

# PROPOSED BUDGET

FY 2026-2027

Accountable • Collaborative • Ethical • Excellent • Inclusive • Transparent

# TABLE OF CONTENTS

## INTRODUCTION

Town Officials.....	<a href="#">1</a>
Recognition.....	<a href="#">2</a>
Budget Message .....	<a href="#">3</a>

## STRATEGIC PLAN

Community History.....	<a href="#">10</a>
Community Profile .....	<a href="#">11</a>
Strategic Plan 2024-2029 .....	<a href="#">12</a>
Strategic Plan Progress.....	<a href="#">16</a>

## BUDGET OVERVIEW

Budget at a Glance.....	<a href="#">22</a>
Budget History.....	<a href="#">23</a>
Budget Summary .....	<a href="#">24</a>
Fund Descriptions.....	<a href="#">25</a>
Comparison Charts.....	<a href="#">26</a>
Organization Chart & Personnel History.....	<a href="#">28</a>

## BUDGET DETAIL

General Fund Revenues.....	<a href="#">32</a>
Governing Board.....	<a href="#">36</a>
Administration .....	<a href="#">38</a>
Finance.....	<a href="#">40</a>
Human Resources .....	<a href="#">42</a>
Planning .....	<a href="#">44</a>
Economic Development.....	<a href="#">46</a>
Engineering.....	<a href="#">48</a>
Police.....	<a href="#">50</a>
Fire .....	<a href="#">52</a>
Public Works .....	<a href="#">54</a>
Parks & Recreation.....	<a href="#">56</a>
Special Appropriations.....	<a href="#">58</a>
Capital Projects Fund.....	<a href="#">60</a>
Other Funds .....	<a href="#">62</a>

## CAPITAL IMPROVEMENT PLAN

Capital Improvement Plan.....	<a href="#">64</a>
Active Capital Projects .....	<a href="#">66</a>
Upcoming Capital Projects .....	<a href="#">67</a>
Capital Project Summaries .....	<a href="#">68</a>



## SUPPLEMENTAL

Debt Service .....	<a href="#">74</a>
Fund Balance.....	<a href="#">75</a>
Long-Range Forecast.....	<a href="#">76</a>
Grants.....	<a href="#">77</a>
Fiscal Policies.....	<a href="#">78</a>
Budget and Fiscal Framework.....	<a href="#">80</a>
Glossary .....	<a href="#">81</a>
Pay & Classification Plan.....	<a href="#">82</a>
Schedule of Fees .....	<a href="#">84</a>

# TOWN OFFICIALS

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**Ronnie I. Currin**  
Mayor



**Dan T. Alston**  
Mayor Pro Tempore



**Jennifer Bernat**  
Commissioner



**Lenwood Long**  
Commissioner



**Michael Paul**  
Commissioner



**April Sneed**  
Commissioner

## TOWN STAFF

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***Eric Marsh***  
Town Manager

***Steven Pearson***  
Assistant Town Manager

***Christina Frazier***  
Town Clerk

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

***Amy Stevens***  
Finance Director

***Chandra Wright***  
Human Resources Director

***Stephen Wensman***  
Planning Director

***Scott Miles***  
Town Engineer

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

***Jason Deitch***  
Fire Chief

***Isaac Poelman***  
Public Works Director

***Oliver "June" Greene***  
Parks & Recreation Director

Town of Rolesville | [www.RolesvilleNC.gov](http://www.RolesvilleNC.gov) | 919-556-3506  
PO Box 250 | 502 Southtown Circle  
Rolesville NC 27571

# RECOGNITION

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

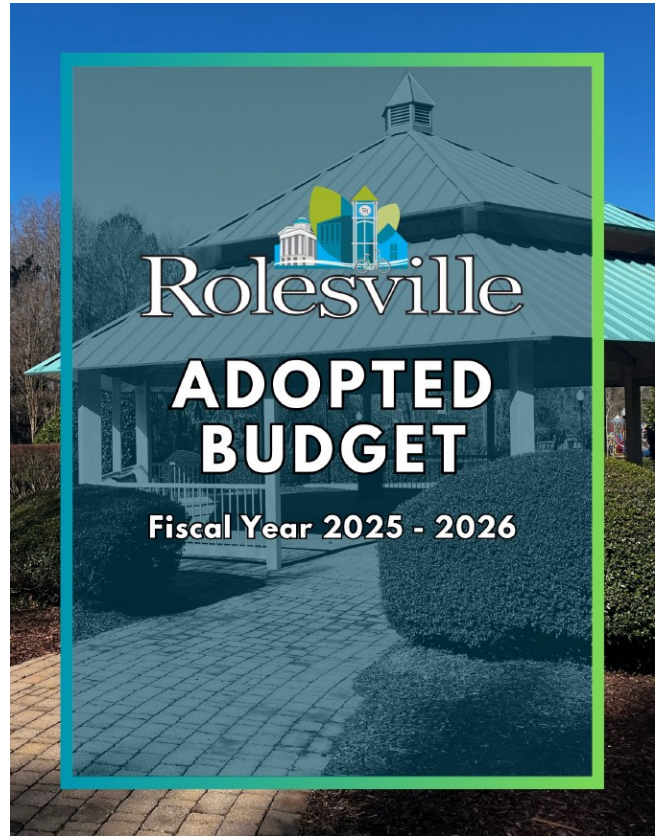
**Town of Rolesville  
North Carolina**

For the Fiscal Year Beginning

**July 01, 2025**

*Christopher P. Morill*

Executive Director



The Government Finance Officers' Association (GFOA) of the United States and Canada presented a Distinguished Budget Award to the Town of Rolesville, North Carolina for its annual budget for the fiscal year beginning July 1, 2025. In order to receive this award, a governmental unit must publish a document that meets program criteria as a policy document, operations guide, financial plan, and communications device.

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

# BUDGET MESSAGE

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## FY 2026–27 Town Manager Budget Message

April 21, 2026

### FY 2026–27 Town Manager Budget Message

Honorable Mayor Currin and Rolesville Board of Commissioners,

With great respect and responsibility, I am pleased to submit the recommended FY2026–27 budget for the Town Board’s 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 required, the budget is balanced, with projected revenues equal to expenditures.

This year’s budget reflects a continued commitment to disciplined financial stewardship while navigating rising costs, increasing service demands, and advancing the Town’s long-term capital obligations. The recommended total budget is \$21,549,540. The General Fund budget of \$21,324,940 reflects a decrease of 3.5%, primarily due to changes in planned capital funding.

## Economic and Legislative Environment

While not anticipated to have an immediate impact on the FY2026–27 budget, one of the most consequential policy discussions at the state level is led by the North Carolina General Assembly through its House Standing Committee on Property Tax Reduction and Reform. The committee is actively evaluating potential changes that could significantly reshape how municipalities rely on property taxes in the future. In Rolesville, property taxes are the backbone of the Town’s operating revenue, directly funding essential services residents depend on daily—most notably public safety, parks and recreation, street and stormwater infrastructure, and the planning and administrative functions that guide responsible growth. These revenues not only sustain current service levels but also support the Town’s ability to expand municipal services. Limitations to property tax authority or capacity would have a disproportionate impact on service delivery, with public safety likely facing the most significant impact.

At the same time, broader macroeconomic conditions continue to introduce uncertainty into the Town’s financial outlook. Ongoing global instability, including volatility in gasoline prices, combined with sustained inflationary pressures, elevated interest rates, and potential shifts in leadership and policy direction at the Federal Reserve, all contribute to a challenging and fluid economic environment. These factors influence everything from the cost of capital projects and borrowing to day-to-day operational expenses and require a disciplined and adaptive approach to financial planning in the year ahead.

The FY2026–27 budget is shaped by steady but moderate revenue growth alongside notable expenditure pressures. As with other municipalities across the region, demands and needs outpaced revenue growth.

# BUDGET MESSAGE

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## Revenue Trends

This recommended budget proposes to retain the current property tax rate of \$.40 per \$100 valuation. The motor vehicle fee is also proposed to remain the same at \$30 per vehicle, the maximum allowed by State law. The solid waste fee is proposed to increase 5%, from a \$300 annual cost per household to \$315.

Other notable revenue trends include:

- Property tax base growth of approximately 7% .
- Projected sales tax revenue growth of 3% .
- Increased utility sales tax revenue due to staff work to ensure proper annexation recordings.
- Moderate growth in other revenues. These revenues may appear to decline, but this is due to moving plan review services in-house, so the revenue loss is offset by expenditure reduction.

While revenues remain stable, they are not growing fast enough to fully offset rising operational and capital costs.

## Expenditure Drivers

The factors collectively driving the budget environment consist of more structural and service-level demands, rather than discretionary expansion. The most significant cost drivers in this year's budget include:

- Increased contributions to the capital savings reserve, to a substantial allocation of \$2.7 million, representing approximately 9.6 cents of the property tax rate. This capital savings reserve plays a crucial role in ensuring the Town is properly positioned to meet future debt payments for the projects outlined in the Capital Improvement Plan (CIP).
- Personnel investments, including a cost of living adjustment that tracks with the Consumer Price Index, and funding the annual merit program. Together, these investments total over \$385,000 in salary adjustments.
- Expansion of public safety capacity with an additional Police Officer (Cadet) and the necessary associated equipment investments for a total of \$207,000.
- Inflationary increases, particularly streetlights and solid waste collection, reflect our continued growth and, more importantly, our dependence on external partners to maintain a high level of service to residents.
- Operational expansion, including the lease of additional facility space for Engineering and Planning and increased Parks & Recreation part-time staffing to support programming.

## Budget Focus and Priorities

The FY2026–27 budget is guided by three core priorities:

- ✓ Sustaining Capital Investment and Service Levels
- ✓ Investing in People and Organizational Capacity
- ✓ Strengthening the Foundation for Long-Term Growth

# BUDGET MESSAGE

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## **Priority #1: Sustaining Capital Investment and Service Levels**

The Town's continued investment in its Capital Improvement Program and capital savings reserve remains the single largest driver of this year's budget. This will remain the case as Rolesville evolves into a small municipality. These investments are essential to ensuring infrastructure and core services keep pace with growth and the Town avoids significant future financial strain.

This includes:

- Ongoing capital savings contributions to prepare for major projects (\$2.7 million). Rolesville will be seeking about \$43.4 million in debt funding during the 2026–27 fiscal year to support the Town Campus, Police Station, and Main Fire Station projects. With the debt payments for these public service buildings and community amenities on the horizon, staff have had to be intentional and strategic in making budgetary decisions. It is critical for the Town to remain in a financially solvent position and ensure that adequate revenues and reserves are on hand to make these debt payments.
- Strategic investments of \$255,000 in fire apparatus and long-term public safety infrastructure. Current projections point toward replacing the next fire engine in FY2027–28; with costs of about \$1.5 million per truck, it is important to consistently put aside funds now to reduce the budgetary impact in the future.
- The Town continues to selectively use Powell Bill funding, which is restricted in its usage for street resurfacing and other transportation and stormwater needs. The next anticipated usage of these funds is to address downtown improvements for stormwater control and routine greenway maintenance.

In addition to capital priorities, the budget maintains current service levels by addressing unavoidable cost increases in operations:

- Rising solid waste and yard waste service costs, including expanded service demands. Solid waste costs have increased by 3% annually for the last three fiscal years, while the solid waste fee has remained the same. These annual 3% increases are the primary driver for the 5% solid waste fee increase. Staff have been able to absorb the increased costs for the past few years by increasing efficiencies in the in-house yard waste program.

This upcoming fiscal year, the Town must conduct a bid process to renew or select a new solid waste service provider for July 1, 2027. This year's 5% solid waste fee increase is a "stair-step" as we anticipate a market correction with the newly awarded contract, which may further significantly increase solid waste expenditures.

- Increased streetlight expenses tied to system growth and inflation. As each new subdivision is completed, and the developers and builders transition infrastructure maintenance and operations, the Town takes on these responsibilities. Adequate street lighting is a public safety concern, and these expenditures continue to grow as the Town grows.

This approach ensures that current service levels are maintained while responsibly planning for future obligations.

## **Priority #2: Investing in People and Organizational Capacity**

The Town's workforce is its most critical asset, and this budget reinforces a commitment to attracting, retaining, and supporting high-performing employees.

# BUDGET MESSAGE

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## Compensation and Benefits

- Implementation of a 2.4% cost-of-living adjustment (COLA). This percentage is based upon year-over-year growth in the Consumer Price Index. This increase will be applied at the start of the new fiscal year.
- Funding of the annual merit-based performance program. Most employees will earn an average of 2% pay increase, with reserves set aside for a few top performers. These pay adjustments are timed to coincide with annual performance appraisals in the fall.
- Traditionally, the Town conducts an organization-wide pay study every three years. This budget transitions that practice to conducting a smaller study each year for 1/3 of the organization. This lessens the likelihood of a significant one-time impact due to across-the-board pay increases. To ensure that no staff go more than three years without market review, this budget includes funding to conduct a study of 1/3 of the organization by January 2027, and another 1/3 by July 2027.
- Funding for the Local Governmental Employee Retirement System (LGERS) employer match. While this increased expense is only \$30,000 for FY26-27, it comes on top of 10 years of sustained similar increases. Since 2015, the Town's contribution to the LGERS system has increased from 6.67% to 15.2% of an employee's wages.

## Strategic Staffing Investments

- Addition of a Police Officer Cadet position, ensuring that public safety services are prioritized for the public's benefit. Supporting candidates who are new to the law enforcement field enhances long-term recruitment and workforce development.
- Expanded Parks & Recreation programming and staffing to meet community expectations and growing service demands. Several new community events have been added in recent years. As the demographics of the Town's population changes, it is important for programming to meet service demands.

## Operational Alignment

- Investment in a newly leased facility to co-locate Development Services, such as the Engineering and Planning functions, which will improve coordination among those departments. The intent is to make development review timelines more efficient and effective, and to provide strong customer service.

These investments listed above are intentional. They are focused on ensuring that the organization has the capacity, structure, and talent to meet increasing service demands.

## **Priority #3: Strengthening the Foundation for Long-Term Growth**

This budget continues to emphasize intentional, sustainable growth by strengthening the Town's operational and financial foundation.

## Financial Sustainability

- Aligning recurring revenues with recurring expenditures.
- Maintaining disciplined contributions to capital reserves.
- Preparing for long-term operating impacts of new facilities.

# BUDGET MESSAGE

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## Operational Efficiency

- Continuing the transition to in-house service delivery, improving control and reducing long-term costs.
- Streamlining processes and improving coordination across departments.

## Strategic Readiness

- Positioning the organization for future expansion of facilities and services.
- Ensuring scalability of operations as Rolesville continues to grow.

This reflects a broader shift from reactive growth to proactive, strategic governance.

## Conclusion

The proposed FY2026–27 budget reflects a balanced and disciplined approach to managing growth, maintaining service levels, and preparing for the future. While revenues remain steady, the Town must respond to increasing capital demands, rising operational costs, and the need to invest in its workforce.

Through strategic investment in infrastructure, people, and organizational capacity, this budget positions the Town of Rolesville to meet current needs while preparing for future opportunities.

I respectfully submit this budget for your consideration and look forward to working with the Mayor and Board to advance our shared vision for the community. Thank you for your continued leadership, support, and trust.

Respectfully,



Eric Marsh  
Town Manager

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# 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 150% from 2010-2020. Today, Rolesville is home to almost 12,000 residents, dozens of businesses, three Town parks, and one National Register of Historic Places site.



