# Rolesvile Proposed BUDGET

# Fiscal Year 2025 - 2026

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# TOWN OFFICIALS



Ronnie I. Currin <sup>Mayor</sup>



April Sneed Mayor Pro Tempore



Dan Alston Commissioner



Lenwood Long Commissioner



Michael Paul Commissioner



Paul Vilga Commissioner

## Town Staff

*Eric Marsh* Town Manager

Steven Pearson Assistant Town Manager

*Christina Ynclan* Town Clerk

**David Neill,** Fox Rothschild LLP Town Attorney

Amy Stevens Finance Director

*Lisa Alston* Human Resources Director *Meredith Gruber* Planning Director

*Mical McFarland* Economic Development Director

David R. Simmons II Chief of Police

*Isaac Poelman* Public Works Director

*Oliver "June" Greene* Parks & Recreation Director

Town of Rolesville | www.RolesvilleNC.gov | 919-556-3506 PO Box 250 | 502 Southtown Circle Rolesville NC 27571

# RECOGNITION



The Government Finance Officers' Association (GFOA) of the United States and Canada presented a Distinguished Budget Award to the Town of Rolesville, North Carolina for its annual budget for the fiscal year beginning July 1, 2024. 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.



## FY 2025-26 Town Manager Budget Message

May 20, 2025

Honorable Mayor Currin and Rolesville Board of Commissioners,

With great respect and responsibility, it is my privilege to submit the recommended FY2025-26 budget for Town Board consideration. This budget has been prepared in accordance with the Local Government Budget and Fiscal Control Act and N.C. General Statute 159-11. As mandated, the budget is balanced concerning projected revenues and expenditures, totaling \$21,670,840.

The FY2025-26 General Fund budget reflects a 24% increase over the FY2024-25 Adopted Budget, primarily due to unification of the fire services, which now fully incorporates the district's fire services into the Town's operating budget. The remainder of the General Fund remains steady, as this budget process has been driven by deliberate planning amid economic uncertainty and strategic positioning for significant upcoming projects.

## **Budget Focus and Priorities**

The FY2025-26 budget is intentionally conservative, designed to weather economic uncertainty while positioning the Town of Rolesville for long-term growth and financial stability. Global and national economic conditions have brought about volatility—tariffs and rising costs of vehicles and steel, historically low consumer confidence affecting sales tax revenue, and fluctuating interest rates that influence both revenue streams and capital construction costs. These external pressures necessitate a cautious approach to financial planning and budgetary commitments.

Despite these challenges, the Town remains focused on its long-term vision—preparing to undertake significant investments in community infrastructure (e.g., site-development of the Town Campus, new Fire and Police Stations, next phase of Farm Park, and matching infrastructure grants). These long-held goals of the Town Board and community represent transformative projects for Rolesville, bringing new opportunities and substantial long-term financial obligations. Once operational, these facilities will increase routine maintenance and utility costs and require expansion in personnel and services as the constraints of limited space are lifted. In anticipation, the Town is committed to strategic planning and disciplined fiscal management to support these expansions sustainably.

This budget also marks the beginning of the Town's transition to taking on fire services—a critical move that is both personnel and apparatus-intensive. As Rolesville continues to grow, cost-sharing for the rural area in the district is expected to diminish, necessitating more localized funding. The expansion of community growth further underscores the importance of forward-looking planning for future fire stations and emergency service needs.

## Priority #1: Investing in Current Personnel and Building Organizational Capacity

The most important resource we have as a Town is our human capital—the talented workforce that shows up daily to serve our community. Given the cost of recruitment, training, and the value of organizational knowledge, this budget emphasizes investments in our existing workforce. We are continuing to position ourself as an employer of choice by strategically focusing on initiatives that reflect the Town's commitment to a talented, well-supported team.

## Competitive Compensation and Career Progression

- Implementing comprehensive pay study providing all permanent employees a minimum 4.3% increase, establishing separate pay plans for General and Public Safety employees, and creating career ladder progressions for selected positions.
- Improving the performance pay program. Budgeting for employees to earn merit-based pay of up to 2%. Additional funds are reserved to reward top performers with an extra 1% merit and to address issues related to pay compression.

## Benefits and Financial Security

• Adjustments to health benefits, as the Town moves to the North Carolina Health Insurance Pool (NCHIP) with the dissolution of the NCLM's Municipal Insurance Trust program. While this shift results in a 10% increase in premiums, the self-insured model provides long-term rate stability and benefit customization.

## **Retirement and Financial Security**

• **Required increases in retirement contributions** to the Local Governmental Employees' Retirement System (LGERS): 16.08% of pay for sworn law enforcement officers and 14.41% of pay for other participating employees. These contributions are in addition to the Town's existing 5% contribution to the employee 401(k).

The organizational strategy emphasizes organizational-wide solutions—prioritizing career progression, training, and development to ensure the Town is prepared for future responsibilities.

## Priority #2: Focusing on Essential Services and Strategic Expansion

New initiatives for FY2025-26 are primarily need-based, focusing on enhancing operational efficiency, public safety, and administrative effectiveness. In alignment with the Town's strategic goal of reducing long-term costs and improving service quality, this budget emphasizes bringing key services in-house rather than relying on external contractors. This transition not only strengthens operational control and accountability but also drives sustainable cost savings.

## **Operational Efficiency and In-House Service Enhancements**

To optimize service delivery and control costs, several key functions are being brought in-house, with targeted investments in equipment and personnel:

- Acquisition of a compactor truck to complete the transition of yard waste collection services inhouse, enhancing cost efficiency and customer service.
- Creation of a new Engineering division to support growing needs for capital project execution, stormwater management, and infrastructure oversight. Two existing positions are relocated to this division, and two new positions are proposed a Stormwater Program Manager and an Engineering Inspector.
- **Transition of the Engineering Inspector role** from a contracted service to a full-time in-house position. This move is expected to reduce costs and provide more consistent inspection services for both public and private development.
- **Refocusing of a vacant Planner position** to assume plan review responsibilities, minimizing reliance on external plan reviewers. Related adjustments are also recommended in the Schedule of Fees to reflect the updated costs.

## Public Safety and Community Security Enhancements

Investments in public safety reflect the Town's commitment to proactive crime prevention and traffic enforcement:

- Implementation of license plate readers (LPRs) in strategic locations throughout Town. These devices serve as effective tools for recovering stolen vehicles, aiding investigations, and deterring crime.
- Funding for a Governor's Highway Safety Program (GHSP) grant match to establish a dedicated traffic unit in the Police Department. If awarded, this grant will fund one Police Sergeant and one Police Officer focused exclusively on traffic enforcement and road safety.

#### Administrative and Technological Improvements

To further streamline operations and enhance transparency, strategic investments are being made in technology and staffing:

- **Deployment of agenda management software** to streamline board meeting coordination, improve public transparency, and enhance communication with the governing board.
- Additional Administrative Support Specialist positions in Administration and Planning to bolster customer service and allow leadership to concentrate on strategic priorities.

These items reflect a targeted approach: doing better with what we have and focusing on refining service delivery and building internal capacity. Departments have been challenged to optimize operations and prioritize their most impactful work—aiming to excel in fewer, high-priority areas. This strategic narrowing of focus is not a step back but rather a realignment to ensure readiness for the broader responsibilities that will accompany the Town's planned growth.

## Priority #3: Creating a Foundation for Long-Term Planning

We are intentionally leveraging this period of economic uncertainty, facility constraints, and tight budgets as an opportunity to build operational capacity and readiness and, most importantly, improve operations at the foundational level. This strategic shift emphasizes long-term planning, performance management, and accountability. These efforts are designed to enhance organizational readiness, streamline service delivery, and promote transparency as we strategically grow to meet the needs of an expanding community.

## Organizational Resilience and Capacity Building

To navigate economic fluctuations and resource constraints, the Town is prioritizing initiatives that build resilience and strengthen its ability to adapt:

- Strengthening the capacity of Town departments to withstand economic fluctuations and resource limitations, ensuring consistent service delivery.
- Leveraging economic uncertainty, facility constraints, and tight budgets as opportunities to build operational capacity and readiness.
- Ensuring effective governance and service delivery as the Town grows and new facilities come online.

These proactive measures are intended to solidify the Town's ability to deliver dependable public services, even in challenging economic climates, while supporting long-term community development.

## **Operational Efficiency and Resource Optimization**

A critical component of the Town's strategy is enhancing efficiency and maximizing the impact of limited resources:

- Streamlining processes and optimizing resource allocation to deliver high-quality public services.
- Enhancing day-to-day operations through improved efficiency, reducing waste, and focusing on high-impact areas.
- Implementing data-driven decision-making to improve service outcomes and resource management.

These efforts contribute to a leaner, more effective government that prioritizes service excellence and cost-effective operations.

## Strategic Growth and Accountability

To support sustainable growth and transparent governance, the Town is focusing on long-term strategic planning and accountability measures:

- Fostering a culture of proactive planning, transparent performance metrics, and continuous improvement.
- Emphasizing long-term planning, performance management, and accountability to ensure scalable, sustainable growth.
- **Promoting scalable solutions** that align with the Town's future development goals and community expectations.

By prioritizing strategic growth and accountability, the Town is not only preparing for future expansion but also enhancing trust and transparency with the community.

We are intentionally leveraging this period of economic uncertainty, facility constraints, and tight budgets as an opportunity to build operational capacity and readiness. The Town's approach to leveraging economic challenges as opportunities for foundational improvement is rooted in strategic planning and operational efficiency. By focusing on resilience, optimized service delivery, and sustainable growth, the Town is setting the stage for enhanced community services and effective governance in the years to come.

## Conclusion

The proposed FY2025-26 budget reflects disciplined financial stewardship, careful planning, and a commitment to the Town's long-term vision. It positions the Town to navigate economic uncertainties, deliver quality services, and prepare for transformative projects that will shape Rolesville's future. I respectfully submit this budget for your approval and look forward to working with you to advance the community's shared goals. Thank you for your continued support and trust.

Respectfully,

Eric Marsh Town Manager

# STRATEGIC PLAN

# COMMUNITY HISTORY



J. A. William's 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 over 11,000 residents, dozens of businesses, three Town parks, and three National Register of Historic Places sites.



South Main Street (2014)



Proposed Wallbrook Development (2023)

## FUTURE

In the near future, thousands of dwellings will be added through several major housing developments. The Main Street Vision Plan will revitalize downtown Rolesville by updating and improving aesthetics, adding diverse housing options, re-establishing a town center, and providing opportunities for commercial development. The Parks and Recreation master plan focuses on athletic fields complemented 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	2020	2021	2022	2023	2024
Population	9,475	9,639	10,047	10,661	11,297
Property Tax Base (in millions)	\$1,290	\$1,417	\$1,465	\$1,589	\$2,445
# Households	2,923	3,114	3,257	3,681	4,061
Tax Base (% Commercial / % Residential)	9/91	8/92	8/92	8/92	8/92

## GOVERNANCE

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

## DEMOGRAPHICS

Based on 2023 Estimates	
Population	11,297
Average Household Size	3.18
Median Household Income	\$148,250
Median Home Value	\$467,400
Median Age	39.9
High School Grad or Higher	97.3%
Bachelor's Degree or Higher	66.5%

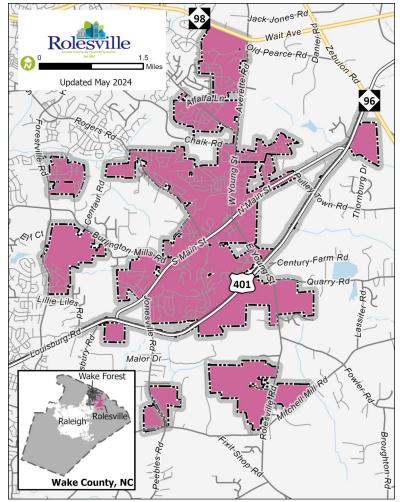


## LOCATION

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

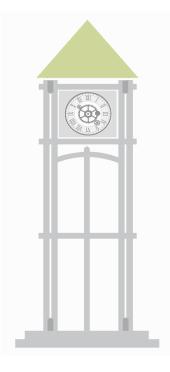


## **OVERVIEW**

The Town of Rolesville has developed this strategic plan to articulate its core identity, strengthen its purpose, and identify highlevel strategic focus areas to guide the Town for the next five years. This strategic plan will position the Town of Rolesville to achieve its long-term goals and advance the Town's mission and vision. By identifying strategic focus areas, this plan aims to create a clear roadmap that guides the Town's efforts through ever-changing circumstances and growth.

# **STRATEGIC PLAN** 2024-2029





## STRATEGIC PLANNING PROCESS

To develop this strategic plan, we underwent a thorough and inclusive process, consulting community members, Town staff, and the Board of Commissioners. This strategic plan embodies their collective aspirations.

Input was gathered through various methods, including:

- Multiple staff and Board retreats
- An online survey, open to Rolesville residents
- A community conversation event, during which residents and business owners imagined their ideal Rolesville and assessed key focus areas.

The process culminated in a final review session with Town staff, during which synthesized results from the community engagement efforts were shared as a foundation for refining the strategic plan.

## VISION

Rolesville is a dynamic, tight-knit community that fosters genuine connections and embraces change while maintaining its unique local character.

## **MISSION**

Our mission is to provide the highest quality of service in an efficient, cost-effective, and courteous manner, focusing on a safe, livable, sustainable community with a strong sense of belonging.

## **STRATEGIC FOCUS AREAS**

In pursuit of our mission and to best serve our residents, the Town of Rolesville will prioritize the following strategic focus areas for the next five years:

- Connected Communities
- Abundant Amenities
- Intentional Growth
- Strong Organization

## VALUES

Our core values guide our everyday behaviors and decision making. At all times, we strive to uphold the following values as we serve the residents of Rolesville.

