Town of Rolesville

2016-2017

Adopted Fiscal Year Budget

Town of Rolesville | PO Box 250 | 502 Southtown Circle | Rolesville, North Carolina | 27571

RolesvilleNC.gov | 919.556.3506

Elected Officials

Mayor Frank Eagles
Mayor Pro Tempore Ronnie Currin
Commissioner Frank Hodge
Commissioner Michelle Young-Medley
Commissioner Sheilah Sutton
Commissioner Betty Whitaker

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TOWN OF ROLESVILLE

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May 17, 2016

Mayor Eagles
Mayor Pro Tempore Currin
Commissioner Hodge
Commissioner Medley
Commissioner Sutton
Commissioner Whitaker

It is an honor for me to present to you the proposed budget for the Town of Rolesville's fiscal year beginning July 1, 2016 and ending June 30, 2017. This budget has been prepared in accordance with the North Carolina Budget and Fiscal Control Act. It is balanced and identifies all revenue and expenditure estimates for the upcoming fiscal year.

The Town of Rolesville Mayor, Board of Commissioners, and staff have worked hard to lay a sustainable foundation for our community. Department Heads have again done an excellent job in withholding current spending and being the best stewards possible of the taxpayer's money. For a long time now, hard decisions have been made to make this community the best place to live, work, and play for many years to come. The sky is the limit for the future of this wonderful town we all call home.

This annual budget process is influenced by external factors including the condition of the local, state, and national economies; the emergent and pre-emergent needs identified in our community by you (the Mayor and Board), staff, and advisory boards; and the most recent Wake County Department of Revenue Revaluation. All these factors are considered in this budget and this document represents a tremendous amount of careful consideration, thought, and study. I am confident that it will allow the Town to meet its obligations, fulfill its goals, and remain fiscally strong.

Estimated revenues for the 2016-2017 fiscal year are higher than the current budget year but the demands for our growing community are mounting even larger. The estimated total property tax levy is $3,500,000 and is within the North Carolina General Statutes requirement using the collection rates of 99.7%.

I am proposing that the tax rate be increased $0.02 so as to keep the budget revenue neutral. That will take the rate from $0.44 per the $100 assessed value to $0.46. This increase evolves from the recent Wake County re-valuation project. The average price of a home in Rolesville is $276,000. Due to the revaluation, some residents may pay less in taxes and others pay a little more.

We are at a crucial crossroads between the past, present, and future. The biggest challenge that Rolesville has in the future is finding the proper balance of residential versus commercial tax base. Commercial properties bring in higher revenues with both property and sales taxes. They have less demand on services as well. The Town of Rolesville is currently 86% residential and 14% commercial, which is the least economically sustainable ratio in Wake County. Residential development continues to be strong as the number of building permits for new homes continues to rise. We are projecting 150 new single family homes permitted this fiscal year.

Our growth percentage is one of the largest in the state. We have been named one of the top seven "boom towns" in the entire United States by *Realtor.com*. We must however attract more commercial and industrial development to be viable and sustainable and this budget addresses that.

This proposed budget includes the following elements.

- Replacement of three handheld 800 MHz radios within the Police Department
- One investigator position within the Police Department
- One replacement and one new patrol vehicle within the Police Department
- One new Planner position within the Planning Department (1/2 year for FTE or full year for PTE)
- One new Economic Developer position within the Administration Department (1/2 year)
- Part time employee assistance within the Public Works Department
- Asphalt resurfacing of Teresa Drive, Perry Street, Watkins Farm Road, Siron Circle, and Blueberry Circle
- Security system upgrades to the Town Hall facility
- Computer upgrades within the Administration Department
- Conversion of Duke Energy street lights around the community to LED bulbs

One of our municipal government's most important assets is our employees. The budget has a 1% cost of living adjustment (COLA) based on CPI data. At mid-year, every employee is also eligible for a merit increase up to 5%. The Town of Rolesville employees work hard and we have a great team of dedicated individuals who deserve compensation for the time and energy put into their assigned responsibilities.

The Town of Rolesville is at a crossroads. We have record residential growth and the demands are coming right along behind it. I am confident with this budget, that we are taking the right path for a vibrant and sustainable future.

Respectfully submitted,

Bryan Hicks
Town Manager

NOTE:
The above budget message was presented to the Town of Rolesville Mayor and Board of Commissioners on May 17, 2016. During that meeting, the elected officials discussed and eventually directed the Manager to amend the budget to include the $0.02 revenue neutral tax increase and an additional $0.02 for additional needs that had been cut or reduced from the Department Head's initial requests. That is a $0.04 tax increase taking the rate from $0.44 to $0.48 per the $100 tax assessed value. This document reflects and acknowledges those changes which were adopted on June 6, 2016 after the public hearing.

Budget At A Glance
Fiscal Year 2016-2017

Revenues

- Property tax rate of $0.48 ($.02 to be revenue neutral and an additional $.02 to meet demands)
- No fee increases with waste collection service or development related items

Administration

- Add (1) Economic Development Officer (operating costs not included)
- Town Hall computer server upgrade and backup system
- Security system and lighting improvements to Town Hall

Planning

- Add (1) Planning Technician

Police

- Reclassification of Police Sergeant to Police Lieutenant
- Add (1) Police Investigator
- Implementation of new document management system
- Routine vehicle fleet replacement per schedule
- Routine radio replacement per schedule

Public Works

- Street light conversion from standard to LED bulbs within Duke Energy service area
- Pavement resurfacing of Teresa Drive, Watkins Farm Road, Siron Circle, Blueberry Court, and Perry Street

Parks and Recreation

- Security system and lighting improvements to Community Center
- Expansion of non-athletic programming and special events
- 15 Passenger Van for programming needs

Special Appropriations

- Town Hall Campus preliminary design
- Membership agreement with Chamber of Commerce

Vision for Grant Applications (not reflected in budget)

- Two (2) Traffic Enforcement Officers for the Police Department
- PARTF Grant for development of Mill Bridge Park

Revenue Neutral Tax Rate

STATE LAW

State law requires local governments to publish a revenue-neutral tax rate in the budget immediately following the completion of the reappraisal of real property. The revenue-neutral tax rate, as defined by GS 159-11(e), is the rate that is estimated to produce revenue for the next fiscal year equal to the revenue for the current fiscal year if no reappraisal had occurred.

It is important to note that even with a revenue-neutral tax rate, property owners will usually pay a different amount after a revaluation, depending on whether the individual's change in valuation was larger or smaller than the change in valuation for the jurisdiction as a whole.

CALCULATING REVENUE-NEUTRAL

Step 1: Determine the average annual percentage change in the tax base since the last general reappraisal. See Table 1.

This estimates the growth that would have naturally occurred absent revaluation. This "natural growth" is driven by changes to the real property tax base from construction of new homes and businesses, improvements to existing structures, divisions and conveyances of land, rezoning, and other occurrences unrelated to economic conditions affecting the taxing unit.

TABLE 1

FY	Gross Tax Value	% Change
08-09	$421,226,600	
09-10	$461,932,710	9.7%
10-11	$473,429,907	2.5%
11-12	$489,787,276	3.5%
12-13	$511,691,906	4.5%
13-14	$577,084,739	12.8%
14-15	$682,166,185	18.2%
15-16	$745,739,072	9.3%
	Average change =	**8.6%**

Step 2: The second step is to increase the current year FY15-16 estimated property tax levy by the growth factor in Step 1 to determine a projected FY16-17 tax levy. This calculation shows what the tax levy might have been had revaluation not occurred. See Table 2.

TABLE 2

$745,739,072	FY15-16 Tax Value
X .0044	Tax Rate 44¢ per $100 valuation
$3,281,252	FY15-16 Tax Levy
$3,281,252	FY15-16 Tax Levy
X 1.086	Average Growth Factor
$3,563,440	FY16-17 Projected Tax Levy Without Revaluation

Step 3: The third statutorily prescribed step is to use the post-revaluation FY16-17 tax base projection provided by the County tax assessor to calculate a tax rate that would produce the levy that was determined in Step 2. The Wake County tax assessor's early projection for the Town of Rolesville tax base in FY16-17 is $781,575,000. See Table 3.

Note that this is a preliminary valuation of the Town's tax base for the upcoming fiscal year. The property valuation process extends beyond the date when the revenue neutral rate must be calculated.

TABLE 3

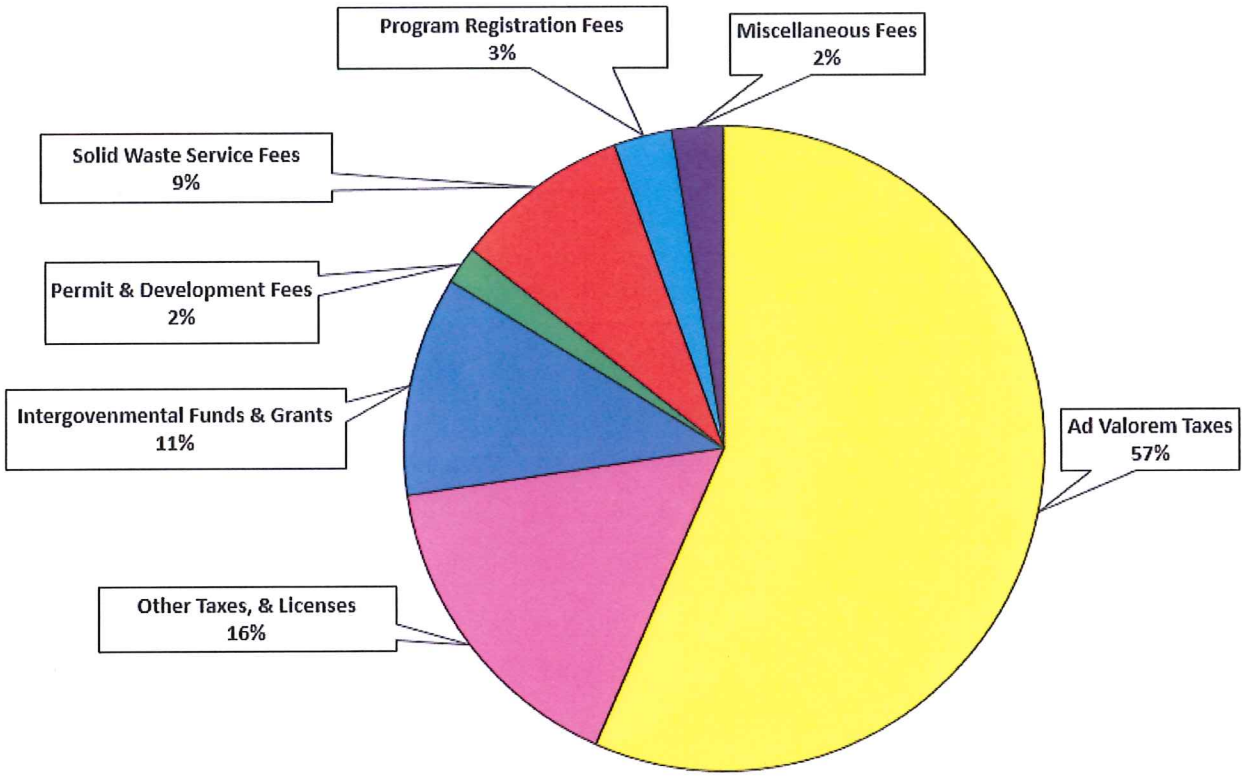
$3,563,440	Projected Tax Levy FY16-17
/ $781,575,000	Projected Tax Base FY16-17
.0046	Revenue Neutral Tax Rate

