	5,750	78,339		
100-310-5415	Equipment/Furniture	39,579	17,400	57,200	85,500
100-310-5420	Vehicles	238,299	232,662	127,600	272,000
	Capital Subtotal	***283,628***	***328,401***	***184,800***	***357,500***
	TOTAL	**2,510,715**	**2,697,319**	**2,931,950**	**3,380,450**

Fire (RRFD cost-share)

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

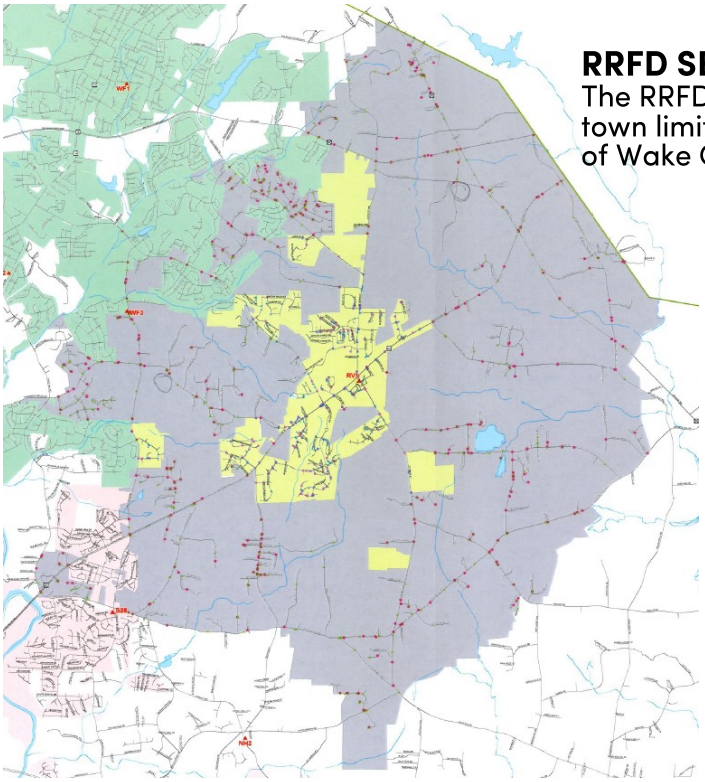


GOALS

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

UPCOMING PRIORITIES

- Continue work on agreement for unification of Rolesville Rural Fire Department and Town of Rolesville, with target date of July 1, 2024 — GOAL 7
- Addition of full-time Battalion Chief position to provide daytime supervision and staff coordination — GOAL 14
- Replacement of equipment, including SCBA, administrative vehicle, turnout gear, mobile data terminals, and TDMA radios — GOAL 14
- Interior painting of the fire station — GOAL 14
- Town to transition to funding model that mirrors Wake County—monthly operating support and reimbursement of capital items — GOAL 13



RRFD SERVICE AREA (2014)
The RRFD service area (grey) includes Rolesville town limits (yellow) as well as unincorporated areas of Wake County.

RRFD HISTORY & OVERVIEW

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

Fire (RRFD cost-share)

TOWN EXPENDITURES FOR FIRE-RELATED SERVICES

		FY 2019-20	FY 2020-21	FY 2021-22	FY 2022–23
EXPENDITURES					
100-320-5262	Contracted Services	10,475	13,180	10,000	
100-320-5266	Public Safety Services	1,062,047	1,182,988	1,205,890	1,424,850
	TOTAL	**1,072,522**	**1,196,168**	**1,215,890**	**1,424,850**

RRFD TOTAL BUDGET UNDER CONSIDERATON

The figures for FY22-23 are an approximation of the expected final budget. Work is still underway on the impact of salary adjustments, and final budget approval is subject to Wake County concurrence.

	FY19-20 Audited	FY20-21 Audited	FY21-22 Budget	Wake Co Cost Share	Rolesville Cost Share	FY22-23 Budget	Wake Co Cost Share	Rolesville Cost Share
				46.3%	53.7%		45.7%	54.3%
REVENUES								
Wake County Support	810,200	689,755	785,530	785,530		1,302,113	1,302,113	
Rolesville Support	1,062,047	1,182,988	1,205,890		1,205,890	1,383,903		1,383,903
Other Income	41,393	35,385	6,684					
TOTAL	**1,913,640**	**1,908,128**	**1,988,104**	**785,530**	**1,212,575**	**2,416,016**	**1,032,113**	**1,383,903**
EXPENDITURES								
Personnel	1,151,633	1,248,218	1,157,815	535,953	621,862	1,454,393	664,076	790,317
Operating	288,252	264,239	279,283	126,186	153,097	281,501	128,533	152,968
Capital & Debt	100,457	104,535	261,898	123,391	138,507	680,122	239,504	440,618
TOTAL	**1,540,342**	**1,616,992**	**1,698,996**	**785,530**	**913,467**	**2,416,016**	**1,032,113**	**1,383,903**
NET GAIN (LOSS)	**373,298**	**291,136**	**299,108**	**0**	**299,108**	**0**	**0**	**0**

PERSONNEL

FIRE SUPPRESSION FULL TIME
(6) Firefighter
(3) Driver/Operator
(3) Officer I (Captain)
Battalion Chief

FIRE SUPPRESSION PART TIME
(4) Firefighter
Volunteers

ADMINISTRATIVE PART TIME
Admin Assistant 2
Board Secretary
Deputy Fire Chief
Fire Chief

OPERATING

No significant changes from previous year

CAPITAL & DEBT

CAPITAL	
Admin vehicle	53,000
Defibrillator	2,163
(28) SCBA	266,000
Thermal imaging camera	9,500
(8) Turnout gear	36,000
(10) Mobile data terminals	29,000
(47) TDMA radios	18,800

DEBT	
Ladder truck (TOWN ONLY)	83,373
Land (TOWN ONLY)	18,439
Rescue truck (TOWN ONLY)	68,914
Engine replacement	83,668

Public Works

The Public Works Department contributes to community safety by maintaining Town infrastructure. These duties include maintenance and repair of public streets, rights of way, storm drainage, street signs, park facilities, and other Town buildings and grounds.

DEPARTMENT GOALS

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

PERFORMANCE INDICATORS	2017	2018	2019	2020	2021
% of right-of-way mowing performed according to schedule	n/a	100%	100%	100%	100%
Number of centerline miles of Town-maintained streets	n/a	31.55	32.37	34.23	35.86

RECENT ACCOMPLISHMENTS

- Completed the second of a three-phase plan to map stormwater control devices throughout the Town — GOAL 8
- Acquired a street sweeper to aid storm system maintenance and community appearance — GOAL 5
- Promoted a volunteer-based litter pick-up initiative — GOAL 5

UPCOMING PRIORITIES

- Renew contracts with solid waste and yard waste providers with added focus on customer service — GOAL 8
- Identify and procure work order software — GOAL 8
- Perform assessment of Public Works systems, operations, and staffing needs — GOAL 14
- Acquire vehicle and mower in accordance with equipment replacement plans — GOAL 8



Public Works

		FY 2019-20 ACTUAL	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2022-23 BUDGET
PERSONNEL		**4**	**4**	**4**	**4**
EXPENDITURES					
100-410-5100	Salaries	181,179	183,123	193,700	207,000
100-410-5108	Temporary	2,990	1,260	15,000	25,000
100-410-5120	FICA	13,980	14,530	16,400	18,200
100-410-5125	Retirement LGERS	25,254	28,395	22,400	25,600
100-410-5130	Retirement 401k		303	9,900	10,500
100-410-5135	Employee Insurance	30,221	30,862	33,600	33,600
	Personnel Subtotal	***253,624***	***258,473***	***291,000***	***319,900***
100-410-5200	Liability Insurance	14,989	15,525	20,000	18,000
100-410-5210	Maint/Repair - Buildings & Grounds	2,428	22,637	39,000	39,000
100-410-5212	Maint/Repair - Equipment	2,032	1,150	2,000	2,500
100-410-5214	Maint/Repair - Vehicles	3,372	1,637	5,000	5,000
100-410-5220	Utilities	5,480	12,661	5,500	5,500
100-410-5220	Street Lights	185,178	175,892	193,000	199,000
100-410-5222	Telephone/Data	2,980	2,994	3,120	3,120
100-410-5232	Facility Lease			2,000	2,000
100-410-5240	Office Supplies	326	666	1,000	1,000
100-410-5244	Departmental Supplies	39,372	5,833	17,000	17,000
100-410-5246	Uniforms	2,520	2,941	3,000	3,000
100-410-5248	Motor Fuels	7,962	2,738	9,000	9,000
100-410-5260	Professional Services	9,074	6,544		
100-410-5262	Contracted Services	55,919	18,061	93,500	98,500
100-410-5264	Computer Software/Services		507	4,200	36,200
100-410-5280	Training/Travel		450	500	
	Operating Subtotal	***331,632***	***270,236***	***397,820***	***438,820***
100-410-5415	Equipment/Furniture		5,046	5,000	12,000
100-410-5420	Vehicles	37,990	40,215	143,000	103,000
100-410-5425	Other Construction/Improvements	97,070	19,900		
	Capital Subtotal	***135,060***	***65,161***	***148,000***	***115,000***
	TOTAL	**720,316**	**593,870**	**836,820**	**873,720**