- Accountable
- Collaborative

- Excellent
- Inclusive

Ethical

Transparent





# **CONNECTED COMMUNITIES**

Fostering a sense of belonging and pride through deep bonds within our ever-growing community

Creating meaningful community connection lies at the heart of Rolesville's identity. As our Town continues to grow, fostering deep community bonds is key to enhancing our sense of place and belonging. Rolesville is made up of friendly residents who are connected to each other and with the Town itself.

**Objective 1.1 -** Intentionally create opportunities to promote and foster connections for residents within Rolesville.

**Objective 1.2 -** Celebrate the diverse communities within the larger Rolesville community through cultural (International food festival, Juneteenth, etc.) events.

**Objective 1.3 -** Strengthen our network of partners in the state, county, and community that can support the Town as we address regional issues.

**Objective 1.4 -** Implement systems for clear communication with residents.



# **ABUNDANT AMENITIES**

Building our town's resources to reflect our values and enrich residents' lives

Rolesville is committed to delivering amenities of the highest quality that cater to the diverse needs of our residents. Our consistent recognition as one of North Carolina's safest towns demonstrates our dedication to maintaining and enhancing the infrastructure that contributes to our town's charm and high standards.

Objective 2.1 - Continue to improve and beautify Rolesville.

**Objective 2.2 -** Expand and develop active open space, greenways, and recreational facilities.

**Objective 2.3 -** Continuously provide superior public safety and fire services through strong infrastructure and programs to address current and future needs.

**Objective 2.4 -** Proactively support plans, services, and programs that build and maintain quality community infrastructure and Town facilities.

# INTENTIONAL GROWTH

Embracing change while maintaining a neighborly community

As our community continues to experience growth, we will prioritize sustainable development practices and ensure adequate planning and investment in Town infrastructure. We seek to retain what makes Rolesville special and grow responsibly. We welcome change while considering the needs of both current and future residents and businesses.

**Objective 3.1 -** Enhance the Town through investments in projects, facilities, and infrastructure that support the expansion of Rolesville.

**Objective 3.2 -** Invest in a diverse mix of commercial, retail, and residential development.

**Objective 3.3 -** Serve as an advocate for the small business community that encourages entrepreneurship, innovation, development, and retention.

**Objective 3.4 -** Expand the non-residential tax base through incoming businesses and job opportunities.

**Objective 3.5 -** Encourage long-range planning to address growth concerns related to the watershed, diverse housing, traffic, and the environment



## **STRONG ORGANIZATION**

Fostering a network where employees feel empowered and supported

Rolesville is committed to delivering amenities of the highest quality that cater to the diverse needs of our residents. Our consistent recognition as one of North Carolina's safest towns demonstrates our dedication to maintaining and enhancing the infrastructure that contributes to our town's charm and high standards.

**Objective 4.1 -** Maintain financial strength through data-informed decisions and other best practices for local government

**Objective 4.2** - Continuously provide outstanding support to employees through competitive pay, resources, and facilities

**Objective 4.3** - Cultivate an organizational culture where employees feel supported and encouraged to thrive in an inclusive environment

**Objective 4.4 -** Strengthen transparency and open communication between the Board and staff members

**Objective 4.5 -** Create opportunities for growth through career ladders, supporting employees' growth and reducing turnover

# STRATEGIC PLAN PROGRESS

With the revision of the Strategic Plan in early 2024, the work items associated with each Goal were also refreshed. The chart below shows the progress to date on these initiatives.

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$\checkmark$	0

## CONNECTED COMMUNITIES

Action	Department	Progress
Objective 1.1 - Intentionally create opportunities to promote and foster connec Rolesville	tions for residents	s within
Provide a variety of recreational, cultural, and arts programming	Parks & Recreation	100%
Develop and implement a quarterly series of informal community engagement events such as "Coffee with a Cop," "Popsicles with Police," and other community engagement programs to promote and foster connections.	Police	80%
Partner with local schools to promote programs that enhance the services we provide (internship program)	Human Resources	100%
Provide technical support to local businesses and partner on marketing efforts (ex: Explore Main + Young passbook shopping event)	Communications	100%
Attending and documenting (taking photos) community-wide events and activities to aid in storytelling	Communications	100%
Promoting local pride through social media campaigns (Ex: Where in the Rolesville am I? Here's Ronnie)	Communications	Yes
Open House or Touch-a-Truck offers education and transparency between staff and community	Public Works	25%
Meet the Public Works "Crew" at various town events.	Public Works	25%
Objective 1.2 - Celebrate the diverse communities within the larger Rolesville c (International food festival, Juneteenth, etc.) events	ommunity throug	h cultural
Rolesville Freedom in the Park: celebrate Juneteenth with live performances, educational information, family activities, great food, and local businesses!	Parks & Recreation	100%
Rolesville Fall Fun Fest	Parks & Recreation	100%
Rolesville 4th Celebration	Parks & Recreation	100%
Rolesville Holiday Tree Lighting	Parks & Recreation	100%
Objective 1.3 - Strengthen our network of partners in the state, county, and con Town as we address regional issues	nmunity that can s	support th
Working with our Recreation resource services Consultant on grants and seminars	Parks & Recreation	60%
Continue mutual aid agreements and collaborate to facilitate local and regional crime prevention.	Police	75%
Participation in Technical Advisory Committee Team Meetings and Utility Advisory Board Meetings	Public Works	Yes
Partner with Town of Wake Forest for winter road treatment supplies	Public Works	Yes
Provide Staff presence on regional/County committees, boards, etc. to ensure Rolesville participation and engagement	All	Yes
Objective 1.4 - Implement systems for clear communication with residents		
Implement online electronic payment option for accounts payable invoices	Finance	100%
Install greenway signage that is compatible with neighboring communities	Parks & Recreation	25%
Maintaining/Enhancing the town website making it user-friendly and easy to navigate	Communications	Yes
Simplifying/streamlining Town Newsblast (Traffic Alerts, Regular Newsblast, P&R Newsletter, Mayor's Newsletter)	Communications	Yes
Developing system for text messaging service	Communications	20%
Implementation of new Rec Desk software	Parks & Recreation	80%
Implement uniforms for maintenance crew clearly identifying our department	Public Works	100%

# STRATEGIC PLAN PROGRESS

## **ABUNDANT AMENITIES**

Action	Department	Progress
Objective 2.1 - Continue to improve and beautify Rolesville		
Renovate Mill Bridge Nature Park Amphitheater	Engineering	90%
Bring Yard Waste in-house for better program control.	Public Works	100%
Manage and apply the Land Development Ordinance Amendment (LDO) to development applications	Planning	Yes
Prepare Land Development Ordinance (LDO) Text Amendments to clarify and update development regulations including those associated with landscaping and open space	Planning	Ongoing
Implement three pollinator gardens throughout town along with Parks & Recreation	Public Works	100%
Objective 2.2 - Expand and develop active open space, greenways, and recreati	onal facilities	
Design and construct Farm entrance	Engineering	100%
Implement the Land Development Ordinance requirements for active and passive open spaces and amenities within all new residential and non-residential developments.	Planning	Yes
Objective 2.3 - Continuously provide superior public safety and fire services thr and programs to address current and future needs	ough strong infr	astructure
Activate Community Resource Officer position and use it to strengthen and expand community engagement efforts.	Police	25%
Continue to work with RRFD on plans to unify fire services by July 1, 2025	Administration	90%
Objective 2.4 - Proactively support plans, services, and programs that build and infrastructure and Town facilities	l maintain quali	ty communit
Manage and apply the Land Development Ordinance Amendment (LDO) to development applications	Planning	Yes
Develop fundable CIP in conjunction with the financial advisor	Administration	100%
Manage and apply the Community Transportation Plan to build on the Town's mobility network	Planning	Yes

## **INTENTIONAL GROWTH**

Action		
Addoli	Department	Progress
Objective 3.1 - Enhance the Town through investments in projects, facilities, the expansion of Rolesville	and infrastructure	e that suppor
Manage the planning, construction, and operational transition to the new Rolesvi Police Department facility to ensure it supports long-term community growth, technological advancement, and officer wellness.	ille Multiple	25%
Continued facilitation and oversight of Main Street Project	Engineering	70%
Partner with developers, when appropriate, to provide infrastructure that support and attracts new development		Yes
Manage and apply the Land Development Ordinance Amendment (LDO) to development applications	Planning	Yes
Manage and apply the Community Transportation Plan to build on the Town's mobility network	Planning	Yes
Objective 3.2 - Invest in a diverse mix of commercial, retail, and residential de	evelopment	
Initiate an affordable housing project on Town owned land behind Rolesville Towr Hall	n Econ Dev	20%
Partner with developers to bring mixed-use developments to Rolesville, such as Wallbrook and Cobblestone	Econ Dev	Yes
Objective 3.3 - Serve as an advocate for the small business community that e innovation, development, and retention	encourages entrep	reneurship,
Highlight local small businesses in Town communications (Newsblast and social media)	l Multiple	Yes
Partner and Collaborate with Downtown Development Association and Rolesville Chamber of Commerce to support the business community (Ex: develop a façade improvement program)		Yes
Support and promote downtown businesses in Rolesville through events, activitie and partnerships that create an authentic downtown experience.	es, Multiple	Yes
Objective 3.4 - Expand the non-residential tax base through incoming busines	sses and job oppo	rtunities
Engage with prospective business owners, brokers, and developers to attract new businesses and commercial development to Rolesville	w Econ Dev	Yes
Maintain a database of available properties and demographic data to support business and developer relocation decisions in Rolesville	Econ Dev	Yes
Maintain marketing materials and pursue opportunities to promote Rolesville as a prime business destination regionally and nationally.	a Econ Dev	Yes
Formalize incentive policy/guidelines to attract desired commercial development	t. Econ Dev	10%
Work collaboratively and creatively with private sector to foster efficient development processes	Planning	Yes
Objective 3.5 - Encourage long-range planning to address growth concerns re	elated to the water	shed, diverse
housing, traffic, and the environment		
	Planning	50%

## **STRONG ORGANIZATION**

6

Action	Department	Progress
Objective 4.1 - Maintain financial strength through data-informed decisions and	d other best prac	tices for
local government		
Seek debt funding approval from the LGC for the Town Campus and Farm Park	Finance	0%
projects		
Create annual training plan on financial topics for Town staff to ensure compliance	Finance	33%
and promote best practices		
Implement new scheduling and timekeeping software in conjunction with	Finance	40%
department users		
Establish & track HR metrics	Human Resources	20%
Explore opportunities for grant funding for projects and programs	Administration	100%
Provide annual reports of land development activities which directly affect Town	Planning	Yes
finances		
Objective 4.2 - Continuously provide outstanding support to employees throug	h competitive pay	y, resources,
and facilities		
Transition email services to a new tenant	Finance	100%
Complete triennial external pay study for positions	Human Resources	100%
Perform informal salary/benefits survey annually	Human Resources	0%
Objective 4.3 - Cultivate an organizational culture where employees feel suppo	orted and encoura	aged to thrive
in an inclusive environment		
Promote and support participation in local and regional first responder peer suppor	rt Police	50%
opportunities.		
Complete a culture survey	Human Resources	100%
Facilitate sensitivity training for all staff	Human Resources	0%
Ensure that job descriptions, vacancy announcements, and recruitment practices	Human Resources	50%
are inclusive		
Objective 4.4 - Strengthen transparency and open communication between the	Board and staff	members
Develop and present quarterly updates to the Town Board highlighting departmenta	at All	100%
activity, trends, community engagement efforts, and staffing updates to foster		
transparency and two-way communication.		
Objective 4.5 -Create opportunities for growth through career ladders, support	ing employees' gi	rowth and
reducing turnover		
Incorporate levels of career progression for administrative and finance positions	Human Resources	100%
Establish a job shadowing program	Human Resources	
Establish a job mentoring program	Human Resources	0%

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# BUDGET OVERVIEW

## REVENUES

- Property tax rate remains the same at \$0.40 per \$100 assessed value
- Solid waste fee no change from current \$25 per month
- Adjustment to a few developmentrelated fees

## **GENERAL GOVERNMENT**

- Administrative Support Specialist
   position in Administration
- Agenda management software

## **DEVELOPMENT SERVICES**

- Administrative Support Specialist in Planning
- Reclass Planner II to Senior Planner
- Creation of Engineering division
- Stormwater Program Manager position in Engineering
- Engineering Inspector in Engineering

## POLICE

- Begin license plate reader program
- Matching funds for GHSP grant for traffic enforcement unit with a Police Sergeant and Police Officer
- IT enhancements, including server replacement and routine laptop replacements

## FIRE

GOAL

GOAL

GOAL

GOAL

GOAL

GOAL

GOAL

GOAL 3.1

GOAL

• Incorporation of complete costs of services in the fire district

GOAL

GOAI

GOAL

GOAL

GOAL

GOAL 2.3 GOAL 2.3 GOAL 2.2

GOAL

• One-time costs associated with unification such as rebranding and IT enhancements

## **PUBLIC WORKS**

- Compactor truck for yard waste operations
- Funds for first year of multi-year program to replace snowflake holiday lights

## PARKS & RECREATION

• Complete the implementation of RecDesk software

## COMPENSATION & BENEFITS

- 4.3% minimum pay adjustment based on recent pay study, effective July 1, 2025
- Up to 2% merit pay incentive at focal date in November
- Salary reserve for additional performance pay and compression 4.2

## CAPITAL PROGRAM

- Town Campus site development construction
- Police Station construction
- Main Fire Station construction
- The Farm Park activation construction
- \$2.3 million for Capital Savings to fund the Five-Year Capital Improvement Plan