*South Main Street (2014)*



*Wallbrook Development (2026)*

## 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	2021	2022	2023	2024	2025
Population	9,639	10,047	10,661	11,297	11,854
Property Tax Base (in millions)	\$1,417	\$1,465	\$1,589	\$2,445	\$2,674
# Households	3,114	3,257	3,494	3,748	4,113
Tax Base (% Commercial / % Residential)	8/92	8/92	8/92	8/92	9/91

## GOVERNANCE

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

## DEMOGRAPHICS

Based on 2025 Estimates

Population	11,854
Average Household Size	3.05
Median Household Income	\$149,565
Median Home Value	\$535,000
Median Age	40.6
High School Grad or Higher	98.0%
Bachelor's Degree or Higher	62.1%

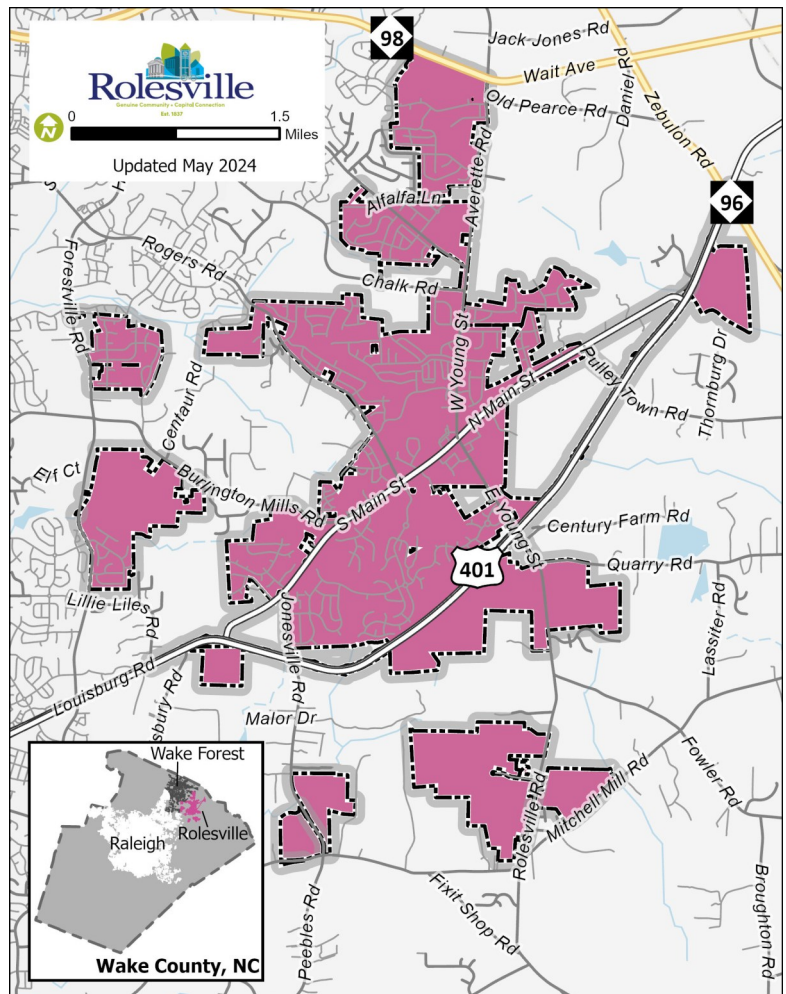


## LOCATION

Located in the northeast section of Wake County, North Carolina

### Distance from Points of Interest

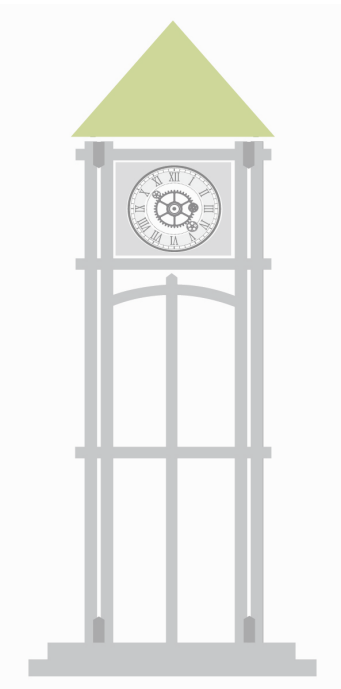
Downtown Raleigh	15 miles
RDU International Airport	26 miles
Research Triangle Park	28 miles
NC State University	17 miles
WakeMed North Hospital	10 miles
Five County Stadium	15 miles
NC Museum of Art	19 miles
JC Raulston Arboretum	20 miles
PNC Arena	20 miles
Umstead State Park	23 miles



# STRATEGIC PLAN 2024-2029

## OVERVIEW

The Town of Rolesville has developed this strategic plan to articulate its core identity, strengthen its purpose, and identify high-level 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 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.

# STRATEGIC PLAN 2024-2029

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## 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
- Ethical
- Excellent
- Inclusive
- Transparent



# STRATEGIC PLAN 2024-2029



## 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.

# STRATEGIC PLAN 2024-2029



## 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*

The Town of Rolesville strives to be recognized as regional employer of choice, recognizing our employees' pivotal role in Rolesville's success. We are dedicated to enhancing and developing our employees, fostering a supportive workplace culture among Rolesville staff. Our internal facing goal is to create a workplace where employees feel committed to the mission and vision of the Town.

**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.



## CONNECTED COMMUNITIES

Action	Department	Progress
<b>Objective 1.1 - Intentionally create opportunities to promote and foster connections for residents within Rolesville</b>		
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	100%
Open House or Touch-a-Truck offers education and transparency between staff and community.	Public Works	100%
Meet the Public Works "Crew" at various town events.	Public Works	100%
<b>Objective 1.2 - Celebrate the diverse communities within the larger Rolesville community through cultural (International food festival, Juneteenth, etc.) events</b>		
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	50%
<b>Objective 1.3 - Strengthen our network of partners in the state, county, and community that can support the Town as we address regional issues</b>		
Working with our Recreation resource services Consultant and Central Pines on grants and seminars.	Parks & Recreation Administration	100%
Continue mutual aid agreements and collaborate to facilitate local and regional public safety systems.	Police Fire	75%
Participation in Technical Advisory Committee Team Meetings and Utility Advisory Board Meetings.	Public Works	100%
Partner with Town of Wake Forest for winter road treatment supplies.	Public Works	100%
Provide Staff presence on regional/County committees, boards, etc. to ensure Rolesville participation and engagement.	All	100%
<b>Objective 1.4 - Implement systems for clear communication with residents</b>		
Implement online electronic payment options for accounts payable invoices.	Finance	100%
Implement RecDesk software.	Parks & Recreation	100%
Install greenway signage that is compatible with neighboring communities.	Parks & Recreation	80%
Maintain the town website making it user-friendly and easy to navigate.	Communications	100%
Simplify/streamline Town Newsblast (Traffic Alerts, Regular Newsblast, P&R Newsletter, Mayor’s Newsletter).	Communications	100%
Developing system for text messaging service.	Communications	20%
Implement uniforms for maintenance crew clearly identifying our department.	Public Works	100%

# STRATEGIC PLAN PROGRESS



## ABUNDANT AMENITIES

Action	Department	Progress
<b>Objective 2.1 - Continue to improve and beautify Rolesville</b>		
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	100%
Prepare Land Development Ordinance (LDO) Text Amendments to clarify and update development regulations including those associated with landscaping and open space.	Planning	100%
Implement three pollinator gardens throughout town along with Parks & Recreation.	Public Works	100%
<b>Objective 2.2 - Expand and develop active open space, greenways, and recreational facilities</b>		
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	100%
<b>Objective 2.3 - Continuously provide superior public safety and fire services through strong infrastructure and programs to address current and future needs</b>		
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.	Fire Administration	100%
<b>Objective 2.4 - Proactively support plans, services, and programs that build and maintain quality community infrastructure and Town facilities</b>		
Manage and apply the Land Development Ordinance Amendment (LDO) to development applications.	Planning	100%
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	100%

# STRATEGIC PLAN PROGRESS



## INTENTIONAL GROWTH

Action	Department	Progress
<b>Objective 3.1 - Enhance the Town through investments in projects, facilities, and infrastructure that support the expansion of Rolesville</b>		
Manage the planning, construction, and operational transition to the new Police Station and Fire Stations facilities to ensure they support long-term community growth, technological advancement, and employee wellness.	Police Fire	25%
Continued facilitation and oversight of Main Street Project.	Engineering	90%
Partner with developers, when appropriate, to provide infrastructure that supports and attracts new development .	Econ Dev	100%
<b>Objective 3.2 - Invest in a diverse mix of commercial, retail, and residential development</b>		
Continue to work with Habitat for Humanity on an affordable housing project on Town-owned land behind Rolesville Town Hall.	Econ Dev	25%
Partner with developers to bring mixed-use developments to Rolesville, such as Wallbrook and Cobblestone.	Econ Dev	100%
<b>Objective 3.3 - Serve as an advocate for the small business community that encourages entrepreneurship, innovation, development, and retention</b>		
Highlight local small businesses in Town communications (Newsblast and social media).	Multiple	100%
Partner and Collaborate with Downtown Development Association and Rolesville Chamber of Commerce to support the business community (Ex: develop a façade improvement program, create downtown overlay district).	Econ Dev	100%
Support and promote downtown businesses in Rolesville through events, activities, and partnerships that create an authentic downtown experience.	Multiple	100%
<b>Objective 3.4 - Expand the non-residential tax base through incoming businesses and job opportunities</b>		
Engage with prospective business owners, brokers, and developers to attract new businesses and commercial development to Rolesville.	Econ Dev	100%
Maintain a database of available properties and demographic data to support business and developer relocation decisions in Rolesville.	Econ Dev	100%
Maintain marketing materials and pursue opportunities to promote Rolesville as a prime business destination regionally and nationally.	Econ Dev	100%
Formalize incentive policy/guidelines to attract desired commercial development.	Econ Dev	75%
Work collaboratively and creatively with private sector to foster efficient development processes.	Planning	100%
Permitting staff to work weekly meetings with developers and builders to address issues.	Planning	10%
<b>Objective 3.5 - Encourage long-range planning to address growth concerns related to the watershed, diverse housing, traffic, and the environment</b>		
Comprehensive Plan Update (Economic Development Strategic Plan update included).	Planning	50%
Affordable Housing Plan.	Planning	90%

# STRATEGIC PLAN PROGRESS



## STRONG ORGANIZATION

Action	Department	Progress
<b>Objective 4.1 - Maintain financial strength through data-informed decisions and other best practices for local government</b>		
Seek debt funding approval from the LGC for the Town Campus and Farm Park projects.	Finance	10%
Create annual training plan on financial topics for Town staff to ensure compliance and promote best practices.	Finance	100%
Establish and track Finance metrics.	Finance	15%
Establish and track Human Resources 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 finances.	Planning	100%
<b>Objective 4.2 - Continuously provide outstanding support to employees through competitive pay, resources, and facilities</b>		
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%
<b>Objective 4.3 - Cultivate an organizational culture where employees feel supported and encouraged to thrive in an inclusive environment</b>		
Promote and support participation in local and regional first responder peer support opportunities.	Police	50%
Complete a culture survey.	Human Resources	100%
Facilitate workplace safety and sensitivity training for all staff.	Human Resources	0%
Ensure that job descriptions, vacancy announcements, and recruitment practices are inclusive.	Human Resources	50%
<b>Objective 4.4 - Strengthen transparency and open communication between the Board and staff members</b>		
Develop and present quarterly updates to the Town Board highlighting departmental activity, trends, community engagement efforts, and staffing updates to foster transparency and two-way communication.	All	100%
<b>Objective 4.5 - Create opportunities for growth through career ladders, supporting employees' growth and reducing turnover</b>		
Incorporate levels of career progression for administrative and finance positions.	Human Resources	100%
Establish a job shadowing program.	Human Resources	0%
Establish a job mentoring program.	Human Resources	0%

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# BUDGET OVERVIEW







# BUDGET AT-A-GLANCE




## REVENUES

- Property tax rate remains the same at \$0.40 per \$100 assessed value 
- Solid waste fee 5% increase to \$26.25 per month 




## GENERAL GOVERNMENT

- Update to strategic plan 
- Cybersecurity services upgrade 
- Leadership training program 
- Transition timing of pay studies to review one-third of staff each year 



## DEVELOPMENT SERVICES

- Office site relocation 
- Small area plan for 401 bypass 
- Continued partnership with Rolesville Chamber of Commerce and RDDA 

## POLICE

- (1) Police Officer position 
- Equipment replacement program for laptops and sidearms 
- (2) speed signs 



## FIRE

- Additional hours for part-time Firefighter staff 
- Equipment replacement program for defibrillators and turnout gear 



## PUBLIC WORKS

- Inflationary costs associated with street lights and waste collection 



## PARKS & RECREATION

- Additional hours for part-time staff 
- Expansion of programming for aging adults 

## COMPENSATION & BENEFITS

- 2.4% cost-of-living increase, effective July 1, 2026 
- Average 2% merit pay incentive at focal date in November 

## CAPITAL PROGRAM

- \$2.7 million for Capital Savings to fund the Five-Year Capital Improvement Plan 
- Continued work on in-progress projects such as Town Campus Site, Police Station, Main Fire Station, and The Farm Park 

# BUDGET HISTORY

	FY2023-24 ACTUAL	FY2024-25 ACTUAL	FY2025-26 BUDGET	FY2026-27 BUDGET
<b>GENERAL FUND</b>				
Revenues				
Ad Valorem Taxes	\$7,429,516	\$9,979,325	\$10,390,000	\$11,305,000
Taxes and Licenses	3,610,169	3,912,369	3,915,000	4,270,000
Unrestricted Intergovernmental	725,140	818,976	803,580	882,500
Restricted Intergovernmental	478,407	614,637	1,797,160	1,628,620
Permits and Fees	673,760	823,413	514,000	556,000
Sales and Services	1,334,235	1,385,251	1,516,600	1,703,820
Other Revenue	911,276	843,214	3,165,000	979,000
<b>TOTAL</b>	<b>\$15,162,503</b>	<b>\$18,377,184</b>	<b>\$22,101,340</b>	<b>\$21,324,940</b>
Expenditures				
Governing Board	167,303	\$179,372	\$236,330	\$212,680
Administration	1,022,992	1,035,601	1,177,830	1,245,620
Finance	633,819	758,107	841,640	887,460
Human Resources	314,727	345,874	342,010	529,930
Planning	1,164,521	1,313,211	1,264,450	1,262,170
Economic Development	200,764	199,205	271,770	301,560
Engineering			485,800	588,510
Police	3,889,727	4,291,721	4,459,600	5,044,420
Fire	1,153,842	1,384,487	2,741,550	2,592,560
Public Works	824,632	1,093,696	1,182,390	1,429,500
Powell Bill	242,008	16,325	1,050,000	400,000
Solid Waste	990,445	1,531,717	1,223,000	1,059,000
Parks and Recreation	1,170,190	1,270,943	1,368,780	1,348,900
Special Appropriations	1,722,721	2,006,966	5,456,190	4,422,630
<b>TOTAL</b>	<b>\$13,497,691</b>	<b>\$15,427,224</b>	<b>\$22,101,340</b>	<b>\$21,324,940</b>
<b>AMERICAN RESCUE PLAN FUND</b>				
Revenues				
Expenditures				
<b>CAPITAL PROJECTS FUND</b>				
Revenues	\$3,643,428	\$4,160,261	\$2,551,500	\$224,600
Expenditures	\$3,999,592	\$2,386,255	\$2,551,500	\$224,600
<b>LAPP GRANTS FUND</b>				
Revenues	\$8,508,588	\$4,204,672		
Expenditures	\$6,917,779	\$5,142,764		
<b>UTILITY PROJECTS FUND</b>				
Revenues	\$113,428	\$92,916		
Expenditures				
<b>LESS INTERFUND TRANSFERS</b>				
	(\$730,000)	(\$1,285,000)	(\$1,028,000)	
<b>GRAND TOTAL - ALL FUNDS</b>				
Revenues	<b>\$26,697,947</b>	<b>\$25,550,033</b>	<b>\$23,624,840</b>	<b>\$21,549,540</b>
Expenditures	<b>\$23,685,062</b>	<b>\$21,671,243</b>	<b>\$23,624,840</b>	<b>\$21,549,540</b>

