

Pedestrian Safety Welcoming & Placemaking  
 Infrastructure Public Safety  
 Future Investments  
 Economic Development  
 Core Services  
 Technology Innovation  
 Mobility Enhancements  
 Public Safety  
 Infrastructure  
 Economic Development  
 Public Safety  
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 Welcoming & Placemaking  
 Technology Innovation



# FY 2025

## “Investing in Morrisville” ANNUAL OPERATING BUDGET & CIP

**Recommended Budget by:**  
Brandon Zuidema, Town Manager

Town of Morrisville  
100 Town Hall Drive  
Morrisville, NC 27560  
[www.morrisvillenc.gov](http://www.morrisvillenc.gov)

**Dedication \* Integrity \* Courtesy \* Innovation**



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# Morrisville

Live connected. Live well.

## To Our Readers:

We appreciate your support and interest in the Town of Morrisville’s adopted annual operating budget & capital plan for continuing to provide quality core services to the community, as well as leveraging your tax dollars for future investments that improve and enhance your quality of life and safety.

This document serves as the operating plan for the fiscal year providing a transparent outline of how the budget and capital plan work in alignment with strategic goals to - **Live Connected, Live Well.**

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# Organization

STRATEGIC PLAN

ORGANIZATIONAL CHART

ELECTED & APPOINTED OFFICIALS & STAFF

Fire Administration Mural



## Strategic Plan

The Town adopted Connect Morrisville, the first Strategic Plan in its history, in April of 2018. Town Council, citizens, community stakeholders and staff embarked on a year-long process of engagement, culminating into the affirmation of the Mission, Vision and Values that serve as the core guiding principles of our work and service to Morrisville. Following feedback and input provided by these key stakeholder groups, elements of the plan (objectives, initiatives, and outcome measures) were updated in 2021.

### Mission Statement

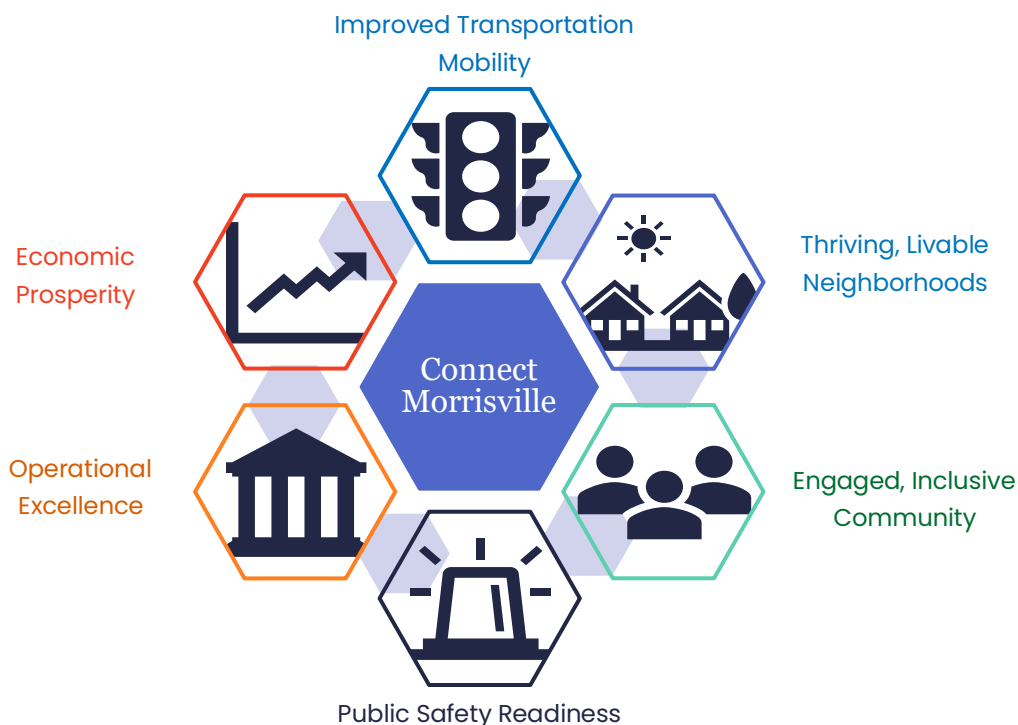
Connecting our diverse community to an enhanced quality of life through innovative programs and services.

### Vision Statement

A sustainable and thriving community that celebrates diversity and inclusion while enhancing the well-being of people who live, work, and play in Morrisville.