46¢ per $100 Valuation

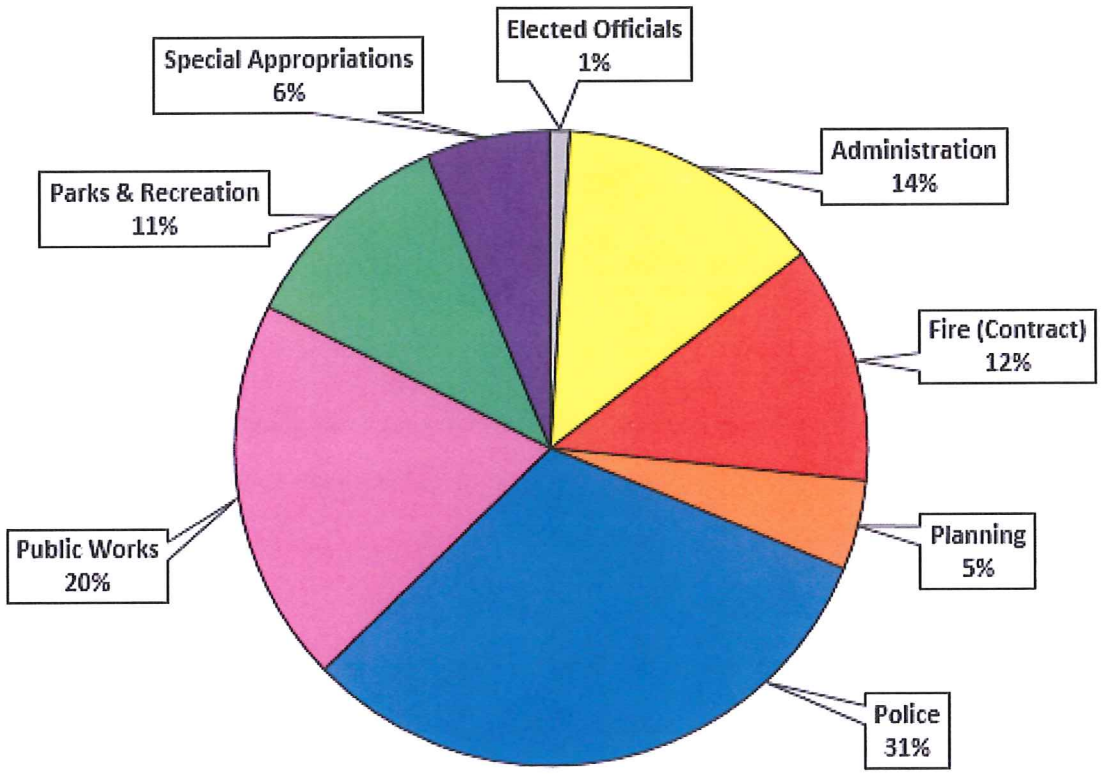
Total Budget Summary

	FY 2013-14 ADOPTED	FY 2014-15 ADOPTED	FY 2015-16 ADOPTED	FY2016-17 ADOPTED
GENERAL FUND				
Revenues				
Ad Valorem Taxes	$2,240,000	$2,450,000	$3,194,360	$3,650,000
Taxes & Licenses	$673,587	$739,900	$857,850	$997,850
Unrestricted Intergovernmental	$263,500	$265,300	$309,480	$403,980
Restricted Intergovernmental	$208,338	$202,338	$202,638	$276,486
Permits and Fees	$145,500	$227,500	$101,500	$116,700
Sales and Services	$510,500	$607,900	$653,500	$733,000
Other Revenue	$20,370	$541,670	$165,405	$158,400
TOTAL	**$4,061,795**	**$5,034,608**	**$5,484,733**	**$6,336,416**
Expenditures				
Elected Officials	$72,800	$62,400	$70,200	$63,737
Administration	$577,400	$623,150	$654,354	$860,752
Planning	$202,322	$264,100	$279,000	$289,868
Police	$1,238,793	$1,737,158	$1,756,609	$1,997,059
Public Works	$634,000	$898,400	$1,033,760	$1,244,451
Parks and Recreation	$704,000	$733,250	$709,590	$712,960
RRFD Contribution	$508,480	$556,150	$725,120	$766,500
Special Appropriations	$124,000	$160,000	$256,100	$401,089
TOTAL	**$4,061,795**	**$5,034,608**	**$5,484,733**	**$6,336,416**
UTILITY RESERVE FUND				
Revenues	$519,400	$745,900	$811,950	$845,550
Expenditures	$519,400	$745,900	$811,950	$845,550
CAPITAL PROJECTS FUND				
Revenues			$569,400	$657,000
Expenditures			$569,400	$657,000
PARKS RESERVE FUND				
Revenues	$100,000	$200,000		
Expenditures	$100,000	$200,000		
GRAND TOTAL - ALL FUNDS				
Revenues	**$4,681,195**	**$5,980,508**	**$6,866,083**	**$7,838,966**
Expenditures	**$4,681,195**	**$5,980,508**	**$6,866,083**	**$7,838,966**