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	2017	2018	2019	2020	2021
% of roadways with pavement condition rating of 85 or better	n/a	n/a	76%	76%	76%
Average pavement condition rating	n/a	n/a	89.78	89.78	89.78

RECENT ACCOMPLISHMENTS

- Addressed drainage and resurfacing needs in the Olde Towne subdivision



UPCOMING PRIORITIES

- Launch pavement preservation program



		FY 2019-20 ACTUAL	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2022-23 BUDGET
EXPENDITURES					
100-480-5262	Contracted Services	26,620	24,800	15,000	15,000
	Operating Subtotal	***26,620***	***24,800***	***15,000***	***15,000***
100-480-5410	Infrastructure	166,631	66,090	570,000	150,000
	Capital Subtotal	***166,631***	***66,090***	***570,000***	***150,000***
	TOTAL	**193,251**	**90,890**	**585,000**	**165,000**

Solid Waste

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

DIVISION GOALS

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

PERFORMANCE INDICATORS	2017	2018	2019	2020	2021
Number of residential households served (as of July 1)	2,389	2,582	2,756	2,923	3,114
Number of solid waste complaints	n/a	n/a	n/a	n/a	192

RECENT ACCOMPLISHMENTS

- Created and optimized complaint tracking system 

UPCOMING PRIORITIES

- Engage community with customer service survey 

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

- Maintain and improve current service levels to meet Town growth 

	FY 2019-20 ACTUAL	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2022-23 BUDGET
EXPENDITURES				
100-510-5262 Contracted Services	613,585	693,394	744,000	824,000
Operating Subtotal	***613,585***	***693,394***	***744,000***	***824,000***
TOTAL	**613,585**	**693,394**	**744,000**	**824,000**

Parks & Recreation

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

DEPARTMENT GOALS

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

PERFORMANCE INDICATORS	2017	2018	2019	2020	2021
Number of acres of developed parks	84 ac	84 ac	84 ac	84 ac	84 ac
Number of athletic program participants	1,517	1,541	1,593	445	1,575
Number of cultural/educational participants	n/a	n/a	n/a	n/a	250
Number of special events	12	12	12	5	15
Number of facility rentals	196	200	208	19	170

RECENT ACCOMPLISHMENTS

- Hired a Project/Facility Coordinator to provide day-to-day supervision of parks, greenways, and facilities — GOAL 14
- Installed additional park, greenway, and gateway signage — GOAL 5
- Participated in study of feasibility of building a Community Center in the Cobblestone Development — GOAL 6
- Completed 30% construction drawings for The Farm Park — GOAL 6

UPCOMING PRIORITIES

- Complete the Open Space and Greenway Plan update, which began in early 2021 — GOAL 6
- Create a cost recovery policy for program fees — GOAL 13
- Enhance current events and create new cultural events — GOAL 1
- Update and replace park signage throughout the park system — GOAL 5
- Complete design and construction drawings for the Rolesville Community Center at Cobblestone — GOAL 6



Parks & Recreation

		FY 2019-20 ACTUAL	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2022-23 BUDGET
PERSONNEL		**4.5**	**4.5**	**5.5**	**5.5**
EXPENDITURES					
100-610-5100	Salaries	255,408	271,413	352,100	368,300
100-610-5108	Temporary	39,710	54,762	65,000	75,000
100-610-5120	FICA	21,347	24,754	32,800	34,700
100-610-5125	Retirement LGERS	35,629	42,210	40,800	45,500
100-610-5130	Retirement 401k		463	17,900	18,700
100-610-5135	Employee Insurance	28,692	29,406	46,200	46,200
	Personnel Subtotal	***380,786***	***423,008***	***554,800***	***588,400***
100-610-5200	Liability Insurance	9,942	12,999	17,000	18,000
100-610-5210	Maint/Repair - Buildings/Grounds	84,571	66,517	100,000	114,000
100-610-5214	Maint/Repair - Vehicles			500	500
100-610-5220	Utilities	38,860	40,000	50,000	50,000
100-610-5222	Telephone/Data	5,061	4,989	4,200	5,000
100-610-5230	Equipment Lease		221	2,000	2,000
100-610-5232	Facility Lease	22,100	2,100	30,000	30,000
100-610-5240	Office Supplies	1,180	229	1,500	1,500
100-610-5244	Cleaning/Household Supplies	2,547	992	5,000	5,000
100-610-5262	Departmental Supplies	1,753	100	6,500	5,000
100-610-5246	Uniforms	1,221	212	3,000	3,500
100-610-5248	Motor Fuels	339	115	600	600
100-610-5262	Contracted Services	11,955	20,915	15,000	30,000
100-610-5264	Computer Software/Services	1,360	3,904	13,200	14,000
100-610-5270	Dues/Fees	278	225	1,080	1,000
100-610-5272	Advertising/Marketing	8,993	3,386	20,000	15,000
100-610-5274	Postage				2,000
100-610-5280	Training/Travel	2,367	966	4,000	3,000
100-610-5320	Refunds	1,246	961	1,000	1,000
100-610-5330	Athletics	28,061	57,285	90,500	106,000
100-610-5332	Programs	17,584	16,046	35,500	36,000
100-610-5334	Community Events	24,125	12,942	47,000	60,000
	Operating Subtotal	***263,543***	***245,104***	***447,580***	***503,100***
100-610-5415	Equipment/Furniture	1,692	2,198	5,000	5,000
100-610-5420	Vehicles				
100-610-5425	Other Construction/Improvements	138,050	3,080	50,000	20,000
	Capital Subtotal	***139,742***	***5,278***	***55,000***	***25,000***
	TOTAL	**784,071**	**673,390**	**1,057,380**	**1,116,500**

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 2019-20 ACTUAL	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2022-23 BUDGET
EXPENDITURES					
100-190-5204	Unemployment Insurance	948	408		
100-190-5206	Flexible Spending Accounts	5,200	1,200		
100-190-5399	Contingency				
100-190-5400	Real Property/Easements	2,848			
100-190-5425	Other Construction/Inprovements		24,044		
100-190-7000	Debt Service Principal	183,994	116,500	293,500	279,000
100-190-7005	Debt Service Interest	50,968	45,914	45,950	61,030
100-190-9405	Transfer to Capital Projects Fund	350,000	795,000	1,428,000	450,000
100-190-9900	Retain in Reserve - Powell Bill				110,500
100-190-9900	Retain in Reserve - Capital Savings			135,000	507,500
	TOTAL	**593,958**	**983,066**	**1,902,450**	**1,408,030**

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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 2019-20 ACTUAL	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2022-23 BUDGET
REVENUES					
400-4235-7200	Reimbursements	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	476,469			
400-4460-7200	Development Fees	586,400	686,400	480,000	480,000
400-4610-7200	Investment Earnings	16,540	323		
400-6900-7200	Fund Balance			213,000	400,000
400-9100-7200	Transfer in from General Fund	175,000		788,000	
	Streets & Sidewalks Subtotal	***1,533,515***	***686,723***	***9,570,000***	***880,000***
400-4330-7600	Grants - Local & Other	213,719			
400-4450-7600	Payment in Lieu				
400-4460-7600	Development Fees	593,600	707,400	480,000	480,000
400-4610-7600	Investment Earnings	22,555	397		
400-6010-7600	Loan Proceeds				7,500,000
400-6900-7600	Fund Balance			720,000	
400-9100-7600	Transfer in from General Fund			200,000	
	Parks & Greenways Subtotal	***829,874***	***707,797***	***1,400,000***	***7,980,000***
400-6010-0000	Loan Proceeds		1,600,000	1,500,000	1,400,000
400-6900-0000	Fund Balance				
400-9100-0000	Transfer in from General Fund	175,000	795,000	440,000	450,000
	General Government Subtotal	***175,000***	***2,395,000***	***1,940,000***	***1,850,000***
	TOTAL	**2,538,389**	**3,789,520**	**12,910,000**	**10,710,000**