# BUDGET HISTORY

	FY2022-23	FY2023-24	FY2024-25	FY2025-26
	ACTUAL	ACTUAL	BUDGET	BUDGET
GENERAL FUND				
Revenues				
Ad Valorem Taxes	\$6,806,161	\$7,429,516	\$9,759,000	\$10,390,000
Taxes and Licenses	3,308,248	3,610,169	3,635,500	3,915,000
Unrestricted Intergovernmental	669,463	725,140	718,600	803,580
Restricted Intergovernmental	353,585	478,407	523,050	1,797,160
Permits and Fees	682,803	673,760	580,000	514,000
Sales and Services	1,172,505	1,334,235	1,406,600	1,516,600
Other Revenue	3,505,592	911,276	603,500	2,505,000
TOTAL	\$16,498,358	\$15,162,503	\$17,226,250	\$21,441,340
Expenditures				
Governing Board	\$161,385	167,303	\$196,000	\$216,330
Administration	864,629	1,022,992	1,199,310	1,177,830
Finance	592,329	633,819	813,990	841,640
Human Resources	285,658	314,727	392,110	342,010
Planning	981,554	1,164,521	1,313,470	1,264,450
Community & Econ Development	168,271	200,764	250,610	271,770
Engineering				485,800
Police	3,134,900	3,889,727	4,561,160	4,459,600
Fire	1,310,275	1,153,842	1,370,100	2,741,550
Public Works	734,665	824,632	1,228,750	1,182,390
Powell Bill	26,754	242,008		50,000
Solid Waste	847,315	990,445	1,036,000	1,223,000
Parks and Recreation	1,023,512	1,170,190	1,355,000	1,368,780
Special Appropriations	3,557,807	1,722,721	3,509,750	5,816,190
TOTAL	\$13,689,053	\$13,497,691	\$17,226,250	\$21,441,340
AMERICAN RESCUE PLAN FUND				
Revenues	2,716,686			
Expenditures	2,719,094			
CAPITAL PROJECTS FUND				
Revenues	\$7,812,163	\$3,643,428	\$2,369,500	\$1,257,500
Expenditures	\$3,888,330	\$3,999,592	\$2,369,500	\$1,257,500
LAPP GRANTS FUND				
Revenues	\$6,182,488	\$8,508,588		
Expenditures	\$3,499,323	\$6,917,779		
UTILITY PROJECTS FUND				
Revenues	\$86,067	\$113,428		
Expenditures				
LESS INTERFUND TRANSFERS				
	(\$3,516,427)	(\$730,000)	(\$735,000)	(\$1,028,000)
GRAND TOTAL - ALL FUNDS		. , ,		
Revenues	\$29,779,334	\$26,697,947	\$18,860,750	\$21,670,840
Expenditures	\$20,279,374	\$23,685,062	\$18,860,750	\$21,670,840

# FY25-26 BUDGET SUMMARY

	GENERAL FUND	AMERICAN RESCUE PLAN FUND	CAPITAL PROJECTS FUND	LAPP GRANTS FUND	UTILITY PROJECTS FUND	TOTAL ALL FUNDS
						,
REVENUES						
Ad Valorem Taxes	\$10,390,000					\$10,390,000
Taxes and Licenses	3,915,000					3,915,000
Unrestricted Intergovernmental	803,580					803,580
Restricted Intergovernmental	1,797,160					1,797,160
Permits and Fees	514,000					514,000
Sales and Services	1,516,600					1,516,600
Other Revenue	2,240,000					2,240,000
Other Financing Sources						0
Appropriated Fund Balance	265,000		229,500			494,500
NET REVENUES	\$21,441,340		\$229,500			\$21,670,840
Transfers In			1,028,000			1,028,000
TOTAL REVENUES	\$21,441,340		\$1,257,500			\$22,698,840

EXPENDITURES			
Governing Board	\$216,330		\$216,330
Administration	1,177,830		1,177,830
Finance	841,640		841,640
Human Resources	342,010		342,010
Special Appropriations	97,500		97,500
Planning	1,264,450		1,264,450
Community & Economic Dev	271,770		271,770
Engineering	485,800		485,800
Police	4,459,600		4,459,600
Fire	2,741,550	1,028,000	3,769,550
Public Works	1,182,390		1,182,390
Powell Bill	50,000		50,000
Solid Waste	1,223,000		1,223,000
Parks and Recreation	1,368,780		1,368,780
Debt Service	971,400	229,500	1,200,900
Capital and Reserves	3,719,290		3,719,290
NET EXPENDITURES	\$20,413,340	\$1,257,500	\$21,670,840
Transfers Out	1,028,000		1,028,000
TOTAL EXPENDITURES	\$21,441,340	\$1,257,500	\$22,698,840

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	$\checkmark$					
Public Safety Police, Fire	✓					
Public Works Public Works, Powell Bill, Solid Waste	✓		√	~		
Parks & Recreation	$\checkmark$		$\checkmark$			
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.

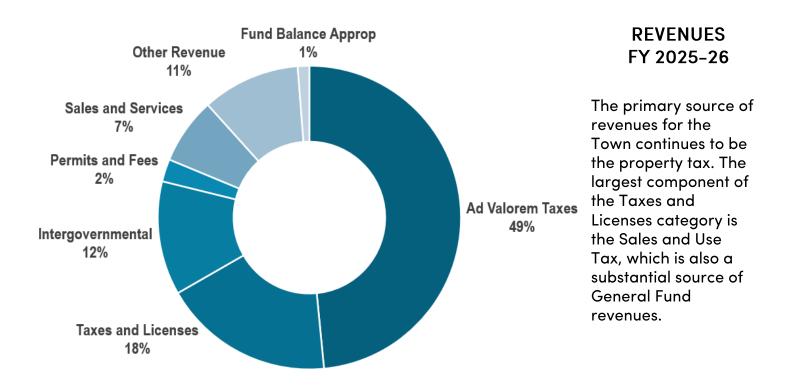
## UTILITY PROJECTS FUND

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

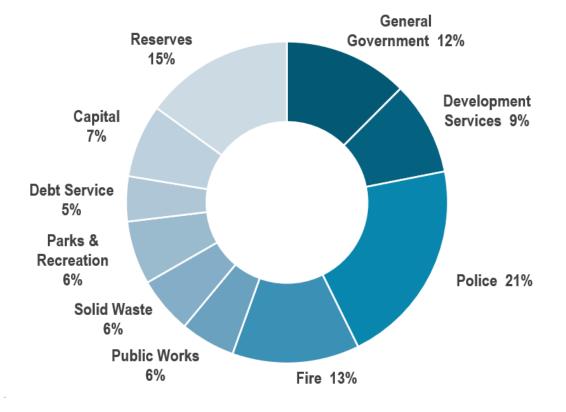
A transfer out of a fund is shown in the expenditures of that fund. A transfer into a fund is shown in the revenues of that fund. Since the transferred amount is reflected in two different funds, it is double-counted when calculating a total. The interfund transfers must be netted out to get a true representation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

# GENERAL FUND OVERVIEW

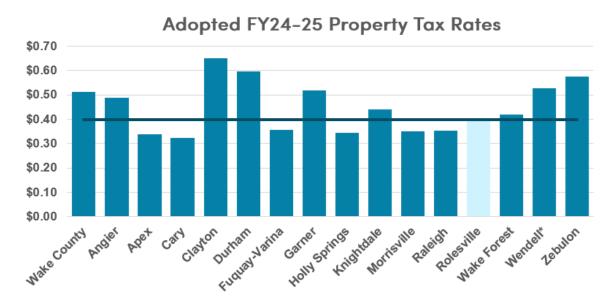


## EXPENDITURES FY 2025-26

The Town's primary areas of expenditure are for Public Safety (Police, Fire), Public Works (Public Works, Solid Waste), and Parks & Recreation. As the Town prepares for growth in facilities and infrastructure, the Capital portion (Debt Service, Capital, Reserves) of expenditures is also growing in significance.

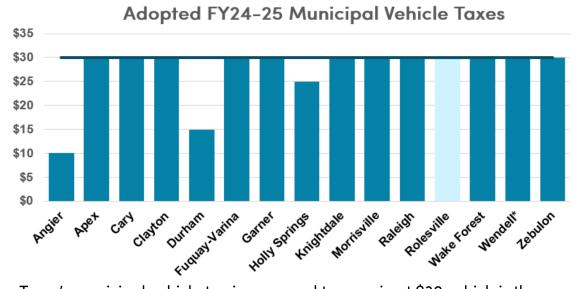


# COMPARISON CHARTS



The budget includes a tax rate of \$.40 per \$100 valuation. This rate is the same 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

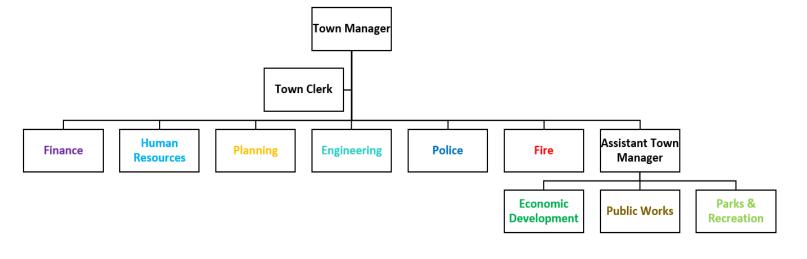


The Town's municipal vehicle tax is proposed to remain at \$30, which is the maximum allowed under State law. This rate is consistent with most other Wake County municipalities. Proceeds of the first \$5 may be used for any public purpose. Proceeds from the additional \$25 must be used for public streets, in accordance with N.C.G.S. 20-97.

#### ROLESVILLE, NC

# ORGANIZATION CHART

This chart reflects the organizational lines of responsibility for the Town of Rolesville. The FY 2025 -26 budget includes **82 unique positions**. Accounting for positions that are less than full-time, the result is a full time equivalent or FTE count of 80 personnel (not including temporary non-benefitted staff). Each department's organizational chart is shown on their departmental page.



	FY22-23	FY23-24	FY24-25	FY25-26	FY25-26 Non-benefitted
	BUDGET	BUDGET	BUDGET	BUDGET	Positions
Administration		_			
Town Manager	1	1	1	1	
Town Clerk	1	1	1	1	
Assistant Town Manager	1	1	1	1	
Capital Projects Manager			1		
Communications Specialist	0.5	1	1	1	
Administrative Support Specialist I-II				1	_
	3.5	4	5	5	
Finance					
Finance Director	1	1	1	1	
Accountant		1	1	1	
Accounting Technician I-II	2	2	2	2	
Administrative Support Specialist I-II			1	1	
Customer Care Specialist	1	1			
	4	5	5	5	-
Human Resources					
Human Resources Director	1	1	1	1	
Human Resources Analyst	1	1	1	1	
	2	2	2	2	-
Planning	_	_	_	_	
Planning Director	1	1	1	1	
Assistant Planning Director			1	1	
Senior Planner	1	1	_	- 1	
Planner II	_	2	2	- 1	
Planner I	1	1	1	1	
Permit Technician	1	1	1	1	
Administrative Support Specialist I-II	±	±	±	1	
	4	6	6	7	-
	4	0	0	/	

# PERSONNEL HISTORY

	FY22-23 BUDGET	FY23-24 BUDGET	FY24-25 BUDGET	FY25-26 BUDGET	FY25-26 Non-benefitted Positions
Community & Economic Development					
Economic Development Director	1	1	1	1	
Engineering					
Capital Projects Manager				1	
Stormwater Program Manager				1	
Engineering Inspector				1	
Stormwater Technician				1	_
Police				4	
Chief of Police	1	1	1	1	
Police Captain	1	1	1	1	
Police Lieutenant	2	2	2	2	
Police Sergeant	5	7	7	7	
Police Officer	10	8	10	10	
School Resource Officer	2	2	2	10	
	1		1	2	
Police Investigator	T	1			
Community Resource Officer		1	1	1	
Executive Analyst	1	1	1	1	TM Evidence
Administrative Support Specialist I-II	23	<u> </u>	<u> </u>	<u> </u>	Specialist
Fire	25	27	27	27	
Fire Chief				1	
Fire Division Chief				1	
Fire Captain				3	
Fire Lieutenant				3	TM Fire Battalion
Firefighter				6	Chief, TM Volunteer
Administrative Support Specialist I-II				0.5	Firefighter
				14.5	
Public Works					
Public Works Director			1	1	
Public Works Superintendent	1	1			
Stormwater Technician			1		
Operations Coordinator		1	1	1	
Lead Maintenance Worker	1	1	2	2	
Maintenance Worker I-II	2	3	4	4	_
Parks and Recreation	4	6	9	8	
Parks and Recreation Director	1	1	1	1	
Parks Superintendent	1	Ŧ	1	1	
Project/Facility Coordinator	1	1	Ŧ	T	
Program Coordinator I-II	3	3	4	4	
-	5				TM Program
Administrative Support Specialist I-II	0 5	0.5	0.5	0.5	Support Specialist I
Maintenance Worker	0.5	5.5	6.5	6.5	<u> </u>
TOTAL EMPLOYEES		<b>53.5</b>	61.5	<u> </u>	

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# BUDGET DETAIL

## 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.



FY25-26 ad valorem revenues are based upon the Town's property valuation as projected by the Wake County

Revenue Department. The tax rate is 40 cents per \$100 valuation, which is unchanged from the FY24-25 tax rate. The projection for FY25-26 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.

FY25-26 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.
 The local option sales \$1,000,000 \$2,500,000 \$2,500,000 \$2,500,000 \$1,500,000 \$1,500,000 \$1,500,000 \$5



## Recent sales tax receipts

across the State of North Caroline have moderated, with some regions of the state seeing reduced revenues. Given current state, national, and global economic uncertainty, sales tax revenues for FY25-26 are projected with a conservative 3% 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.

FY25-26 revenues are based on growth projections from the Wake County Revenue Department. These revenues reflect the continuation of a \$30 per vehicle fee.

## 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.

FY25-26 revenues are budgeted based upon continued low-level growth. Revenues in this category have remained stable or seen minimal increases for the past several years.

• **Powell Bill** revenues are the annual appropriation from the State Highway Fund for the proceeds from a 1<sup>3</sup>/<sub>4</sub>¢ 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.

FY25-26 revenues are budgeted based upon current year actual receipts. The statewide funding available for this revenue is highly dependent upon the state legislature's budget.