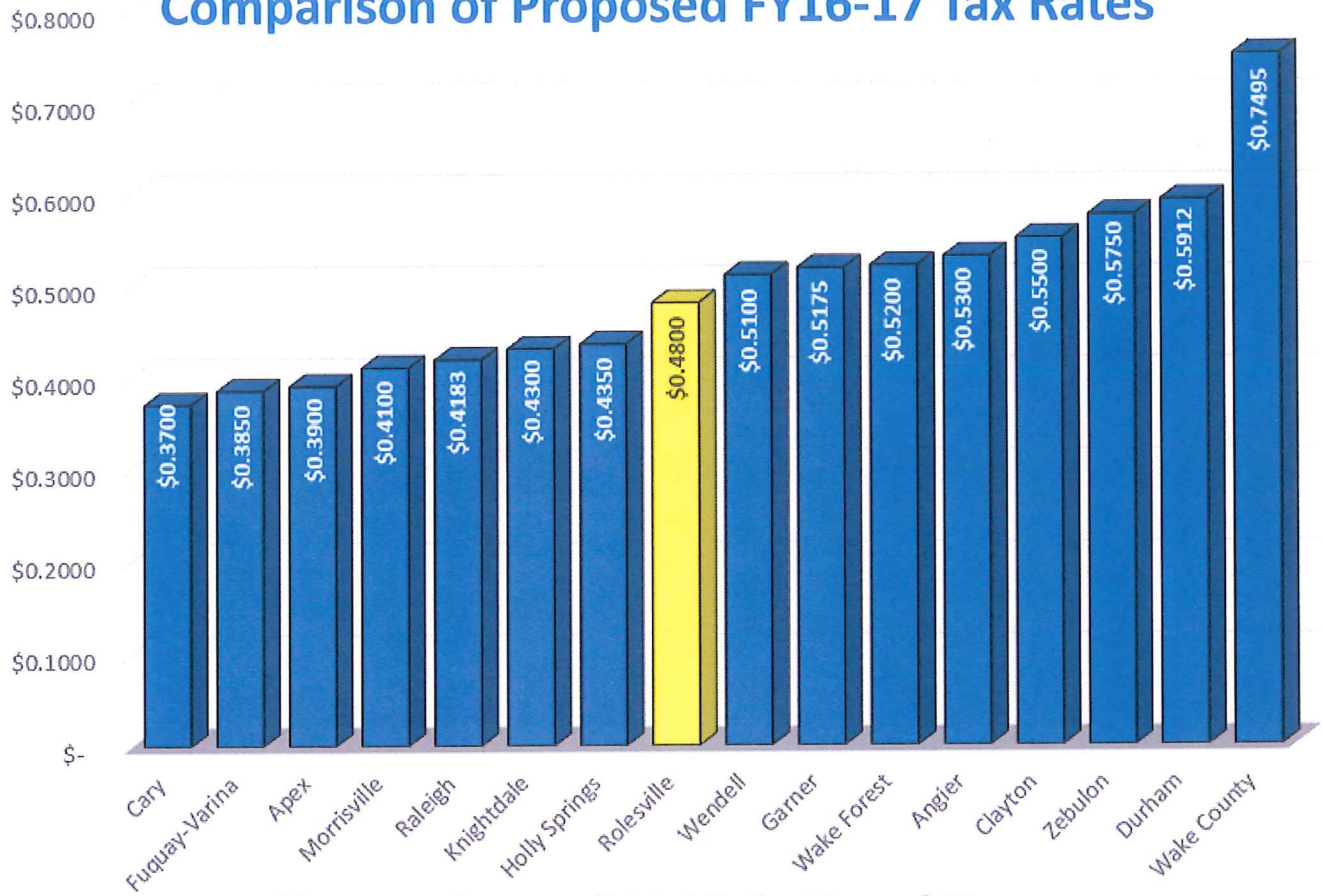
Comparison of General Fund Revenues



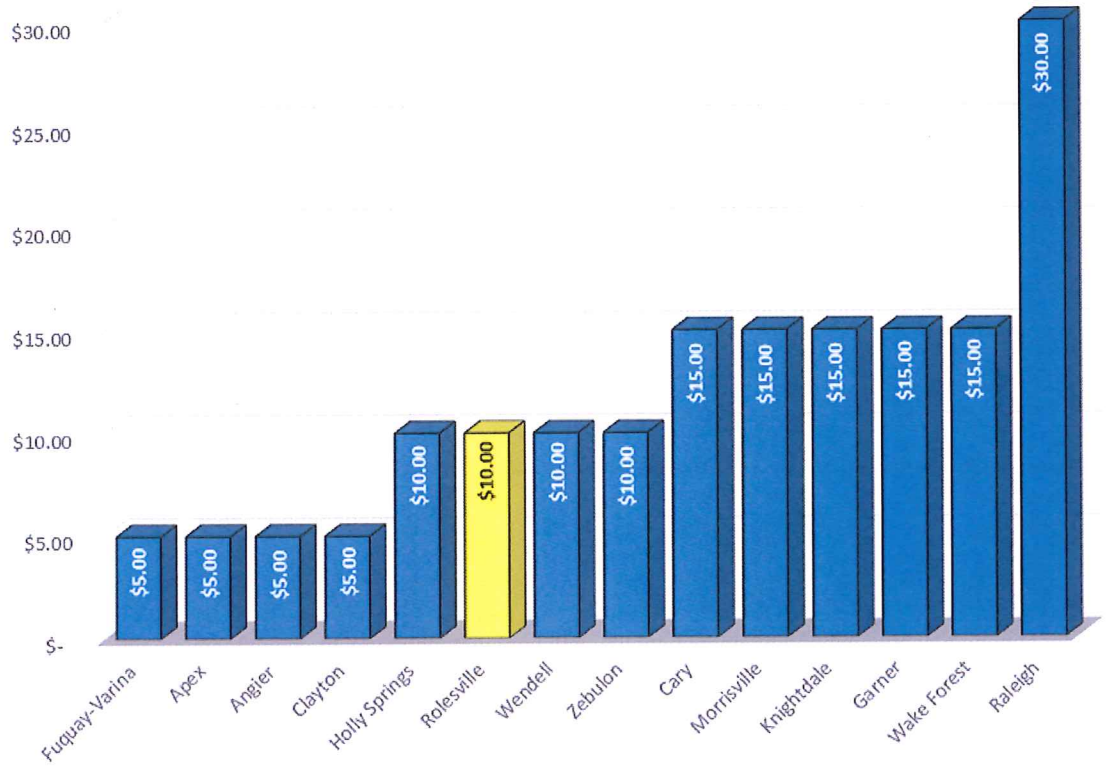
Comparison of General Fund Expenditures



Comparison of Proposed FY16-17 Tax Rates



Comparison of Vehicle Decal Fees



Major Sources of Revenue

AD VALOREM

- **Ad valorem taxes** are taxes paid on the real and personal property located within the Town's corporate limits. Taxes for real and personal property are levied based upon the preceding January 1 valuations and the tax rate established by the Town. These taxes are billed and collected by Wake County on Rolesville's behalf. *FY16-17 ad valorem revenues are based upon the revenue-neutral tax rate plus an additional 2 cents..*
- **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. *FY16-17 ad valorem taxes are based on the growth projected by the Wake County Revenue Department.*

TAXES AND LICENSES

- The **local option sales and use tax** is levied by the Wake County Board of Commissioners and is collected by the State of North Carolina on behalf of the County. The local option sales tax rate of 2¢ consists of three separate taxes that are authorized by North Carolina General Statutes: Article 39 1¢ tax, Article 40 ½¢ tax, and Article 42 ½¢ tax. *FY16-17 sales tax revenues are conservatively budgeted based upon current year actual receipts.*
- By local act, the Town of Rolesville is authorized to levy a **motor vehicle license tax** of $10 on any vehicle residing in the jurisdiction. This tax is billed and collected by Wake County, in conjunction with the annual property tax bill. *FY16-17 revenues are based on the growth projected by the Wake County Revenue Department.*

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. *FY16-17 revenues are conservatively budgeted based upon current year actual receipts.*
- **Powell Bill** revenues are the annual appropriation from the State Highway Fund for the proceeds from a 1¾¢ tax on each gallon of motor fuel sold in the state. The Town's annual distribution is based on two factors: a per capita rate and the number of street miles maintained within the Town's corporate limits. The State restricts the use of these funds to primarily the resurfacing of streets. *FY16-17 revenues are conservatively budgeted based upon current year actual receipts.*

PERMITS & FEES

- This revenue is composed of **development-related permits and fees** charged to developers, builders, and homeowners for new construction and additions/alterations to property. *FY16-17 revenues are based upon continued moderate growth within the Town limits. Staff estimates 150 new single family dwelling permits this fiscal year.*

SALES & SERVICES

- The primary source of revenue in this category is **solid waste fees**. These fees are billed to homeowners on a bi-monthly basis, and 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. *FY16-17 revenues are based upon continued moderate growth, and all revenues are offset by corresponding solid waste service expenditures.*
- Also included in this category are **recreation user fees** from cultural program registration, athletic program registration, facility rentals, and other special events. *FY16-17 revenues are based upon limited growth, as many athletic programs have maximized the space available.*

General Fund Revenues

		FY13-14 ADOPTED	FY 2014-15 ADOPTED	FY 2015-16 ADOPTED	FY 2016-17 ADOPTED
REVENUES					
Ad Valorem					
11-301-01	Ad Valorem Taxes	2,240,000	2,450,000	2,953,056	3,321,500
11-301-02	Ad Valorem Taxes-DMV			241,304	328,500
Taxes & Licenses					
11-305-01	Local Option Sales Tax	629,087	695,450	810,000	950,000
11-305-02	Motor Vehicle Tax	35,000	35,000	47,000	47,000
11-305-03	Rental Vehicle Tax	1,000	950	850	850
11-305-04	Business License	8,500	8,500		
Intergovernmental - Unrestricted					
11-310-01	Franchise Tax	240,000	240,000	280,000	360,000
11-310-02	Beer & Wine Excise Tax	9,000	9,000	12,000	22,000
11-310-03	ABC	12,000	14,000	15,000	19,500
11-310-04	Wake Co - Sat Comm Fees	500	500	500	500
11-310-05	Raleigh - Water Site Comm Fees	2,000	1,800	1,980	1,980
Intergovernmental - Restricted					
11-310-20	USDA Payment Received	39,000	39,000	39,000	38,648
11-310-21	Powell Bill	110,000	123,000	123,000	140,000
11-310-22	Solid Waste Disposal Tax	2,500	2,500	2,800	3,000
11-310-23	Federal/State Grants	56,838	37,838	37,838	94,838
11-310-25	Drug Forfeiture / Unauth Sub				
Permits & Fees					
11-315-01	Subdivision Plan Review	300	300	300	1,000
11-315-02	Commercial Plan Review	200	200	200	200
11-315-03	Variance Application	500	500	500	500
11-315-04	Zoning/Annexation Request	2,000	2,000	2,000	2,000
11-315-05	Thoroughfare Fees	45,000	90,000		
11-315-25	Engineering Fees	6,000	2,000	2,000	500
11-315-26	Inspections	40,000	80,000	50,000	50,000
11-315-27	Building Permits	50,000	51,000	45,000	45,000
11-315-29	Fire Safety Inspections	1,500	1,500	1,500	2,500
11-315-30	Other Permits & Fees				15,000
Sales & Services					
11-320-01	Solid Waste Fees	380,000	456,400	475,000	550,000
11-330-01	Facility Rental	22,000	24,000	24,000	24,000
11-330-02	Programs	3,500	10,000	25,000	12,000
11-330-03	Special Events	7,000	7,500	7,500	7,000
11-330-04	Youth Baseball Signup	45,000	50,000	52,000	52,000
11-330-05	Youth Basketball Signup	14,000	20,000	22,000	24,000
11-330-06	Youth Football & Cheer Signup	6,500	6,500	6,500	6,500
11-330-07	Youth Soccer Signup	11,000	11,500	11,500	11,500
11-330-10	Adult Softball Signup	10,000	7,000	7,000	5,000
11-330-15	Sponsorships	10,000	12,000	15,000	15,000
11-330-16	Concessions	500	3,000	7,000	7,000
11-330-17	Summer Camp				18,000
11-330-25	P&R Misc Revenue	1,000		1,000	1,000

		FY13-14 ADOPTED	FY 2014-15 ADOPTED	FY 2015-16 ADOPTED	FY 2016-17 ADOPTED
Other Revenue					
11-335-01	Copies	100	50	75	
11-335-03	Property & Equipment Rental	16,800	10,000	10,000	10,000
11-335-04	Civil Citations / School System	300	1,000	1,000	500
11-335-05	Civil Citations / Town	50			
11-335-06	Clerk of Court Fee	1,800	1,000	1,500	1,800
11-335-20	Police Program Donations				
11-335-50	Misc Revenue			1,500	1,500
Investment Income					
11-340-01	Interest - General Fund	1,200	300	300	3,000
11-340-02	Interest - Powell Bill funds	120	30	30	600
Fund Balance Appropiations & Transfers					
11-380-08	Loan Proceeds				
11-390-01	General Fund Appropriation		384,290		
11-390-02	Powell Bill Fund Appropriation		145,000	151,000	141,000
	TOTAL	**4,061,795**	**5,034,608**	**5,484,733**	**6,336,416**