# FY26-27 BUDGET SUMMARY

	GENERAL FUND	CAPITAL PROJECTS FUND	LAPP GRANTS FUND	UTILITY PROJECTS FUND	TOTAL ALL FUNDS
<b>REVENUES</b>					
Ad Valorem Taxes	\$11,305,000				\$11,305,000
Taxes and Licenses	4,270,000				4,270,000
Unrestricted Intergovernmental	882,500				882,500
Restricted Intergovernmental	1,628,620				1,628,620
Permits and Fees	556,000				556,000
Sales and Services	1,703,820				1,703,820
Other Revenue	974,000				974,000
Other Financing Sources					0
Appropriated Fund Balance	5,000	224,600			229,600
<b>NET REVENUES</b>	<b>\$21,324,940</b>	<b>\$224,600</b>			<b>\$21,549,540</b>
Transfers In					0
<b>TOTAL REVENUES</b>	<b>\$21,324,940</b>	<b>\$224,600</b>			<b>\$21,549,540</b>
<b>EXPENDITURES</b>					
Governing Board	\$212,680				\$212,680
Administration	1,245,620				1,245,620
Finance	887,460				887,460
Human Resources	529,930				529,930
Special Appropriations	232,370				232,370
Planning	1,262,170				1,262,170
Community & Economic Dev	301,560				301,560
Engineering	588,510				588,510
Police	5,044,420				5,044,420
Fire	2,592,560				2,592,560
Public Works	1,429,500				1,429,500
Powell Bill	400,000				400,000
Solid Waste	1,059,000				1,059,000
Parks and Recreation	1,348,900				1,348,900
Debt Service	1,206,800	224,600			1,431,400
Capital and Reserves	2,983,460				2,983,460
<b>NET EXPENDITURES</b>	<b>\$21,324,940</b>	<b>\$224,600</b>			<b>\$21,549,540</b>
Transfers Out					0
<b>TOTAL EXPENDITURES</b>	<b>\$21,324,940</b>	<b>\$224,600</b>			<b>\$21,549,540</b>

# FUND DESCRIPTIONS

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

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

## GENERAL FUND

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

## CAPITAL PROJECTS FUND

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

## 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

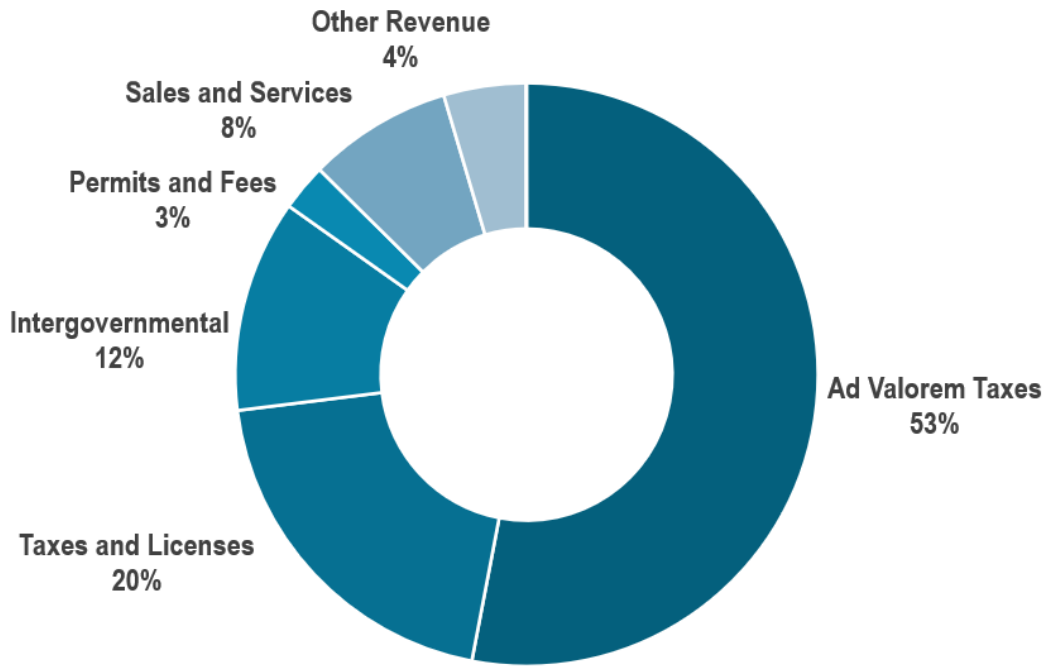
The Utility Projects Fund includes financial resources associated with system development fees related to water and sewer infrastructure. The Town ceased collecting these fees during the 2017-18 fiscal year. A capital reserve fund balance remains, which continues to collect interest.

## INTERFUND TRANSFERS

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

# GENERAL FUND OVERVIEW

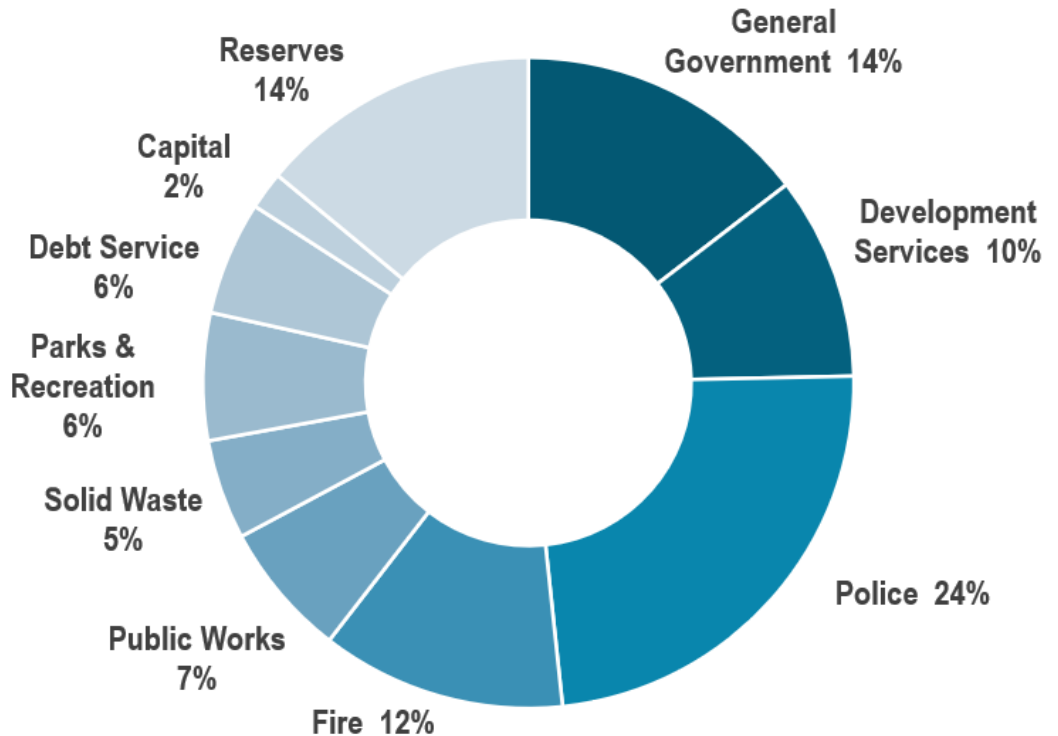
## REVENUES FY 2026-27



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

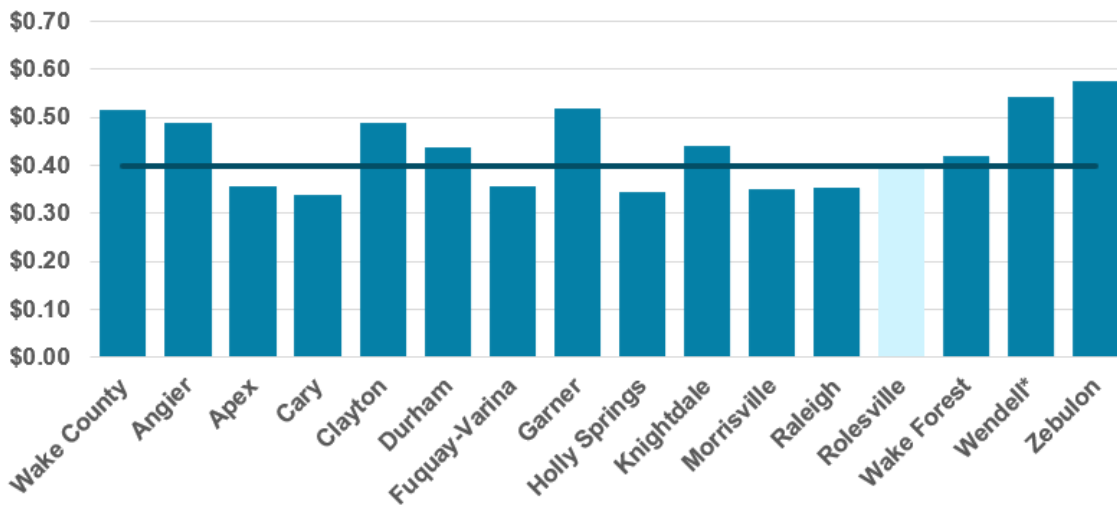
## EXPENDITURES FY 2026-27

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

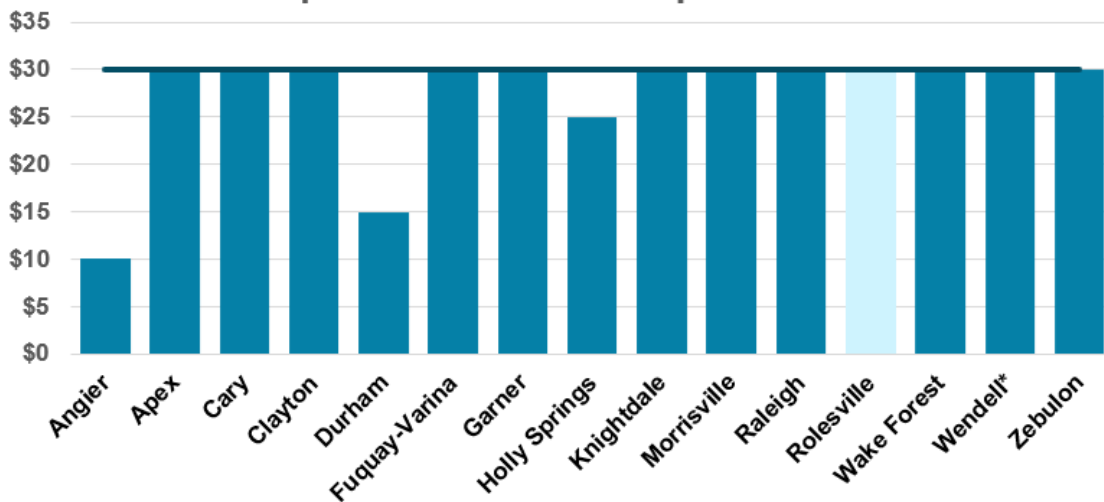
### Adopted FY25-26 Property Tax Rates



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

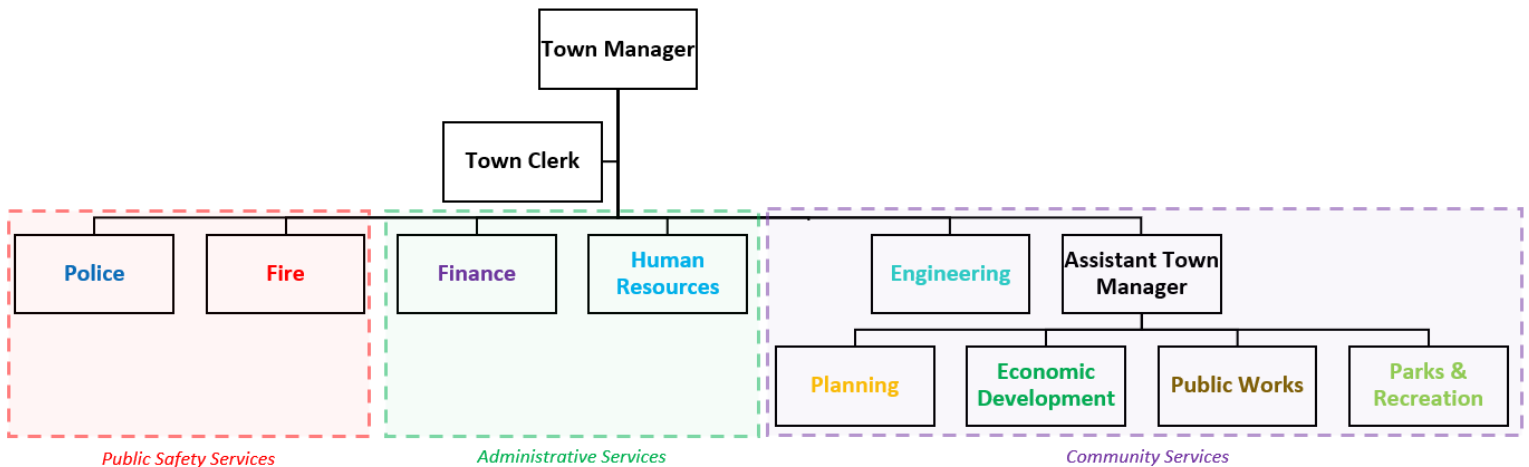
### Adopted FY25-26 Municipal Vehicle Taxes



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.

# ORGANIZATION CHART

This chart reflects the organizational lines of responsibility for the Town of Rolesville. The FY 2026 -27 budget includes 84 unique positions. Accounting for positions that are less than full-time, the result is a full time equivalent or FTE count of **83 personnel** (not including temporary non-benefitted staff). Each department’s organizational chart is shown on their departmental page.



	FY23-24 BUDGET	FY24-25 BUDGET	FY25-26 BUDGET	FY26-27 BUDGET	FY26-27 Non-benefitted Positions
<b>Administration</b>					
Town Manager	1	1	1	1	
Town Clerk	1	1	1	1	
Assistant Town Manager	1	1	1	1	
Communications Specialist	1	1	1	1	
Executive Assistant			1	1	
	4	4	5	5	
<b>Finance</b>					
Finance Director	1	1	1	1	
Accountant	1	1	1	1	
Accounting Technician I-II	2	2	2	2	
Administrative Support Specialist I-II		1	1	1	
Customer Care Specialist	1				
	5	5	5	5	
<b>Human Resources</b>					
Human Resources Director	1	1	1	1	
Human Resources Analyst	1	1	1	1	
Human Resources Technician				1	
	2	2	2	3	
<b>Planning</b>					
Planning Director	1	1	1	1	
Assistant Planning Director		1	1	1	
Senior Planner	1		1	1	
Planner II	2	2	1	1	
Planner I	1	1	1	1	
Permit Technician	1	1	1	1	
Administrative Support Specialist I-II			1	1	
	6	6	7	7	

# PERSONNEL HISTORY

	FY23-24 BUDGET	FY24-25 BUDGET	FY25-26 BUDGET	FY26-27 BUDGET	FY25-26 Non-benefitted
<b>Economic Development</b>					
Economic Development Manager	1	1	1	1	
<b>Engineering</b>					
Town Engineer			1	1	
Capital Project Manager		1	1	1	
Engineering Inspector			1	1	
Stormwater Technician		1	1	1	
		2	4	4	
<b>Police</b>					
Chief of Police	1	1	1	1	
Police Captain	1	1	1	1	
Police Lieutenant	2	2	2	2	
Police Sergeant	7	7	7	7	
Police Officer	8	10	10	12	
School Resource Officer	2	2	2	2	
Police Investigator	1	1	1	1	
Community Resource Officer		1	1	1	
Executive Analyst	1	1	1	1	TM Evidence Specialist
Administrative Support Specialist I-II	1	1	1	1	
	24	27	27	29	
<b>Fire</b>					
Fire Chief			1	1	
Fire Division Chief			1	1	
Fire Captain			3	3	
Fire Lieutenant			3	3	TM Fire Battalion Chief, TM Volunteer Firefighter
Firefighter			6	6	
Administrative Support Specialist I-II			0.5	0.5	
			14.5	14.5	
<b>Public Works</b>					
Public Works Director		1	1	1	
Public Works Superintendent	1				
Building & Grounds Superintendent				1	
Operations Coordinator	1	1	1	1	
Lead Maintenance Worker	1	2	2	2	TM Maintenance Worker
Maintenance Worker I-II	3	4	4	4	
	6	8	8	9	
<b>Parks and Recreation</b>					
Parks and Recreation Director	1	1	1	1	
Parks Superintendent		1	1		
Project/Facility Coordinator	1				
Program Coordinator I-II	3	4	4	4	TM Program Support Specialist I & II & III
Administrative Support Specialist I-II	0.5	0.5	0.5	0.5	
	5.5	6.5	6.5	5.5	
<b>TOTAL EMPLOYEES</b>	<b>53.5</b>	<b>61.5</b>	<b>80</b>	<b>83</b>	

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# BUDGET DETAIL



# GENERAL FUND REVENUES

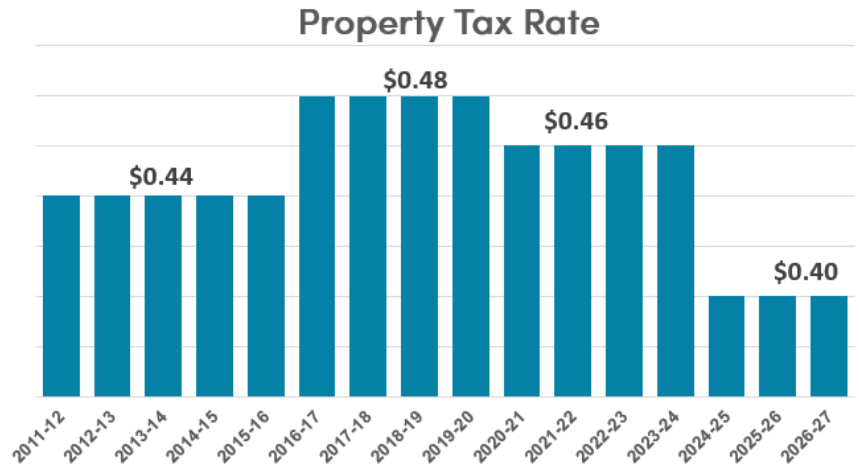
## AD VALOREM

- Ad valorem taxes are taxes paid on land and personal property located within the Town's corporate limits. Taxes for land 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.