• Wake County collects property tax revenues from a unified **Wake County Fire Tax District** which includes unincorporated areas of the county and the Town of Wendell. Municipal and non-profit fire departments which serve those rural areas receive a portion of those revenues based upon a cost-share calculation.

FY25-26 revenues are budgeted based upon the personnel, operating, and capital items within the Town's fire services budget which are jointly-approved by both Wake County and the Town. These revenues also include the Fire Tax District's portion of the fire asset savings plan, which represents Wake County's cost-share of future rolling stock replacements. This is a new, ongoing revenue source resulting from the fire unification with the non-profit Rolesville Rural Fire Department.

## 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.

FY25-26 revenues are based upon continued moderate growth within the Town limits, as well as the impact of changes such as revisions to the Schedule of Fees and bringing contracted engineering inspection and plan review services in-house.

## 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 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.

FY25-26 revenues reflect the continuation of a \$25 per month fee. The revenue projection is based upon the number of occupied or soon-to-be occupied homes as of spring 2025.

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

FY25-26 revenues are based upon limited growth, as many recreation programs have reached capacity.

## **INVESTMENT INCOME & OTHER REVENUE**

 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.

FY25-26 revenues are increased moderately due to the current higher interest rates set by the Federal Reserve. Actual receipts in FY24-25 exceeded the budget. A conservative approach is warranted—the current US administration desires lower interest rates; however, inflationary pressures are keeping those rates high. Since the Town intends to continue increasing its Capital Savings reserve for the Capital Improvement Plan, these larger reserves should result in higher investment income even with marginally lower interest rates.

• Other Revenues include a one-time source related to merger proceeds.

The closing date for the non-profit Rolesville Rural Fire Department (RRFD) and Town of Rolesville unification agreement is July 1, 2025. This agreement sets forth certain net cash assets of RRFD that will be transferred to the Town and reserved specifically for the provision of fire services. The estimated transferring assets are based on RRFD financial statements for June 30, 2024.

## **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 FY25-26 budget includes a \$265,000 fund balance appropriation for a few one-time projects. Even with these appropriations, the Town will remain well within its established benchmarks. The Town is proactively seeking to accumulate additional fund balance as it implements the Five-Year Capital Improvement Plan which will significantly impact annual debt service requirements.

		FY 2022-2 ACTUAI		FY 2024-25 BUDGET	FY 2025-26 BUDGET
Ad Valorem					
100-000-4010	Ad Valorem Taxes	6,105,8	6,676,81	.4 9,066,000	9,570,000
100-000-4020	Ad Valorem Taxes-DMV	700,2	91 752,70	693,000	820,000
Taxes & Licenses	;				
100-000-4110	Local Option Sales Tax	3,137,	798 3,366,18	3,360,000	3,615,000
100-000-4115	Rental Vehicle Tax				
100-000-4120	Motor Vehicle Tax	170,4	50 243,98	275,500	300,000
Intergovernmen	tal - Unrestricted				
100-000-4210	Beer & Wine Excise Tax	44,8	343 50,98	50,000	55,000
100-000-4215	Utility Sales Tax	546,6	608,50	6 574,000	670,000
100-000-4225	ABC	57,8	309 51,15	62,000	62,000
100-000-4230	Commissions	2,7	2,51	.8 2,500	1,980
100-000-4235	Reimbursements	17,4	19 11,98	3 30,100	14,600
Intergovernmen	tal - Restricted				
100-000-4310	Powell Bill	276,9	02 321,98	325,000	380,000
100-000-4315	Solid Waste Disposal Tax		674 8,18		8,400
100-000-4320	Grants - Federal		49,81		63,800
100-000-4325	Grants - State	2,0	1,96	10,000	
100-000-4330	Grants - Local & Other	66,9	96,46	60,050	58,480
100-000-4345	Wake County Fire Tax District				1,286,480
Permits & Fees					
100-000-4400	Plan Review	26,3	.06 55,66	3 30,000	60,000
100-000-4410	Consultants	441,			250,000
100-000-4420	Planning & Zoning	15,8			14,000
100-000-4430	Zoning Permits	32,4			55,000
100-000-4431	Permit Processing	88,5			80,000
100-000-4440	Infrastructure Inspections	50,7			30,000
100-000-4441	Fire Inspections		49 4,43		5,000
100-000-4449	Site Fees	20,8			20,000
Sales & Services		-,		,	.,
100-000-4510	Solid Waste	875,6	516 1,067,35	1,124,100	1,237,100
100-000-4515	Special Police Services	73,7			70,000
100-000-4525	Facility Rental	25,			20,000
100-000-4530	Sponsorships	37,9			25,000
100-000-4535	Concessions		1,20	,	2,000
100-000-4540	Registration	157,4			162,500
Investment Inco	Ŭ	107,	11 10 1,55		102,000
100-000-4610	Investment Earnings	460,3	656,72	.8 330,000	410,000
Other Revenue		100).			110,000
100-000-4710	Administrative Fees		.94 10	4	
100-000-4715	Property & Equipment Rental		20		
100-000-4720	Surplus Property Proceeds	40,4			
100-000-4725	Insurance Proceeds	40,-		4 10,000	
100-000-4723	Civil Citations / School System		.00	500	500
100-000-4730	Donations	12,9			8,000
100-000-4735	Clerk of Court Fee		145 0,57 186 3,26		2,000
100-000-4740	Miscellaneous Revenue	5,: 11,:			1,500
100-000-4795	Debt Proceeds				500,000
		239,9	200,38	)T	
100-000-6050	Merger Proceeds	2 710 /	004		1,318,000
100-000-9102 Fund Palance An	Transfer In from ARP Fund	2,719,0	154		
	propriations & Transfers Fund Balance Appropriation			249,500	265,000
100-000-6900				7/14 5/10	765 000

# 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**

- Partner with Town Clerk and Finance staff to advance community funding program
- Continue to address regional needs by maintaining regular communication with Wake County and neighboring communities
- Implement the Strategic Plan



Rolesville Mayor & Town Commissioners

### GOVERNING BOARD

	FY 2022-23 ACTUAL	FY 2023-24 ACTUAL	FY 2024-25 BUDGET	FY 2025-26 BUDGET
EXPENDITURES				
Personnel Subtotal	62,243	65,411	67,600	70,500
Operating Subtotal	87,008	100,552	128,400	134,600
Capital Subtotal	12,133	1,339	0	11,230
TOTAL	161,385	167,302	196,000	216,330



# ADMINISTRATION

Rolesville operates under the councilmanager 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	2020	2021	2022	2023	2024
% of Board of Commissioner agendas posted to website 4 days in advance	100%	100%	100%	100%	100%
Number of unique visitors to website	51,107	77,979	82,876	85,720	89,000

### **RECENT ACCOMPLISHMENTS**

- Hired new Capital Project Manager and Assistant Town Manager to support strategic infrastructure development and enhance executive leadership capacity
- Expanded the Town's communications function to improve transparency, resident engagement, and public information
- With the support of Rolesville residents, established a partnership with Wake County to build the Town's first public library—a milestone for access to education and community resources
- Completed Town-wide pay study

- Facilitate unification of the Rolesville Rural Fire Department with the Town of Rolesville
- Complete the LAPP Main Street Project (U-6241)
- Implement the Town-wide pay study
- Conduct an organizational assessment focused on workplace culture and strategic alignment
- Develop a community engagement strategy through the grant administration process to support new and existing Town initiatives

### **ADMINISTRATION**

	FY 2022-23 ACTUAL	FY 2023-24 ACTUAL	FY 2024-25 BUDGET	FY 2025-26 BUDGET
PERSONNEL	3.5	4	5	5
EXPENDITURES				
Personnel Subtotal	526,101	630,315	874,660	803,800
Operating Subtotal	302,330	388,483	319,550	367,400
Capital Subtotal	36,198	4,195	5,100	6,630
-	TOTAL 864,629	1,022,993	1,199,310	1,177,830





# 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	2020	2021	2022	2023	2024
Clean audit opinion received by external auditors	Yes	Yes	Yes	Yes	Yes
Composite rating received through GFOA Budget Presentation Award	273	275	261	287	277
Number of disbursements (2022+ is payables)	1,115	1,355	2,417	2,674	2,981
Number of payroll transactions	1,278	1,705	1,700	1,777	1,915

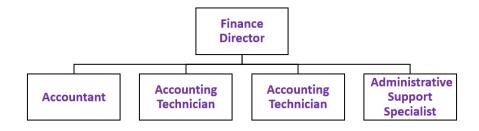
### **RECENT ACCOMPLISHMENTS**

- Streamlined and standardized the daily cashier process by leveraging software functionality
- Implemented payments by ACH to vendors resulting in cost reduction and efficiencies
- Worked with financial advisor to update the 5-year Capital Improvement Plan
- Developed plan which includes departmental values, work allocations, and performance metrics
- Transitioned email services to new tenant
- Implemented an electronic payment option for accounts payable invoices to improve payment speed and cost efficiency

- Implement new scheduling and timekeeping software that meets Town-wide needs
- Prepare to meet financial, payroll, and IT needs associated with the fire services unification
- Work with external partners and vendors to conduct an audit of cybersecurity practices
- Establish framework for decentralizing financial activity as operations disburse
- Expand department performance metrics and determine data collection methods

### FINANCE

		FY 2022-23 ACTUAL	FY 2023-24 ACTUAL	FY 2024-25 BUDGET	FY 2025-26 BUDGET
PERSONNEL		4	5	5	5
EXPENDITURES					
Personnel Subtotal		371,944	388,863	524,200	563,500
Operating Subtotal		219,716	236,791	284,790	271,150
Capital Subtotal		669	8,165	5,000	6,990
	TOTAL	592,329	633,819	813,990	841,640





# 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	2020	2021	2022	2023	2024
Turnover rate	n/a	6%	11%	12%	7%
Average years tenure of employees (as of Dec 31)	n/a	5.25	4.4	4.42	4.10
Retirement rate	n/a	n/a	n/a	0	.01
Number recordable workers compensation claims	n/a	0	2	1	1

### **RECENT ACCOMPLISHMENTS**

- Established new employee recognition program
- Facilitated quarterly wellness activities
- Submitted IRS forms electronically
- Received a partial refund for workers' compensation premiums

- Onboard Fire Department employees
- Conduct customer service training
- Conduct performance evaluation training

### HUMAN RESOURCES

	FY 2022-23 ACTUAL	FY 2023-24 ACTUAL	FY 2024-25 BUDGET	FY 2025-26 BUDGET
	2	2	2	2
	246,514	265,851	275,400	282,100
	34,152	48,876	110,710	58,910
	4,991	0	6,000	1,000
TOTAL	285,658	314,727	392,110	342,010
	TOTAL	ACTUAL 2 246,514 34,152 4,991	ACTUAL         ACTUAL           2         2           246,514         265,851           34,152         48,876           4,991         0	ACTUAL         ACTUAL         BUDGET           2         2         2           246,514         265,851         275,400           34,152         48,876         110,710           4,991         0         6,000





# PLANNING

The Planning Department advises residents, elected officials, and staff on land use, zoning, growth management, housing, and transportation. The department administers the Comprehensive Plan and Land Development Ordinance, leads and conducts the development plan review process, oversees permit activity, and performs 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	2020	2021	2022	2023	2024
Number of residential permits processed	199	195	266	227	382
Number of development review applications submitted	NEW INDICATOR		58	55	63
Number of development review applications completed	NEW INI	DICATOR	30	31	43

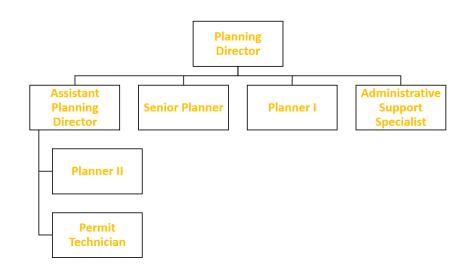
### **RECENT ACCOMPLISHMENTS**

- Transitioned department operations to new site
- Trained three staff members on permitting, the development review process, and long range planning
- Maintained staff certifications and licenses: AICP–1, PLA–1, CZO–2
- Created new annexation application with detailed instructions
- Created all new development review checklists

- Complete Rolesville's first Affordable Housing Plan
- Complete Rolesville Reimagined, the Comprehensive Plan Update
- Align staff duties with development trends and construction activities
- Transition to proactivity versus reactivity with zoning compliance
- Prioritize continuous quality improvement of internal processes: project management, development review, and permitting

### PLANNING

		FY 2022-23 ACTUAL	FY 2023-24 ACTUAL	FY 2024-25 BUDGET	FY 2025-26 BUDGET
PERSONNEL		4	6	6	7
EXPENDITURES					
Personnel Subtotal		403,874	493,105	684,200	834,300
Operating Subtotal		576,513	664,719	618,770	422,280
Capital Subtotal		1,167	6,698	10,500	7,870
	TOTAL	981,554	1,164,522	1,313,470	1,264,450





### 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 Rolesville's downtown.

#### **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	2020	2021	2022	2023	2024
Number of visits/conversations with existing businesses	n/a	8	7	8	12
Number of visits/conversations with business prospects	n/a	7	6	8	10
Number of new businesses in Town	4	5	4	6	5
Value of new commercial construction (in millions)	\$1,535	\$467k	\$4,546k	\$13,776k	\$16,600k

### **RECENT ACCOMPLISHMENTS**

- Worked with new owners of commercial properties on steps for redevelopment
- Completed Affordable Housing Project RFP process for the property behind Town Hall
- Supported local businesses at the Young and Main St. intersection

- Attract new commercial development and maintain ongoing marketing efforts
- Maintain and grow relationships with Chamber of Commerce and Downtown Development Association
- Continue to support Wallbrook, Cobblestone, and Main Street Project to completion in a timely manner
- Update the Economic Development Strategic Plan as part of the Comprehensive Plan Update
- Formalize a small area study or master plan for Gateway 401 parcels and "downtown" Rolesville

### COMMUNITY & ECONOMIC DEVELOPMENT

	FY 2022-23 ACTUAL	FY 2023-24 ACTUAL	FY 2024-25 BUDGET	FY 2025-26 BUDGET
PERSONNEL	1	1	1	1
EXPENDITURES				
Personnel Subtotal	128,421	137,802	146,700	163,000
Operating Subtotal	39,850	62,662	100,910	108,270
Capital Subtotal	0	300	3,000	500
	TOTAL 168,271	200,764	250,610	271,770



### ENGINEERING

The Engineering Division is responsible for planning, designing, reviewing, and managing infrastructure projects. This includes oversight of capital improvement projects, stormwater management, rightof-way permitting, utility coordination, and compliance with all engineering standards. The division ensures that infrastructure investments are designed and executed to enhance public safety, support economic development, and preserve environmental quality.