Elected Officials

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

		FY13-14 ADOPTED	FY 2014-15 ADOPTED	FY 2015-16 ADOPTED	FY 2016-17 ADOPTED
EXPENDITURES					
11-410-01	Salaries	48,000	48,000	47,800	48,177
11-410-04	FICA	5,000	4,000	4,000	3,710
11-410-20	Telephone & Data	800	900	900	1,400
11-410-25	Training & Travel	4,000	3,800	3,000	4,000
11-410-26	Dues & Fees	3,000	3,000	3,000	1,450
11-410-41	Miscellaneous	800	1,000	1,000	1,000
11-410-53	Elected Officials Meals	1,200	1,700	2,500	4,000
11-410-54	Elections	10,000		8,000	
	TOTAL	**72,800**	**62,400**	**70,200**	**63,737**

Administration

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

		FY13-14 ADOPTED	FY 2014-15 ADOPTED	FY 2015-16 ADOPTED	FY 2016-17 ADOPTED
EXPENDITURES					
11-420-01	Salaries	196,000	230,000	251,000	360,376
11-420-04	FICA	19,000	19,000	20,100	27,749
11-420-05	Retirement	26,000	30,000	30,600	44,327
11-420-06	Insurance	30,000	28,000	28,600	42,450
11-420-19	Liability Insurance	12,000	12,000	5,000	5,500
11-420-20	Telephone & Data	5,200	5,500	5,500	5,500
11-420-21	Utilities	9,000	9,000	9,000	10,000
11-420-22	Postage	6,000	6,000	8,000	9,000
11-420-23	Office Supplies	8,000	7,000	7,000	6,000
11-420-24	Computer Software & Services	22,000	20,000	23,731	75,500
11-420-25	Training & Travel	5,000	4,500	10,000	9,500
11-420-26	Dues & Fees	20,000	20,000	22,000	23,550
11-420-27	Advertising & Marketing	800	800	250	250
11-420-30	Maint & Repair - Buildings & Grounds	10,000	10,000	10,000	10,000
11-420-31	Maint & Repair - Equipment	100	100	100	
11-420-32	Maint & Repair - Vehicles				1,000
11-420-33	Motor Fuels	300			150
11-420-34	Equipment Lease	4,000	4,200	4,200	4,500
11-420-35	Office Space Lease	90,000	90,000	90,000	
11-420-36	Professional Services	85,000	100,000	110,000	190,000
11-420-48	Refunds		50	400	400
11-420-49	Miscellaneous	22,000	20,000	11,873	
11-420-52	Maint & Repair - Rental	4,000	4,000	4,000	4,000
11-420-81	Equipment & Furniture	3,000	3,000	3,000	1,000
11-420-83	Construction & Improvements				30,000
	TOTAL	**577,400**	**623,150**	**654,354**	**860,752**

Planning

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

		FY13-14 ADOPTED	FY 2014-15 ADOPTED	FY 2015-16 ADOPTED	FY 2016-17 ADOPTED
EXPENDITURES					
11-490-01	Salaries	105,000	100,000	119,700	160,057
11-490-04	FICA	8,500	8,100	9,600	12,324
11-490-05	Retirement	13,000	13,000	14,600	19,687
11-490-06	Insurance	14,000	15,000	11,900	22,500
11-490-19	Liability Insurance	2,222	2,400	4,100	4,500
11-490-20	Telephone & Data	2,000	2,500	2,500	3,000
11-490-23	Office Supplies	300	600	600	900
11-490-24	Computer Software & Services		1,000	1,000	1,500
11-490-25	Training & Travel	4,500	4,500	4,500	4,500
11-490-26	Dues & Fees		500	500	750
11-490-27	Advertising & Marketing	1,200	1,500	1,500	3,000
11-490-32	Maint & Repair - Vehicles			900	900
11-490-33	Motor Fuels	100		100	250
11-490-37	Contracted Services	50,000	50,000	50,000	50,000
11-490-48	Refunds				1,000
11-490-51	Departmental Projects	0	65,000	45,500	
11-490-81	Equipment & Furniture	1,500		12,000	5,000
	TOTAL	**202,322**	**264,100**	**279,000**	**289,868**

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.

		FY13-14 ADOPTED	FY 2014-15 ADOPTED	FY 2015-16 ADOPTED	FY 2016-17 ADOPTED
EXPENDITURES					
11-510-01	Salaries	667,000	813,000	920,800	1,062,329
11-510-02	Temporary	9,000	12,000	9,000	15,000
11-510-03	Overtime	9,000	12,000		
11-510-04	FICA	61,000	66,000	73,700	83,273
11-510-05	Retirement	85,000	103,000	114,990	138,376
11-510-06	Insurance	90,000	112,000	121,500	160,800
11-510-08	Police Separation Allowance	14,000	14,000	14,000	4,141
11-510-19	Liability Insurance	51,000	46,000	55,000	55,000
11-510-20	Telephone & Data	11,150	17,100	18,140	20,480
11-510-21	Utilities	5,300	5,600	11,640	11,880
11-510-23	Office Supplies	3,500	3,500	3,500	4,000
11-510-24	Computer Software & Services	11,372	11,800	20,750	24,930
11-510-25	Training & Travel	8,000	9,000	16,500	28,000
11-510-26	Dues & Fees	1,000	1,000	1,200	1,200
11-510-27	Advertising & Marketing				2,500
11-510-28	Uniforms	19,650	16,250	13,500	13,550
11-510-30	Maint & Repair - Buildings & Grounds	2,000	6,500	7,700	7,700
11-510-31	Maint & Repair - Equipment	3,500	3,600	5,350	5,350
11-510-32	Maint & Repair - Vehicles	22,500	22,500	22,500	24,000
11-510-33	Motor Fuels	42,000	54,600	48,000	45,000
11-510-34	Equipment Lease	4,100	4,100	4,100	5,000
11-510-35	Office Space Lease	40,000	40,600	57,750	58,750
11-510-37	Contracted Services	32,000	37,000	46,700	58,900
11-510-50	Departmental Supplies	3,000	3,000	4,000	4,000
11-510-53	Investigation & Drug Enforcement	2000	4300	6950	5350
11-510-54	Drug Forfeiture Funds			1,294	
11-510-55	Civil Citations School System	300	1,000	1,000	500
11-510-56	Camp C.A.R.E.			5,015	5,000
11-510-57	Athletic League				
11-510-58	DARE Program				2,500
11-510-59	Community Outreach				
11-510-81	Equipment & Furniture	21,000	41,700	65,130	34,100
11-510-82	Vehicles	0	254,508	65,600	94,310
11-510-83	Contruction/Improvements				
11-510-90	Debt Service Principal	18,888	19,500	19,500	20,065
11-510-91	Debt Service Interest	1,533	2,000	1,800	1,075
	TOTAL	**1,238,793**	**1,737,158**	**1,756,609**	**1,997,059**

Public Works

The Public Works function contributes to citizen safety by maintaining Town infrastructure. These duties include maintenance and repair of public streets, rights of way, storm drainage, street signs, park facilities, and other Town buildings and grounds. Other major expenditures included in this program include contracted solid waste collection (garbage, recycling, yard waste), street lighting, and the Powell Bill resurfacing program. Such duties are not the responsiblity of the Department's staff but are logically under the overall infrastructure maintenance.

		FY13-14 ADOPTED	FY 2014-15 ADOPTED	FY 2015-16 ADOPTED	FY 2016-17 ADOPTED
EXPENDITURES					
11-600-01	Salaries			78,500	86,707
11-600-02	Temporary				15,000
11-600-03	Overtime			3,000	500
11-600-04	FICA			6,300	7,831
11-600-05	Retirement			9,600	10,665
11-600-06	Insurance			16,500	15,000
11-600-19	Liability Insurance			5,660	8,000
11-600-20	Telephone & Data			2,000	1,500
11-600-21	Utilities			4,300	4,600
11-600-23	Office Supplies			1,000	1,000
11-600-28	Uniforms			10,000	2,000
11-600-30	Maint & Repair - Buildings & Grounds				2,000
11-600-31	Maint & Repair - Equipment			5,000	2,000
11-600-32	Maint & Repair - Vehicles			25,000	8,000
11-600-33	Motor Fuels			10,000	5,000
11-600-35	Office Space Lease			2,000	
11-600-37	Contracted Services	395,000	456,400	475,000	550,000
11-600-48	Refunds	4,000	30,000		
11-600-50	Departmental Supplies			5,000	4,000
11-600-53	Street Expense	2,000	3,000	2,000	6,000
11-600-54	Street Expense (Powell Bill)	25,000	60,000		
11-600-55	Street Cleaning (Powell Bill)	6,000	6,000		
11-600-56	Snow & Debris Removal	3,000	3,000		
11-600-57	Street Lights	150,000	145,000	175,000	191,000
11-600-58	Christmas Decorations	10,000	11,000	3,000	4,000
11-600-74	Resurfacing		145,000		276,000
11-600-81	Equipment & Furniture			11,900	5,000
11-600-82	Vehicles			144,000	
11-600-90	Debt Service Principal	39,000	39,000	15,000	17,500
11-600-91	Debt Service Interest			24,000	21,148
	TOTAL	**634,000**	**898,400**	**1,033,760**	**1,244,451**