FY26-27 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 FY25-26 tax rate. The projection for FY26-27 uses the State-permitted projection method, which is based upon the prior year's actual collection rate. Wake County charges a collection fee of .8% of taxes collected; the projected revenues net out this fee.

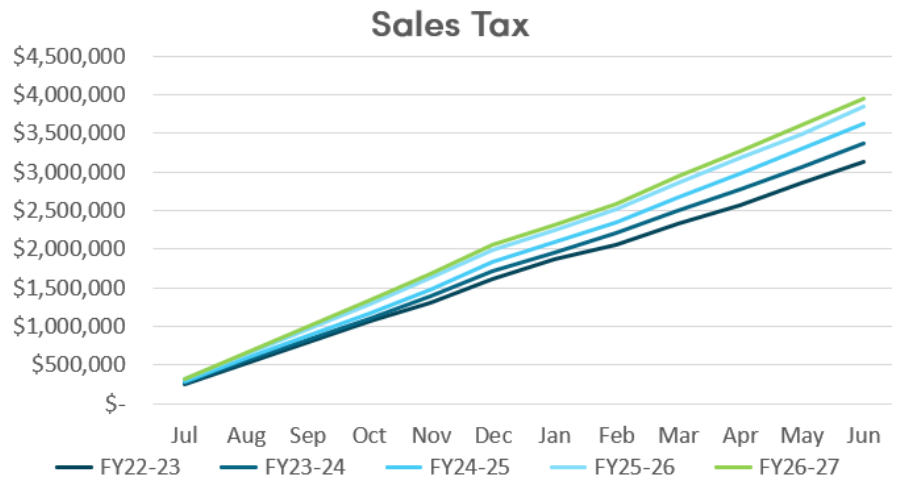
- Motor vehicle ad valorem taxes are paid on the motor vehicles located within the Town's corporate limits. Vehicle taxes are billed and collected by the Department of Motor Vehicles at the same time as the vehicle registration.

FY26-27 ad valorem taxes are based on growth projections from the Wake County Revenue Department. Continued moderate growth is expected in this revenue.



## TAXES AND LICENSES

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



Recent sales tax receipts across the State of North Carolina have moderated, with some regions of the state seeing reduced revenues. Given current global, national, and state economic uncertainty, sales tax revenues for FY26-27 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 NC Division of Motor Vehicles, in conjunction with annual vehicle registration.

FY26-27 revenues are based on growth projections from the Wake County Revenue Department. These revenues reflect the continuation of a \$30 per vehicle fee.

# GENERAL FUND REVENUES

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## 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.

*FY26-27 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. Due to recent efforts to appropriately record previously adopted annexations, this revenue is projected with a slight increase beyond what would be normally expected.*

- **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.

*FY26-27 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** in unincorporated areas of the county. Municipal and non-profit fire departments which serve those rural areas receive a portion of these special tax district revenues based upon a cost-share calculation.

*FY26-27 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.*

## 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.

*FY26-27 revenues are based upon continued moderate growth within the Town limits.*

## 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.

*FY26-27 revenues reflect a 5%, or \$1.25 per month, increase to the current \$25 per month fee. The revenue projection is based upon the number of occupied or soon-to-be occupied homes when the fee is applied in mid-2026.*

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

*FY26-27 revenues are based upon limited growth, as many recreation programs have reached capacity.*

# GENERAL FUND REVENUES

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## 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.

*FY26-27 revenues are projected to remain about the same as the previous year budget projection. Actual receipts in FY25-26 will exceed the budgeted projection, but a conservative approach is warranted due to pervasive global economic uncertainty. While lower interest rates are likely in the near future, the Town also intends to continue increasing its Capital Savings reserve for the Capital Improvement Plan. These two factors should offset.*

## 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 FY26-27 contains limited fund balance appropriation and only for specific restricted funds. In order to support the Capital Improvement Plan, the Town transferred significant fund balance from the General Fund to the Capital Projects Fund and LAPP Grant Fund during the course of FY25-26. The Town is proactively seeking to accumulate additional fund balance as it executes the Capital Improvement Plan, which will significantly impact annual debt service requirements.*

# GENERAL FUND REVENUES

		FY 2023-24 ACTUAL	FY 2024-25 ACTUAL	FY 2025-26 BUDGET	FY 2026-27 BUDGET
<b>Ad Valorem</b>					
100-000-4010	Ad Valorem Taxes	6,676,814	9,178,620	9,570,000	10,430,000
100-000-4020	Ad Valorem Taxes-DMV	752,703	800,705	820,000	875,000
<b>Taxes &amp; Licenses</b>					
100-000-4110	Local Option Sales Tax	3,366,189	3,624,139	3,615,000	3,950,000
100-000-4120	Motor Vehicle Tax	243,980	288,230	300,000	320,000
<b>Intergovernmental - Unrestricted</b>					
100-000-4210	Beer & Wine Excise Tax	50,981	44,941	55,000	55,000
100-000-4215	Utility Sales Tax	608,506	702,465	670,000	765,000
100-000-4225	ABC	51,152	45,512	62,000	45,000
100-000-4230	Commissions	2,518	2,964	1,980	1,980
100-000-4235	Reimbursements	11,983	23,094	14,600	15,520
<b>Intergovernmental - Restricted</b>					
100-000-4310	Powell Bill	321,980	373,963	380,000	390,000
100-000-4315	Solid Waste Disposal Tax	8,185	8,572	8,400	9,000
100-000-4320	Grants - Federal	49,819	107,366	63,800	14,000
100-000-4325	Grants - State	1,963			
100-000-4330	Grants - Local & Other	96,461	124,736	58,480	89,670
100-000-4345	Wake County Fire Tax District			1,286,480	1,125,950
<b>Permits &amp; Fees</b>					
100-000-4400	Plan Review	55,663	85,710	60,000	60,000
100-000-4410	Consultants	296,865	339,989	250,000	180,000
100-000-4420	Planning & Zoning	10,049	12,075	14,000	16,000
100-000-4430	Zoning Permits	62,100	78,625	55,000	100,000
100-000-4431	Permit Processing	86,986	84,620	80,000	95,000
100-000-4440	Infrastructure Inspections	90,060	113,354	30,000	40,000
100-000-4441	Fire Inspections	4,438	4,373	5,000	5,000
100-000-4449	Site Fees	67,600	104,667	20,000	60,000
<b>Sales &amp; Services</b>					
100-000-4510	Solid Waste	1,067,352	1,123,622	1,237,100	1,406,480
100-000-4515	Special Police Services	79,536	67,844	70,000	70,000
100-000-4525	Facility Rental	26,810	29,324	20,000	30,000
100-000-4530	Sponsorships	4,331	12,825	25,000	25,000
100-000-4535	Concessions	1,208		2,000	500
100-000-4540	Registration	154,998	151,636	162,500	171,840
<b>Investment Income</b>					
100-000-4610	Investment Earnings	656,728	699,970	410,000	460,000
<b>Other Revenue</b>					
100-000-4710	Administrative Fees	104	115		
100-000-4715	Property & Equipment Rental	200			
100-000-4720	Surplus Property Proceeds	34,974	35		
100-000-4730	Civil Citations / School System		783	500	500
100-000-4735	Donations	6,579	6,405	8,000	10,000
100-000-4740	Clerk of Court Fee	3,263	4,734	2,000	2,000
100-000-4795	Miscellaneous Revenue	9,047	14,674	1,500	1,500
100-000-6010	Debt Proceeds	200,381	116,497	500,000	500,000
100-000-6050	Merger Proceeds			1,318,000	
<b>Fund Balance Appropriations &amp; Transfers</b>					
100-000-6900	Fund Balance Appropriation			925,000	5,000
<b>TOTAL</b>		<b>15,162,503</b>	<b>18,377,184</b>	<b>22,101,340</b>	<b>21,324,940</b>

# GOVERNING BOARD

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

## UPCOMING PRIORITIES

- Partner with Town Clerk 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 2023-24 ACTUAL	FY 2024-25 ACTUAL	FY 2025-26 BUDGET	FY 2026-27 BUDGET
<b>EXPENDITURES</b>				
Personnel Subtotal	65,411	67,480	70,500	72,200
Operating Subtotal	100,552	105,144	154,600	140,480
Capital Subtotal	1,339	6,748	11,230	
<b>TOTAL</b>	<b>167,302</b>	<b>179,372</b>	<b>236,330</b>	<b>212,680</b>



# ADMINISTRATION

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

## DEPARTMENT GOALS

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

## PERFORMANCE INDICATORS

	2021	2022	2023	2024	2025
% of Board of Commissioner agendas posted to website 4 days in advance	100%	100%	100%	100%	100%
Number of unique visitors to website	77,979	82,876	85,720	89,000	99,000

## RECENT ACCOMPLISHMENTS

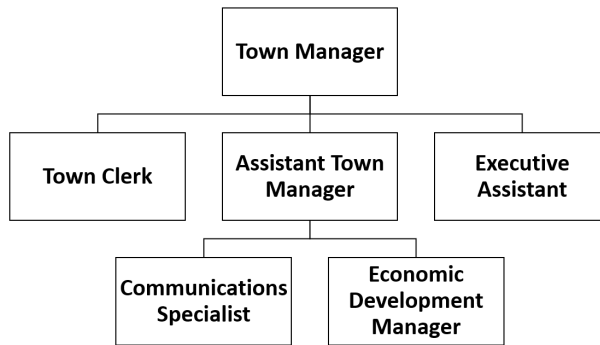
- Filled (4) department head positions, which enhanced organizational executive capacity
- Completed unification of the Rolesville Rural Fire Department with the Town of Rolesville
- Completed training for Board of Commissioners in partnership with UNC School of Government
- Completed training for all Department Heads in the areas of strategic planning and performance management
- First annual all-employee town hall centered on the Town's strategic direction

## UPCOMING PRIORITIES

- Complete the LAPP Main Street Project (U-6241), including all paperwork and funding reimbursements
- Refresh the Town's two-year Strategic Plan
- Develop a community strategy through the grants administration process to support new and existing initiatives
- Create a Town-wide Communication Policy

# ADMINISTRATION

	FY 2023-24 ACTUAL	FY 2024-25 ACTUAL	FY 2025-26 BUDGET	FY 2026-27 BUDGET
<b>PERSONNEL</b>	4	4	5	5
<b>EXPENDITURES</b>				
Personnel Subtotal	630,315	690,911	803,800	840,700
Operating Subtotal	388,483	331,706	367,400	392,760
Capital Subtotal	4,195	12,984	6,630	12,160
<b>TOTAL</b>	<b>1,022,993</b>	<b>1,035,601</b>	<b>1,177,830</b>	<b>1,245,620</b>



# FINANCE

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

## DEPARTMENT GOALS

- Ensure efficient and responsible use of public funds
- Process financial transactions efficiently and effectively
- Produce accurate and timely financial reports
- Compliance with federal, state, and local policies
- Facilitate user access to a safe and secure information network

## PERFORMANCE INDICATORS

	2021	2022	2023	2024	2025
Clean audit opinion received by external auditors	Yes	Yes	Yes	Yes	Yes
Composite rating received through GFOA Budget Presentation Award	275	261	287	277	262
Number of disbursements (2022+ is payables)	1,355	2,417	2,674	2,981	2,685
Number of payroll transactions	1,705	1,700	1,777	1,915	2,379

## RECENT ACCOMPLISHMENTS

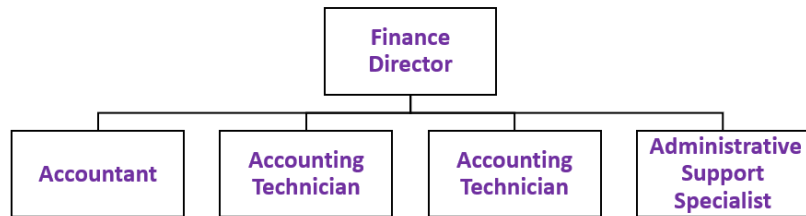
- Updated or created multiple Financial and Information Technology policies
- Assisted partner departments with selection of Town Campus Owner's Representative
- Met financial, payroll, and IT needs associated with the fire services unification
- Worked with external partners and vendors to conduct an audit of cybersecurity practices
- Established framework for decentralizing financial activity as operations disburse

## UPCOMING PRIORITIES

- Expand department performance metrics and determine data collection methods
- Streamline processes by automating common department forms, simplifying workflow and increasing processing speed
- Implement recommendations from cyber audits and establish an incident recovery plan
- Strengthen IT systems cybersecurity stance

# FINANCE

	FY 2023-24 ACTUAL	FY 2024-25 ACTUAL	FY 2025-26 BUDGET	FY 2026-27 BUDGET
<b>PERSONNEL</b>	5	5	5	5
<b>EXPENDITURES</b>				
Personnel Subtotal	388,863	503,046	563,500	604,100
Operating Subtotal	236,791	247,678	271,150	271,200
Capital Subtotal	8,165	7,382	6,990	12,160
<b>TOTAL</b>	<b>633,819</b>	<b>758,107</b>	<b>841,640</b>	<b>887,460</b>



# HUMAN RESOURCES

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

## DEPARTMENT GOALS

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

## PERFORMANCE INDICATORS

	2021	2022	2023	2024	2025
Turnover rate	6%	11%	12%	7%	2%
Average years tenure of employees (as of Dec 31)	5.25	4.4	4.42	4.10	3.0
Retirement rate	n/a	n/a	0	.01	.01
Number recordable workers compensation claims	0	2	1	1	3
Time to hire (in days)	NEW INDICATOR				30-45

## RECENT ACCOMPLISHMENTS

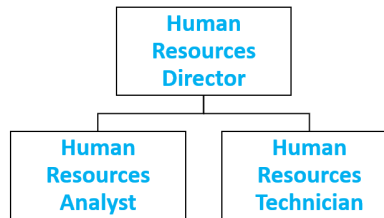
- Onboarded Fire Department employees and volunteers
- Implemented a focused performance evaluation system
- Hired new HR Director, Planning Director, Fire Chief, and Town Engineer, as well as multiple other Town employees
- Transitioned employee benefits to NCHIP membership and the Businessolver software platform
- Facilitated wellness activities, employee appreciation events, and safety/training programs
- Received a workers' compensation premium refund
- Updated new hire onboarding orientation

## UPCOMING PRIORITIES

- Recruit for the remaining vacant positions
- Update the Town's personnel policy
- Conduct performance evaluation training
- Prepare a Substance Testing policy and implement a random drug testing program
- Develop a leadership training program for career development and succession planning purposes
- Digitize personnel files and policies

# HUMAN RESOURCES

	FY 2023-24 ACTUAL	FY 2024-25 ACTUAL	FY 2025-26 BUDGET	FY 2026-27 BUDGET
<b>PERSONNEL</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>3</b>
<b>EXPENDITURES</b>				
Personnel Subtotal	265,851	267,596	282,100	396,100
Operating Subtotal	48,876	73,010	58,910	132,830
Capital Subtotal	0	5,267	1,000	1,000
<b>TOTAL</b>	<b>314,727</b>	<b>345,874</b>	<b>342,010</b>	<b>529,930</b>