### **DIVISON GOALS**

- Ensure safe, reliable, and resilient infrastructure to support future growth
- Deliver capital projects on-time and within budget through professional project management
- Foster strong collaboration with developers, consultants, and regulatory agencies
- Improve service delivery through proactive engineering standards and digital tools
- Uphold environmental and stormwater compliance in all phases of project design and construction

PERFORMANCE INDICATORS	2020	2021	2022	2023	2023
Development Plan Review Time (Average Days to Approve or Provide Comments)	New DIVISION				
Change Order Percentage	New DIVISION				
Stormwater Inspection Compliance Rate (% of Inspections Passed)			New DIVISION	1	

### **RECENT ACCOMPLISHMENTS**

- Identified a need for a new division and reorganized existing personnel to better address Town needs
- Conducted interviews and made selection for construction manager at risk for Town Campus projects
- Managed Request for Qualifications process for engineer on-call contracts

- Hire and onboard key personnel: Engineering Inspector, Stormwater Program Manager, and Stormwater Technician
- Develop an internal project tracking and reporting system to monitor active CIP projects
- Create a Town-wide infrastructure assessment tool to guide long-term planning and maintenance
- Finalize and implement updated Engineering Design and Construction Standards
- Support integration with GIS and asset management systems
- Enhance customer service by streamlining the right-of-way permit process and inspection protocols

# ENGINEERING

			FY 2022-23 ACTUAL	FY 2023-24 ACTUAL	FY 2024-25 BUDGET	FY 2025-26 BUDGET
PERSONNEL						4
EXPENDITURE	S					
	Personnel Subtotal					449,700
	<b>Operating Subtotal</b>					30,850
	Capital Subtotal	_				5,250
		TOTAL	0	0	0	485,800
		Town M	lanager			
	Capital Projects Manager	Engineering Inspector	Stormwater Program Manager	Stormwater Technician		



### 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	2020	2021	2022	2023	2024
Number of Part I crimes	43	74	77	155	55
Number of police calls for service	26,717	38,295	33,283	28,811	33,454
Average response time for Priority 1-3 calls	4.68	4.80	4.92	5.65	6.52
Number of collisions	145	169	211	322	296
Number of incidents reported	256	316	451	352	809

#### **RECENT ACCOMPLISHMENTS**

- Replaced golf cart to ensure equipment reliability
- Expanded in-house training by sending officers for certification
- Upgraded and expanded software to improve efficiency
- Focused on community engagement per COPS Grant, including CAMP KIDDS, Picnic With Police, SWAC, and other programs
- Added a drone to the department toolkit to improve operational effectiveness

- Leverage Community Service Officer position to expand recruitment efforts and diversify community engagement initiatives
- Implement LPRs for increased efficiency of investigative and traffic enforcement efforts
- Develop a formal department strategic plan to provide a clear path for long-term goals
- Partner with the Fire Department as the unification is completed to provide exceptional emergency services

### POLICE

			FY 2022-23 ACTUAL	FY 2023-24 ACTUAL	FY 2024-25 BUDGET	FY 2025-26 BUDGET
PERSONNEL			23	24	27	27
EXPENDITUR						
	Personnel Subtotal		2,225,946	2,804,033	3,326,740	3,556,300
	Operating Subtotal		586,082	632,026	731,720	871,85
	Capital Subtotal	TOTAL	322,872 <b>3,134,900</b>	453,668 <b>3,889,727</b>	502,700 <b>4,561,160</b>	31,45 <b>4,459,60</b>
lice Sergeant	Ar Police Lieutenant	Police Caj	ptain		olice Su	nistrative pport ecialist
Police Investigator	Police Sergeant Police Sergean	t Police S	ergeant Police	Sergeant Police	Sergeant Police	Sergeant
Police Officer SRO	Police Officer Police Of	ficer Po	lice Officer F	Police Officer	Police Officer	Police Officer
Police Officer SRO	Police Officer Police Of	ficer	F	Police Officer	Police Officer	
Community Resource Officer			OPEN			

The Fire Department provides fire and rescue services to Rolesville residents and in certain unincorporated areas of Wake County. Major functions of this department include fire prevention, first responder, and fire suppression.

### **DEPARTMENT 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

2022

2023

2024

• Train and develop a professional, competent firefighting force

#### **PERFORMANCE INDICATORS**

	2020	2021	LULL	2020	2021
Number of fire/rescue calls for service	1086	1140	1199	1354	1263
Average response time		1	New indicatoi	R	

2020

#### RECENT ACCOMPLISHMENTS

- Completed agreement for unification of Rolesville Rural Fire Department and Town of Rolesville
- Completed 8332 hours of training for all firefighters
- Continued work with Town staff to design and fund a new main fire station

### **UPCOMING PRIORITIES**

2021

- Complete remaining operational items related to the fire services unification
- Continue to replace aging apparatus and have the most updated equipment needed to save lives and property
- Build new main fire station on Town Center campus



			FY 2022-23 ACTUAL	FY 2023-24 ACTUAL	FY 2024-25 BUDGET	FY 2025-26 BUDGET
PERSONNEL						14.5
EXPENDITURE	ES .					
	Personnel Subtotal					1,901,500
	Operating Subtotal		1,310,275	1,153,842	1,370,100	743,730
	Capital Subtotal					96,320
		TOTAL	1,310,275	1,153,842	1,370,100	2,741,550
		Specialist				
	Fire Divis Chief		e Battalion Chief	Fire Battalion Chief		
					Fire Captain	
	Chief       Fire Captain   Fire Captain		Chief	Chief		t
	Fire Captain Fire Capt	ain Fi	Chief re Captain	Chief Fire Captain Fire Lieutenant	Fire Lieutenan	t
	Fire Captain Fire Capt	eutenant	Chief re Captain Fire Lieutenant	Chief Fire Captain Fire Lieutenant	t Fire Lieutenan	t

# 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
- Provide efficient and effective solid waste collection

PERFORMANCE INDICATORS	2020	2021	2022	2023	2024
% of right-of-way mowing performed according to schedule	100%	100%	100%	100%	100%
Number of centerline miles of Town-maintained streets	34.23	35.86	37.20	39.31	40.69
% of roadways with pavement condition rating of 85 or better	76%	76%	76%	76%	76%
Average pavement condition rating	89.78	89.78	89.78	89.78	89.78
Residential households served (as of July 1)	2,923	3,114	3,257	3,681	4,061

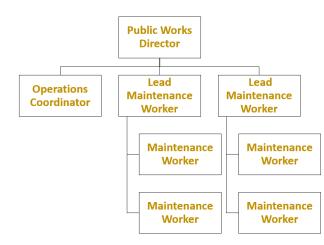
### **RECENT ACCOMPLISHMENTS**

- Brought yard waste collection inhouse
- Completed spring athletic field maintenance
- Improved street sign replacement process
- Launched preventative maintenance tracking system
- Supported community events setup
- Expanded in-house tree trimming and right-of-way maintenance
- Enhanced staff training and crosstraining initiatives
- Implemented performance tracking tools
- Implemented uniform program

- Streamline yard waste collection
- Review and update standard operating procedures
- Launch sidewalk inspection and repair program
- Support capital project coordination
- Continue cross-training and succession planning
- Improve facility and ground maintenance plans
- Upgrade small equipment fleet
- Increase public communication and visibility

### PUBLIC WORKS

		FY 2022-23 ACTUAL	FY 2023-24 ACTUAL	FY 2024-25 BUDGET	FY 2025-26 BUDGET
PERSONNEL		4	6	9	8
PUBLIC WORKS EXPENDITURES					
Personnel Subtotal		318,759	336,803	698,800	736,500
Operating Subtotal		297,862	364,069	388,650	411,400
Capital Subtotal		118,044	123,760	141,300	34,490
	TOTAL	734,665	824,632	1,228,750	1,182,390
POWELL BILL EXPENDITURES					
Operating Subtotal		2,776	41,740	0	50,000
Capital Subtotal	_	23,978	200,268	0	
	TOTAL	26,754	242,008	0	50,000
SOLID WASTE EXPENDITURES					
Operating Subtotal		847,315	990,445	1,036,000	988,000
Capital Subtotal					235,000
	TOTAL	847,315	990,445	1,036,000	1,223,000





# PARKS & RECREATION

The Parks and Recreation Department seeks to enhance the quality of life for Town residents by providing safe, accessible, and inclusive programs and parks. 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 and special events for all ages
- Offer culturally relevant and inclusive programming that reflects the interests and needs of various demographics within the community

PERFORMANCE INDICATORS	2020	2021	2022	2023	2024
Number of acres of developed parks	84 ac				
Number of athletic program participants	445	1,575	2,003	1,642	1,549
Number of cultural/educational program participants	n/a	250	725	459	589
Number of special events	5	15	26	33	36
Number of facility rentals	19	170	253	226	239

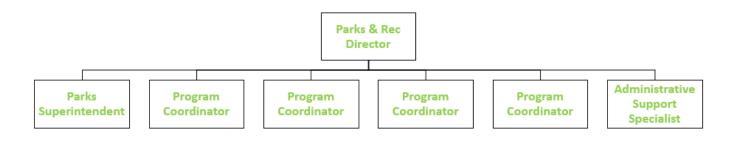
### **RECENT ACCOMPLISHMENTS**

- Completed the entrance for The Farm
- Completed the renovation of Mill Bridge Nature Park Amphitheater
- Celebrated National Autism Month in collaboration with the Police Department
- Worked with Rolesville Charter Academy on a joint use agreement

- Begin next phase of The Farm Park
- Expend federal grant funds for Main Street Park enhancements
- Develop a current greenway inventory map
- Rebrand selected programs to attract more diverse population

# PARKS & RECREATION

		FY 2022-23 ACTUAL	FY 2023-24 ACTUAL	FY 2024-25 BUDGET	FY 2025-26 BUDGET
PERSONNEL		5.5	5.5	6.5	6.5
EXPENDITURES					
Personnel Subtotal		509,484	631,921	745,400	792,900
Operating Subtotal		483,701	487,968	556,100	560,640
Capital Subtotal		30,328	50,301	53,500	15,240
	TOTAL	1,023,512	1,170,190	1,355,000	1,368,780





### 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 2022-23 ACTUAL	FY 2023-24 ACTUAL	FY 2024-25 BUDGET	FY 2025-26 BUDGET
EXPENDITURES				
100-190-5100 Performance Pay				76,000
100-190-5204 Unemployment Insurance				6,000
100-190-5206 Flexible Spending Accounts				8,000
100-190-5282 Tuition Reimbursement				7,500
100-190-5399 Contingency			165,150	310,810
100-190-5455 Capital Outlay - Leases	72,873	200,381		250,000
100-190-5460 Capital Outlay - Subscriptions	167,030			250,000
100-190-7000 Debt Service Principal	255,000	480,000	480,000	766,000
100-190-7005 Debt Service Interest	46,477	312,340	215,200	205,400
100-190-9405 Transfer to Capital Projects Fund	709,500	730,000	735,000	1,028,000
100-190-9406 Transfer to LAPP Grant Fund	2,306,927			
100-190-9900 Retain in Reserve - Powell Bill			335,000	340,000
100-190-9900 Retain in Reserve - Fire Equipment				239,280
100-190-9900 Retain in Reserve - Capital Savings			1,579,400	2,329,200
TOTAL	3,557,807	1,722,721	3,509,750	5,816,190





# 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 2022-23 ACTUAL	FY 2023-24 ACTUAL	FY 2024-25 BUDGET	FY 2025-26 BUDGET
REVENUES				
400-4235-7200 Reimbursements	159,081			
400-4325-7200 Grants - State	250,000			
400-4450-7200 Payment in Lieu	278,681			
400-4460-7200 Development Fees	779,200	1,218,838		
400-4610-7200 Investment Earnings	103,029	140,768		
Streets & Sidewalks Subtotal	1,569,991	1,359,606	0	0
400-4460-7600 Development Fees	927,200	1,277,400		
400-4610-7600 Investment Earnings	120,242	179,744		
400-4735-7600 Donations		50,000		
400-6900-7600 Fund Balance			1,634,500	229,500
400-9100-7600 Transfer in from General Fund	23,500	650,000		
Parks & Greenways Subtotal	1,070,942	2,157,144	1,634,500	229,500
400-4610-0000 Investment Earnings	229	46,678		
400-6010-0000 Loan Proceeds	4,485,000			
400-9100-0000 Transfer in from General Fund	686,000	80,000	735,000	1,028,000
General Government Subtotal	5,171,229	126,678	735,000	1,028,000
TOTAL	7,812,163	3,643,428	2,369,500	1,257,500