Parks and Recreation

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

		FY13-14 ADOPTED	FY 2014-15 ADOPTED	FY 2015-16 ADOPTED	FY 2016-17 ADOPTED
EXPENDITURES					
11-620-01	Salaries	99,000	142,000	158,900	185,563
11-620-02	Temporary	22,000	22,000	52,500	55,000
11-620-04	FICA	8,500	13,000	12,800	18,523
11-620-05	Retirement	13,000	18,000	19,400	22,824
11-620-06	Insurance	13,000	21,000	18,240	26,250
11-620-19	Liability Insurance	3,000	4,800	7,300	7,600
11-620-20	Telephone & Data	3,500	8,000	8,000	4,500
11-620-21	Utilities	36,300	40,000	40,000	40,000
11-620-23	Office Supplies	2,200	1,500	1,500	1,500
11-620-24	Computer Software & Services	1,500	1,500	4,900	500
11-620-25	Training & Travel	3,000	3,000	3,000	3,000
11-620-26	Dues & Fees	550	550	550	600
11-620-27	Advertising & Marketing	7,000	7,000	10,000	15,000
11-620-28	Uniforms				5,000
11-620-30	Maint & Repair - Buildings & Grounds	200,000	160,000	60,000	63,000
11-620-32	Maint & Repair - Vehicles	5,000	3,000		500
11-620-33	Motor Fuels	3,300	2,000		1,000
11-620-34	Equipment Lease		4,100	5,000	
11-620-35	Office Space Lease	103,400	115,000	114,000	20,000
11-620-37	Contracted Services				10,000
11-620-48	Refunds	6,200	6,200	6,500	7,000
11-620-50	Departmental Supplies	1,000	1,000	1,000	2,000
11-620-51	Departmental Projects		46,500	46,500	
11-620-53	P&R Programs	10,300	15,000	25,000	15,000
11-620-54	Special Events	16,500	10,000	10,000	10,000
11-620-55	Concessions		1,500	6,000	7,000
11-620-58	Youth Baseball	40,920	45,000	50,000	60,000
11-620-59	Youth Basketball	10,230	13,000	18,000	22,000
11-620-60	Youth Football & Cheerleading	10,000	10,000	12,000	16,000
11-620-61	Youth Soccer	6,500	6,500	6,500	6,000
11-620-65	Adult Softball	11,000	11,000	11,000	7,600
11-620-70	Summer Camp				22,000
11-620-81	Equipment & Furniture	1,100	1,100	1,000	1,000
11-620-82	Vehicles				30,000.00
11-620-83	Construction & Improvements	66,000			27,000
	TOTAL	**704,000**	**733,250**	**709,590**	**712,960**

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 the future Town Campus, support for the Rolesville Rural Fire Department, unemployment insurance, and donations to community organizations.

		FY13-14 ADOPTED	FY 2014-15 ADOPTED	FY 2015-16 ADOPTED	FY 2016-17 ADOPTED
EXPENDITURES					
11-700-51	Town Hall Campus		34,000	17,000	30,000
11-700-53	Rolesville Fire Department	508,480	556,150	725,120	766,500
11-700-54	EWTV Partnership	65,000	65,000	60,000	60,000
11-700-55	Chamber of Commerce	4,000	7,000		8,000
11-700-58	Unemployment Insurance			2,000	2,000
11-700-59	Community Groups				2,500
11-700-60	RRFD Facility Partnership			50,000	0
11-700-85	Contingency				41,151
11-700-90	Debt Service Principal	51,000	51,000	118,000	212,000
11-700-91	Debt Service Interest	4,000	3,000	9,100	45,438
	TOTAL	**632,480**	**716,150**	**981,220**	**1,167,589**

Utility Reserve Fund

The Utility Reserve Fund reflects revenues received by the Town related to the development of water and sewer infrastructure. A portion of these revenues are collected on behalf of the City of Raleigh, who maintains and operates the water and sewer system within the Town. The remainer of the revenues are collected as water and sewer impact fees from new development which are used for future potential capital improvments to the water and sewer infrastructure.

		FY13-14 ADOPTED	FY 2014-15 ADOPTED	FY 2015-16 ADOPTED	FY 2016-17 ADOPTED
REVENUES					
20-300-16	Water Acreage	29,000	13,300		
20-300-17	Water Capacity	67,500	68,700		
20-300-18	Additional Capacity	100,000	200,000		
20-300-23	Sewer Acreage	31,700	14,100		
20-300-24	Sewer Capacity	69,500	69,200		
20-300-25	Neuse River Nitrogen	187,200	338,900	458,850	458,850
20-300-27	Inspection Fees	14,800	17,600	24,600	24,600
20-300-28	Water Meter Sales	19,700	24,100		33,600
20-300-29	Water/Sewer Services				
20-315-03	Water Impact Fee			164,250	164,250
20-315-04	Wastewater Impact Fee			164,250	164,250
	TOTAL	**519,400**	**745,900**	**811,950**	**845,550**
EXPENDITURES					
20-600-16	Water Acreage	29,000			
20-600-17	Water Capacity	67,500			
20-600-18	Additional Capacity	100,000			
20-600-23	Sewer Acreage	31,700			
20-600-24	Sewer Capacity	69,500			
20-600-25	Neuse River Nitrogen	187,200	338,900	458,850	458,850
20-600-27	Inspection Fees	14,800	17,600	24,600	24,600
20-600-28	Water Meter Sales	19,700	24,100		33,600
20-600-29	Water/Sewer Services				
20-600-70	Retain in Capital Reserve		365,300	328,500	328,500
	TOTAL	**519,400**	**745,900**	**811,950**	**845,550**

Capital Projects Fund

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

		FY13-14 ADOPTED	FY 2014-15 ADOPTED	FY 2015-16 ADOPTED	FY 2016-17 ADOPTED
REVENUES					
51-315-01	Thoroughfare Fees			328,500	328,500
51-315-02	Park Impact Fees			240,900	328,500
51-315-03	Park Payment in Lieu				
51-315-03	PARTF Grant				
51-390-01	Thoroughfare Fd Bal Approp				
51-390-02	Park Fd Bal Approp				
	TOTAL	**0**	**0**	**569,400**	**657,000**
EXPENDITURES					
51-600-01	Thoroughfare Fee Reimb			20,000	20,000
51-620-01	Parks Impact Fee Reimb			15,000	15,000
51-620-02	Comm School Infield Repair			12,500	
51-620-03	RMS Infield Repair			15,000	
51-620-04	Main St Park Greenway Repair			15,000	
51-620-05	Wall Creek Pocket Park			55,000	
51-620-06	Comm School Playground			70,000	
51-620-07	MBP - Property Acquisition				
51-620-08	MBP - Restroom & Shelter				
51-620-09	MBP - Disc Golf				
51-620-10	MBP - Parking				
51-700-70	Retain in Capital Reserve			366,900	622,000
	TOTAL	**0**	**0**	**569,400**	**657,000**

Parks Reserve Fund

This Parks Reserve Fund was merged with the Capital Projects Fund in FY2015-16. Prior to that time it was used to account for impact fees, payments in lieu, and grants related to parks and recreation capital projects.

			FY13-14 ADOPTED	FY 2014-15 ADOPTED	FY 2015-16 ADOPTED	FY 2016-17 ADOPTED
REVENUES						
62-360-10	Parks Impact Fee		100,000	200,000		
		TOTAL	**100,000**	**200,000**	**0**	**0**
EXPENDITURES						
62-440-50	Playground/Main St Park Improv			80,000		
62-440-60	Middle School Amenities			92,000		
62-660-70	Transfer to Capital Reserve		100,000	28,000		
		TOTAL	**100,000**	**200,000**	**0**	**0**

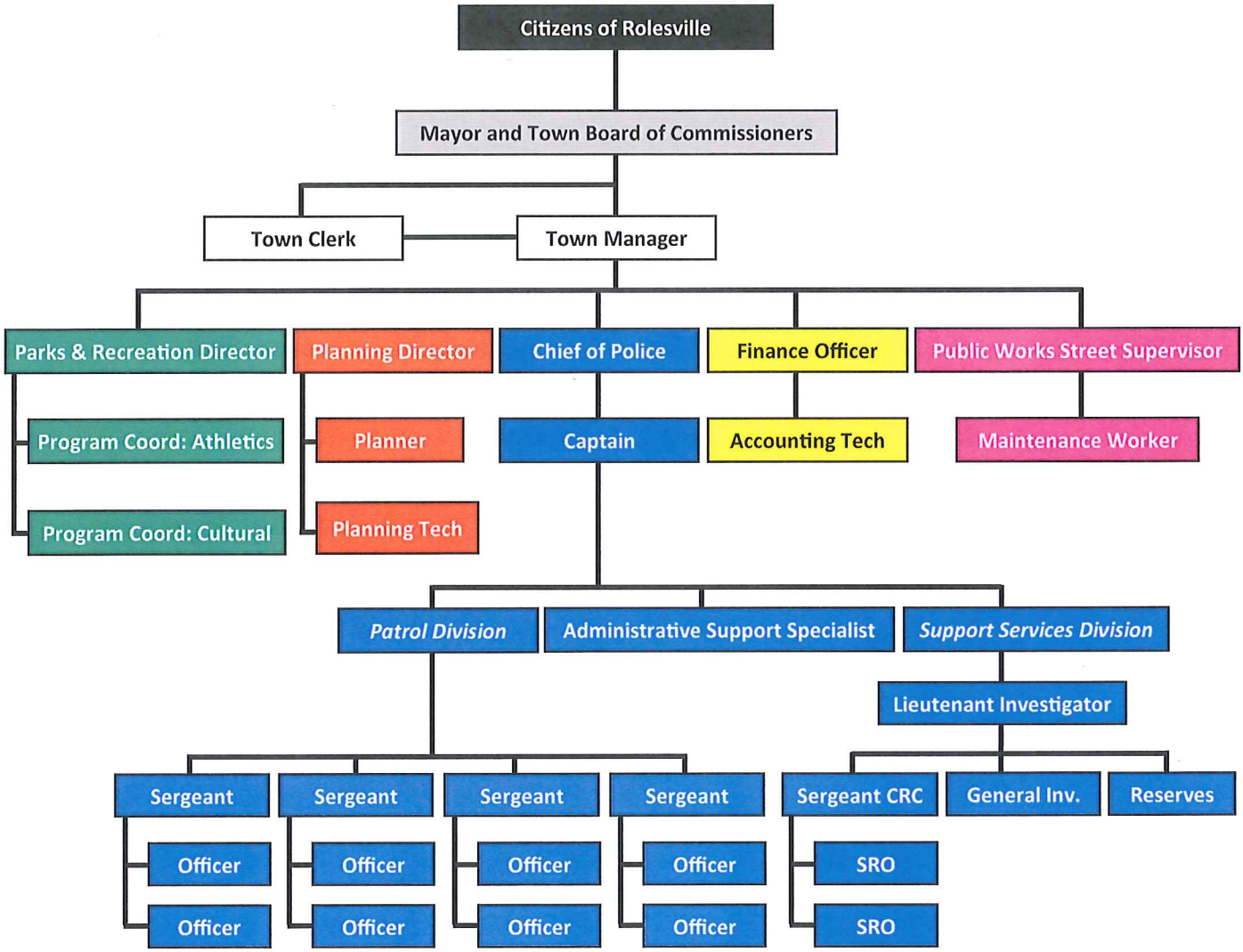
Capital Improvement Plan
2016-2021
Town Wide Departmental Summary