# 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	2021	2022	2023	2024	2025
Number of residential permits processed	195	266	227	382	628
Number of development review applications submitted	n/a	58	55	63	68
Number of development review applications completed	n/a	30	31	43	57

## RECENT ACCOMPLISHMENTS

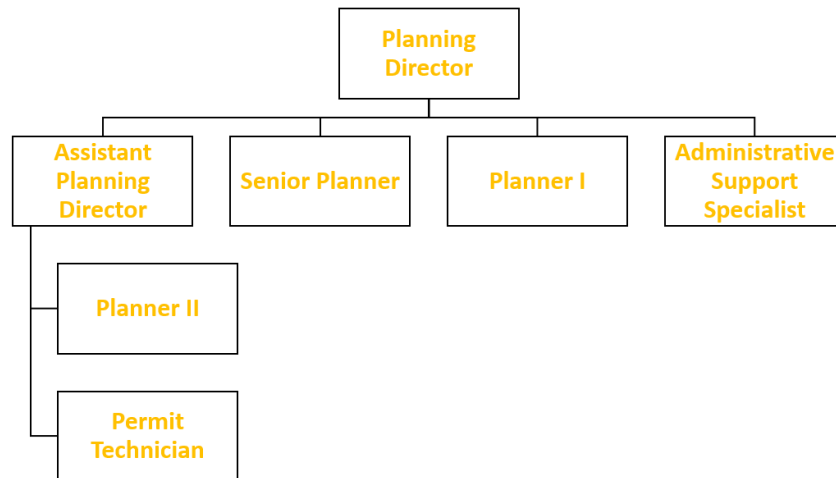
- Trained new staff members on permitting, the development review process, and long range planning
- Maintained staff certifications and licenses: AICP-1, PLA-1, CZO-2
- Created and went live with GovWell online portal platform
- Completed Rolesville Reimagined, the Comprehensive Plan Update
- Completed the 10-year Affordable Housing Plan
- Migrated off Cognito for Planning forms

## UPCOMING PRIORITIES

- 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
- Support the Affordable Housing Plan implementation
- Support Economic Development initiatives on Main Street
- Fully incorporate the new 2050 Comprehensive Plan into the Town's website

# PLANNING

	FY 2023-24 ACTUAL	FY 2024-25 ACTUAL	FY 2025-26 BUDGET	FY 2026-27 BUDGET
<b>PERSONNEL</b>	6	6	7	7
<b>EXPENDITURES</b>				
Personnel Subtotal	493,105	632,849	834,300	870,000
Operating Subtotal	664,719	659,846	422,280	385,950
Capital Subtotal	6,698	20,516	7,870	6,220
<b>TOTAL</b>	<b>1,164,522</b>	<b>1,313,211</b>	<b>1,264,450</b>	<b>1,262,170</b>



# ECONOMIC DEVELOPMENT

The Economic Development department is responsible for the coordination of economic growth and community development. These activities include implementing the Economic Development Strategic Plan, implementing 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	2021	2022	2023	2024	2025
Number of visits/conversations with existing businesses	8	7	8	12	14
Number of visits/conversations with business prospects	7	6	8	10	11
Number of new businesses in Town	5	4	6	5	20
Value of new commercial construction (in millions)	\$467k	\$4,546k	\$13,776k	\$16,600k	\$15,830k

## RECENT ACCOMPLISHMENTS

- Supported Wallbrook, Cobblestone, and Main Street Project to completion in a timely manner
- Updated the Economic Development Strategic Plan as part of the Comprehensive Plan Update
- Supported local businesses at the Young and Main St. intersection during construction
- Selected Habitat for Humanity to build an affordable housing project behind Town Hall

## UPCOMING PRIORITIES

- Attract new commercial development and maintain ongoing marketing efforts
- Maintain and grow relationships with Chamber of Commerce and Downtown Development Association
- Formalize a small area study for Gateway 401 parcels
- Explore options for a downtown parking and stormwater improvement project
- Develop a plan with the Chamber of Commerce and RDDA for Business Retention and Expansion Program

# ECONOMIC DEVELOPMENT

	FY 2023-24 ACTUAL	FY 2024-25 ACTUAL	FY 2025-26 BUDGET	FY 2026-27 BUDGET
<b>PERSONNEL</b>	1	1	1	1
<b>EXPENDITURES</b>				
Personnel Subtotal	137,802	149,272	163,000	163,100
Operating Subtotal	62,662	47,554	108,270	137,960
Capital Subtotal	300	2,380	500	500
<b>TOTAL</b>	<b>200,764</b>	<b>199,205</b>	<b>271,770</b>	<b>301,560</b>



# ENGINEERING

The Engineering Department is responsible for planning, designing, reviewing, and managing infrastructure projects. This includes oversight of capital improvement projects, stormwater management, right-of-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.

## DEPARTMENT 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	2021	2022	2023	2024	2025
Development Plan Review Time (Average Days to Approve or Provide Comments)					
Change Order Percentage					
Stormwater Inspection Compliance Rate (% of Inspections Passed)					

## RECENT ACCOMPLISHMENTS

- Hired and onboarded a Town Engineer
- Participated in the selection process for a Town Campus Owner's Representative
- Managed Request for Qualifications process for environmental review services
- Managed Request for Qualifications process for The Farm Park Phase 1B design and engineering services

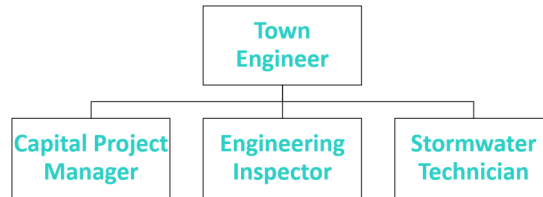
## UPCOMING PRIORITIES

- Hire and onboard key personnel: Engineering Inspector 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 2023-24 ACTUAL	FY 2024-25 ACTUAL	FY 2025-26 BUDGET	FY 2026-27 BUDGET
<b>PERSONNEL</b>		2 *	4	4
<b>EXPENDITURES</b>				
Personnel Subtotal			449,700	542,300
Operating Subtotal			30,850	39,210
Capital Subtotal			5,250	7,000
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>485,800</b>	<b>588,510</b>

\* FY24-25 personnel costs were budgeted in other departments



# 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

	2021	2022	2023	2024	2025
Number of Part I crimes	74	77	155	55	50
Number of police calls for service	38,295	33,283	28,811	33,454	40,717
Average response time for Priority 1-3 calls	4.80	4.92	5.65	6.52	5.63
Number of collisions	169	211	322	296	289
Number of incidents reported	316	451	352	809	444

## RECENT ACCOMPLISHMENTS

- Developed a formal department strategic plan to provide a clear path for long-term goals
- Partnered with the Fire Department following unification to provide exceptional emergency services
- IT enhancements, including server replacement and routine laptop replacements
- Named Safest Town in North Carolina 2026 by SafeWise

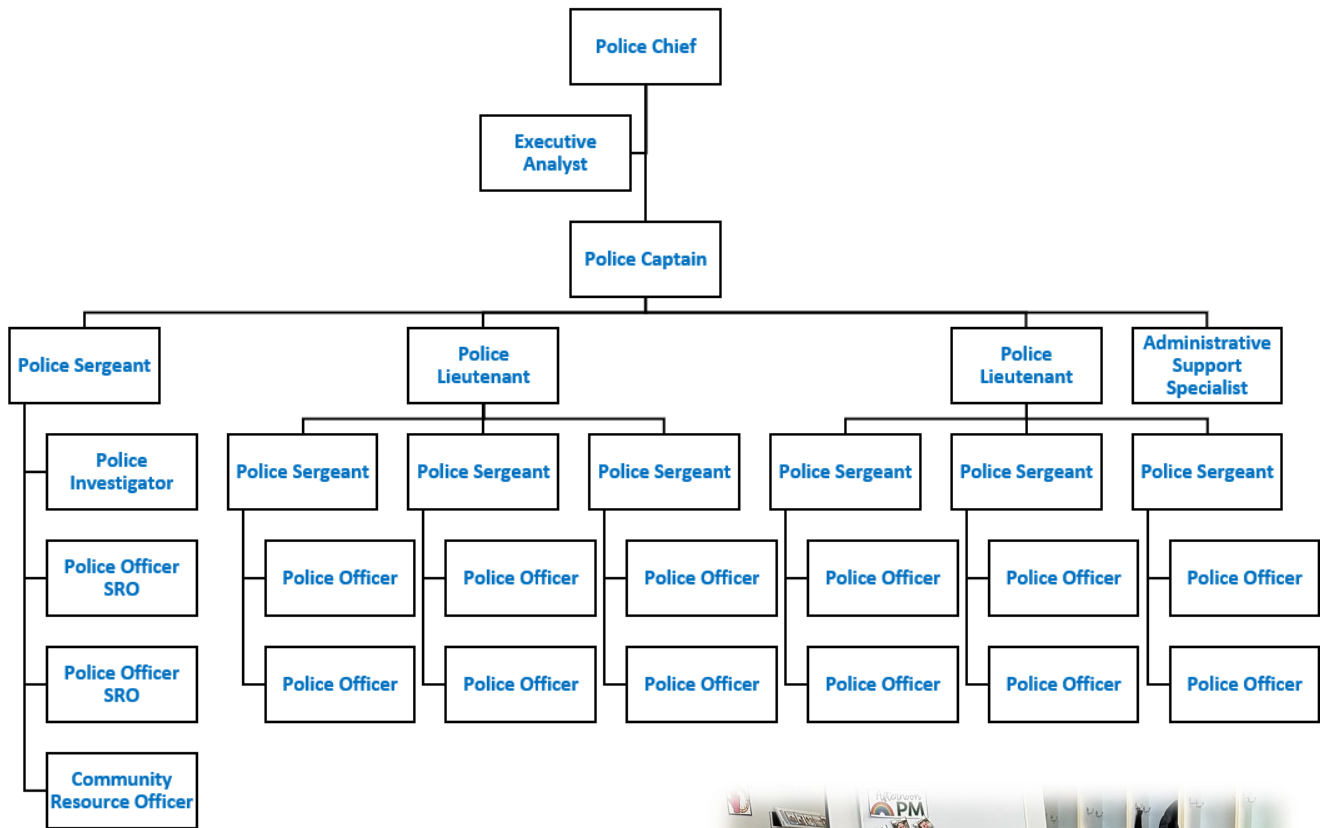
## UPCOMING PRIORITIES

- Leverage Community Resource Officer position to diversify community engagement initiatives while strengthening internship and cadet programs
- Acquire and deploy means to monitor increased traffic complaints
- Prioritize staff recruitment and retention efforts



# POLICE

	FY 2023-24 ACTUAL	FY 2024-25 ACTUAL	FY 2025-26 BUDGET	FY 2026-27 BUDGET
<b>PERSONNEL</b>	<b>24</b>	<b>27</b>	<b>27</b>	<b>29</b>
<b>EXPENDITURES</b>				
Personnel Subtotal	2,804,033	3,095,122	3,556,300	3,993,200
Operating Subtotal	632,026	739,292	871,850	904,020
Capital Subtotal	453,668	457,307	31,450	147,200
<b>TOTAL</b>	<b>3,889,727</b>	<b>4,291,721</b>	<b>4,459,600</b>	<b>5,044,420</b>



# FIRE

The Fire Department provides fire and rescue services to Rolesville residents and in certain unincorporated areas of Wake County. Major functions include fire prevention, emergency fire rescue, and medical response.

## DEPARTMENT GOALS

- Respond to calls for emergency service in a safe and timely manner
- Develop and train professional and competent firefighters
- Continue to be a stakeholder in our community for involvement, safety, and fire prevention

## PERFORMANCE INDICATORS

	2021	2022	2023	2024	2025
Number of fire/rescue calls for service	1140	1199	1354	1263	1448
Fire calls	459	451	498	523	645
EM calls	681	748	856	740	803
% calls in town vs. rural/mutual aid	NEW INDICATOR				59%/41%
Response time	NEW INDICATOR				

## RECENT ACCOMPLISHMENTS

- Unification of Rolesville Rural Fire Department and Town of Rolesville
- Hiring the first Town Fire Chief
- Responded to the most calls in the history of the department

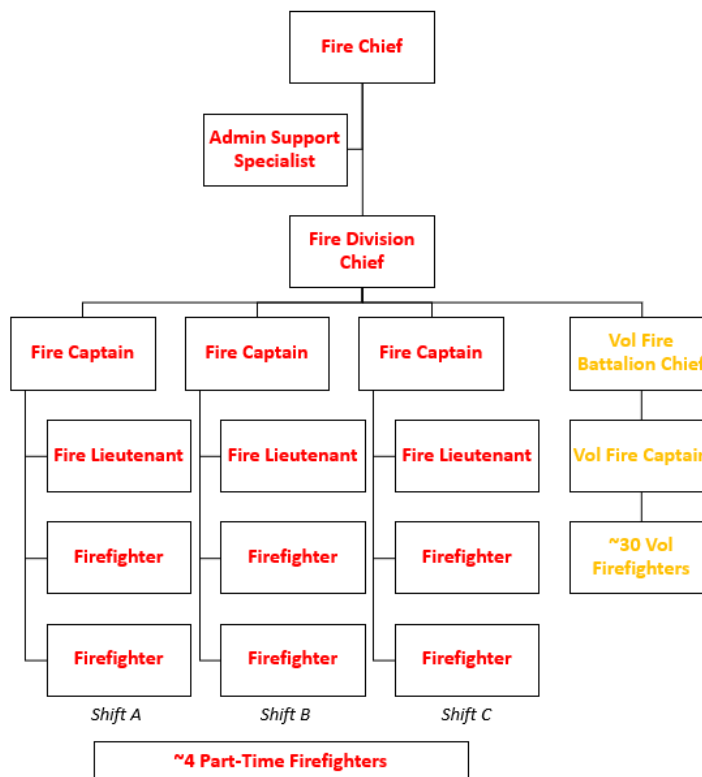
## UPCOMING PRIORITIES

- Internal infrastructure improvements
- Internal Strategic Plan development
- Design, planning, and oversight of new fire station
- Implementation of new fire management software
- Development of long-range apparatus plan
- Replacement of Brush Truck 154



# FIRE

	FY 2023-24 ACTUAL	FY 2024-25 ACTUAL	FY 2025-26 BUDGET	FY 2026-27 BUDGET
<b>PERSONNEL</b>			14.5	14.5
<b>EXPENDITURES</b>				
Personnel Subtotal			1,901,500	2,031,080
Operating Subtotal	1,153,842	1,384,487	743,730	461,480
Capital Subtotal			96,320	100,000
<b>TOTAL</b>	<b>1,153,842</b>	<b>1,384,487</b>	<b>2,741,550</b>	<b>2,592,560</b>



# 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 and yard waste collection

## PERFORMANCE INDICATORS

	2021	2022	2023	2024	2025
% of right-of-way mowing performed according to schedule	100%	100%	100%	100%	100%
Number of centerline miles of Town-maintained streets	35.86	37.20	39.31	40.69	42.61
% 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)	3,114	3,257	3,681	4,061	4,554

## RECENT ACCOMPLISHMENTS

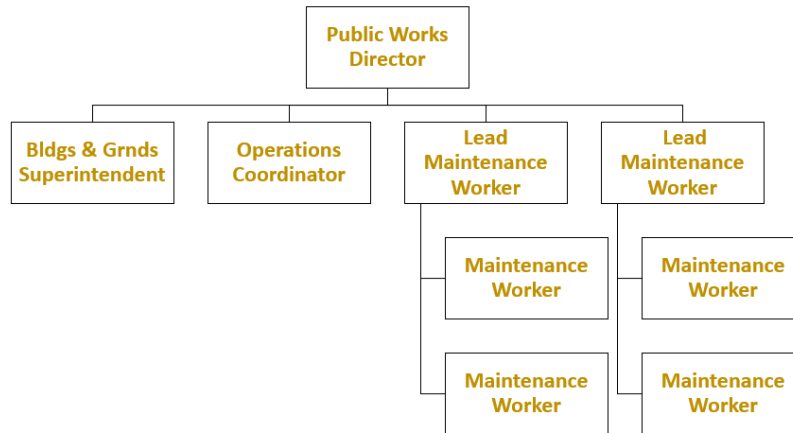
- Purchased compactor truck for yard waste
- Completed spring athletic field maintenance
- Supported community events setup
- Assisted in resurfacing Granite Falls Boulevard
- Reviewed and updated standard operating procedures
- Sent two employees to Commercial Drivers License school

## UPCOMING PRIORITIES

- Streamline yard waste collection through Town-wide rolling carts
- Continue sidewalk inspection and repair program
- Continue supporting capital project coordination
- Continue cross-training and succession planning
- Improve facility, grounds, and greenway maintenance plans
- Continue to increase public communication and visibility

# PUBLIC WORKS

	FY 2023-24 ACTUAL	FY 2024-25 ACTUAL	FY 2025-26 BUDGET	FY 2026-27 BUDGET
<b>PERSONNEL</b>	6	8	8	9
<b>PUBLIC WORKS EXPENDITURES</b>				
Personnel Subtotal	336,803	533,448	736,500	918,000
Operating Subtotal	364,069	421,634	411,400	506,500
Capital Subtotal	123,760	138,614	34,490	5,000
<b>TOTAL</b>	<b>824,632</b>	<b>1,093,696</b>	<b>1,182,390</b>	<b>1,429,500</b>
<b>POWELL BILL EXPENDITURES</b>				
Operating Subtotal	41,740	10,858	200,000	8,000
Capital Subtotal	200,268	5,467	850,000	392,000
<b>TOTAL</b>	<b>242,008</b>	<b>16,325</b>	<b>1,050,000</b>	<b>400,000</b>
<b>SOLID WASTE EXPENDITURES</b>				
Operating Subtotal	990,445	973,014	988,000	1,059,000
Capital Subtotal		558,703	235,000	
<b>TOTAL</b>	<b>990,445</b>	<b>1,531,717</b>	<b>1,223,000</b>	<b>1,059,000</b>



# 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 athletic programs, cultural programs, summer camp, special community events, facility rentals, and park facility development.