# CAPITAL PROJECTS FUND - EXPENDITURES

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

		FY 2022-23 ACTUAL	FY 2022-23 ACTUAL	FY 2024-25 BUDGET	FY 2024-25 BUDGET
EXPENDITURES	5				
400-000-9406	Transfer out to LAPP Grant Fund	500,000			
400-723-7200	East Young Street Sidewalk #2	452,481	103		
400-724-0000	Main Street - Corridor	41,018	59,186		
400-725-7200	Main Street - Burlington Mills Road	159,081			
400-726-7200	Rogers Rd/Willoughby	30,408	778,883		
	Streets & Sidewalks Subtotal	1,182,988	838,171	0	0
400-760-7600	Granite Falls Greenway	35,900	32,462		
400-761-7600	The Farm	57,267	53,256	1,060,000	
400-762-7600	Mill Bridge NP Amphitheater		42,071	340,000	
400-764-7600	Redford Place Park Lights	210,385	328,842		
400-765-7600	Community Center at Cobblestone	19,840			
400-766-7600	Greenway Gaps		10,725		
400-000-7600	Debt Service Principal	215,000	215,000	215,000	215,000
400-000-7600	Debt Service Interest	28,767	23,973	19,500	14,500
	Parks & Greenways Subtotal	567,159	706,328	1,634,500	229,500
400-740-0000	Va Water Stormwater Culvert	1,160			
400-741-0000	Drayton Sinkhole	7,857			
400-780-0000	Town Hall HVAC		55,825		
400-781-0000	Public Works Facility	2,065,071	2,290,462		
400-782-0000	Town Campus	64,095	108,806	435,000	
400-784-0000	Police Station			150,000	
400-784-0000	Main Fire Station			150,000	1,028,000
	General Government Subtotal	2,138,184	2,455,093	735,000	1,028,000
	TOTAL	3,888,330	3,999,592	2,369,500	1,257,500

### 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 2022-23 ACTUAL	FY 2023-24 ACTUAL	FY 2024-25 BUDGET	FY 2025-26 BUDGET
REVENUES						
	Grants - Federal		2,709,247			
	Investment Earnings		7,439			
		TOTAL	2,716,686	0	0	0
EXPENDITURES						
	Transfer Out to General Fund		2,719,094			
		TOTAL	2,719,094	0	0	0
LAPP Gr	ants Fund		FY 2022-23 ACTUAL	FY 2023-24 ACTUAL	FY 2024-25 BUDGET	FY 2025-26 BUDGET
LAPP Gr	ants Fund					
	unrestricted Subtotal					
			ACTUAL	ACTUAL	BUDGET	BUDGET
	Unrestricted Subtotal	al	ACTUAL 83,557	ACTUAL 229,789	BUDGET 0	BUDGET
	Unrestricted Subtotal Main Street LAPP Subtotal	al	ACTUAL 83,557 4,247,032	ACTUAL 229,789 5,256,532	<b>BUDGET</b> 0 0	BUDGET 0 0
	Unrestricted Subtotal Main Street LAPP Subtotal Wallbrook Development Subtota	al TOTAL	ACTUAL 83,557 4,247,032 1,820,759	ACTUAL 229,789 5,256,532 3,021,129	<b>BUDGET</b> 0 0 0	<b>BUDGET</b> 0 0 0
REVENUES	Unrestricted Subtotal Main Street LAPP Subtotal Wallbrook Development Subtota DOT Curb Ramps Subtotal		ACTUAL 83,557 4,247,032 1,820,759 31,140	ACTUAL 229,789 5,256,532 3,021,129 1,137	<b>BUDGET</b> 0 0 0 0	BUDGET 0 0 0 0
REVENUES	Unrestricted Subtotal Main Street LAPP Subtotal Wallbrook Development Subtota DOT Curb Ramps Subtotal		ACTUAL 83,557 4,247,032 1,820,759 31,140	ACTUAL 229,789 5,256,532 3,021,129 1,137	<b>BUDGET</b> 0 0 0 0	BUDGET 0 0 0 0
	Unrestricted Subtotal Main Street LAPP Subtotal Wallbrook Development Subtota DOT Curb Ramps Subtotal	TOTAL	ACTUAL 83,557 4,247,032 1,820,759 31,140 6,182,488	ACTUAL 229,789 5,256,532 3,021,129 1,137 8,508,588	BUDGET 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	BUDGET 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
REVENUES	Unrestricted Subtotal Main Street LAPP Subtotal Wallbrook Development Subtota DOT Curb Ramps Subtotal Main Street LAPP Subtotal	TOTAL	ACTUAL 83,557 4,247,032 1,820,759 31,140 6,182,488 2,196,759	ACTUAL 229,789 5,256,532 3,021,129 1,137 8,508,588 4,258,904	BUDGET 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	BUDGET 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0

### **Utility Projects Fund**

5 FY 2025-26 BUDGET
0 0
0 0
25 Г

### 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 progress and may receive additional appropriations, based upon the Capital Improvement Plan.

	Budget 2018-19	Budget 2019-20	Budget 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24	Budget 2024-25	BUDGET TO DATE	Amount Spent Thru 5/1/2025	BUDGET REMAINING
FACILITIES										
Town Hall HVAC						80,000		80,000	55,825	24,175
Town Campus			1,667,000		450,000		435,000	2,552,000	2,040,020	511,980
Police Station							150,000	150,000	135,206	14,794
Main Fire Station							150,000	150,000	20,700	129,300
STREETS & SIDEWALKS										
Main Street Design - Corridor	200,000	175,000	228,000	721,500	166,000		550,000	2,040,500	1,634,597	405,903
Main Street Design - Burlington Mills Rd	200,000	397,256		285,000			-48,762	833,494	833,494	0
Main Street LAPP				10,113,000	11,040,339			21,153,339	12,661,359	8,491,980
Granite Falls Blvd @ Thales				200,000				200,000		200,000
PARKS & GREENWAYS										
Granite Acres Greenway					23,500	300,000		323,500	97,197	226,303
The Farm: Entrance					550,000		1,000,000	1,550,000	902,308	647,692
The Farm: Activation							60,000	60,000		60,000
Mill Bridge Amphitheater						130,000	340,000	470,000	185,552	284,448

Projects Closed in Previous 12 Months	Budget Unspent	Original Source
Public Works Facility	(\$1,092)	Unrestricted
Rogers Road / Willoughby	\$35,084	Street fees

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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 capital projects and acquisitions. A capital improvement is defined as any expenditure for equipment, buildings, infrastructure, land, or project in which the cost exceeds \$50,000 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 and presented to the Town Board on an annual basis. Through work sessions, the Board and staff prioritize projects and expenditures. The CIP guides the Town's commitment to funding capital projects 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

### **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.

### CAPITAL IMPROVEMENT PLAN

### **OPERATING BUDGET IMPACTS**

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

When making a long-range capital plan, it's important to include these operating budget impacts. See the details in the *Capital Improvement Plan* on the following pages for more information about which proposed projects have associated operating costs or savings.



#### 2026-2030 CAPITAL IMPROVEMENT PLAN—FIVE YEAR FINANCIAL MODEL

Elected officials and staff have worked with the Town's financial advisor, Davenport Public Finance, to create a realistic long-term plan for capital improvement projects with identified funding sources. The goal of this process was to determine the Town's debt capacity as well as its debt affordability for proposed capital projects.

The consensus projects are shown in the graphic below in the expected year of construction. Prior year funding appropriations will be needed for design, property acquisition, etc. The financial model also incorporates the expected annual operating costs for the projects.

Fiscal Year	25-26 Construction	26-27 Construction	27-28 Construction	28-29 Construction	29-30 Construction	Future
Facilities	Campus Site \$9,056,000 Police Station \$12,812,000	Library \$Wake Co	Town Hall \$14,730,000			Community Center \$13,205,000
Sidewalks	Main Fire Station \$14,679,000		Granite Falls Blvd \$4,200,000	Rogers Rd Pedestrian Improv \$750,000		
Recreation	Farm Activation \$12,000,000					Park Expansions \$12,000,000
Other					Econ Dev Site \$1,500,000	

### CAPITAL PROJECT BUDGETS

The Capital Improvement Plan Five-Year Financial Model on the previous page displays each project in the year of estimated construction. This chart and the project descriptions on the following pages break out those costs more discretely by fiscal year appropriation.

	2025-26	2026-27	2027-28	2028-29	2029-30	Total							
CAPITAL PROGRAM EXPEND	CAPITAL PROGRAM EXPENDITURES												
FACILITIES													
Town Campus Site Development	9,056,000					9,056,000							
Police Station	12,812,000					12,812,000							
Main Fire Station	14,679,000					14,679,000							
Town Hall		500,000	14,230,000			14,730,000							
STREETS & SIDEWALKS													
Rogers Road Pedestrian Improv				750,000		750,000							
Granite Falls Blvd @ Thales			2,700,000			2,700,000							
Granite Falls Blvd @ BMR			1,500,000			1,500,000							
PARKS & RECREATION													
The Farm Park - Activation	12,000,000					12,000,000							
Community Center					500,000	500,000							
OTHER													
Economic Development Site					1,500,000	1,500,000							
TOTAL	48,547,000	500,000	18,430,000	750,000	500,000	68,727,000							

CAPITAL PROGRAM REVENUES													
Street Restricted			4,200,000	150,000		4,350,000							
Park Restricted					500,000	500,000							
General Fund	(985,000)	500,000	(500,000)			(985,000)							
Intergovernmental	6,000,000			600,000		6,600,000							
Debt - Recreation	12,000,000					12,000,000							
Debt - General Govt	31,532,000		14,730,000			46,262,000							
TOTAL	48,547,000	500,000	18,430,000	750,000	500,000	68,727,000							

IMPACTS OF CAPITAL PROGRAM												
ESTIMATED OPERATING COSTS												
Town Campus Site			90,560	93,277	96,075							
Police Station			128,120	131,964	135,923							
Main Fire Station			146,790	151,194	155,730							
Town Hall					147,300							
The Farm Park - Activation			450,000	463,500	477,405							
TOTAL	-	-	815,470	839,934	1,012,432							



### FY25-26 FUNDING IN CIP

PROJECT TITLE	DEPARTMENT							
Town Campus Site Development	Administration							
PROJECT TYPE	PROJECT LEVEL							
Health/Safety/Welfare	1: Mandated or gov bd priority							
Maintenance/Replacement	<ul> <li>2: Improves efficiency, reduces costs</li> </ul>							
Expansion of Program/Facility	3: Improves quality of life							
PROJECT DESCRIPTION	Discov Provent							
Included in the costs is the acquisition of land to complete the site	e. This project							

also included in the costs is the acquisition of nand to complete the site. This project also includes the design, engineering, and construction of roads, utilities, and other essential infrastructure on the site. The master plan for this site includes a Wake County Public Library, Police Station, Main Fire Station, Town Hall, and Community Center. This project will create pad-ready sites for the buildings identified in the master plan.

#### CONNECTION TO STRATEGIC PLAN

Abundant Amenities, Objective 2.4 - Proactively support plans, services, and programs that build and maintain quality community infrastructure and Town facilities.



CAPITAL BODGET IMPACT								 
		Prior	Year 1	Year 2	Year 3	Year 4	Year 5	
Appropriations		Years	2025-26	2026-27	2027-28	2028-29	2029-30	TOTAL
Planning and Design	\$	685,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 685,000
Land and Easements		1,867,000	-	-	-	-	-	1,867,000
Building and Construction		-	9,056,000	-	-	-	-	9,056,000
Equipment & Furniture		-	-	-	-	-	-	-
Other:		-	-	-	-	-	-	-
Total	\$	2,552,000	\$ 9,056,000	\$ -	\$ -	\$ -	\$ -	11,608,000
Revenues								
Street Restricted	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Powell Bill		-	-	-	-	-	-	-
Park Restricted		-	-	-	-	-	-	-
General Fund		952,000	(685,000)	-	-	-	-	267,000
Intergovernmental		-	-	-	-	-	-	-
Debt/Unidentified		1,600,000	9,741,000	-	-	-	-	11,341,000
Total	\$	2,552,000	\$ 9,056,000	\$ -	\$ -	\$ -	\$ -	\$ 11,608,000
OPERATING BUDGET IMPAC	т							
			Year 1	Year 2	Year 3	Year 4	Year 5	
Appropriations			 2025-26	2026-27	2027-28	2028-29	2029-30	
Salaries/Benefits			\$ -	\$ -	\$ -	\$ -	\$ -	
Maintenance/Utilities/Leases (est	5% (	of const cost)		-	90,560	93,277	96,075	
Other:			-	-	-	-	-	
Total			-	-	90,560	93,277	96,075	



### FY25-26 FUNDING IN CIP

PROJECT TITLE	DEPARTMENT
Police Station	Police
PROJECT TYPE	PROJECT LEVEL
Health/Safety/Welfare	1: Mandated or gov bd priority
Maintenance/Replacement	<ul> <li>2: Improves efficiency, reduces costs</li> </ul>
Expansion of Program/Facility	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 accommodate public meeting areas, staff offices, training rooms, and other essential law enforcement functions.



#### CONNECTION TO STRATEGIC PLAN

Abundant Amenities, Objective 2.3 - Continuously provide superior public safety and fire services through strong infrastructure and programs to address current and future needs.