Priority Definition	H	High
	M	Medium
	L	Low

Program Criteria Type	1	Health, Safety and General Welfare
	2	Maintenance and Replacement
	3	Expansion of Existing Programs and Facilities
	4	Expansion of New Programs

			Fiscal Year					
	Project Description	Priority Type	2016 to 2017	2017 to 2018	2018 to 2019	2019 to 2020	2020 to 2021	TOTALS
1	Rennovation of Council Chambers	M3	$ -	$ 40,000	$ -	$ -	$ -	$ 40,000
2	Security System improvements to Town Hall	M3	$ 40,000	$ -	$ -	$ -	$ -	$ 40,000
3	LED lighting improvements to Town Hall	M3	$ 25,000	$ -	$ -	$ -	$ -	$ 25,000
4	Computer server updgrade and backup	M2	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
5	Rolesville Comm School Park- Infield Repair	H2	$ -	$ 12,500	$ -	$ 12,500	$ -	$ 25,000
6	Main Street Park- Greenway repair	L1	$ -	$ -	$ -	$ 15,000	$ -	$ 15,000
7	Mill Bridge - property acquisition/expansion	M3	$ 250,000	$ -	$ -	$ -	$ -	$ 250,000
8	Mill Bridge - restroom and picnic shelter	H4	$ 150,000	$ -	$ -	$ -	$ -	$ 150,000
9	Mill Bridge - disc golf	M4	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
10	Mill Bridge - parking	H3	$ 125,000	$ -	$ -	$ -	$ -	$ 125,000
11	Rolesville Community School Park - Lights	L2	$ -	$ 251,000	$ -	$ -	$ -	$ 251,000
12	Greenways-bypass	L3	$ -	$ -	$ -	$ -	$ 2,400,000	$ 2,400,000
13	Land acquistion for athletic complex	M3	$ -	$ 2,000,000	$ -	$ -	$ -	$ 2,000,000
14	Construction of athletic complex	M3	$ -	$ -	$ 10,000,000	$ -	$ -	$ 10,000,000
15	Community Center	M3	$ -	$ -	$ -	$ 20,000,000	$ -	$ 20,000,000
16	15 Passenger Van	M3	$ 30,000		$ -	$ -	$ -	$ 30,000
17	Vehicle for Planning Department	M4	$ -	$ -	$ -	$ 20,000	$ -	$ 20,000
18	Replacement of handheld 800 Mhz radios	M2	$ 12,600	$ 12,600	$ 12,600	$ 12,600	$ -	$ 50,400
19	Vehicle fleet replacement	M2	$ 42,418	$ 127,254	$ 169,672	$ 212,090	$ 169,672	$ 721,106
20	Christmas Decorations	L2	$ -	$ 23,960	$ 31,610	$ -	$ -	$ 55,570
21	Resurfacing - Teresa Drive	M2	$ 80,000	$ -	$ -	$ -	$ -	$ 80,000
22	Resurfacing - Watkins Farm/Siron/Blueberry	M2	$ 116,000	$ -	$ -	$ -	$ -	$ 116,000
23	Resurfacing - Perry Street	M2	$ 80,000	$ -	$ -	$ -	$ -	$ 80,000
24	Street light conversion from standard to LED bulbs	L2	$ 11,000	$ -	$ -	$ -	$ -	$ 11,000
		TOTAL	$ 1,062,018	$ 2,467,314	$ 10,213,882	$ 20,272,190	$ 2,569,672	$ 36,585,076

Organizational & Management Chart



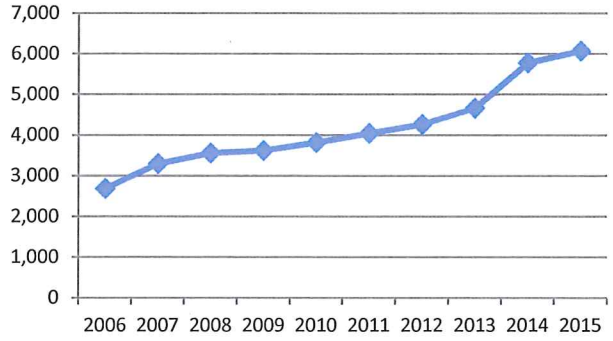
Personnel Position Summary

	FY 2012-13 ADOPTED	FY 2013-14 ADOPTED	FY 2014-15 ADOPTED	FY 2015-16 ADOPTED	FY 2016-17 ADOPTED
Administration					
Town Manager	1	1	1	1	1
Town Clerk	1	1	1	1	1
Finance Officer	0.5	0.5	1	1	1
Economic Development Officer					1
Accounting Technician	1	1	1	1	1.5
	3.5	3.5	4	4	5.5
Planning					
Planning Director	1	1	1	1	1
Planner		1	1	1	1
Planning Technician					1
	1	2	2	2	3
Police					
Chief of Police	1	1	1	1	1
Police Captain	1	1	1	1	1
Police Lieutenant					1
Police Sergeant	2	2	2	5	5
Police Officer	6	6	9	7	8
Traffic Enforcement Officer	1	1	1	1	
School Resource Officer		1	1	2	2
Police Investigator		1	1		1
Adminstrative Support Specialist	1	1	1	1	1
	12	14	17	18	20
Public Works					
Street Superintendant				1	1
Maintenance Worker				1	1
				2	2
Parks and Recreation					
Parks and Recreation Director	1	1	1	1	1
Program Coodinator: Athletics	1	1	1	1	1
Program Coordinator: Cultural/Rec			1	1	1
Maintenance Worker (part-time)					0.5
	2	2	3	3	3.5
TOTAL EMPLOYEES	**18.5**	**21.5**	**26**	**29**	**34**

Strategic Indicators

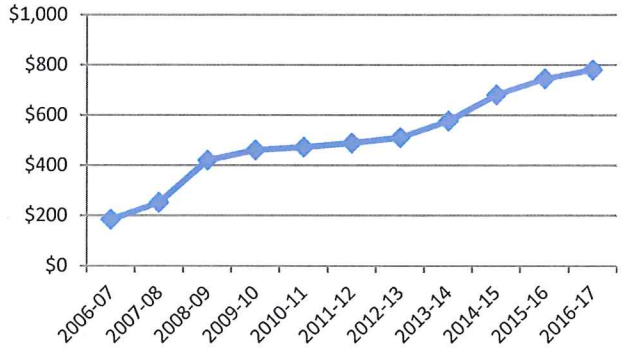
These strategic indicators aid municipal officials in making budgetary decisions. Indicators may reflect changes in economic conditions and the development environment. They are also used to monitor departmental workload and performance. Many of Rolesville's indicators reflect the high rate of growth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

Population



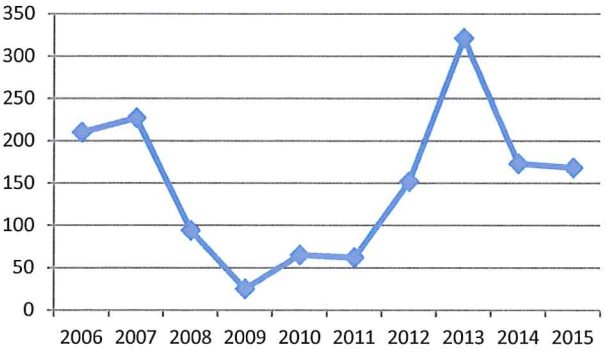
Based on US Census and Planning Department estimations.

Property Tax Base (in millions)



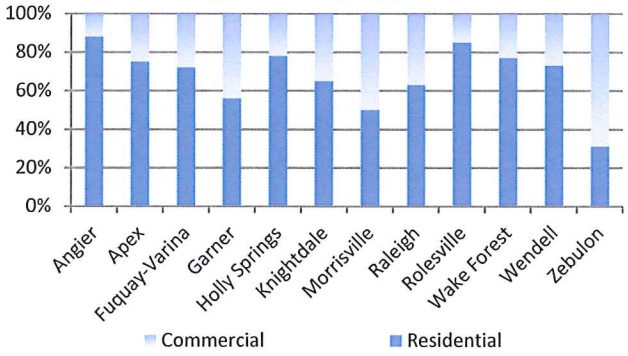
From the Wake County Revenue Department. Includes real, personal, utilities, and motor vehicle valuations.

New Residential Permits



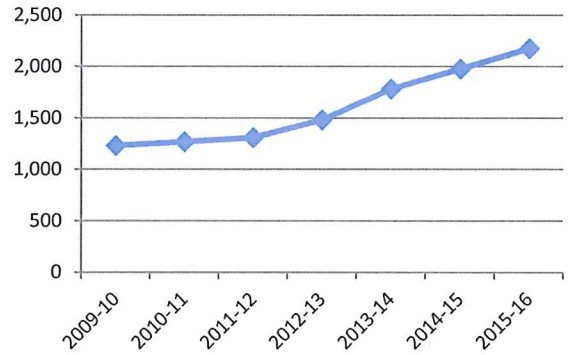
From Planning Department. Includes only permits for new single-family residential construction.

Tax Base by Type



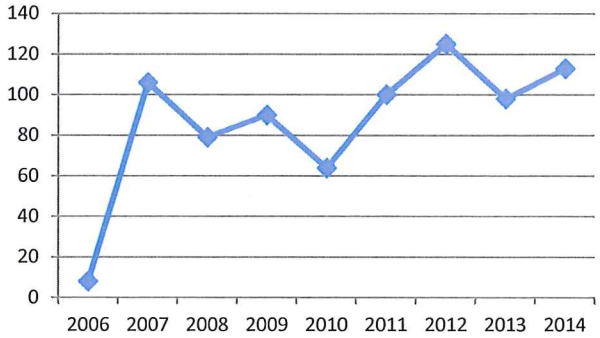
From the Wake County Revenue Department. Data as of January 1, 2015.

Solid Waste Accounts



From solid waste billing reports.