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 2019-20 ACTUAL	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2022-23 BUDGET
EXPENDITURES				
400-000-7200 Street Fee Reimbursement	15,000			
400-721-7200 Granite Falls Blvd @ Rogers Rd	560,968			
400-723-7200 East Young Street Sidewalk #2	240,273	6,180		
400-724-0000 Main Street Corridor	89,475	465,775		
400-725-7200 Main Street - Burlington Mills Road	108,373	386,970		
400-726-7200 Rogers Rd/Willoughby			20,000	400,000
400-727-7200 Main Street LAPP			9,350,000	
400-728-7200 Granite Falls Blvd @ Thales			200,000	
400-000-7200 Retain in Reserve				480,000
Streets & Sidewalks Subtotal	***1,014,089***	***858,925***	***9,570,000***	***880,000***
400-760-7600 Granite Falls Greenway	215,456			
400-761-7600 The Farm	63,664	178,256		
400-763-7600 Future Park Land			550,000	
400-764-7600 Redford Place Park Lights			200,000	
400-765-0000 Community Center at Cobblestone			400,000	7,500,000
400-000-7600 Debt Service Principal	216,000	216,000	216,000	216,000
400-000-7600 Debt Service Interest	43,195	38,378	34,000	29,000
400-000-7600 Retain in Capital Reserve				235,000
Parks & Greenways Subtotal	***538,315***	***432,634***	***1,400,000***	***7,980,000***
400-780-0000 Town Hall Renovations 2020	175,273			
400-781-0000 Public Works Facility		457,269	1,600,000	1,400,000
400-782-0000 Municipal Complex		1,626,524		400,000
400-783-0000 Cobblestone EDA			340,000	
400-784-0000 Police Station				50,000
General Government Subtotal	***175,273***	*2,083,793*	***1,940,000***	***1,850,000***
TOTAL	**1,727,677**	**3,375,353**	**12,910,000**	**10,710,000**

Other Funds

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

American Rescue Plan Fund

		FY 2019-20 ACTUAL	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2022-23 BUDGET
REVENUES					
200-000-4320	Grants - Federal				
200-000-4610	Investment Earnings				
	TOTAL				
EXPENDITURES					
200-000-9400	Transfer Out to General Fund				
	TOTAL				

LAPP Grants Fund

		FY 2019-20 ACTUAL	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2022-23 BUDGET
REVENUES					
420-727-4320	Grants - Federal				
420-727-9100	Transfer In from General Fund				
420-727-9105	Transfer In Street Fees				
	Main Street LAPP Subtotal				
420-729-4235	Reimbursement				
	Wallbrook Development Subtotal				
420-730-4325	Grants - State				
420-730-9100	Transfer In from General Fund				
	DOT Curb Ramps Subtotal				
	TOTAL				
EXPENDITURES					
420-727-5262	Contracted Services				
420-727-5410	Infrastructure				
	Main Street LAPP Subtotal				
420-729-5262	Contracted Services				
420-729-5410	Infrastructure				
	Wallbrook Development Subtotal				
420-730-5410	Infrastructure				
	DOT Curb Ramps Subtotal				
	TOTAL				

Utility Projects Fund

		FY 2019-20 ACTUAL	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2022-23 BUDGET
REVENUES					
470-4610-7100	Investment Earnings.Water	12,029	186		
470-4610-7150	Investment Earnings.Wastewater	12,029	186		
	TOTAL	**24,058**	**373**		
EXPENDITURES					
20-600-70	Retain in Capital Reserve				
	TOTAL	**0**	**0**		

Project Ordinances Update

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

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

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

	Budget 2016-17	*Budget 2018-19*	*Budget 2019-20*	*Budget 2020-21*	*Budget 2021-22*	*BUDGET TO DATE*	*Amount Spent 3/31/2022*	*BUDGET REMAINING*
FACILITIES								
Public Works Facility					1,600,000	**1,600,000**	93,507	**1,506,493**
Municipal Complex				1,667,000		**1,667,000**	1,632,404	**34,596**
STREETS & SIDEWALKS								
East Young Street Sidewalk Phase #2	500,000		190,000		185,000	**875,000**	363,609	**511,391**
Main Street Corridor		200,000	175,000	228,000	721,500	**1,324,500**	1,222,880	**101,620**
Main Street Burlington Mills Road		200,000	397,256		285,000	**882,256**	671,498	**210,758**
Rogers Road / Willoughby					20,000	**20,000**	15,640	**4,360**
Main Street LAPP					10,113,000	**10,113,000**		**10,113,000**
Granite Falls Blvd @ Thales					200,000	**200,000**		**200,000**
PARKS & GREENWAYS								
Future Park Land					550,000	**550,000**		**550,000**
Redford Place Park Lights					200,000	**200,000**		**200,000**
Community Center at Cobblestone					400,000	**400,000**	22,250	**377,750**
OTHER								
Cobblestone EDA					340,000	**340,000**		**340,000**

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Capital Improvement Plan

Capital Improvement Plan

DEFINITION OF A CAPITAL IMPROVEMENT PLAN

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

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

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

CAPITAL IMPROVEMENT PLAN PROCESS

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

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

FUNCTIONS OF THE CIP

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

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

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

OPERATING BUDGET IMPACTS

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

See the details in the ***Capital Improvement Plan 2022-2027*** on the following pages for more information about which projects have associated operating costs or savings.

Capital Improvement Plan

EVALUATING PROJECTS

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

Project Type

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

Project Level

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

2022-2027 CAPITAL IMPROVEMENT PLAN—FINANCIAL MODEL

Elected officials and staff work with a financial advisor to create a long-term plan for capital improvements with identified funding sources. Projects are shown in the expected year of construction. Prior funding will be needed for design, property acquisition, etc. The financial model also incorporates expected annual operating costs for the projects.

Fiscal Year	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	Future
Facilities	$3,000,000 PUBLIC WORKS FACILITY	$1,650,000 MUNICIPAL COMPLEX SITE DEVELOPMENT	$5,500,000 POLICE STATION; $1,000,000 TOWN HALL RENOVATION	$3,000,000 FIRE STATION	—	$5,500,000 TOWN HALL
Streets & Sidewalks	$420,000 ROGERS/ WILLOUGHBY ENTRANCE	—	$120,000 (Town match) ROGERS LAPP PEDESTRIAN IMPROVEMENTS	$2,700,000 GRANITE FALLS @ THALES; $1,500,000 GRANITE FALLS @ BMR	—	
Parks & Recreation	$7,900,000 COMMUNITY CENTER @ COBBLESTONE	—	—	—	$6,400,000 THE FARM TURF FIELDS (GO BONDS)	$1,750,000 FUTURE PARK SITES; $14,600,000 THE FARM PHASE I
Other	—	—	—	—	—	$ TBD INDUSTRIAL SITE DEVELOPMENT
	POTENTIAL TAX RATE IMPACT FROM FY23 PROJECTS **$0.003**	POTENTIAL TAX RATE IMPACT FROM FY24 PROJECTS **$0.0082**	POTENTIAL TAX RATE IMPACT FROM FY25 PROJECTS **$0.0318**	POTENTIAL TAX RATE IMPACT FROM FY26 PROJECTS **$.0142**	POTENTIAL TAX RATE IMPACT FROM FY27 PROJECTS **$.0295**	

Major Projects

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

	2022-23	2023-24	2024-25	2025-26	2026-27	Total
CAPITAL PROGRAM EXPENDITURES						
FACILITIES						
Public Works Facility	1,400,000					**1,400,000**
Municipal Complex Site Development	400,000	1,250,000				**1,650,000**
Police Station	50,000	500,000	5,000,000			**5,550,000**
Town Hall Renovations 2024		100,000	900,000			**1,000,000**
Fire Station				6,000,000		**6,000,000**
STREETS & SIDEWALKS						
System Maintenance (annual appropriation)	150,000	295,000	305,000	315,000	325,000	**1,390,000**
Rogers Road / Willoughby	400,000					**400,000**
Rogers Road Pedestrian Improvements		150,000	600,000			**750,000**
Granite Falls Blvd @ Thales				2,700,000		**2,700,000**
Granite Falls Blvd @ BMR				1,500,000		**1,500,000**
PARKS & RECREATION						
Community Center at Cobblestone	7,500,000					**7,500,000**
Redford Place Park Lights Replacement		275,000				**275,000**
The Farm Park - Phase I Turf Fields					6,400,000	**6,400,000**
TOTAL	**9,900,000**	**2,570,000**	**6,805,000**	**10,515,000**	**6,725,000**	**36,515,000**

CAPITAL PROGRAM REVENUES						
Street Restricted	400,000	150,000	120,000	4,200,000		**4,870,000**
Powell Bill	150,000	295,000	305,000	315,000	325,000	**1,390,000**
Park Restricted					6,400,000	**6,400,000**
General Fund	450,000	2,125,000	900,000			**3,475,000**
Intergovernmental			480,000	3,000,000		**3,480,000**
Debt - Recreation	7,500,000					**7,500,000**
Debt - General Govt	1,400,000		5,000,000	3,000,000		**9,400,000**
TOTAL	**9,900,000**	**2,570,000**	**6,805,000**	**10,515,000**	**6,725,000**	**36,515,000**

IMPACTS OF CAPITAL PROGRAM					
SIGNIFICANT OPERATING COSTS					
Public Works Facility		15,000	15,000	15,000	15,000
Police Station				100,000	100,000
Fire Station					690,000
Community Center at Cobblestone		200,000	200,000	200,000	200,000
TOTAL	**-**	**215,000**	**215,000**	**315,000**	**1,005,000**

Minor Projects

Minor Projects or "Operating Capital" - These are generally smaller, short-term projects and purchases which are budgeted through the annual budget ordinance.