CAPITAL DODGET IMPACT				 		 		
		Prior	Year 1	Year 2	Year 3	Year 4	Year 5	
Appropriations		Years	2025-26	2026-27	2027-28	2028-29	2029-30	TOTAL
Planning and Design	\$	150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Land and Easements		-	-	-	-	-	-	-
Building and Construction		-	12,812,000	-	-	-	-	12,812,000
Equipment & Furniture		-	-	-	-	-	-	-
Other:		-	-	-	-	-	-	-
Total	\$	150,000	\$ 12,812,000	\$ -	\$ -	\$ -	\$ -	12,962,000
Revenues								
Street Restricted	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Powell Bill		-	-	-	-	-	-	-
Park Restricted		-	-	-	-	-	-	-
General Fund		150,000	(150,000)	-	-	-	-	-
Intergovernmental		-	-	-	-	-	-	-
Debt/Unidentified		-	12,962,000	-	-	-	-	12,962,000
Total	\$	150,000	\$ 12,812,000	\$ -	\$ -	\$ -	\$ -	\$ 12,962,000
OPERATING BUDGET IMPAC	Т							
			Year 1	Year 2	Year 3	Year 4	Year 5	
Appropriations			2025-26	2026-27	2027-28	2028-29	2029-30	
Salaries/Benefits			\$ -	\$ -	\$ -	\$ -	\$ -	
Maintenance/Utilities/Leases (est. 1	1% o	f const cost)		-	128,120	131,964	135,923	
Other:			-	-	-	-	-	
Total			-	-	128,120	131,964	135,923	



### FY25-26 FUNDING IN CIP

PROJECT TITLE	DEPARTMENT							
Main Fire Station	Fire							
PROJECT TYPE	PROJECT LEVEL							
Health/Safety/Welfare	1: Mandated or gov bd priority							
Maintenance/Replacement	<ul> <li>2: Improves efficiency, reduces costs</li> </ul>							
Expansion of Program/Facility	3: Improves quality of life							
PROJECT DESCRIPTION								

The current Main Fire Station was constructed in 1980. Analysis by Wake County shows that downtown Rolesville is the ideal location for a fire station in the district. A recent assessment of the current building revealed that the current station does not meet current fire service standards. Due to population growth in the Rolesville fire district, it is critical for the department to have 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

Abundant Amenities, Objective 2.3 - Continuously provide superior public safety and fire services through strong infrastructure and programs to address current and future needs.

CAFITAL BODGET INIFACT								
		Prior	Year 1	Year 2	Year 3	Year 4	Year 5	
Appropriations		Years	2025-26	2026-27	2027-28	2028-29	2029-30	TOTAL
Planning and Design	\$	150,000		\$ -	\$ -	\$ -	\$ -	\$ 150,000
Land and Easements		-	-	-	-	-	-	-
Building and Construction		-	14,679,000	-	-	-	-	14,679,000
Equipment & Furniture		-	-	-	-	-	-	-
Other:		-	-	-	-	-	-	-
Total	\$	150,000	\$ 14,679,000	\$ -	\$ -	\$ -	\$ -	14,829,000
Revenues								
Street Restricted	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Powell Bill		-	-	-	-	-	-	-
Park Restricted		-	-	-	-	-	-	-
General Fund		150,000	(150,000)	-	-	-	-	-
Intergovernmental		-	6,000,000	-	-	-	-	6,000,000
Debt/Unidentified		-	8,829,000	-	-	-	-	8,829,000
Total	\$	150,000	\$ 14,679,000	\$ -	\$ -	\$ -	\$ -	\$ 14,829,000
OPERATING BUDGET IMPAC	Т							
			Year 1	Year 2	Year 3	Year 4	Year 5	
Appropriations			 2025-26	2026-27	2027-28	2028-29	2029-30	
Salaries/Benefits			\$ -	\$ -	\$ -	\$ -	\$ -	
Maintenance/Utilities/Leases (est 1	% of	const cost)		-	146,790	151,194	155,730	
Other:			-	-	-	-	-	
Total			-	-	146,790	151,194	155,730	



PROJECT TITLE	DEPARTMENT											
The Farm Park - Activation	Parks & Recreation											
PROJECT TYPE	PROJECT LEVEL											
Health/Safety/Welfare Maintenance/Replacement Expansion of Program/Facility	<ul> <li>1: Mandated or gov bd priority</li> <li>2: Improves efficiency, reduces costs</li> <li>3: Improves quality of life</li> </ul>											
PROJECT DESCRIPTION												
The construction of a multi-purpose center, playground, and open fie current and new programs to grow and serve the citizens of Rolesvill improving the quality of programs, this facility will also create addition with weekend rentals. This project includes initial design and engineer activiation of The Farm Park site.	e. In addition to onal revenue											

#### CONNECTION TO STRATEGIC PLAN

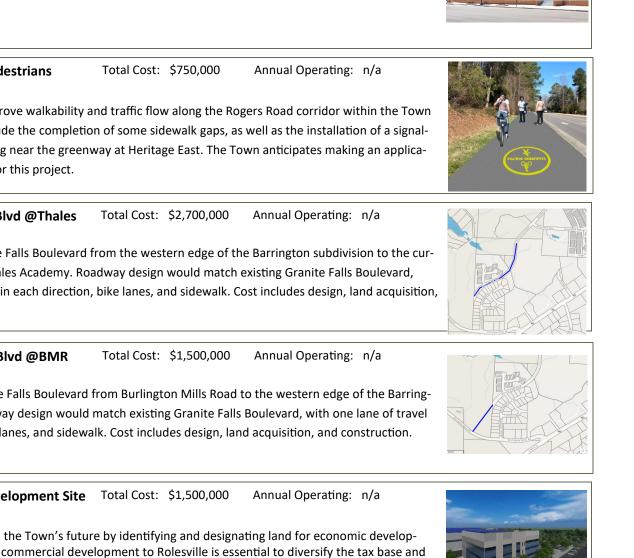
Abundant Amenities, Objective 2.2 - Expand and develop open space, greenways, and recreational facilities.

		Prior	 Year 1	 Year 2	 Year 3	 Year 4	 Year 5	
Annensistions								TOTAL
Appropriations		Years	 2025-26	 2026-27	2027-28	 2028-29	 2029-30	TOTAL
Planning and Design	\$	60,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000
Land and Easements		-	-	-	-	-	-	-
Building and Construction		-	12,000,000	-	-	-	-	12,000,000
Equipment & Furniture		-	-	-	-	-	-	-
Other:		-	-	-	-	-	-	-
Total		60,000	12,000,000	-	-	-	-	12,060,000
Revenues								
Street Restricted	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Powell Bill		-	-	-	-	-	-	-
Park Restricted		60,000		-	-	-	-	60,000
General Fund		-	-	-	-	-	-	-
Intergovernmental		-	-	-	-	-	-	-
Debt/Unidentified		-	12,000,000	-	-	-	-	12,000,000
Total	\$	60,000	\$ 12,000,000	\$ -	\$ -	\$ -	\$ -	\$ 12,060,000
OPERATING BUDGET IMPAC	Т							
			Year 1	Year 2	Year 3	Year 4	Year 5	
Appropriations			2025-26	2026-27	2027-28	2028-29	2029-30	
Salaries/Benefits (est 3 staff)			\$ -	\$ -	\$ 300,000	\$ 309,000	\$ 318,270	
Maintenance/Utilities/Leases (est 1	% of	const cost)		-	150,000	154,500	159,135	
Other:			-	-	-	-	-	
Total			-	-	450,000	463,500	477,405	

## FUTURE CAPITAL PROJECTS

#### The projects in this section are anticipated in the later years of the Capital Improvement Plan.





#### Total Cost: \$14,730,000 Annual Operating: \$147,300

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



**Community Center** 

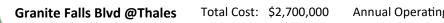
Town Hall

Total Cost: \$13,205,000 Annual Operating: \$450,000

This project is for the construction of a community center which will host a variety of cultural and athletic programming. A site for this building has been identified in the Town Campus master plan.

**Rogers Rd Pedestrians** 

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.



Construction of Granite Falls Boulevard 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, and sidewalk. Cost includes design, land acquisition, and construction.



Granite Falls Blvd @BMR

Construction of Granite Falls Boulevard 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, and sidewalk. Cost includes design, land acquisition, and construction.

Economic Development Site Total Cost: \$1,500,000

Supports investment in the Town's future by identifying and designating land for economic development. Attracting larger commercial development to Rolesville is essential to diversify the tax base and help create local jobs. Funds could be allocated toward the purchase of land, site readiness or certification programs to assess and prepare land, or building infrastructure such as utility and road extensions.





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# SUPPLEMENTAL INFORMATION

### DEBT SERVICE

#### DEBT OBLIGATIONS

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

DESCRIPTION	FY2025-26	FY2026-27	FY2027-28	FY2028-29	FY2028-29 to
					FY2041-42
	1 year	1 year	1 year	1 year	14 years
<b>502 Southtown Circle</b> \$1,425,000; issuance 12/28/2015; final payment due 12/28/2030; 2.77% interest	\$110,789	\$108,158	\$105,526	\$102,895	\$197,895
<b>11624 Louisburg Road</b> \$2,153,000; issuance 10/30/2017; final payment due 9/1/2027; 2.23% interest	\$229,384	\$224,589	\$219,795	-0-	-0-
<b>406 East Young Street</b> \$1,600,000; issuance 6/24/2021; final payment due 6/24/2031; 1.63% interest	\$174,998	\$172,390	\$169,807	\$167,174	\$326,523
Public Works Facility \$4,485,000; issuance 12/14/2022; final payment due 12/1/2042; 4.2% interest	\$394,470	\$385,020	\$375,570	\$365,120	\$4,123,840
<b>Rescue Truck</b> \$400,000; issuance 12/14/2022; final payment due 12/1/2042; 0.0% interest	\$40,000	\$40,000	\$40,000	\$40,000	\$120,000
Debt Service Total	\$949,641	\$930,157	\$910,698	\$675,189	\$4,768,258

#### 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 **.24%** at June 30, 2025.

Estimated debt at June 30, 2025:

Source of Debt	Debt Remaining
502 Southtown Circle	570,000
11624 Louisburg Road	645,000
406 East Young Street	960,000
Public Works Facility	4,035,000
Rescue Truck	280,000
TOTAL	\$6,490,000

Assessed property valuation:

\$2,670,101,410

#### 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 2025-26 budget year is projected to be about **5.6%**.

#### **BOND RATING**

Rolesville is currently unrated.

#### 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 6/30/2025	INCREASES	DECREASES	NET TRANSFERS	ENDING BALANCE 6/30/2026	NET CHANGE	% CHG
General Fund	15,275,193	21,176,340	17,504,860	(1,028,000)	17,918,673	2,643,480	17.3%
Capital Projects Fund	9,136,725	1,000,000	1,257,500	1,028,000	9,907,225	770,500	8.4%
Utility Projects Fund	2,188,548	70,000	-	-	2,258,548	70,000	3.2%

#### CHANGES IN FUND BALANCE IN GENERAL FUND

There is a planned \$260,000 use of fund balance of the General Fund for several one-time projects. The Capital Improvement Plan (CIP) financial model calls for adding \$2,3329,200 to fund balance for future capital projects and a new reserve for long-term Fire Asset needs will increase fund balance by \$239,280. The Town will remain within its established benchmarks.

#### SELECTED FUND BALANCES OVER TIME

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

	FY20-21 ACTUAL	FY21-22 ACTUAL	FY22-23 ACTUAL	FY23-24 ACTUAL	FY24-25 BUDGETED	FY25-26 BUDGETED
GENERAL FUND						
Powell Bill	\$712,122	\$460,022	\$736,241	\$857,223	\$1,246,464	\$786,464
Capital Savings	\$658,000	\$793,000	\$1,300,500	\$1,832,500	\$3,411,900	\$5,741,100
Unrestricted Fund Balance	\$8,020,226	\$7,084,857	\$9,146,922	\$8,878,582	\$9,278,578	\$9,018,579
Unrestricted Fund Balance as a % of General Fund expenditures	104%	104%	137%	94%	77%	86%
UTILITY RESERVE FUND						
Water Fees Reserve	\$912,320	\$913,835	\$956,868	\$1,013,582	\$1,108,082	\$1,143,082
Sewer Fees Reserve	\$884,703	\$886,219	\$929,252	\$985,966	\$1,080,466	\$1,115,466
CAPITAL PROJECTS FUND						
Street Fees Reserve	\$1,529,754	\$1,856,966	\$2,036,714	\$2,916,513	\$3,430,838	\$3,930,838
Street Payments In Lieu	\$357,898	\$368,104	\$616,378	\$317,200	\$317,200	\$317,200
Park Fees Reserve	\$2,097,968	\$2,584,340	\$3,310,909	\$4,423,029	\$3,574,103	\$3,844,603
Park Payments In Lieu	\$103,157	\$128,157	\$128,157	\$128,157	\$128,157	\$128,157

### LONG-RANGE FORECAST

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

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

This financial forecast indicates that continued moderate growth in the operating budget is fundable in the future. While out years have negative net revenues, these results are within a margin of error. Were the model to show large structural deficits, those shortfalls would need to be addressed by either additional revenues, reduced costs, or the use of fund balance reserves.

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

	FY2024-25 BUDGET	FY2025-26 BUDGET	FY2026-27 PROJECTION	FY2027-28 PROJECTION	FY2028-29 PROJECTION	FY2029-30 PROJECTION
GENERAL FUND						
Revenues						
Ad Valorem Taxes	\$9,759,000	\$10,390,000	\$10,701,700	\$11,022,751	\$11,353,434	\$11,694,037
Sales Taxes	3,360,000	3,615,000	3,759,600	3,909,984	4,066,383	4,229,039
Utility Sales Tax	574,000	670,000	683,400	697,068	711,009	725,230
Solid Waste Fees	1,124,100	1,238,100	1,262,862	1,288,119	1,313,882	1,340,159
Other Financing Sources	249,500	1,583,000				
All Other Revenue	2,159,650	3,945,240	4,063,597	4,185,505	4,311,070	4,440,402
TOTAL	\$17,226,250	\$21,441,340	\$20,471,159	\$21,103,427	\$21,755,778	\$22,428,866
Expenditures						
Salaries & Benefits	\$7,343,700	\$10,230,100	\$10,537,003	\$10,853,113	\$11,178,706	\$11,514,068
Base Operating	5,810,850	5,351,390	5,511,932	5,677,290	5,847,608	6,023,037
Capital Outlay	727,100	951,970	980,529	1,009,945	1,040,243	1,071,451
Debt Service	695,200	971,400	746,811	650,903	635,190	635,190
Contribution to capital	735,000	1,028,000				
Held in reserve	1,914,400	2,908,480	2,995,734	3,085,606	3,178,175	3,273,520
TOTAL	\$17,226,250	\$21,441,340	\$20,772,009	\$21,276,857	\$21,879,923	\$22,517,265
Net Revenues over Expenditures	\$0	\$0	(\$300,850)	(\$173,430)	(\$124,145)	(\$88,398)

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

### GRANTS

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

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

In the chart below, "Ongoing Grants" and "Previous Awards" represent funds that are currently awarded or have been frequently received. The "Anticipated Applications" represent grants that have been or will be applied for over the coming fiscal year.