## DEPARTMENT GOALS

- 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
- Provide adequate parks and recreation facilities that are interconnected to greenway trails, bike paths, and other modes of transportation

## PERFORMANCE INDICATORS

	2021	2022	2023	2024	2025
Number of acres of developed parks	84 ac	84 ac	84 ac	84 ac	84 ac
Number of athletic program participants	1,575	2,003	1,642	1,549	1,552
Number of cultural/educational program participants	250	725	459	589	642
Number of special events	15	26	33	36	36
Number of facility rentals	170	253	226	239	244

## RECENT ACCOMPLISHMENTS

- Developed a current greenway inventory map
- Held the Town's first 9/11 memorial event
- Worked with ADW Architects to complete the master plan for The Farm Park
- Added new programs for aging populations

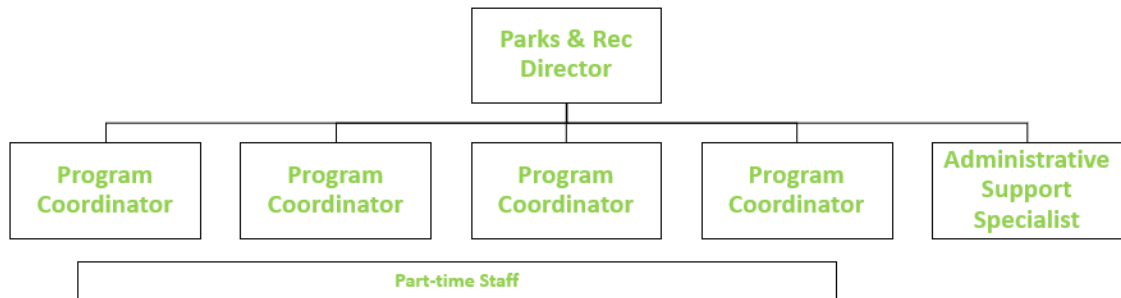
## UPCOMING PRIORITIES

- Begin the next phase of The Farm Park
- Complete the federal grant project for Main Street Park enhancements
- Continue maintenance and repairs to the greenway system
- Expand programming to include a "Senior Center Without Walls"



# PARKS & RECREATION

	FY 2023-24 ACTUAL	FY 2024-25 ACTUAL	FY 2025-26 BUDGET	FY 2026-27 BUDGET
<b>PERSONNEL</b>	5.5	6.5	6.5	5.5
<b>EXPENDITURES</b>				
Personnel Subtotal	631,921	762,970	792,900	723,700
Operating Subtotal	487,968	462,826	560,640	610,260
Capital Subtotal	50,301	45,146	15,240	14,940
<b>TOTAL</b>	<b>1,170,190</b>	<b>1,270,943</b>	<b>1,368,780</b>	<b>1,348,900</b>



## YOUTH ATHLETICS

- This Spring, there are 353 baseball/softball players and 30 teams, reflecting a 14.6% increase from Spring 2025.
- Our basketball and soccer programs collectively serve 845 youth participants and 103 teams annually.



## CULTURAL PROGRAMS

- Summer Camp Program provides a structured, multi-week experience focused on cultural arts, recreation, and youth development.
- Youth & Adult Cultural Programs foster creativity, skill-building, and community engagement across all ages such as Beginner Jazz/Ballet/Hip-Hop, Canvas Art, etc.



## SENIOR PROGRAMS

- Senior Center Without Walls Initiative brings senior programming into the community.
- Participation in the Wake County Senior Games 5K & 10K Events.
- Senior Trips offering group travel experiences that support socialization, enrichment, and overall well-being.



## COMMUNITY EVENTS

- More than 30 events are held each year, attracting over 22,000 attendees.
- Partnered with more than 10 local organizations.
- Expanded volunteer opportunities and outreach with local schools and organizations.

# 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 2023-24 ACTUAL	FY 2024-25 ACTUAL	FY 2025-26 BUDGET	FY 2026-27 BUDGET
<b>EXPENDITURES</b>				
100-190-5100 Performance Pay			76,000	70,000
100-190-5204 Unemployment Insurance			6,000	6,000
100-190-5206 Flexible Spending Accounts			8,000	
100-190-5282 Tuition Reimbursement			7,500	
100-190-5399 Contingency			290,810	156,370
100-190-5455 Capital Outlay - Leases	200,381	6,209	250,000	250,000
100-190-5460 Capital Outlay - Subscriptions		110,288	250,000	250,000
100-190-7000 Debt Service Principal	480,000	480,000	766,000	520,000
100-190-7005 Debt Service Interest	312,340	125,468	205,400	186,800
100-190-9405 Transfer to Capital Projects Fund	730,000	1,285,000	1,028,000	
100-190-9406 Transfer to LAPP Grant Fund				
100-190-9900 Retain in Reserve - Powell Bill				
100-190-9900 Retain in Reserve - Fire Equipment			239,280	255,260
100-190-9900 Retain in Reserve - Capital Savings			2,329,200	2,728,200
<b>TOTAL</b>	<b>1,722,721</b>	<b>2,006,966</b>	<b>5,456,190</b>	<b>4,422,630</b>





# 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 2023-24 ACTUAL	FY 2024-25 ACTUAL	FY 2025-26 BUDGET	FY 2026-27 BUDGET
<b>REVENUES</b>				
400-4235-7200 Reimbursements				
400-4325-7200 Grants - State				
400-4450-7200 Payment in Lieu				
400-4460-7200 Development Fees	1,218,838	1,140,070		
400-4610-7200 Investment Earnings	140,768	158,444		
<b>Streets &amp; Sidewalks Subtotal</b>	<b>1,359,606</b>	<b>1,298,514</b>	<b>0</b>	<b>0</b>
400-4450-7600 Payment in Lieu		50,081		
400-4460-7600 Development Fees	1,277,400	1,241,600		
400-4610-7600 Investment Earnings	179,744	226,522		
400-4735-7600 Donations	50,000			
400-6900-7600 Fund Balance			281,500	224,600
400-9100-7600 Transfer in from General Fund	650,000			
<b>Parks &amp; Greenways Subtotal</b>	<b>2,157,144</b>	<b>1,518,203</b>	<b>281,500</b>	<b>224,600</b>
400-4610-0000 Investment Earnings	46,678	58,543		
400-6010-0000 Loan Proceeds			1,242,000	
400-9100-0000 Transfer in from General Fund	80,000	1,285,000	1,028,000	
<b>General Government Subtotal</b>	<b>126,678</b>	<b>1,343,543</b>	<b>2,270,000</b>	<b>0</b>
<b>TOTAL</b>	<b>3,643,428</b>	<b>4,160,261</b>	<b>2,551,500</b>	<b>224,600</b>

# 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 2024-25 ACTUAL	FY 2025-26 BUDGET	FY 2026-27 BUDGET
<b>EXPENDITURES</b>				
400-000-9406	Transfer out to LAPP Grant Fund			
400-723-7200	East Young Street Sidewalk #2	103	18,256	
400-724-0000	Main Street - Corridor	59,186	232,618	
400-725-7200	Main Street - Burlington Mills Road			
400-726-7200	Rogers Rd/Willoughby	778,883	42,313	
	<b>Streets &amp; Sidewalks Subtotal</b>	<b>838,171</b>	<b>293,188</b>	<b>0</b>
400-760-7600	Granite Falls Greenway	32,462	56,441	
400-761-7600	The Farm	53,256	845,355	
400-762-7600	Mill Bridge NP Amphitheater	42,071	355,460	
400-764-7600	Redford Place Park Lights	328,842		
400-765-7600	Community Center at Cobblestone			
400-766-7600	Greenway Gaps	10,725		
400-768-7600	Sanford Creek ES Other Improvements			52,000
400-000-7600	Debt Service Principal	215,000	215,000	215,000
400-000-7600	Debt Service Interest	23,973	19,178	14,500
	<b>Parks &amp; Greenways Subtotal</b>	<b>706,328</b>	<b>1,491,434</b>	<b>281,500</b>
400-740-0000	Va Water Stormwater Culvert			
400-741-0000	Drayton Sinkhole			
400-780-0000	Town Hall HVAC	55,825		
400-781-0000	Public Works Facility	2,290,462	55,665	
400-782-0000	Town Campus	108,806	327,961	100,000
400-784-0000	Police Station		135,206	970,000
400-784-0000	Main Fire Station		82,800	1,200,000
	<b>General Government Subtotal</b>	<b>2,455,093</b>	<b>601,633</b>	<b>2,270,000</b>
	<b>TOTAL</b>	<b>3,999,592</b>	<b>2,386,255</b>	<b>2,551,500</b>
				<b>224,600</b>

# 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.

## LAPP Grants Fund

	FY 2023-24 ACTUAL	FY 2024-25 ACTUAL	FY 2025-26 BUDGET	FY 2026-27 BUDGET
<b>REVENUES</b>				
Unrestricted Subtotal	229,789	227,189	0	0
Main Street LAPP Subtotal	5,256,532	3,436,908	0	0
Wallbrook Development Subtotal	3,021,129	423,312	0	0
DOT Curb Ramps Subtotal	1,137	117,263	0	0
<b>TOTAL</b>	<b>8,508,588</b>	<b>4,204,672</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES</b>				
Main Street LAPP Subtotal	4,258,904	4,529,980	0	0
Wallbrook Development Subtotal	2,657,454	423,312	0	0
DOT Curb Ramps Subtotal	1,421	189,472	0	0
<b>TOTAL</b>	<b>6,917,779</b>	<b>5,142,764</b>	<b>0</b>	<b>0</b>

## Utility Projects Fund

	FY 2023-24 ACTUAL	FY 2024-25 ACTUAL	FY 2025-26 BUDGET	FY 2026-27 BUDGET
<b>REVENUES</b>				
Investment Earnings	113,428	92,916		
<b>TOTAL</b>	<b>113,428</b>	<b>92,916</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES</b>				
Retain in Capital Reserve				
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



# CAPITAL IMPROVEMENT PLAN



# CAPITAL IMPROVEMENT PLAN

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## DEFINITION OF A CAPITAL IMPROVEMENT PLAN

The Capital Improvement Plan (CIP) is a five-year plan identifying and forecasting capital projects and acquisitions. A capital improvement is defined as any expenditure for equipment, buildings, infrastructure, land, or project in which the cost exceeds \$100,000 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. For example, an increased number of users from a new facility may result in additional revenues. Likewise, 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.






















## 2026-2031 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 financing 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.

The current financial model shows that a property tax rate increase of up to 1 cent will be needed in FY27-28 to fund the projects selected through FY30-31.

Fiscal Year	26-27 Construction	27-28 Construction	28-29 Construction	29-30 Construction	30-31 Construction	Future
 Facilities	 Campus Site \$11,778,000  Police Station \$13,555,000  Main Fire Station \$16,795,000  Veteran Memorial \$250,000	 Library \$ Wake Co	 Town Hall \$15,392,600			 Community Center \$TBD
 Streets & Sidewalks	 Downtown Parking \$500,000	 Granite Falls Blvd \$5,000,000  Downtown Parking \$1,500,000				 Rogers Rd Pedestrian Improv \$750,000
 Parks & Recreation	 Land Purchases \$1,250,000	 Farm1B Event Center \$12,000,000				 Senior Center \$TBD  Farm 1C Fields \$TBD
Other						 Econ Dev Site \$1,500,000

# ACTIVE CAPITAL PROJECTS

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.

	<i>Budget</i> <i>&lt;2020-21</i>	<i>Budget</i> <i>2020-21</i>	<i>Budget</i> <i>2021-22</i>	<i>Budget</i> <i>2022-23</i>	<i>Budget</i> <i>2023-24</i>	<i>Budget</i> <i>2024-25</i>	<i>Budget</i> <i>2025-26</i>	<i>BUDGET</i> <i>TO DATE</i>	<i>Amount</i> <i>Spent Thru</i> <i>3/31/2026</i>	<i>BUDGET</i> <i>REMAINING</i>
<b>FACILITIES</b>										
Town Hall HVAC					80,000			80,000	55,825	24,175
Town Campus—Land and Site Dev		1,667,000		450,000		435,000	965,000	3,517,000	2,429,364	1,087,636
Police Station						150,000	970,000	1,120,000	212,786	907,214
Main Fire Station						150,000	1,200,000	1,350,000	124,200	1,225,800
HUD Library Site Preparation						325,000		325,000		325,000
<b>STREETS &amp; SIDEWALKS</b>										
Main Street Design	972,256	228,000	1,006,500	166,000		501,238		2,873,994	2,829,936	44,058
Main Street Construction			10,113,000	11,040,339			4,355,000	25,508,339	19,157,612	6,350,727
Granite Falls Blvd Segment			200,000					200,000		200,000
Downtown Improvements							450,000	450,000	3,289	446,711
<b>PARKS &amp; GREENWAYS</b>										
Granite Acres Greenway				23,500	300,000			323,500	149,965	173,535
The Farm: 1A Entrance				550,000		1,000,000		1,550,000	957,741	592,259
The Farm: 1B/C Activation						60,000	400,000	460,000		460,000
Mill Bridge Amphitheater					130,000	340,000		470,000	404,727	65,273
HUD Main Street Park Renovations						406,000		406,000	20,000	386,000
Sanford Creek Playground							52,000	52,000		52,000

Projects Closed in Previous 12 Months      Budget Unspent      Original Source

none

# UPCOMING CAPITAL PROJECTS

This chart derives from the Capital Improvement Plan financial model from the Town's financial advisor. This chart breaks out the costs more discretely by fiscal year, and the project descriptions on the following pages provide additional context on each project.