	2022-23	2023-24	2024-25	2025-26	2026-27	Total
FIVE-YEAR PLAN						
130 Network Infrastructure		50,000				**50,000**
130 Server Replacement			40,000	40,000		**80,000**
140 Pay Study Update			15,000			**15,000**
210 Comprehensive Plan Update (Partial)	25,000					**25,000**
210 Averette/Young/Rolesville Traffic Std	65,000					**65,000**
210 Development Review Software	25,000	10,000	10,000	10,000	10,000	**65,000**
210 GIS Support, Maintenance, Training	5,000	5,000	5,000	5,000	5,000	**25,000**
210 Various Consulting Services		15,000	15,000	20,000	20,000	**70,000**
210 Comprehensive Plan Update (Full)					50,000	**50,000**
230 Commercial Site Development	20,000	50,000	50,000	20,000		**140,000**
310 Fleet Vehicle Replacement	272,000	222,000	222,000	296,000	74,000	**1,086,000**
310 Body Camera Replacement	42,000	21,000	21,000	21,000	21,000	**126,000**
310 Handgun Replacement	23,000					**23,000**
310 Replacement Portable Radios	10,000		10,000		10,000	**30,000**
310 License Plate Readers		12,000	12,000	12,000	12,000	**48,000**
310 Drone Implementation		12,000				**12,000**
310 In-Car Camera Replacement		30,000	30,000	30,000	30,000	**120,000**
310 Replacement Laptops				55,000		**55,000**
410 ADA Improvements	15,000	15,000	15,000	15,000	15,000	**75,000**
410 Backhoe Lease	24,000	24,000	52,000			**100,000**
410 Skid Steer	15,000	28,000				**43,000**
410 Work Order System	32,000	12,000	12,000	12,000		**68,000**
410 Storm Water Planning	75,000	25,000				**100,000**
410 Mower Replacement	14,000	14,000			14,000	**42,000**
410 PW Truck Replacement	50,000		50,000			**100,000**
410 Dump Trailer	7,000					**7,000**
410 Development Standards		20,000				**20,000**
410 Dump Truck, Snow Plow		34,000	34,000	34,000	34,000	**136,000**
410 Tractor		50,000				**50,000**
410 Aerator/ Seeder			35,000			**35,000**
410 Town Hall HVAC replacement		80,000				**80,000**
410 Trailer-Jetter			80,000			**80,000**
410 Sign Machine				32,000		**32,000**
610 Park, Greenway Signs	20,000					**20,000**
610 Playground Replacement			150,000			**150,000**
TOTAL	**739,000**	**729,000**	**858,000**	**602,000**	**295,000**	**3,223,000**

PROJECT TITLE	DEPARTMENT
Public Works Facility	Public Works

PROJECT TYPE

- ☐ Health/Safety/Welfare
- ☐ Maintenance/Replacement
- ☑ Expansion of Program/Facility

PROJECT LEVEL

- ☐ 1: Mandated or gov bd priority
- ☑ 2: Improves efficiency, reduces costs
- ☐ 3: Improves quality of life

PROJECT DESCRIPTION

Build a facility for Public Works operations on land at the corner of E Young St and the 401 Bypass. Engineering, infrastructure (roads and utilities), and building construction costs are included. The plan shown here reflects funding through installment purchase, but American Rescue Plan funds are intended to be used instead.



CONNECTION TO STRATEGIC PLAN

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

CAPITAL BUDGET IMPACT

Appropriations	Prior Years	Year 1 2022-23	Year 2 2023-24	Year 3 2024-25	Year 4 2025-26	Year 5 2026-27	TOTAL
Planning and Design	$ 250,000	$ -	$ -	$ -	$ -	$ -	$ 250,000
Land and Easements	-	-	-	-	-	-	-
Building and Construction	1,250,000	1,400,000	-	-	-	-	2,650,000
Equipment & Furniture	100,000	-	-	-	-	-	100,000
Other:	-	-	-	-	-	-	-
Total	1,600,000	1,400,000	-	-	-	-	3,000,000
Revenues							
Street Restricted	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Powell Bill	-	-	-	-	-	-	-
Park Restricted	-	-	-	-	-	-	-
General Fund	100,000	-	-	-	-	-	100,000
Intergovernmental	-	-	-	-	-	-	-
Debt/Unidentified	1,500,000	1,400,000	-	-	-	-	2,900,000
Total	$ 1,600,000	$ 1,400,000	$ -	$ -	$ -	$ -	$ 3,000,000

OPERATING BUDGET IMPACT

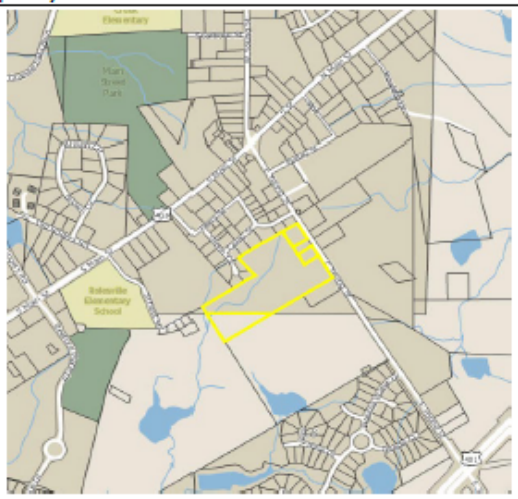
Appropriations	Year 1 2021-22	Year 2 2022-23	Year 3 2023-24	Year 4 2024-25	Year 5 2025-26
Salaries/Benefits	$ -	$ -	$ -	$ -	$ -
Maintenance/Utilities/Leases	-	15,000	15,000	15,000	15,000
Other:	-	-	-	-	-
Total	-	15,000	15,000	15,000	15,000

PROJECT TITLE	DEPARTMENT
Municipal Complex Site Development	Administration

PROJECT TYPE	PROJECT LEVEL
☐ Health/Safety/Welfare	☑ 1: Mandated or gov bd priority
☐ Maintenance/Replacement	☐ 2: Improves efficiency, reduces costs
☑ Expansion of Program/Facility	☐ 3: Improves quality of life

PROJECT DESCRIPTION

Included in the costs is the acquisition of land to complete the site. This project also includes the design, engineering, and construction of roads, utilities, and other essential infrastructure on the site. This work is an essential first step for future plans for a Wake County library on the site.



CONNECTION TO STRATEGIC PLAN

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

CAPITAL BUDGET IMPACT

Appropriations	Prior Years	Year 1 2022-23	Year 2 2023-24	Year 3 2024-25	Year 4 2025-26	Year 5 2026-27	TOTAL
Planning and Design	$ -	$ 200,000	$ -	$ -	$ -	$ -	$ 200,000
Land and Easements	-	200,000	-	-	-	-	200,000
Building and Construction	-	-	1,250,000	-	-	-	1,250,000
Equipment & Furniture	-	-	-	-	-	-	-
Other:	-	-	-	-	-	-	-
Total	-	400,000	1,250,000	-	-	-	1,650,000
Revenues							
Street Restricted	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Powell Bill	-	-	-	-	-	-	-
Park Restricted	-	-	-	-	-	-	-
General Fund	-	400,000	1,250,000	-	-	-	1,650,000
Intergovernmental	-	-	-	-	-	-	-
Debt/Unidentified	-	-	-	-	-	-	-
Total	$ -	$ -	$ 1,250,000	$ -	$ -	$ -	$ 1,650,000

OPERATING BUDGET IMPACT

Appropriations	Year 1 2021-22	Year 2 2022-23	Year 3 2023-24	Year 4 2024-25	Year 5 2025-26
Salaries/Benefits	$ -	$ -	$ -	$ -	$ -
Maintenance/Utilities/Leases	-	-	-	-	-
Other:	-	-	-	-	-
Total	-	-	-	-	-

PROJECT TITLE	DEPARTMENT
Police Station	Police

PROJECT TYPE

- ☐ Health/Safety/Welfare
- ☐ Maintenance/Replacement
- ☑ Expansion of Program/Facility

PROJECT LEVEL

- ☐ 1: Mandated or gov bd priority
- ☑ 2: Improves efficiency, reduces costs
- ☐ 3: Improves quality of life

PROJECT DESCRIPTION

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



CONNECTION TO STRATEGIC PLAN

Planned Investment, Goal 7 - Continuously provide superior public safety - police, fire, EMS - to address current and future needs