### Values

Dedication – Integrity – Courtesy – Innovation



*These six goals are the framework of the Connect Morrisville Strategic Plan*

## GOALS & OBJECTIVES

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**GOAL 1: Improved transportation mobility - Enhance transportation options through improved accessibility, connectivity and collaboration**

Obj. 1.1: Explore, evaluate, and enhance available mobility options

Obj. 1.2: collaborate with other government entities and the private sector to support development of transportation infrastructure and related plans

Obj. 1.3: Explore and evaluate traffic management options



**GOAL 2: Thriving, livable neighborhoods - Enrich the quality of life through the preservation of natural resources, well-planned development and strengthened neighborhood vitality**

Obj. 2.1: Identify and expand housing options to meet current and future needs of the community

Obj. 2.2: Utilize components within town guiding documents to plan and provide for current/future infrastructure (other guiding plans may be included/referenced as identified or created): Land Use Plan, Parks and Recreation Master Plan, Town Center Plan, and Capital Improvement Plan

Obj. 2.3: Ensure responsible, sustainable development and redevelopment, reviewing and considering guidance in town policies/plans: Master Sustainability Plan & Stormwater Master Plan



**GOAL 3: Engaged, inclusive community - Enrich the quality of life through programs, events, amenities, and services valued by the community**

Obj. 3.1: Validate community interest/desires/needs

Obj. 3.2: Offer events and programs that meet the needs and interest of the community, and increase awareness of activities and opportunities for public engagement and collaboration

Obj. 3.3: Create and promote both a community and staff environment that is welcoming to, inclusive of, and values diverse populations



**GOAL 4: Public safety readiness - Provide a safe and secure community through prevention, education, readiness, and response**

Obj. 4.1: Be operationally ready to meet public safety service demands of the community and staff, and demonstrate commitment to continuous service level improvement of all Town safety components, including police, fire, parks, streets, and facilities

Obj. 4.2: Evaluate, enhance, and promote community educational opportunities and encourage preparedness



**GOAL 5: Operational excellence - Deliver exceptional service with an engaged workforce that effectively manages public assets and promotes transparency**

Obj. 5.1: Enhance community-facing programs and services: Customer-focused service, Effective and efficient management of public assets, and Align Town priorities with resources through annual Budget and CIP processes

Obj. 5.2: Commitment to professionalism and employee engagement: Assess professional standards at department level, Attract, develop, and retain a diverse, high-performing workforce

Obj. 5.3: Leverage the use of technology to enhance efficiency, productivity, and service delivery