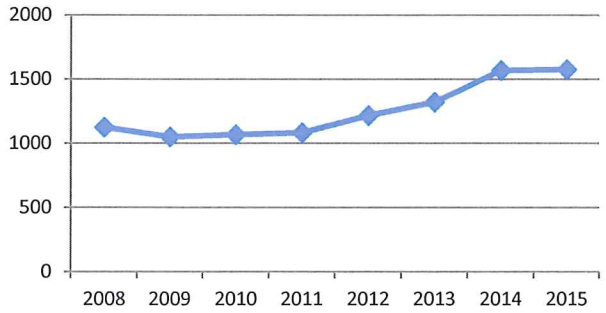
Part I Crimes



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

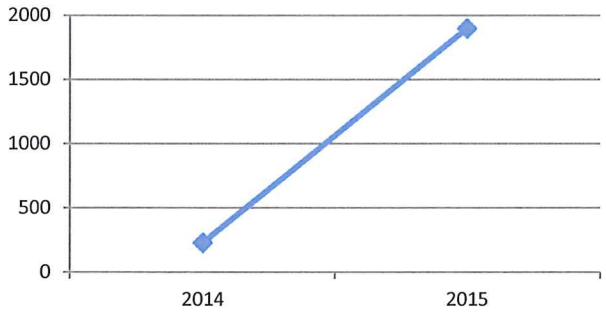
Strategic Indicators

Participants in Athletic Programs



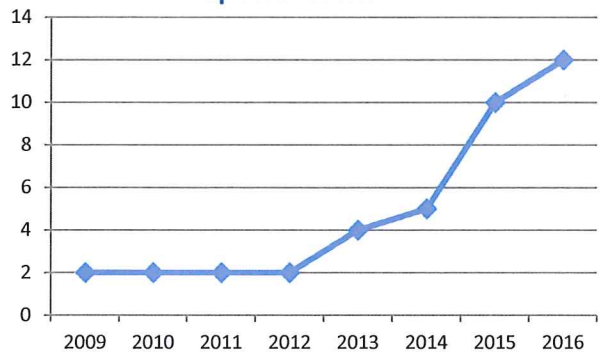
From Parks and Recreation Department.

Participants in Cultural Programs



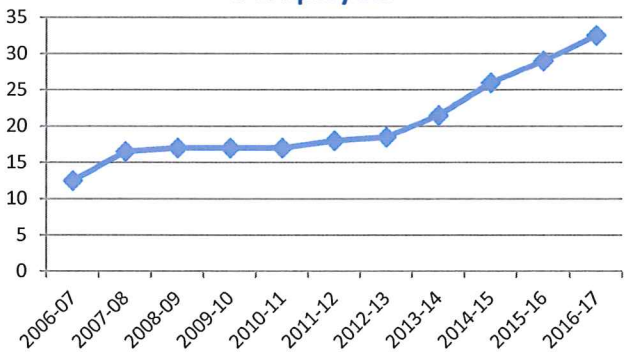
From Parks and Recreation Department.Program expansion began in 2015.

Special Events



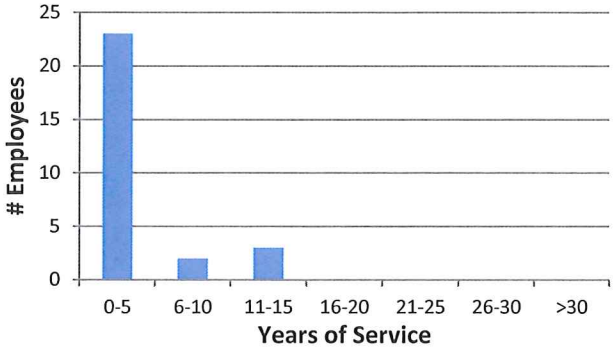
From Parks and Recreation Department. Reflects community events and festivals organized by the Town.

Employees



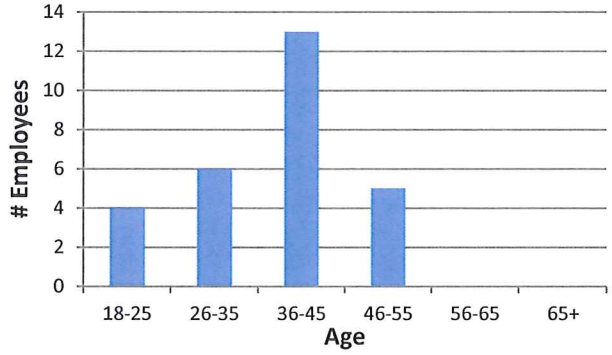
As of July 1 each fiscal year. Reflects authorized permanent positions. Does not include FTE for temporary staff.

Employee Years of Service



As of July 1, 2015. Reflects authorized permanent positions.

Employee Age



As of July 1, 2015. Reflects authorized permanent positions.

Debt Service

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

DESCRIPTION	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Sewer System - USDA $600,000; issuance 6/1/1994; final payment due 6/1/2033; 5.5% interest; Raleigh provides revenue for the annual payments	$38,647.50	$38,685.00	$38,667.50	$38,595.00	$38,467.50
108 South Main Street $255,000; issuance 3/15/2012; final payment due 3/15/2017; 1.91% interest	$51,000.00	-	-	-	-
(5) Police Vehicles $121,466; issuance 12/20/2013; final payment due 12/20/2018; 1.75% interest	$21,139.98	$21,139.98	$21,140.01	-	-
105A West Young Street $330,000; issuance 7/2/2015; final payment due 7/2/2020; 1.89% interest	$70,989.60	$69,742.20	$68,494.80	$67,247.40	-
502 Southtown Circle $1,425,000; issuance 12/28/2015; final payment due 12/28/2030; 2.77% interest	$134,472.50	$131,841.00	$129,209.50	$126,578.00	$123,946.50
Debt Service Total	**$277,602.08**	**$222,723.18**	**$218,844.31**	**$193,825.40**	**$123,946.50**

NET DEBT LIMIT

The Town is subject to the Local Government Bond Act of North Carolina, which limits the amount of outstanding net bonded debt to 8% of the assessed value of property subject to taxation. The Town's net debt as a percentage of assessed valuation is projected to be about .32% at June 30, 2016.

DEBT SERVICE RATIO

This debt service ratio is the total amount of debt payments as a percentage of total annual expenditures. A high ratio can impact service provision by reducing spending flexibility. The Town's debt service ratio for the General Fund in the upcoming FY 2016-17 budget year is projected to be about 4%.

Fund Balance

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

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

GENERAL FUND – UNRESTRICTED FUND BALANCE

	FY11-12 ACTUAL	FY12-13 ACTUAL	FY13-14 ACTUAL	FY14-15 ACTUAL	FY15-16 PROJECTED	FY16-17 BUDGETED
Unrestricted Fund Balance	$1,128,934	$1,527,089	$2,373,915	$2,243,414	$2,443,414	$2,454,069
Unrestricted Fund Balance as a % of General Fund expenditures	*31%*	*40%*	*60%*	*41%*	*44%*	*39%*

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

RESTRICTED FUND BALANCES

	FY11-12 ACTUAL	FY12-13 ACTUAL	FY13-14 ACTUAL	FY14-15 ACTUAL	FY15-16 PROJECTED	FY16-17 BUDGETED
Powell Bill	$360,702	$386,329	$433,689	$357,395	$499,584	$363,584
Law enforcement restricted		$12,210	$1,294	$1,294	$1,444	$1,444
Water/Sewer Fees Reserve				$473,293	$692,158	$1,020,658
Thoroughfare Fees Reserve	$252,378	$393,678	$456,578	$483,079	$702,375	$1,010,875
Park Fees Reserve	$447,440	$867,498	$1,073,692	$1,155,660	$1,594,978	$1,908,478

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

Fiscal Policies

BUDGETARY POLICY

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

FUND BALANCE POLICY

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

CAPITAL IMPROVEMENT POLICY

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

DEBT POLICY

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

Adopted by the Town Board on June 6, 2016.

Budget and Fiscal Framework

BASIS OF ACCOUNTING

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

BUDGET CALENDAR

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

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

DEPARTMENTAL REQUESTS

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

RECOMMENDED BUDGET

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

BUDGET ADOPTION

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

BUDGET AMENDMENTS

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

Budget Glossary

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

Town of Rolesville
Fee & Charges Schedule
Effective July 1, 2016

These following fees due are based upon the Fees & Charges Schedule in effect at the time you pay. The Fees & Charges Schedule is subject to change at the discretion of the Town Board. For further questions, please call Town Hall at 919.556.3506 or the Town's official website at http://www.RolesvilleNC.gov.

A. FEES DUE UPON SUBMISSION OF APPLICATION

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

B. CONSULTING AND OTHER ACTUAL COSTS

1. Consulting Engineer Review

This is to fund the re-imbursement costs incurred by the Town of Rolesville for the Town's Consulting Engineer to review and provide comments/recommendations on development plans. This would include (but is not limited to) the review of site and subdivision plans, field inspections, construction drawings, meetings, and special projects. These fees will be due upon invoice.

Fee is actual cost from Engineer

2. Town Attorney Review

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

Fee is actual cost from Attorney

C. DEVELOPMENT IMPACT FEES

1. Residential Utility Connection Fee

This fee is due upon final plat approval for new subdivisions (whether major of minor) or upon approval of a building permit application.

A	Water	
	1. Single and two family residential dwelling	$1,095/unit
	2. Multi-family residential dwelling	$1,095/unit
B	Sewer	
	1. Single and two family residential dwelling	$1,095/unit
	2. Multi-family residential dwelling	$1,095/unit

2. Non Residential Acreage Fees

This fee is due upon final plat approval for new subdivisions (whether major of minor) or upon approval of a building permit application. The acreage fees assist in the funding of the future cost of the maintenance of the line.