	Prior FYs	2026-27	2027-28	2028-29	2029-30	2029-30	Total
<b>CAPITAL PROGRAM EXPENDITURES</b>							
<b>FACILITIES</b>							
Town Campus Site Development	1,650,000	11,368,020					13,018,020
Police Station	1,120,000	12,431,480					13,551,480
Main Fire Station	1,350,000	15,440,960					16,790,960
Veterans Memorial		250,000					250,000
Town Hall			500,000	14,892,600			15,392,600
<b>STREETS &amp; SIDEWALKS</b>							
Granite Falls Blvd Segment	200,000		5,000,000				5,200,000
Downtown Improvements	450,000		1,500,000				1,950,000
<b>PARKS &amp; GREENWAYS</b>							
The Farm: 1B Event Center	460,000		12,000,000				12,460,000
The Farm: 1C Athletic Fields			3,800,000				3,800,000
Land Purchases		1,250,000					1,250,000
<b>TOTAL</b>	<b>5,230,000</b>	<b>40,740,460</b>	<b>22,800,000</b>	<b>14,892,600</b>	<b>-</b>	<b>-</b>	<b>83,663,060</b>

<b>CAPITAL PROGRAM REVENUES</b>							
Street Restricted	200,000		5,000,000				5,200,000
Park Restricted	460,000						460,000
General Fund	4,570,000	(2,620,000)	2,000,000				3,950,000
Intergovernmental			3,800,000				3,800,000
Debt - Recreation			12,000,000				12,000,000
Debt - General Govt		43,360,460		14,892,600			58,253,060
<b>TOTAL</b>	<b>5,230,000</b>	<b>40,740,460</b>	<b>22,800,000</b>	<b>14,892,600</b>	<b>-</b>	<b>-</b>	<b>83,663,060</b>

<b>IMPACTS OF CAPITAL PROGRAM</b>							
<b>ESTIMATED OPERATING COSTS</b>							
Town Campus Site			130,180	134,086	138,108	142,251	
Police Station			135,515	139,580	143,768	148,081	
Main Fire Station			167,910	172,947	178,135	183,479	
Town Hall					153,926	158,544	
The Farm: Activation				450,000	463,500	477,405	
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>433,605</b>	<b>896,613</b>	<b>1,077,437</b>	<b>1,109,760</b>	

# CAPITAL PROJECT SUMMARIES



## Town Hall HVAC

Total Cost: \$80,000

Operating Impact: n/a

Many of the HVAC units at Town Hall date back to original construction in 2008 and are therefore approaching end of life. In addition, due to lack of insulation in the walls and large window openings, the building suffers from extreme temperature variations. New units will be installed to replace end-of-life equipment and ensure improved cost efficiency. The project will be staged over a few years, in order to first address the most high-prioritized units.

Funding Source: General Fund



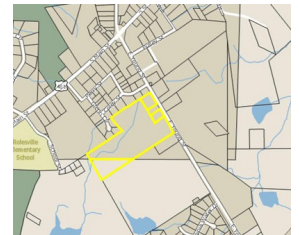
## Town Campus Land & Site

Total Cost: \$14,885,020

Operating Impact: \$130,180

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. Project total includes \$1,867,000 previously allocated for site acquisition.

Funding Source: Debt issue supported by General Fund



## Police Station

Total Cost: \$13,551,480

Operating Impact: \$135,515

Construct new facilities to replace the current Police Department. This new building will accommodate public meeting areas, staff offices, training rooms, and other essential law enforcement functions.

Funding Source: Debt issue supported by General Fund



## Main Fire Station

Total Cost: \$16,790,960

Operating Impact: \$167,910

The current Main Fire Station was constructed in 1980 and 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.

Funding Source: Debt issue supported by General Fund



## HUD Library Site Preparation

Total Cost: \$325,000

Operating Impact: n/a

This grant provides funds to demolish two structures on the site of a new Wake County Public Library. Rolesville is the only municipality in Wake County without a library. The library will be a catalyst for economic development while also providing an essential resource to Rolesville residents.

Funding Source: Federal Grant



# CAPITAL PROJECT SUMMARIES



## Veterans Memorial

Total Cost: \$250,000    Operating Impact: n/a

This project will establish a permanent veterans memorial site on the new Town Campus. This memorial would honor the sacrifice, service, and bravery of military personnel, providing a space for public reflection, education, and healing. The project budget may increase in the future as a result of additional funding obtained from grants and donations.

Funding Source: General Fund, Grants, Donations



## Town Hall

Total Cost: \$15,392,600    Annual Operating: \$153,930

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.

Funding Source: Debt issue supported by General Fund



## Main Street Project

Total Cost: \$25,508,339    Operating Impact: n/a

This project is for street and pedestrian improvements along South Main Street between Burlington Mills Road and Young Street, including improvements associated with the Wallbrook development and the construction of a re-aligned Burlington Mills Road.

Funding Source: Federal Grant, General Fund, Street Fees, Developer Reimbursement



## Granite Falls Blvd Segment

Total Cost: \$5,200,000    Operating Impact: n/a

Construction of Granite Falls Boulevard to complete identified segments between the Rogers Road and Burlington Mills Road intersections. 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.

Funding Source: Street Fees

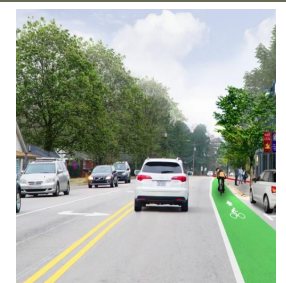


## Downtown Improvements

Total Cost: \$1,950,000    Operating Impact: n/a

This project will address several needs in the downtown area, including the need for off-street parking to support economic development, as well as stormwater issues associated with expanded impervious surface coverage in the area. This project will focus primarily on issues in the southeast corner of the downtown area.

Funding Source: General Fund, Powell Bill



# CAPITAL PROJECT SUMMARIES



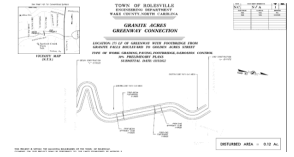
## Granite Acres Greenway

Total Cost: \$323,500

Operating Impact: n/a

This project addresses a need to provide residents of an underserved community with safe pedestrian access to the nearby Sanford Creek Elementary School. An existing bridge crossing the creek on this property is in need of replacement. A path that meets greenway standards will ensure community safety and provide access for elementary students.

Funding Source: General Fund, State Grant



## The Farm: 1A Entrance

Total Cost: \$1,550,000

Operating Impact: n/a

Completion of the entrance to this site will allow the facility to be activated for programming, including larger special events. This will grant citizens access to portions of the park until further development occurs. The design phase includes working with DOT to acquire a second access point along US 401, as well as design for the roadway and a gravel parking area.

Funding Source: Park Fees



## The Farm: 1B Event Center

Total Cost: \$12,460,000

Operating Impact: \$450,000

The construction of a multi-purpose event center, playground, and paved parking lot will allow programs to grow and serve the citizens of Rolesville. In addition to improving the quality of programs, this facility will also create additional revenue with weekend rentals. This project includes initial design and construction for this activation of The Farm Park site.

Funding Source: Debt issue supported by Park Fees and General Fund



## The Farm: 1C Athletic Fields

Total Cost: \$3,800,000

Operating Impact: n/a

This portion of the project includes the construction of athletic fields, restroom facilities, and a concession / storage building. The Town was recently awarded funding from the Wake County Hospitality Tax to assist with the development of this phase of The Farm Park.

Funding Source: Hospitality Tax, Park Fees



## Mill Bridge Amphitheater

Total Cost: \$460,000

Operating Impact: n/a

This project replaces the existing, original amphitheater seating and stage. The ADA Transition Plan identified this feature at Mill Bridge Nature Park as one that is in need of attention. Anticipated renovations to the seating area will provide improved accessibility and reduce maintenance needs.

Funding Source: State Grant, Park Fees



# CAPITAL PROJECT SUMMARIES



## HUD Main Street Park Reno

Total Cost: \$406,000

Operating Impact: n/a

This project will make critical repairs to infrastructure, improve equipment and facilities, and make enhancements that address safety and maximize connectivity along Main Street. This includes upgrades to playground equipment, picnic tables, landscaping, and parking facilities; the addition of security cameras to improve safety; and the addition of broadband access.

Funding Source: Federal Grant



## Sanford Creek Playground

Total Cost: \$52,000

Operating Impact: n/a

This project will involve the removal of the existing warped tiles at the Sanford Creek Elementary playground, which have become a tripping hazard due to detachment and warping over time. The Town will prepare the site for a new "Pull In Place" surfacing.

Funding Source: Park Fees



## Land Purchases

Total Cost: \$1,250,000

Operating Impact: n/a

As a rapidly growing municipality, it is important for the Town to identify and purchase land for future park and recreation needs.

Funding Source: Park Fees



# CAPITAL PROJECTS FOR THE FUTURE

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



## Community Center

Total Cost: \$TBD

Operating Impact: \$TBD

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 Pedestrian Improv

Total Cost: \$750,000

Operating Impact: n/a

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.



## Senior Center

Total Cost: \$TBD

Operating Impact: \$TBD

This project is for the construction of a senior center which will host a variety of programming for aging populations. Once the new Town Hall has been constructed, the existing Town Hall site has been identified as a potential location. In that case, funding would be used for upfit of the existing space.



## Economic Development Site

Total Cost: \$1,500,000

Operating Impact: n/a

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.





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 FY2042-43 fiscal year.

DESCRIPTION	FY2026-27	FY2027-28	FY2028-29	FY2029-30	FY2030-31 to FY2042-43
	<i>1 year</i>	<i>1 year</i>	<i>1 year</i>	<i>1 year</i>	<i>13 years</i>
<b>502 Southtown Circle</b> \$1,425,000; issuance 12/28/2015; final payment due 12/28/2030; 2.77% interest	\$108,158	\$105,526	\$102,895	\$100,263	\$97,632
<b>11624 Louisburg Road</b> \$2,153,000; issuance 10/30/2017; final payment due 9/1/2027; 2.23% interest	\$224,589	\$219,795	-0-	-0-	-0-
<b>406 East Young Street</b> \$1,600,000; issuance 6/24/2021; final payment due 6/24/2031; 1.63% interest	\$172,390	\$169,810	\$167,174	\$164,566	\$161,958
<b>Public Works Facility</b> \$4,485,000; issuance 12/14/2022; final payment due 12/1/2042; 4.2% interest	\$385,020	\$375,570	\$365,120	\$355,712	\$3,768,128
<b>Rescue Truck</b> \$400,000; issuance 7/13/2022; final payment due 7/1/2032; 0.0% interest	\$40,000	\$40,000	\$40,000	\$40,000	\$80,000
<b>Debt Service Total</b>	<b>\$930,157</b>	<b>\$910,701</b>	<b>\$675,189</b>	<b>\$660,541</b>	<b>\$4,107,718</b>

## NET DEBT LIMIT

The Town is subject to the Local Government Bond Act of North Carolina, which limits the amount of outstanding net bonded debt to 8% of the assessed value of property subject to taxation. The Town's net debt as a percentage of assessed valuation is projected to be about .20% at June 30, 2026.

Estimated debt at June 30, 2026:

Source of Debt	Debt Remaining
502 Southtown Circle	475,000
11624 Louisburg Road	430,000
406 East Young Street	800,000
Public Works Facility	3,810,000
Rescue Truck	240,000
<b>TOTAL</b>	<b>\$5,755,000</b>

Assessed property valuation: **\$2,904,800,000**

## 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 2026-27 budget year is projected to be about 4.4%.

## BOND RATING

Rolesville is currently unrated.

# FUND BALANCE

## FUND BALANCE – GOVERNMENTAL FUNDS

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

The Town Board of Commissioners has an internal fiscal policy of maintaining an unassigned 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 6/30/2026	INCREASES	DECREASES	NET TRANSFERS	ENDING BALANCE 6/30/2027	NET CHANGE	% CHG
General Fund	11,736,747	21,324,940	18,341,480	-	14,720,207	2,983,460	25.4%
Capital Projects Fund	9,298,502	-	224,600	-	9,073,902	(224,600)	(2.4%)
Utility Projects Fund	2,162,464	70,000	-	-	2,232,464	70,000	3.2%

## CHANGES IN FUND BALANCE IN GENERAL FUND

There is no significant planned use of fund balance of the General Fund in FY2026-27. The Capital Improvement Plan (CIP) financial model calls for adding \$2,728,200 to fund balance for future capital projects and the reserve for long-term Fire Asset needs will increase fund balance by \$255,260. 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.

	FY21-22 ACTUAL	FY22-23 ACTUAL	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 BUDGETED	FY26-27 BUDGETED
<b>GENERAL FUND</b>						
Powell Bill	\$460,022	\$736,241	\$857,223	\$1,266,496	\$1,011,346	\$1,011,346
Capital Savings	\$793,000	\$1,300,500	\$1,832,500	\$3,411,900	\$4,426,100	\$7,154,300
Unassigned Fund Balance	\$7,083,364	\$9,146,922	\$8,878,579	\$10,570,782	\$6,020,347	\$6,221,347
<i>Unassigned Fund Balance as a % of General Fund expenditures</i>	68.9%	85.7%	69.5%	74.7%	35.5%	33.9%
<b>UTILITY RESERVE FUND</b>						
Water Fees Reserve	\$913,835	\$956,868	\$1,013,582	\$1,060,040	\$1,143,082	\$1,130,040
Sewer Fees Reserve	\$886,219	\$929,252	\$985,966	\$1,032,424	\$1,115,466	\$1,102,424
<b>CAPITAL PROJECTS FUND</b>						
Street Fees Reserve	\$1,856,966	\$2,036,714	\$2,916,513	\$4,154,457	\$3,930,838	\$4,954,457
Street Payments In Lieu	\$368,104	\$616,378	\$317,200	\$317,200	\$317,200	\$317,200
Park Fees Reserve	\$2,584,340	\$3,310,909	\$4,423,029	\$4,456,159	\$3,844,603	\$4,025,628
Park Payments In Lieu	\$128,157	\$128,157	\$128,157	\$178,238	\$128,157	\$178,238

# LONG-RANGE FORECAST

This long-range forecast is intended to serve as a tool for financial planning and decision-making 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.

The model includes the anticipated debt payments associated with the Town Campus, Police Station, and Main Fire Station projects. Repayment for this financing is accomplished through redirecting the Capital Savings reserve. No other capital project financing is included in this model.

This financial forecast indicates that continued moderate growth in the operating budget is fundable in the future. While some 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.

	FY2025-26 BUDGET	FY2026-27 BUDGET	FY2027-28 PROJECTION	FY2028-29 PROJECTION	FY2029-30 PROJECTION	FY2030-31 PROJECTION
<b>GENERAL FUND</b>						
Revenues						
Ad Valorem Taxes	\$10,390,000	\$11,305,000	\$11,644,150	\$11,993,475	\$12,353,279	\$12,723,877
Sales Taxes	3,615,000	3,950,000	4,108,000	4,272,320	4,443,213	4,620,941
Utility Sales Tax	670,000	765,000	780,300	795,906	811,824	828,061
Solid Waste Fees	1,238,100	1,406,480	1,434,610	1,463,302	1,492,568	1,522,419
Other Financing Sources	1,583,000					
Capital Savings Reserve			1,554,466	1,475,100	1,393,353	1,309,153
All Other Revenue	3,945,240	3,898,460	4,015,414	4,135,876	4,259,953	4,387,751
<b>TOTAL</b>	<b>\$21,441,340</b>	<b>\$21,324,940</b>	<b>\$23,536,939</b>	<b>\$24,135,979</b>	<b>\$24,754,189</b>	<b>\$25,392,202</b>
Expenditures						
Salaries & Benefits	\$10,230,100	\$11,224,480	\$11,561,214	\$11,908,051	\$12,265,292	\$12,633,251
Base Operating	5,351,390	5,212,020	5,368,381	5,529,432	5,695,315	5,866,174
Capital Outlay	951,970	1,198,180	1,234,125	1,271,149	1,309,284	1,348,562
Debt Service	971,400	1,121,780	5,390,910	5,375,320	5,360,800	5,346,200
Contribution to capital	1,028,000					
Held in reserve	2,908,480	2,568,480				
<b>TOTAL</b>	<b>\$21,441,340</b>	<b>\$21,324,940</b>	<b>\$23,554,630</b>	<b>\$24,083,952</b>	<b>\$24,630,691</b>	<b>\$25,194,188</b>
<b>Net Revenues over Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$17,691)</b>	<b>\$52,026</b>	<b>\$123,498</b>	<b>\$198,015</b>

**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.

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” are funds typically received on an annual basis. “Awarded Funds” have been awarded by the grantor but not yet fully received. The “Anticipated Applications” represent grants that have been or will be applied for over the coming fiscal year.