CAPITAL BUDGET IMPACT

Appropriations	Prior Years	Year 1 2022-23	Year 2 2023-24	Year 3 2024-25	Year 4 2025-26	Year 5 2026-27	TOTAL
Planning and Design	$ -	$ 50,000	$ 500,000	$ -	$ -	$ -	$ 550,000
Land and Easements	-	-	-	-	-	-	-
Building and Construction	-	-	-	5,000,000	-	-	5,000,000
Equipment & Furniture	-	-	-	-	-	-	-
Other:	-	-	-	-	-	-	-
Total	-	50,000	500,000	5,000,000	-	-	5,550,000
Revenues							
Street Restricted	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Powell Bill	-	-	-	-	-	-	-
Park Restricted	-	-	-	-	-	-	-
General Fund	-	50,000	500,000	-	-	-	550,000
Intergovernmental	-	-	-	-	-	-	-
Debt/Unidentified	-	-		5,000,000	-	-	5,000,000
Total	$ -	$ 50,000	$ 500,000	$ 5,000,000	$ -	$ -	$ 5,550,000

OPERATING BUDGET IMPACT

Appropriations	Year 1 2021-22	Year 2 2022-23	Year 3 2023-24	Year 4 2024-25	Year 5 2025-26
Salaries/Benefits	$ -	$ -	$ -	$ -	$ -
Maintenance/Utilities/Leases	-	-	-	-	100,000
Other:	-	-	-	-	-
Total	-	-	-	-	100,000

PROJECT TITLE	DEPARTMENT
Town Hall Renovations 2024	Administration

PROJECT TYPE	PROJECT LEVEL
☐ Health/Safety/Welfare	☐ 1: Mandated or gov bd priority
☑ Maintenance/Replacement	☑ 2: Improves efficiency, reduces costs
☐ Expansion of Program/Facility	☐ 3: Improves quality of life

PROJECT DESCRIPTION

Once the new community center is constructed in the Cobblestone development, more than half of the current Town Hall facility will require renovation in order to covert the existing community center space into offices for Town staff. Significant upgrades to IT infrastructure will be required to accomodate this expansion. In addition, the governing board meeting chamber continues to use old technology and requires upgrade to new standards.



CONNECTION TO STRATEGIC PLAN

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

CAPITAL BUDGET IMPACT

Appropriations	Prior Years	Year 1 2022-23	Year 2 2023-24	Year 3 2024-25	Year 4 2025-26	Year 5 2026-27	TOTAL
Planning and Design	$ -	$ -	$ 100,000	$ -	$ -	$ -	$ 100,000
Land and Easements	-	-	-	-	-	-	-
Building and Construction	-	-	-	900,000	-	-	900,000
Equipment & Furniture	-	-	-	-	-	-	-
Other:	-	-	-	-	-	-	-
Total	-	-	100,000	900,000	-	-	1,000,000
Revenues							
Street Restricted	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Powell Bill	-	-	-	-	-	-	-
Park Restricted	-	-	-	-	-	-	-
General Fund	-	-	100,000	900,000	-	-	1,000,000
Intergovernmental	-	-	-	-	-	-	-
Debt/Unidentified	-	-	-	-	-	-	-
Total	$ -	$ -	$ 100,000	$ 900,000	$ -	$ -	$ 1,000,000

OPERATING BUDGET IMPACT

Appropriations	Year 1 2021-22	Year 2 2022-23	Year 3 2023-24	Year 4 2024-25	Year 5 2025-26
Salaries/Benefits	$ -	$ -	$ -	$ -	$ -
Maintenance/Utilities/Leases	-	-	-	-	-
Other:	-	-	-	-	-
Total	-	-	-	-	-

PROJECT TITLE	DEPARTMENT
Fire Station	Fire

PROJECT TYPE

- ☐ Health/Safety/Welfare
- ☐ Maintenance/Replacement
- ☑ Expansion of Program/Facility

PROJECT LEVEL

- ☐ 1: Mandated or gov bd priority
- ☑ 2: Improves efficiency, reduces costs
- ☐ 3: Improves quality of life

PROJECT DESCRIPTION

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



CONNECTION TO STRATEGIC PLAN

Planned Investment, Goal 7 - Continuously provide superior public safety - police, fire, EMS - to address current and future needs

CAPITAL BUDGET IMPACT

Appropriations	Prior Years	Year 1 2022-23	Year 2 2023-24	Year 3 2024-25	Year 4 2025-26	Year 5 2026-27	TOTAL
Planning and Design	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Land and Easements	-	-	-	-	-	-	-
Building and Construction	-	-	-	-	6,000,000	-	6,000,000
Equipment & Furniture	-	-	-	-	-	-	-
Other:	-	-	-	-	-	-	-
Total	-	-	-	-	6,000,000	-	6,000,000
Revenues							
Street Restricted	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Powell Bill	-	-	-	-	-	-	-
Park Restricted	-	-	-	-	-	-	-
General Fund	-	-	-	-	3,000,000	-	3,000,000
Intergovernmental	-	-	-	-	3,000,000	-	3,000,000
Debt/Unidentified	-	-	-	-	-	-	-
Total	$ -	$ -	$ -	$ -	$ 6,000,000	$ -	$ 6,000,000

OPERATING BUDGET IMPACT

Appropriations	Year 1 2021-22	Year 2 2022-23	Year 3 2023-24	Year 4 2024-25	Year 5 2025-26
Salaries/Benefits	$ -	$ -	$ -	$ -	$ 567,600
Maintenance/Utilities/Leases	-	-	-	-	122,400
Other:	-	-	-	-	-
Total	-	-	-	-	690,000

Streets & Sidewalks

Year 1 Funded

PROJECT TITLE	DEPARTMENT
System Maintenance	Public Works

PROJECT TYPE	PROJECT LEVEL
☐ Health/Safety/Welfare	☐ 1: Mandated or gov bd priority
☑ Maintenance/Replacement	☑ 2: Improves efficiency, reduces costs
☐ Expansion of Program/Facility	☐ 3: Improves quality of life

PROJECT DESCRIPTION

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



CONNECTION TO STRATEGIC PLAN

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

CAPITAL BUDGET IMPACT

Appropriations	Prior Years	Year 1 2022-23	Year 2 2023-24	Year 3 2024-25	Year 4 2025-26	Year 5 2026-27	TOTAL
Planning and Design	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Land and Easements	-	-	-	-	-	-	-
Building and Construction	570,000	150,000	295,000	305,000	315,000	325,000	1,960,000
Equipment & Furniture	-	-	-	-	-	-	-
Other:	-	-	-	-	-	-	-
Total	570,000	150,000	295,000	305,000	315,000	325,000	1,960,000
Revenues							
Street Restricted	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Powell Bill	570,000	150,000	295,000	305,000	315,000	325,000	1,960,000
Park Restricted	-	-	-	-	-	-	-
General Fund	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Debt/Unidentified	-	-	-	-	-	-	-
Total	$ 570,000	$ 150,000	$ 295,000	$ 305,000	$ 315,000	$ 325,000	$ 1,960,000

OPERATING BUDGET IMPACT

Appropriations	Year 1 2021-22	Year 2 2022-23	Year 3 2023-24	Year 4 2024-25	Year 5 2025-26
Salaries/Benefits	$ -	$ -	$ -	$ -	$ -
Maintenance/Utilities/Leases	-	-	-	-	-
Other:	-	-	-	-	-
Total	-	-	-	-	-

Streets & Sidewalks — Year 1 in CIP Model

PROJECT TITLE	DEPARTMENT
Rogers Road / Willoughby	Public Works

PROJECT TYPE	PROJECT LEVEL
☐ Health/Safety/Welfare	☐ 1: Mandated or gov bd priority
☐ Maintenance/Replacement	☐ 2: Improves efficiency, reduces costs
☑ Expansion of Program/Facility	☑ 3: Improves quality of life

PROJECT DESCRIPTION

Project includes turn lanes and the completion of the second entrance to the Willoughby subdivion, which the Town agreed to construct in exchange for a fee-in-lieu from the developer.