A	Water	$1,350/acre ($550 minimum charge)
B	Sewer	$1,350/acre ($550 minimum charge)

3. Non Residential Capacity Fees

This fee is due upon final plat approval for new subdivisions (whether major or minor) or upon approval of a building permit application. These capacity fees assist in the funding of the water and sewer capacity allocated to Rolesville

A	Water	$10/gallon/day. This fee will be based upon the applicant providing the number of fixtures and approval by the Town Engineer
B	Sewer	$10/gallon/day. This fee will be based upon the applicant providing the number of fixtures and approval by the Town Engineer

Note: There may be additional fees associated with things like meters, taps, capital facility fees, etc. referenced per the City of Raleigh Fee schedule which can be obtained by calling 919.996.4540.

4. Recreation – Open Space

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

Fee is equal to the fair market value of 5% of the gross acreage

5. Recreation Facility Fee– Per Unit

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

A	Senior multi-family apartments	$1,000/unit
B	All other residential uses	$2,190/unit

6. Transportation

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

A	Residential	$2,190/unit
B	Office, Hospital, and Medical care facility	
	1. Less than 100,000 square feet	$543/1,000 square feet
	2. 100,000 to 199,999 square feet	$438/1,000 square feet
	3. Greater than 200,000 square feet	$334/1,000 square feet
C	Institutional	
	1. Churches	$135/1,000 square feet
	2. Day care facility	$42/ licensed enrollee
	3. Cemetery	$127/acre
D	Retail	
	1. 49,999 square feet or less	$1,092/1,000 square feet
	2. 50,000 to 99,999 square feet	$982/1,000 square feet
	3. 100,000 to 199,999 square feet	$1,247/1,000 square feet
	4. 200,000 to 299,999 square feet	$1,148/1,000 square feet
	5. Greater than 300,000 square feet	$950/1,000 square feet
	6. Retail gasoline delivery pumps	$190/pump
E	Industrial	
	1. Manufacturing or Agricultural processing	$181/1,000 square feet or $1,835/acre (whichever is greater)
	2. Warehouse, Wholesale, or Distribution	$302/1,000 square feet
F	Recreational Amenity Centers	$185/1,000 square feet

7. Street Light Pole within new subdivision

A	Wood pole with cobra head light	No charge
B	Upgraded pole (fiberglass, decorative head light, etc.)	$650/pole

D. PARK RESERVATION FEES

1. Main Street Park Picnic Shelters A, B, and C
These fees are to reserve the use of any facility within this category.

A	For those who live within the corporate limits	$15/hr (2 hr minimum)
B	For those who live outside of the corporate limits	$25/hr (2 hr minimum)

Note: Rental fees are waived for Wake County Public Schools

2. Main Street Park Gazebo, the Main Street Park Picnic Shelter D (located off of Scarboro Street), the Amphitheatre (located at Mill Bridge Nature Park), and the Ball-field Picnic Shelter (located off of Redford Place Drive)
These fees are to reserve the use of any facility within this category.

A	For those who live within the corporate limits	$30/hr (2 hr minimum)
B	For those who live outside of the corporate limits	$60/hr (2 hr minimum)

Note: Rental fees are waived for Wake County Public Schools

3. Community Center (located at 514 Southtown Circle)
These fees are to reserve the use of any facility within this category.

A	For those who live within corporate limits	$45/hr (2 hr minimum)
B	For those who live outside of the corporate limits	$75/hr (2 hr minimum)
E	For rentals after office hours, weekends, or holidays	Additional $15/hr for staff costs

4. Rolesville Community School Park Ball Fields (located at 121 Redford Place Dr.)
These fees are to reserve the use of any facility within this category. Rates are calculated per field reserved for use.

A	Field rental per field (those who live within corporate limits)	$30/hr
B	Field rental per field (those who live outside corporate limits)	$45/hr
C	Lights per field (those who live within corporate limits)	$30/hr
D	Lights per field (those who live outside corporate limits)	$45/hr
E	Field prep for every time drag and line for games or activities	$50

5. Rolesville Middle School Fields (located at 4700 Burlington Mills Road)
These fees are to reserve the use of any facility within this category. Rates are calculated per field reserved for use.

A	Football field & track (those who live within corporate limits)	$100/hr
B	Football field & track (those who live outside corporate limits)	$125/hr
C	Football field prep every time lined for games or activities	$100
D	Softball field (those who live within corporate limits)	$30/hr
E	Softball field (those who live outside corporate limits)	$45/hr
F	Softball field prep every time lined for games or activities	$50
G	Concession facility use (those who live within corporate limits)	$30/hr
H	Concession facility use (those who live outside corporate limits)	$45/hr
I	Field lights (those who live within corporate limits)	$30/hr
J	Field lights (those who live outside corporate limits)	$45/hr
K	For rentals after office hours, weekends, or holidays	Additional $15/hr for staff costs

6. Sanford Creek Elementary School Fields (located at 701 Granite Falls Boulevard)
These fees are to reserve the use of any facility within this category. Rates are calculated per field reserved for use.

A	Soccer field (those who live within corporate limits)	$50/hr
B	Soccer field (those who live outside corporate limits)	$75/hr
C	Soccer field prep every time lined for games or activities	$100

7. Refunds

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

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

E. PARKS & RECREATION REGISTRATION FEES

These fees are for those individuals who participate in the specific recreational programs.

1	Baseball, Soccer, Softball, Basketball, Football, & Cheerleading	
	A. For those who live within corporate limits	$53/participant
	B. For those who live outside corporate limits	$80/participant
2	Adult Softball	$625/team
3	Non-athletic programs	Will be determined by the various class or program
4	Late fee to be paid if registering after final dates	$10/participant
5	Refunds - to cover the cost of online transactions and processing fees. The only exemption is if a program or league does not have enough participants.	$5

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

F. CURBSIDE WASTE COLLECTION FEES

These fees are for the weekly curbside collection of garbage and recycling and the bi-weekly collection of yard waste by the Town's independent contracted vendors. Per Town ordinance, all residences and businesses are required to have collection of waste and recycling materials. Charges for these services are invoiced every other month.

1	Bi-monthly charge for curbside solid waste collection	$19.58
2	Bi-monthly charge for curbside recycling waste collection	$7.38
3	Bi-monthly charge for curbside yard waste collection	$17.04
	TOTAL BI-MONTHLY COLLECTION CHARGE	$44
4	Bi-monthly charge for one additional cart (whether waste or recycling)	$8.40
5	Bi-monthly charge for two additional carts (whether waste or recycling)	$25.80
6	Bi-monthly charge for three additional carts (whether waste or recycling)	$43.20
7	Bi-monthly late fee for delinquent payment	$10

G. MISCELLANEOUS FEES

1	Copy of maps (larger than 8 ½ x 11)	$15/map
2	Blasting permit	$100/location
3	Wake County Fire Marshal Inspections of commercial structures	As invoiced by Wake County
4	Town Code of Ordinances violation abatement	
	A. General labor	$20/hour
	B. Truck, Tractor, Mower, and/or Weed Eater	$140/hour
5	Unified Development Ordinance	
	A. Paper Copy	$100
	B. CD Copy	$10/CD
6	Violations of policy, standards, or UDO regulations	$50/violation with each day being a separate violation
7	Copies of miscellaneous documents	$0.25/copy
8	Returned check fee	$25/check
8	Filling fee for elected position	
	A. Mayor	$25
	B. Commissioner	$15
9	Copy of police reports	$5/copy
10	Faxes to long distance numbers	$2/sheet
11	Copies of meeting minutes on CD	$10/CD

BUDGET ORDINANCE
FOR THE FISCAL YEAR LASTING FROM
JULY 1, 2016 THROUGH JUNE 30, 2017

WHEREAS, the Town of Rolesville Board of Commissioners have established a budget committee comprised of Town staff, Town Commissioner Betty Whitaker, and Town Commissioner Sheilah Sutton; and

WHEREAS, the Budget Committee met and discussed the draft budget on April 14 and April 28; and

WHEREAS, the Board of Commissioners was first presented a draft copy of the budget proposal on May 17; and

WHEREAS, the Board of Commissioners held public hearing on June 6; and

WHEREAS, the public hearing was duly advertised in the Wake Weekly Newspaper.

NOW THEREFORE BE IT RESOLVED by the Town of Rolesville Mayor and Board of Commissioners that:

1. The amounts on the fee schedule, fund balance policy, and budget herein for the fiscal year beginning July 1, 2016 and ending June 30, 2017 are hereby appropriated for the operation of the Town of Rolesville activities.

a.	General Fund Revenues	$6,336,416	
	General Fund Expenditures	$6,336,416	
	I. Elected officials		$63,737
	II. Administration		$860,752
	III. Planning		$289,868
	IV. Police		$1,997,059
	V. Public Works		$1,244,451
	VI. Parks & Recreation		$712,960
	VII. RRFD Contribution		$766,500
	VIII. Special Appropriations		$401,089
b.	Utility Reserve Fund Revenues	$845,550	
	Utility Reserve Fund Expenditures	$845,550	
c.	Capital Fund Revenues	$657,000	
	Capital Fund Expenditures	$657,000	

2. The Town Manager (serving as the budget officer) is hereby authorized to transfer appropriations within a fund as contained herein under the following conditions:
   a. The budget officer may transfer up to $5,000 between objects of expenditures within a department with an official report on such transfers done quarterly at a regularly scheduled meeting of the Town Board of Commissioners.
   b. The budget officer may transfer amounts up to $5,000 between departments of the same fund with an official report on such transfers done quarterly at a regularly meeting of the Town Board of Commissioners.
   c. The budget officer may not transfer any amount between funds without an official amendment of the budget ordinance.

3. The Town Manager is hereby authorized to execute agreements and contractual documents under the following conditions:
    a. Contracts for services for period of one year or less
    b. Contracts for purchase or lease of equipment, supplies, and materials which do not require formal competitive bid procedures under state and federal law
    c. Contracts for grants with public and non-profit agencies
    d. Contracts and agreements for acceptance of State and Federal funds
4. Copies of this budget ordinance shall be maintained by the Town of Rolesville Clerk, Town Manager, and Town Finance Officer and kept on file by them for the direction and disbursement of funds.

Adopted this 6th day of June, 2016

C. Frank Eagles

Frank Eagles
Town of Rolesville Mayor

Attest: Robin Reif

Robin Reif
Town Clerk

TOWN OF ROLESVILLE INCORPORATED 1941 NORTH CAROLINA