Purpose	Grantor	Amount
Ongoing Grants		
School Resource Officers	Wake County	\$58,400
Community Arts	United Arts Council	\$5,000
Ballistic Vests	NCLM & NC Dept of Public Safety	Varies
Wellness	NCLM	Varies
Previous Awards		
(2) Police Officers	US DOJ COPS Program	\$350,000
Main Street Park Improvements	Federal Community Projects	\$406,000
Town Campus Site Preparation	Federal Community Projects	\$325,000
Accessibility for Parks	NC Division of Parks & Recreation	\$340,000
Granite Acres Greenway	Department of Natural & Cultural Resources	\$100,000
Anticipated Applications		
Traffic Enforcement Unit	Governors Highway Safety Program	\$293,117
Cybersecurity Audit	Federal DHS / FEMA	\$35,000
Storm Preparedness	Duke Energy	\$50,000

### FISCAL POLICIES

### BUDGETARY POLICY

- In accordance with state statutes, the Town will adopt a balanced budget ordinance each year. A budget is balanced when the sum of net revenues and appropriated fund balance equals 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 \$50,000 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 \$50,000 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 2025-26 PROCESS

٠	Budget kickoff	January 10
٠	Department requests and revenue estimates due	February 7
•	Present Proposed Budget to Town Board	May 20
•	Public Hearing	June 3
•	Budget adopted by Town Board	

# PAY & CLASSIFICATION PLAN

#### General Pay Plan Grade Minimum Midpoint Maximum Classification G1 \$43,162.88 \$58,269.88 \$73,376.89 Maintenance Worker I G2 \$45,321.02 \$61,183.38 \$77,045.73 Maintenance Worker II G3 \$47,587.07 \$64,242.54 \$80,898.02 Accounting Technician I G4 \$49,966.42 \$67,454.67 \$84,942.92 Administrative Support Specialist I G5 \$52,464.74 \$70,827.40 \$89,190.07 Permit Technician Accounting Technician II G6 \$55,087.98 \$74,368.78 \$93,649.57 G7 \$57,842.38 \$78,087.21 \$98,332.05 Administrative Support Specialist II G8 \$60,734.50 \$81,991.57 \$103,248.65 Lead Maintenance Worker \$63,771.22 G9 \$86,091.15 \$108,411.08 Stormwater Technician **Engineering Inspector** G10 \$66,959.79 \$90,395.71 \$113,831.64 \$70,307.78 \$94,915.50 \$119,523.22 **Program Coordinator I** G11 G12 \$73,823.16 \$99,661.27 \$125,499.38 **Executive Analyst** \$77,514.32 G13 \$104,644.33 \$131,774.35 G14 \$81,390.04 \$109,876.55 \$138,363.06 G15 \$85,459.54 \$115,370.38 \$145,281.22 G16 \$89,732.52 \$121,138.90 \$152,545.28 G17 \$98,705.77 \$133,252.79 \$167,799.81 G18 \$108,576.35 \$146,578.07 \$184,579.79 G19 \$119,433.98 \$161,235.87 \$203,037.77 G20 \$131,377.38 \$177,359.46 \$223,341.54 G21 \$144,515.12 \$195,095.41 \$245,675.70

Human Resources Analyst		G9
Operations Coordinator		G9
Planner I		G9
Accountant		G10
Communications Specialist		G10
Program Coordinator II		G10
Planner II		G11
Town Clerk		G11
Parks Superintendent		G12
Senior Planner		G11
Stormwater Program Manager		G13
Capital Projects Manager		G13
Assistant Planning Director	Exempt	G16
Economic Development Director	Exempt	G17
Human Resources Director	Exempt	G18
Parks And Recreation Director	Exempt	G18
Planning Director	Exempt	G18
Public Works Director	Exempt	G18
Finance Director	Exempt	G19
Assistant Town Manager	Exempt	G21

FLSA

Grade

G1 G3

G4

G4

G5

G6

G6

G6

G6

G7

G8

G9

#### Temporary Staff Pay Plan

Title	Min Rate	Max Rate	Notes
TM Evidence Specialist	\$ 30.66	\$ 52.12	grade G9 equivalent
TM Intern	\$ 10.00	\$ 19.00	
TM Program Support Specialist I	\$ 10.00	\$ 13.00	\$0.25 /yr increase
TM Program Support Specialist II	\$ 11.00	\$ 14.00	\$0.25 /yr increase
TM Program Support Specialist III	\$ 12.50	\$ 15.50	\$0.25 /yr increase
TM Fire Battalion Chief	\$600 /month	stipend	
TM Volunteer Firefighter	\$11 /call		

## PAY & CLASSIFICATION PLAN

Publi	c Safety Pa	iy Plan				
Grade	Minimum	Midpoint	Maximum	Classification	FLSA	Grade
PS1	\$55,946.80	\$75,528.18	\$95,109.56	Firefighter I (Cadet)		PS1
PS2	\$59,303.61	\$80,059.87	\$100,816.13	Police Cadet		PS1
PS3	\$62,861.82	\$84,863.46	\$106,865.10	Firefighter II		PS2
PS4	\$66,633.53	\$89,955.27	\$113,277.01	Police Officer I		PS2
PS5	\$70,631.55	\$95,352.59	\$120,073.63	Firefighter III		PS3
PS6	\$74,869.44	\$101,073.74	\$127,278.05	Police Officer II		PS3
PS7	\$79,361.61	\$107,138.17	\$134,914.73	Master Police Officer		PS4
PS8	\$84,123.30	\$113,566.46	\$143,009.61	Senior Police Officer		PS5
PS9	\$90,853.17	\$122,651.77	\$154,450.38	Fire Lieutenant		PS7
PS10	\$96,304.36	\$130,010.88	\$163,717.40	Police Sergeant		PS7
PS11	\$102,082.62	\$137,811.53	\$173,540.45	Fire Captain		PS8
PS12	\$108,207.57	\$146,080.22	\$183,952.88	Police Lieutenant		PS8
PS13	\$114,700.03	\$154,845.04	\$194,990.05	Fire Division Chief	Exempt	PS10
PS14	\$121,582.03	\$164,135.74	\$206,689.45	Police Captain	Exempt	PS10
				Fire Chief	Exempt	PS13
				Police Chief	Exempt	PS14

#### Career Ladder Program

The Town Manager may administratively create and maintain a career ladder program for the positions identified below. Movement through the identified positions shall be based upon a standardized set of employee qualifications. Progression through steps of the career ladder shall result in 5% pay increase or to the minimum of the new range, whichever is greater.

General Pay Plan
Maintenance Worker I > Maintenance Worker II
Accounting Technician I > Accounting Technician II
Administrative Support Specialist I > Administrative Support Specialist II
Program Coordinator I > Program Coordinator II
Public Safety Pay Plan
Police Cadet > Police Officer I > Police Officer II > Master Police Officer > Senior Police Officer
Firefighter I (Cadet) > Firefighter II > Firefighter III

### 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
Military Banners	\$200	Application	4735
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
Dev	elopment Services		
Description	Fee	When Due	Acct
Plan Review			
Sketch plan (cost per meeting)	\$150	Application	4400
Site development plan	\$1000	Application	4400
Major preliminary subdivision (>4 lots) plat	\$700 plus \$10 /lot	Application	4400
Construction infrastructure drawings	\$1000	Application	4400
Final subdivision plats			
Recombination	\$200	Application	4400
Boundary survey	\$200	Application	4400
Right-of-way dedication	\$200	Application	4400
Easement dedication	\$200	Application	4400
Minor subdivision (<5 lots)	\$200 plus \$10 /lot	Application	4400
Major subdivision (>4 lots)	\$300 plus \$10 /lot	Application	4400
Resubmittal fees	½ original submittal	Application	4400
Technology fee	\$20	Application	4400
Consultant review fees		•••	
Engineering / plan review	Actual cost	Invoice, Net 30	4410
Traffic impact analysis	Actual cost	Prepayment	4410
Town Attorney	Actual cost	Invoice, Net 30	4410
Wireless telecommunications	Actual cost	Invoice, Net 30	4410
facility examination		·	
Planning & Zoning Fees			
Land Development Ordinance text	\$600	Application	4420
amendment			
Rezoning (map amendment) (includes		Application	4420
Comprehensive Plan amendment)			
General use district	\$600	Application	4420
Conditional district	\$1,000	Application	4420
Mixed-use district	\$1,200	Application	4420
Public hearing notification letter	\$2.00 per property required	Application	4420

Development Services				
escription	Fee	When Due	Acct	
lanning & Zoning Fees				
Special Use Permit				
Within a residential zoning district	\$600 plus \$8 /unit	Application	4420	
Within a non-residential zoning	\$600	Application	4420	
district				
Zoning verification letter	\$100	Application	4420	
Appeals and interpretations	\$600	Application	4420	
Variance application	\$600	Application	4420	
Street or right of way closure				
Temporary permit	\$100	Application	4420	
Permanent closure	\$1,000	Application	4420	
Nuisance abatement				
General labor	\$30 /hour	Invoice, Net 30	4420	
Equipment	\$140 /hour	Invoice, Net 30	4420	
Contractor	Actual cost	Invoice, Net 30	4420	
Voluntary annexation petition	\$350	Application	4420	
Sign permit				
Permanently mounted	\$75 /sign	Application	4420	
Temporary sign or banner	\$25 /sign	Application	4420	
Food truck permit				
One location, one time	\$25	Application	4420	
One location, annual	\$75	Application	4420	
Multiple locations, annual	\$100	Application	4420	
Driveway extension permit	\$100	Application	4420	
Encroachment in right of way				
Permit	\$50	Application	4420	
Inspection	\$75	Application	4420	
Permits				
Zoning permit				
New residential	\$150	Application	4430	
Residential alterations and addi-	\$50	Application	4430	
tions				
Commercial new structure	\$250	Application	4430	
Commercial alteration and addi-	\$50	Application	4430	
tion				
Building permit processing				
Residential and commercial	\$100	Application	4431	
Trade permit processing	\$60	Application	4431	
Administrative change requests	\$60	Application	4431	
nspections				
Infrastructure inspections				
Single-family residential right of	\$200 /lot	Application	4440	
way improvement				
Setback encroachment inspection	Actual cost	Application	4440	
Inspection of other field improve-	Actual cost	Invoice, Net 30	4440	
ments				
Fire inspections				
Commercial structures	Actual cost	Invoice, Net 30	4441	

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

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

Public Safety				
Description	Fee	When Due	Acct	
Copy of police reports	\$5 /copy	Upon Receipt	4710	
Off duty employment	\$55 /hour, 4 hour daily minimum (rates may vary for units of government)	Invoice, Net 30	4515	
Late request (<72 hours in advance)	Additional \$15 /hour	Invoice, Net 30	4515	
Town Holiday	Additional \$15 /hour	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				
Amphitheater	\$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,	Additional \$15 /hr		Application	4525
weekends, or holidays				
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	\$50 per day		Application	4525
line				
Rentals after office hours,	Additional \$15 /hr		Application	4525
weekends, or holidays				
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)	Ş	55	Upon Receipt	deducte

Description	Fe	Fee		Acct
Program Registration	Resident *	Non-Resident		
Youth athletics	\$53 /participant	\$93 /participant	Application	4540
Adult softball	Varies b	Varies by league		4540
Cultural programs	Varies by class		Application	4540
Late registration fee	\$10 /pa	rticipant	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 at	hletic season get a 10%	discount		
Commercial Use of Park Property				
Year (12 months)	\$240		Application	4525
Half Year (6 months)	\$1	50	Application	4525
Quarterly (3 months)	\$9	90	Application	4525

- 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 \$50,000 or greater and a useful life of more than five years.
- Capital Improvement Plan (CIP): A long-range plan of proposed capital improvements, which includes their costs and funding sources. The plan is updated annually to reassess capital needs.
- **Column Headings:** Common column headings used in this document are: "Actual" the actual funds received or spent in a fiscal year. "Budget" the funds anticipated to be spend in a fiscal year.
- **Contingency:** A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.
- **Debt Service:** The obligation to pay the principal and interest of all debt instruments according to a pre-determined payment schedule.
- Encumbrance: A financial commitment for services, contracts, or goods which have not yet been delivered or performed.
- **Exaction:** Infrastructure projects required from a developer as a condition of development approval.
- Expenditures: The cost of goods and services.
- **Fiscal Year:** A twelve month time period which determines the time frame for budgeting, accounting, and financial reporting. The fiscal year for Rolesville is July 1 to June 30.
- Fund: An accounting entity with revenues and expenditures that are set up to carry out a specific function or objective.
- Fund Balance: Monies that remain unspent after all budgeted expenditures have been made.
- General Fund: The fund which accounts for most of the basic government services such as public safety, parks and recreation, streets and highways, sanitation, and administration.
- **Impact Fee:** A fee imposed on new development to pay for public infrastructure projects necessary to support the new development. The Town of Rolesville has a local act from the North Carolina legislature which allows it to impose impact fees for specified purposes.
- **Infrastructure:** Public infrastructure refers to the physical structures required to support a community, which are owned by the public and are available for public use. Examples include streets, sidewalks, bridges, greenways, and parks.
- Levy: The amount of tax, service charges, or assessments imposed by a unit of government.
- **Installment Agreements:** A method of purchasing or a loan in which payments are spread out over a multi-year period.
- **Modified Accrual Accounting:** An accounting method whereby revenues are recorded when they are measurable and available and expenditures are recorded when the liability is incurred.
- **Restricted Funds:** Grants, entitlements, or shared revenues which are legally restricted to specific uses.
- **Revenues:** Actual or expected income.
- **Transfer:** The movement of money from one fund to another fund for the purpose of wholly or partially supporting the functions of the receiving fund.

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