CONNECTION TO STRATEGIC PLAN

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

CAPITAL BUDGET IMPACT

Appropriations	Prior Years	Year 1 2022-23	Year 2 2023-24	Year 3 2024-25	Year 4 2025-26	Year 5 2026-27	TOTAL
Planning and Design	$ 20,000	$ -	$ -	$ -	$ -	$ -	$ 20,000
Land and Easements	-	-	-	-	-	-	-
Building and Construction	-	400,000	-	-	-	-	400,000
Equipment & Furniture	-	-	-	-	-	-	-
Other:	-	-	-	-	-	-	-
Total	20,000	400,000	-	-	-	-	420,000
Revenues							
Street Restricted	$ 20,000	$ 400,000	$ -	$ -	$ -	$ -	$ 420,000
Powell Bill	-	-	-	-	-	-	-
Park Restricted	-	-	-	-	-	-	-
General Fund	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Debt/Unidentified	-	-	-	-	-	-	-
Total	$ 20,000	$ 400,000	$ -	$ -	$ -	$ -	$ 420,000

OPERATING BUDGET IMPACT

Appropriations	Year 1 2021-22	Year 2 2022-23	Year 3 2023-24	Year 4 2024-25	Year 5 2025-26
Salaries/Benefits	$ -	$ -	$ -	$ -	$ -
Maintenance/Utilities/Leases	-	-	-	-	-
Other:	-	-	-	-	-
Total	-	-	-	-	-

Streets & Sidewalks — Year 3 in CIP Model

PROJECT TITLE	DEPARTMENT
Rogers Rd Pedestrian Improvements	Public Works

PROJECT TYPE	PROJECT LEVEL
☐ Health/Safety/Welfare	☐ 1: Mandated or gov bd priority
☐ Maintenance/Replacement	☐ 2: Improves efficiency, reduces costs
☑ Expansion of Program/Facility	☑ 3: Improves quality of life

PROJECT DESCRIPTION

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



CONNECTION TO STRATEGIC PLAN

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

CAPITAL BUDGET IMPACT

Appropriations	Prior Years	Year 1 2022-23	Year 2 2023-24	Year 3 2024-25	Year 4 2025-26	Year 5 2026-27	TOTAL
Planning and Design	$ -	$ -	$ 150,000	$ -	$ -	$ -	$ 150,000
Land and Easements	-	-	-	-	-	-	-
Building and Construction	-	-	-	600,000	-	-	600,000
Equipment & Furniture	-	-	-	-	-	-	-
Other:	-	-	-	-	-	-	-
Total	-	-	150,000	600,000	-	-	750,000
Revenues							
Street Restricted	$ -	$ -	$ 150,000	$ 120,000	$ -	$ -	$ 270,000
Powell Bill	-	-	-	-	-	-	-
Park Restricted	-	-	-	-	-	-	-
General Fund	-	-	-	-	-	-	-
Intergovernmental	-	-	-	480,000	-	-	480,000
Debt/Unidentified	-	-		-	-	-	-
Total	$ -	$ -	$ 150,000	$ 600,000	$ -	$ -	$ 750,000

OPERATING BUDGET IMPACT

Appropriations	Year 1 2021-22	Year 2 2022-23	Year 3 2023-24	Year 4 2024-25	Year 5 2025-26
Salaries/Benefits	$ -	$ -	$ -	$ -	$ -
Maintenance/Utilities/Leases	-	-	-	-	-
Other:	-	-	-	-	-
Total	-	-	-	-	-

Streets & Sidewalks — Year 4 in CIP Model

PROJECT TITLE	DEPARTMENT
Granite Falls Boulevard @ Thales Academy	Public Works

PROJECT TYPE	PROJECT LEVEL
☐ Health/Safety/Welfare	☐ 1: Mandated or gov bd priority
☐ Maintenance/Replacement	☑ 2: Improves efficiency, reduces costs
☑ Expansion of Program/Facility	☐ 3: Improves quality of life

PROJECT DESCRIPTION

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



CONNECTION TO STRATEGIC PLAN

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

CAPITAL BUDGET IMPACT

Appropriations	Prior Years	Year 1 2022-23	Year 2 2023-24	Year 3 2024-25	Year 4 2025-26	Year 5 2026-27	TOTAL
Planning and Design	$ 200,000	$ -	$ -	$ -	$ -	$ -	$ 200,000
Land and Easements	-	-	-	-	-	-	-
Building and Construction	-	-	-	-	2,700,000	-	2,700,000
Equipment & Furniture	-	-	-	-	-	-	-
Other:	-	-	-	-	-	-	-
Total	200,000	-	-	-	2,700,000	-	2,900,000
Revenues							
Street Restricted	$ 200,000	$ -	$ -	$ -	$ 2,700,000	$ -	$ 2,900,000
Powell Bill	-	-	-	-	-	-	-
Park Restricted	-	-	-	-	-	-	-
General Fund	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Debt/Unidentified	-	-	-	-	-	-	-
Total	$ 200,000	$ -	$ -	$ -	$ 2,700,000	$ -	$ 2,900,000

OPERATING BUDGET IMPACT

Appropriations	Year 1 2021-22	Year 2 2022-23	Year 3 2023-24	Year 4 2024-25	Year 5 2025-26
Salaries/Benefits	$ -	$ -	$ -	$ -	$ -
Maintenance/Utilities/Leases	-	-	-	-	-
Other:	-	-	-	-	-
Total	-	-	-	-	-

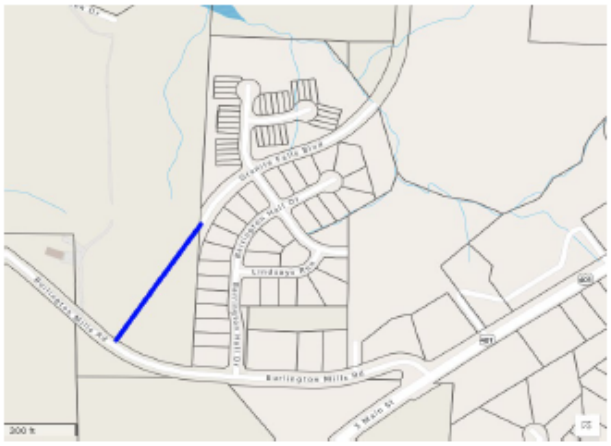
Streets & Sidewalks — Year 4 in CIP Model

PROJECT TITLE	DEPARTMENT
Granite Falls Boulevard @ Burlington Mills Road	Public Works

PROJECT TYPE	PROJECT LEVEL
☐ Health/Safety/Welfare	☐ 1: Mandated or gov bd priority
☐ Maintenance/Replacement	☑ 2: Improves efficiency, reduces costs
☑ Expansion of Program/Facility	☐ 3: Improves quality of life

PROJECT DESCRIPTION

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.



CONNECTION TO STRATEGIC PLAN

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

CAPITAL BUDGET IMPACT

Appropriations	Prior Years	Year 1 2022-23	Year 2 2023-24	Year 3 2024-25	Year 4 2025-26	Year 5 2026-27	TOTAL
Planning and Design	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Land and Easements	-	-	-	-	-	-	-
Building and Construction	-	-	-	-	1,500,000	-	1,500,000
Equipment & Furniture	-	-	-	-	-	-	-
Other:	-	-	-	-	-	-	-
Total	-	-	-	-	1,500,000	-	1,500,000
Revenues							
Street Restricted	$ -	$ -	$ -	$ -	$ 1,500,000	$ -	$ 1,500,000
Powell Bill	-	-	-	-	-	-	-
Park Restricted	-	-	-	-	-	-	-
General Fund	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Debt/Unidentified	-	-	-	-	-	-	-
Total	$ -	$ -	$ -	$ -	$ 1,500,000	$ -	$ 1,500,000

OPERATING BUDGET IMPACT

Appropriations	Year 1 2021-22	Year 2 2022-23	Year 3 2023-24	Year 4 2024-25	Year 5 2025-26
Salaries/Benefits	$ -	$ -	$ -	$ -	$ -
Maintenance/Utilities/Leases	-	-	-	-	-
Other:	-	-	-	-	-
Total	-	-	-	-	-

PROJECT TITLE	DEPARTMENT
Rolesville Community Center at Cobblestone	Parks and Recreation

PROJECT TYPE	PROJECT LEVEL
☐ Health/Safety/Welfare	☑ 1: Mandated or gov bd priority
☐ Maintenance/Replacement	☐ 2: Improves efficiency, reduces costs
☑ Expansion of Program/Facility	☐ 3: Improves quality of life

PROJECT DESCRIPTION

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 will host a variety of cultural and athletic programming. This facility is envisioned as one of the primary draws for activity in the downtown area.