Purpose	Grantor	Amount
<b>Ongoing Grants</b>		
School Resource Officers	Wake County	\$89,671
Community Arts	United Arts Council	\$5,000
Ballistic Vests	NCLM & NC Dept of Public Safety	Varies
Wellness	NCLM	Varies
<b>Awarded Funds</b>		
(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 (MBNP)	NC Division of Parks & Recreation	\$340,000
Granite Acres Greenway	Department of Natural & Cultural Resources	\$100,000
Cybersecurity Enhancements	Federal DHS	\$35,000
Fire Department Equipment	Enbridge Gas	\$7,000
Christmas Parade	Publix	\$500
The Farm Park	Wake County Hospitality Tax	\$3,800,000
<b>Anticipated Applications</b>		
Traffic Enforcement Unit	Governors Highway Safety Program	\$293,117
Storm Preparedness	Duke Energy	\$50,000

# FISCAL POLICIES

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## PURPOSE OF A FINANCIAL POLICY

This policy is a statement of the guidelines that will influence the financial management practices of the Town of Rolesville, North Carolina (the "Town"). A financial policy that is adopted, adhered to, and regularly reviewed is the cornerstone of sound financial management. An effective financial policy:

- Contributes to the Town's ability to insulate itself from fiscal crisis.
- Enhances both short-term and long-term financial credit by helping to achieve higher credit and bond ratings.
- Promotes long-term financial stability by establishing clear and consistent guidelines.
- Links long-term financial planning with day-to-day operations.
- Provides staff, the governing board, and residents with a framework for managing the fiscal impact of government services.

## BUDGETARY POLICY

- ✓ The annual budget process will be compliant with the North Carolina Local Government Budget and Fiscal Control Act.
- ✓ The Town will adopt a balanced budget ordinance each year. A budget is balanced when the sum of net revenues and appropriated fund balance equal expenditure appropriations.
- ✓ The tax rate will be set each year based on the cost of paying debt service and providing general governmental services. Consideration will be given to future net revenue requirements due to the impacts of capital improvement projects and programmed debt service.
- ✓ One-time or other special revenues will not be used to finance continuing operations but instead will be used for funding one-time or special projects.
- ✓ Budget amendments will be brought to the governing body for consideration as needed.
- ✓ The Town Board will receive a financial report at least quarterly showing year-to-date revenues and expenditures and comparing each amount to the amended budget.

## 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.
- ✓ The Town will maintain a minimum Unassigned Fund Balance, as defined by the Governmental Accounting Standards Board, at the close of each fiscal year equal to 33% (equivalent to 4 months) of General Fund expenditures.
- ✓ Any funds over and beyond the targeted amount may be utilized for one-time or special purposes, such as but not limited to additional capital improvements or debt reduction.
- ✓ The Town Board may, on occasion, utilize funds that will reduce Unassigned Fund Balance below the 33% minimum for a declared fiscal emergency or to protect the long-term fiscal security of the Town. In such circumstances, the Town Board will adopt a plan to restore the Unassigned Fund Balance to the target level within an appropriate time period.

## CAPITAL IMPROVEMENT POLICY

- ✓ The Town will consider capital improvements in accordance with an adopted capital improvement program. The capital improvement program will generally address capital assets with a value exceeding \$100,000 and a useful life of over five years.
- ✓ The Town will annually update a five-year capital improvement program which details each capital project, the estimated cost, description, funding sources, and impact on the operating budget.

# FISCAL POLICIES

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- ✓ Whenever possible, restricted revenue sources will be utilized before unrestricted sources.
- ✓ Future capital expenditures necessitated by changes in population, land development, or economic base will be calculated and included in capital budget projections.
- ✓ The Town will use intergovernmental assistance to finance only those capital improvements that are consistent with the capital improvement plan and strategic priorities.

## DEBT POLICY

- ✓ The Town will take 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.
- ✓ The Town will confine long-term borrowing to capital improvements or projects that cannot be financed from current revenues except where approved justification is provided.
- ✓ Capital projects financed through the issuance of bonds or capital leases 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 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.
- ✓ Selected debt ratios will be calculated annually and included in a review of financial trends.
  - ✓ Debt to Assessed Value: Tax-supported debt as a percentage of estimated market value of taxable property shall not exceed 2.5%. The Town Board will document policy exceptions, stating the reason and length of time.
  - ✓ 10-Year Payout: The amount of outstanding principal to be retired in the next 10 years shall not fall below a minimum target of 50%. The Town Board will document policy exceptions, stating the reason and length of time.
  - ✓ Debt Service to Expenditures: Tax-supported debt as a percentage of annual General Fund revenues. In the future, the Town Board will work toward setting a target range of 15% to 20%.

## CASH MANAGEMENT & INVESTMENT POLICY

- ✓ Public funds shall be invested with the emphasis on safety and liquidity. Yield shall be a secondary consideration. All deposits and investments of Town funds shall be in accordance with NCGS 159.
- ✓ The Town will seek to maximize the amount of cash available for investment, while also ensuring availability and mobility of cash to meet collection and disbursement needs.
- ✓ The Town may deposit and invest funds into any governing board approved official depository under NCGS 159-31 and the North Carolina Capital Management Trust.
- ✓ The Town Board will receive a financial report at least quarterly showing cash balances by Fund and investment type.

*Adopted by the Town Board on February 3, 2026.  
Check marks indicate compliance with policy.*

# BUDGET & FISCAL FRAMEWORK

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## BASIS OF ACCOUNTING

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

## BUDGET CALENDAR

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

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

## DEPARTMENTAL REQUESTS

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

## RECOMMENDED BUDGET

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

## PUBLIC PARTICIPATION

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

## BUDGET ADOPTION

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

## BUDGET AMENDMENTS

After adoption of the budget ordinance, the Budget Officer (Town Manager) is authorized to transfer appropriations of up to \$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 2026-27 PROCESS

- |   |            |
|---|------------|
| • Budget kickoff                                | January 15 |
| • Department requests and revenue estimates due | February 6 |
| • Present Proposed Budget to Town Board         | April 21   |
| • Public Hearing                                | May 5      |
| • Budget adopted by Town Board                  | —          |

# GLOSSARY

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- Appropriation:** The legal authorization granted by the Town Board to spend or obligate money for specific purposes.
- Capital Improvements:** Any expenditure for equipment, buildings, infrastructure, land or other asset with a value of \$100,000 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.

# PAY & CLASSIFICATION PLAN

## General Pay Plan

Grade	Minimum	Midpoint	Maximum	Classification	FLSA	Grade
G1	\$44,199	\$59,668	\$75,138	Maintenance Worker I		G1
G2	\$46,409	\$62,652	\$78,895	Maintenance Worker II		G3
G3	\$48,729	\$65,785	\$82,840	Accounting Technician I		G4
G4	\$51,166	\$69,074	\$86,982	Administrative Support Specialist I		G4
G5	\$53,724	\$72,527	\$91,331	Human Resources Technician		G4
G6	\$56,410	\$76,154	\$95,897	Permit Technician		G5
G7	\$59,231	\$79,961	\$100,692	Accounting Technician II		G6
G8	\$62,192	\$83,960	\$105,727	Administrative Support Specialist II		G6
G9	\$65,302	\$88,157	\$111,013	Firefighter I (Cadet)		G6
G10	\$68,567	\$92,565	\$116,564	Lead Maintenance Worker		G6
G11	\$71,995	\$97,194	\$122,392	Police Cadet		G6
G12	\$75,595	\$102,053	\$128,511	Stormwater Technician		G6
G13	\$79,375	\$107,156	\$134,937	Engineering Inspector		G7
G14	\$83,343	\$112,514	\$141,684	Program Coordinator I		G8
G15	\$87,511	\$118,139	\$148,768	Executive Analyst		G9
G16	\$91,886	\$124,046	\$156,206	Executive Assistant		G9
G17	\$101,075	\$136,451	\$171,827	Human Resources Analyst		G9
G18	\$111,182	\$150,096	\$189,010	Operations Coordinator		G9
G19	\$122,300	\$165,106	\$207,911	Planner I		G9
G20	\$134,530	\$181,616	\$228,702	Accountant		G10
G21	\$147,983	\$199,778	\$251,572	Communications Specialist		G10
				Program Coordinator II		G10
				Planner II		G11
				Town Clerk		G11
				Building & Grounds Superintendent		G12
				Capital Project Manager		G13
				Economic Development Manager	Exempt	G13
				Senior Planner		G13
				Assistant Planning Director	Exempt	G16
				Human Resources Director	Exempt	G18
				Parks And Recreation Director	Exempt	G18
				Planning Director	Exempt	G18
				Public Works Director	Exempt	G18
				Town Engineer	Exempt	G18
				Finance Director	Exempt	G19
				Assistant Town Manager	Exempt	G21

# PAY & CLASSIFICATION PLAN

## Public Safety Pay Plan

Grade	Minimum	Midpoint	Maximum	Classification	FLSA	Grade
PS1	\$57,290	\$77,341	\$97,392	Firefighter II		PS2
PS2	\$60,727	\$81,981	\$103,236	Police Officer I		PS2
PS3	\$64,371	\$86,900	\$109,430	Firefighter III		PS3
PS4	\$68,233	\$92,114	\$115,996	Police Officer II		PS3
PS5	\$72,327	\$97,641	\$122,955	Master Police Officer		PS4
PS6	\$76,666	\$103,500	\$130,333	Senior Police Officer		PS5
PS7	\$81,266	\$109,710	\$138,153	Fire Lieutenant		PS7
PS8	\$86,142	\$116,292	\$146,442	Police Sergeant		PS7
PS9	\$93,034	\$125,595	\$158,157	Fire Captain		PS8
PS10	\$98,616	\$133,131	\$167,647	Police Lieutenant		PS8
PS11	\$104,533	\$141,119	\$177,705	Fire Division Chief	Exempt	PS10
PS12	\$110,805	\$149,586	\$188,368	Police Captain	Exempt	PS10
PS13	\$117,453	\$158,561	\$199,670	Fire Chief	Exempt	PS13
PS14	\$124,500	\$168,075	\$211,650	Police Chief	Exempt	PS14

## Temporary Staff Pay Plan

Title	Min Rate	Max Rate	Notes
TM Maintenance Worker	21.25	36.12	grade G1 equivalent
TM Firefighter II	20.85	35.45	grade PS2 equivalent
TM Evidence Specialist	31.40	53.37	grade G9 equivalent
TM Intern	10.00	19.00	
TM Program Support Specialist I	10.00	13.00	Up to \$0.25 /yr increase
TM Program Support Specialist II	11.00	14.00	Up to \$0.25 /yr increase
TM Program Support Specialist III	12.50	15.50	Up to \$0.25 /yr increase
TM Fire Battalion Chief			\$600 /month stipend
TM Volunteer Firefighter			\$11 /call

## 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

# SCHEDULE OF FEES

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

Administration			
Description	Fee	When Due	Acct
<b>Copies</b>			
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 payment	\$35 /return	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
<b>Candidate filing fee</b>			
Mayor	\$25	Application	Wake Co
Commissioner	\$15	Application	Wake Co
Development Services			
Description	Fee	When Due	Acct
<b>Plan Review</b>			
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
<b>Final subdivision plats</b>			
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
<b>Consultant review fees</b>			
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 facility examination	Actual cost	Invoice, Net 30	4410
<b>Planning &amp; Zoning Fees</b>			
Land Development Ordinance text amendment	\$600	Application	4420
Rezoning (map amendment) (includes Comprehensive Plan amendment)		Application	4420
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

# SCHEDULE OF FEES

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

# SCHEDULE OF FEES

Capital Fees			
Description	Fee	When Due	Acct
<b>Street Lights</b>			
Street light poles	\$650 /pole	Final plat approval	4448
<b>Payment in Lieu</b>			
Recreation open space	Fair market value of 5% of the gross acreage	Final plat approval	4450-7600
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
<b>Utility System Development Fees</b>			
	Per City of Raleigh	Permit approval	COR
<b>Recreation Development Fee</b>			
	Lots within corporate limits or ETJ		
Senior multi-family apartments	\$1,000 /unit	Permit approval	4460-7600
All other residential uses	\$3,200 /unit	Permit approval	4460-7600
<b>Transportation Development Fee</b>			
	Lots within corporate limits or ETJ		
Residential			
Single and two-family dwellings	\$3,200 /unit	Permit approval	4460-7200
Townhomes and multi-family dwellings	\$2,400 /unit	Permit approval	4460-7200
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			
Manufacturing or Agricultural processing	\$181 /1,000 square feet or \$1,835 /acre (whichever is greater)	Permit approval	4460-7200
Warehouse, Wholesale, or Distribution	\$302 /1,000 square feet	Permit approval	4460-7200
Mini-warehousing (aka self-storage units)	\$80 /1,000 square feet	Permit approval	4460-7200
Recreational amenity centers	\$185 /1,000 square feet	Permit approval	4460-7200

# SCHEDULE OF FEES

Solid Waste			
Description	Fee	When Due	Acct
<b>Solid Waste Collection</b>			
Residential solid waste collection	\$315.00 /year	Property Tax	4510
One additional rollout cart	\$40.00 /quarter	Application	4510
Two additional rollout carts	\$80.00 /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		
<b>Main Street Park</b>				
Picnic shelters A, B, and C	\$15 /hr, 2 hr min	\$25 /hr, 2 hr min	Application	4525
Picnic shelter D	\$30 /hr, 2 hr min	\$60 /hr, 2 hr min	Application	4525
Gazebo	\$30 /hr, 2 hr min	\$60 /hr, 2 hr min	Application	4525
<b>Mill Bridge Nature Park</b>				
Amphitheater	\$30 /hr, 2 hr min	\$60 /hr, 2 hr min	Application	4525
<b>Community Center</b>				
Rentals during office hours	\$45 /hr, 2 hr min	\$75 /hr, 2 hr min	Application	4525
Rentals after office hours, weekends, or holidays	Additional \$15 /hr		Application	4525
<b>Redford Place Park</b>				
Ballfield picnic shelter	\$30 /hr, 2 hr min	\$60 /hr, 2 hr min	Application	4525
Field rental per field	\$30 /hr, 2 hr min	\$45 /hr, 2 hr min	Application	4525
Lights per field	\$30 /hr, 2 hr min	\$45 /hr, 2 hr min	Application	4525
Ballfield prep - drag and line	\$50 per day		Application	4525
<b>Rolesville Middle School</b>				
Football field & track	\$100 /hr, 2 hr min	\$125 /hr, 2 hr min	Application	4525
Softball field	\$30 /hr, 2 hr min	\$45 /hr, 2 hr min	Application	4525
Concession facility use	\$30 /hr, 2 hr min	\$45 /hr, 2 hr min	Application	4525
Field lights	\$30 /hr, 2 hr min	\$45 /hr, 2 hr min	Application	4525
Football field prep - line	\$100 per day		Application	4525
Softball field prep - drag and line	\$50 per day		Application	4525
Rentals after office hours, weekends, or holidays	Additional \$15 /hr		Application	4525
<b>Sanford Creek Elementary Fields</b>				
Multi-purpose field	\$50 /hr, 2 hr min	\$75 /hr, 2 hr min	Application	4525
Field prep - drag and line	\$100 flat fee		Application	4525
Refund (does not apply if Town cancels)	\$5		Upon Receipt	deducted

# SCHEDULE OF FEES

Parks & Recreation				
Description	Fee		When Due	Acct
<b>Program Registration</b>	<b>Resident *</b>	<b>Non-Resident</b>		
Youth athletics	\$53 /participant	\$93 /participant	Application	4540
Adult softball	Varies by league		Application	4540
Cultural programs	Varies by class		Application	4540
Late registration fee	\$10 /participant		Application	4540
Summer Camp	\$105	\$125	Application	4540
Refund (does not apply if Town cancels)	\$5		Upon Receipt	deducted
<b>Sponsorships</b>				
Outfield sponsorship banner	\$1500		Invoice, Net 30	4530
Youth sports MVP	\$1200		Invoice, Net 30	4530
Youth sports – one season baseball or softball team	\$325		Invoice, Net 30	4530
Youth sports – one season soccer team	\$200		Invoice, Net 30	4530
Youth sports – basketball team	\$200		Invoice, Net 30	4530
Sponsors of 5 or more teams in one athletic season get a 10% discount				
<b>Commercial Use of Park Property</b>				
Year (12 months)	\$240		Application	4525
Half Year (6 months)	\$150		Application	4525
Quarterly (3 months)	\$90		Application	4525
* Resident is defined as current physical residency within the corporate limits, owner of property within the corporate limits, and Town of Rolesville employees. Shelter rental fees are waived for Wake County Public Schools.				

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