CONNECTION TO STRATEGIC PLAN

Planned Investment, Goal 6 - Expand active open space and recreational facilities

CAPITAL BUDGET IMPACT

Appropriations	Prior Years	Year 1 2022-23	Year 2 2023-24	Year 3 2024-25	Year 4 2025-26	Year 5 2026-27	TOTAL
Planning and Design	$ 400,000	$ -	$ -	$ -	$ -	$ -	$ 400,000
Land and Easements	-	-	-	-	-	-	-
Building and Construction	-	7,500,000	-	-	-	-	7,500,000
Equipment & Furniture	-	-	-	-	-	-	-
Other:	-	-	-	-	-	-	-
Total	400,000	7,500,000	-	-	-	-	7,900,000
Revenues							
Street Restricted	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Powell Bill	-	-	-	-	-	-	-
Park Restricted	400,000	-	-	-	-	-	400,000
General Fund	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Debt/Unidentified	-	7,500,000	-	-	-	-	7,500,000
Total	$ 400,000	$ 7,500,000	$ -	$ -	$ -	$ -	$ 7,900,000

OPERATING BUDGET IMPACT

Appropriations	Year 1 2021-22	Year 2 2022-23	Year 3 2023-24	Year 4 2024-25	Year 5 2025-26
Salaries/Benefits	$ -	$ 150,000	$ 150,000	$ 150,000	$ 150,000
Maintenance/Utilities/Leases	-	50,000	50,000	50,000	50,000
Other:	-	-	-	-	-
Total	-	200,000	200,000	200,000	200,000

PROJECT TITLE	DEPARTMENT
Redford Place Park - Lights Replacement	Parks & Recreation

PROJECT TYPE	PROJECT LEVEL
☐ Health/Safety/Welfare	☐ 1: Mandated or gov bd priority
☑ Maintenance/Replacement	☑ 2: Improves efficiency, reduces costs
☐ Expansion of Program/Facility	☐ 3: Improves quality of life

PROJECT DESCRIPTION

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.



CONNECTION TO STRATEGIC PLAN

Planned Investment, Goal 6 - Expand active open space and recreational facilities

CAPITAL BUDGET IMPACT

Appropriations	Prior Years	Year 1 2022-23	Year 2 2023-24	Year 3 2024-25	Year 4 2025-26	Year 5 2026-27	TOTAL
Planning and Design	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Land and Easements	-	-	-	-	-	-	-
Building and Construction	200,000	-	275,000	-	-	-	475,000
Equipment & Furniture	-	-	-	-	-	-	-
Other:	-	-	-	-	-	-	-
Total	200,000	-	275,000	-	-	-	475,000
Revenues							
Street Restricted	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Powell Bill	-	-	-	-	-	-	-
Park Restricted	-	-	-	-	-	-	-
General Fund	200,000	-	275,000	-	-	-	475,000
Intergovernmental	-	-	-	-	-	-	-
Debt/Unidentified	-	-	-	-	-	-	-
Total	$ 200,000	$ -	$ 275,000	$ -	$ -	$ -	$ 475,000

OPERATING BUDGET IMPACT

Appropriations	Year 1 2021-22	Year 2 2022-23	Year 3 2023-24	Year 4 2024-25	Year 5 2025-26
Salaries/Benefits	$ -	$ -	$ -	$ -	$ -
Maintenance/Utilities/Leases	-	-	-	-	-
Other:	-	-	-	-	-
Total	-	-	-	-	-

Parks & Recreation — Year 5 in CIP Model

PROJECT TITLE	DEPARTMENT
The Farm Park - Phase I Turf Fields	Parks & Recreation

PROJECT TYPE	PROJECT LEVEL
☐ Health/Safety/Welfare	☐ 1: Mandated or gov bd priority
☐ Maintenance/Replacement	☐ 2: Improves efficiency, reduces costs
☑ Expansion of Program/Facility	☑ 3: Improves quality of life

PROJECT DESCRIPTION

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



CONNECTION TO STRATEGIC PLAN

Planned Investment, Goal 6 - Expand active open space and recreational facilities

CAPITAL BUDGET IMPACT

Appropriations	Prior Years	Year 1 2022-23	Year 2 2023-24	Year 3 2024-25	Year 4 2025-26	Year 5 2026-27	TOTAL
Planning and Design	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Land and Easements	-	-	-	-	-	-	-
Building and Construction	-	-	-	-	-	6,400,000	6,400,000
Equipment & Furniture	-	-	-	-	-	-	-
Other:	-	-	-	-	-	-	-
Total	-	-	-	-	-	6,400,000	6,400,000
Revenues							
Street Restricted	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Powell Bill	-	-	-	-	-	-	-
Park Restricted	-	-	-	-	-	6,400,000	6,400,000
General Fund	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Debt/Unidentified	-	-	-	-	-	-	-
Total	$ -	$ -	$ -	$ -	$ -	$ 6,400,000	$ 6,400,000

OPERATING BUDGET IMPACT

Appropriations	Year 1 2021-22	Year 2 2022-23	Year 3 2023-24	Year 4 2024-25	Year 5 2025-26
Salaries/Benefits	$ -	$ -	$ -	$ -	$ -
Maintenance/Utilities/Leases	-	-	-	-	-
Other:	-	-	-	-	25,000
Total	-	-	-	-	25,000

Supplemental Information

Debt Service

DEBT OBLIGATIONS

The chart below indicates the total debt service payments due under the terms of each of the Town's financing agreements. All debt is scheduled to be paid by the end of the F2032-33 fiscal year.

DESCRIPTION	FY2022-23	FY2023-24	FY2024-25	FY2025-26	FY2026-27 to FY2032-33
	1 year	*1 year*	*1 year*	*1 year*	*7 years*
Sewer System - USDA $600,000; issuance 6/1/1994; final payment due 6/1/2033; 5.5% interest; Raleigh provides revenue for the annual payments	$38,520	$37,200	$35,880	$34,560	$204,960
502 Southtown Circle $1,425,000; issuance 12/28/2015; final payment due 12/28/2030; 2.77% interest	$118,684	$116,052	$113,421	$110,789	$514,474
11624 Louisburg Road $2,153,000; issuance 10/30/2017; final payment due 9/1/2027; 2.23% interest	$243,767	$238,973	$234,178	$229,384	$444,384
406 East Young Street $1,600,000; issuance 6/24/2021; final payment due 6/24/2031; 1.63% interest	$182,823	$180,268	$177,607	$174,999	$835,894
Debt Service Total	**$583,794**	**$572,493**	**$561,086**	**$549,732**	**$1,999,712**

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 **.27%** at June 30, 2022.

Estimated debt at June 30, 2022:

Source of Debt	Debt Remaining
Sewer System – USDA	$264,000
502 Southtown Circle	855,000
11624 Louisburg Road	1,290,000
406 East Young Street	1,440,000
TOTAL	**$3,849,000**

Assessed property valuation: **$1,417,091,064**

DEBT SERVICE RATIO

The debt service ratio is the total amount of debt payments as a percentage of total annual expenditures. A high ratio can impact service provision by reducing spending flexibility. The Town's debt service ratio for the General Fund in the upcoming FY 2022-23 budget year is projected to be about **4.7%**.

BOND RATING

Rolesville is currently unrated.

Fund Balance

FUND BALANCE - GOVERNMENTAL FUNDS

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

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

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

FUND	BEGINNING BALANCE 6/30/2022	INCREASES	DECREASES	NET TRANSFERS	ENDING BALANCE 6/30/2023	NET CHANGE	% CHG
General Fund	10,188,368	11,971,300	11,262,300	(450,000)	10,447,368	259,000	2.5%
ARP Fund	-	2,206,620	2,209,620	-	-	-	0%
Capital Projects Fund	2,871,350	9,860,000	10,710,000	450,000	2,471,350	(400,000)	(14%)
LAPP Grant Fund	1,826,000	-	1,826,000	-	-	(1,826,000)	(100%)
Utility Projects Fund	1,797,043	20	-	-	1,797,063	20	0%

CHANGES IN FUND BALANCE IN GENERAL FUND

There is a planned $359,000 use of fund balance of the General Fund for this fiscal year. These are primarily capital project appropriations that have been anticipated through the five-year Capital Improvement Plan (CIP). In addition, the five-year CIP calls for adding 3.5 cents or $507,500 in additional capital reserves for future projects. The net effect of these is fund balance growth of $259,000 in the General Fund.

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.

	FY17-18 ACTUAL	FY18-19 ACTUAL	FY19-20 ACTUAL	FY20-21 ACTUAL	FY21-22 BUDGETED	FY22-23 BUDGETED
GENERAL FUND						
Powell Bill	$472,909	$645,590	$624,423	$712,122	$683,046	$813,046
Capital Savings	-	$205,000	$533,000	$658,000	$793,000	$1,300,500
Unrestricted Fund Balance	$4,418,372	$4,952,892	$5,208,149	$8,020,226	$6,029,377	$5,579,377
Unrestricted Fund Balance as a % of General Fund expenditures	*75%*	*76%*	*73%*	*104%*	*67%*	*58%*
UTILITY RESERVE FUND						
Water Fees Reserve	$880,864	$900,104	$912,133	$912,320	$912,330	$912,340
Sewer Fees Reserve	$853,248	$872,488	$884,517	$884,703	$884,713	$884,723
CAPITAL PROJECTS FUND						
Street Fees Reserve	$1,376,850	$686,178	$1,236,181	$1,529,754	$1,104,869	$1,337,767
Street Payments In Lieu	$474,000	$474,000	$357,898	$357,898	$337,898	$0
Park Fees Reserve	$1,376,661	$1,531,247	$1,822,805	$2,097,968	$1,272,968	$1,502,968
Park Payments In Lieu	$102,627	$103,157	$103,157	$103,157	$103,157	$103,157

Fiscal Policies

BUDGETARY POLICY

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

FUND BALANCE POLICY

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

CAPITAL IMPROVEMENT POLICY

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

DEBT POLICY

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

Check marks indicate compliance with policy.

Adopted by the Town Board on June 6, 2016.

Budget & Fiscal Framework

BASIS OF ACCOUNTING

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

BUDGET CALENDAR

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

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

DEPARTMENTAL REQUESTS

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

RECOMMENDED BUDGET

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

PUBLIC PARTICIPATION

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

BUDGET ADOPTION

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

BUDGET AMENDMENTS

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

FISCAL YEAR 2022-23 PROCESS

- Budget kickoff — January 5
- Department requests and revenue estimates due — February 9
- Present Proposed Budget to Town Board — April 19
- Public Hearing — May 3
- Budget adopted by Town Board

Pay & Classification Plan

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

Title	Job Code	Pay Grade	Bi-Weekly Hours (if full-time)	FLSA Status
Maintenance Worker	20420	6	80	
Customer Support Specialist	20300	7	80	
Administrative Support Specialist	20610	8	80	
Accounting Technician	20030	9	80	
Development Support Specialist	20170	9	80	
Lead Maintenance Worker	20430	9	80	
Police Officer	30260	*	84	
Police Officer - School Resource	30190	*	80	
Police Investigator	30210	*	80	
Program Coordinator	20510	11	80	
Planner I	20470	13	80	
Human Resources Analyst	20460	14	80	
Police Sergeant	30270	16	80 / 84	
Project/Facility Coordinator	20490	16	80	
Town Clerk	10080	16	80	
Communications Specialist		17	80	
Planner II	20475	17	80	
Police Lieutenant	30275	18	84	
Public Works Superintendent	20670	18	80	Exempt
Community & Economic Development Manager	20475	19	80	Exempt
Senior Planner	20475	19	80	Exempt
Police Captain	30250	21	80	Exempt
Parks and Recreation Director	10220	24	80	Exempt
Human Resources Director	10150	25	80	Exempt
Planning Director	10160	25	80	Exempt
Finance Director	10120	26	80	Exempt
Chief of Police	10170	26	80	Exempt
Assistant Town Manager	10070	29	80	Exempt

POLICE OFFICER CAREER LADDER			
Police Officer I		11	84
Police Officer II		12	84
Master Police Officer		13	84
Senior Police Officer		14	84

Pay & Classification Plan

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

Title	Min Rate	Max Rate	Notes
PT Administrative Assistant	18.09	26.77	grade 7 equivalent
PT Code Enforcement Officer	20.94	30.99	grade 10 equivalent
PT Police Officer	20.94	30.99	grade 11 equivalent (2184 hrs /yr)
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	

FY22-23 PAY SCALE

GRADE	MINIMUM	MIDPOINT	MAXIMUM
1	28,070	34,807	41,544
2	29,474	36,548	43,622
3	30,948	38,376	45,803
4	32,495	40,294	48,093
5	34,120	42,309	50,498
6	35,826	44,424	53,022
7	37,617	46,645	55,673
8	39,498	48,978	58,457
9	41,473	51,427	61,380
10	43,547	53,999	64,450
11	45,724	56,698	67,672
12	48,010	59,533	71,055
13	50,411	62,510	74,608
14	52,932	65,636	78,339
15	55,579	68,918	82,257
16	58,358	72,364	86,370
17	61,276	75,982	90,688

GRADE	MINIMUM	MIDPOINT	MAXIMUM
18	64,340	79,782	95,223
19	67,557	83,771	99,984
20	70,935	87,960	104,984
21	74,482	92,358	110,233
22	78,206	96,976	115,745
23	82,116	101,824	121,532
24	86,222	106,916	127,609
25	90,533	112,261	133,989
26	95,060	117,875	140,689
27	99,813	123,768	147,723
28	104,804	129,957	155,110
29	110,044	136,455	162,865
30	115,546	143,277	171,008
31	121,323	150,441	179,558
32	127,389	157,963	188,536
33	133,758	165,860	197,962

FY22-23 PAY SCALE

The pay scale for FY22-23 does not change from the previous fiscal year. The pay study conducted in March 2022 placed positions on this scale to best reflect market conditions and assumed no change to the pay scale. For the same reason, the July 1 cost of living adjustment for employees will also not affect the pay scale for FY22-23.

Schedule of Fees

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

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

Development Services			
Description	**Fee**	**When Due**	**Acct**
Plan Review			
Sketch plan or courtesy review	$120	Application	4400
Site plan review	$400	Application	4400
Site plan review (quasi-judicial)	$600	Application	4400
Major subdivision (>5 lots) review	$300 plus $8 /lot	Application	4400
Construction plan review	$400	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
Planning & Zoning Fees			
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
Mixed-use district	$1000	Application	4420
Public hearing notification fee	$2.00 per property required	Application	4420

Schedule of Fees

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

Schedule of Fees

Capital Fees			
Description	**Fee**	**When Due**	**Acct**
Street Lights			
Wood pole with cobra head light	No charge	Final plat approval	n/a
Upgraded pole (fiberglass, decorative, etc.)	$650 /pole	Final plat approval	4448
Payment in Lieu			
Recreation open space	Fair market value of 5% of the gross acreage	Final plat approval	4450
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
Utility System Development Fees	Per City of Raleigh	Permit approval	COR
Recreation Development Fee	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
Transportation Development Fee	Lots within corporate limits or ETJ		4460
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**
Solid Waste Collection			
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
Off duty employment	$45 /hour, 4 hour daily minimum (rates may vary for units of government)	Invoice, Net 30	4515

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

Schedule of Fees

Parks & Recreation				
Description	**Fee**		**When Due**	**Acct**
Program Registration	**Resident ***	**Non-Resident**		
Youth athletics	$53 /participant	$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
Sponsorships				
Outfield sponsorship banner	$1500		Invoice, Net 30	4530
Youth sports MVP	$1200		Invoice, Net 30	4530
Youth sports – one season baseball or softball team	$325		Invoice, Net 30	4530
Youth sports – one season soccer team	$200		Invoice, Net 30	4530
Youth sports – basketball team	$200		Invoice, Net 30	4530
Sponsors of 5 or more teams in one athletic season get a 10% discount				
Commercial Use of Park Property				
Year (12 months)	$240		Application	4525
Half Year (6 months)	$150		Application	4525
Quarterly (3 months)	$90		Application	4525

* Resident is defined as current physical residency within the corporate limits, owner of property within the corporate limits, and Town of Rolesville employees. Shelter rental fees are waived for Wake County Public Schools.

Glossary

Appropriation: The legal authorization granted by the Town Board to spend or obligate money for specific purposes.

Capital Improvements: Any expenditure for equipment, buildings, infrastructure, land or other asset with a value of $5,000 or greater and a useful life of more than one year.

Capital Improvement Plan (CIP): A long-range plan of proposed capital improvements, which includes their costs and funding sources. The plan is updated annually to reassess capital needs.

Column Headings: Common column headings used in this document are: "Actual" – the actual funds received or spent in a fiscal year. "Budget" – the funds anticipated to be spend in a fiscal year.

Contingency: A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Debt Service: The obligation to pay the principal and interest of all debt instruments according to a pre-determined payment schedule.

Encumbrance: A financial commitment for services, contracts, or goods which have not yet been delivered or performed.

Exaction: Infrastructure projects required from a developer as a condition of development approval.

Expenditures: The cost of goods and services.

Fiscal Year: A twelve month time period which determines the time frame for budgeting, accounting, and financial reporting. The fiscal year for Rolesville is July 1 to June 30.

Fund: An accounting entity with revenues and expenditures that are set up to carry out a specific function or objective.

Fund Balance: Monies that remain unspent after all budgeted expenditures have been made.

General Fund: The fund which accounts for most of the basic government services such as public safety, parks and recreation, streets and highways, sanitation, and administration.

Impact Fee: A fee imposed on new development to pay for public infrastructure projects necessary to support the new development. The Town of Rolesville has a local act from the North Carolina legislature which allows it to impose impact fees for specified purposes.

Infrastructure: Public infrastructure refers to the physical structures required to support a community, which are owned by the public and are available for public use. Examples include streets, sidewalks, bridges, greenways, and parks.

Levy: The amount of tax, service charges, or assessments imposed by a unit of government.

Installment Agreements: A method of purchasing or a loan in which payments are spread out over a multi-year period.

Modified Accrual Accounting: An accounting method whereby revenues are recorded when they are measurable and available and expenditures are recorded when the liability is incurred.

Restricted Funds: Grants, entitlements, or shared revenues which are legally restricted to specific uses.

Revenues: Actual or expected income.

Transfer: The movement of money from one fund to another fund for the purpose of wholly or partially supporting the functions of the receiving fund.