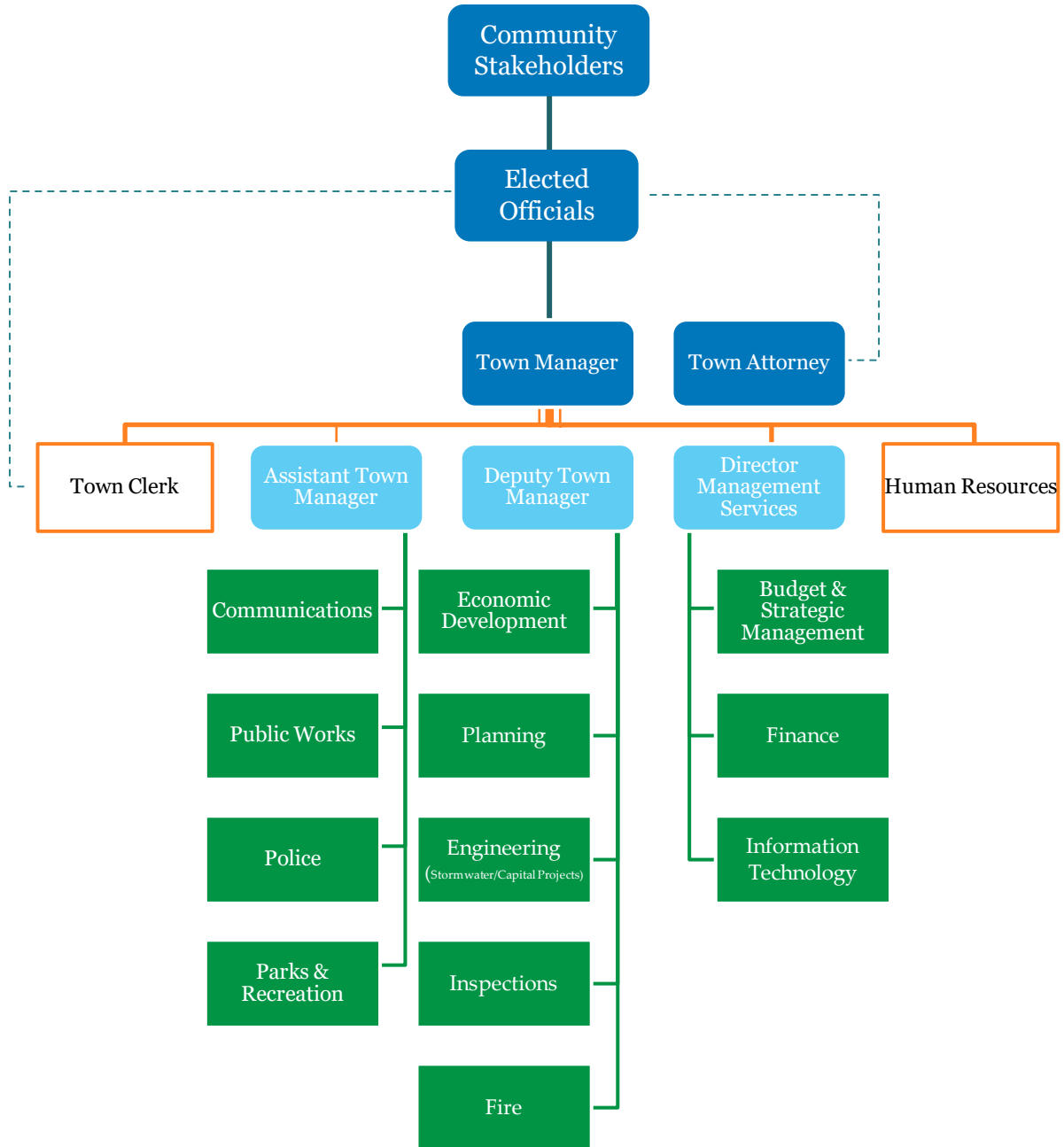
**Goal 6: Economic prosperity - Promote a business-friendly environment to diversify the economic base and attract an educated and highly skilled workforce**

Obj. 6.1: Attract and retain businesses that provide a diverse economic tax base

Obj. 6.2: Promote a business-friendly community, understanding business needs to support a ready workforce

Obj. 6.3: Promote and advocate for public education needs

# Organizational Chart



## Elected & Appointed Officials & Staff

### Mayor and Town Council



Pictured from left to right: Council Member Donna Fender, Council Member Vicki Scroggins-Johnson, Council Member Liz Johnson, Mayor TJ Cawley, Mayor Pro-Tem Satish Garimella, Council Member Steve Rao, & Council Member Anne Robotti

Mayor .....	TJ Cawley
Mayor Pro-Tem .....	Satish Garimella
Council Member .....	Donna Fender
Council Member .....	Liz Johnson
Council Member .....	Steve Rao
Council Member .....	Anne Robotti
Council Member .....	Vicki Scroggins-Johnson
<hr/>	
Town Manager .....	Brandon Zuidema
Town Attorney.....	Frank Gray
Deputy Town Manager .....	Giselle Rodriguez-Villanueva
Assistant Town Manager .....	John Letteney
Director of Management Services.....	Jeanne Hooks
Budget Director .....	Byron Hayes
Chief Information Officer .....	Rick Ralph
Communications & Outreach Director .....	Wil Glenn
Finance Director (Interim).....	Byron Hayes
Fire Chief.....	Scott Criddle
Human Resources Director (Interim) .....	Nate Mayer
Inspections Director .....	Shandy Padgett
Parks and Recreation Director .....	Mary Faucette
Planning Director .....	Michele Stegall
Police Chief .....	Pete Acosta
Public Works Director .....	Jeffery Brown
Town Clerk.....	Patrica Spillane
Town Engineer .....	Mark Spanioli





# Budget Summary

BUDGET at a GLANCE

BUDGET MESSAGE

BUDGET PRIORITIES SUMMARY

BUDGET ORDINANCES & RESOLUTIONS

Morrisville Carpenter Road  
Signal Installation



# Budget at a Glance

## Approved - FY25 - Major Operating Funds

### \$59.5M

Fiscal Year 2025 Annual Operating Budget (General & Stormwater Funds) Investing in Morrisville providing enhanced quality Core Services to the Community. Your tax dollars at work for you!

**\$10.3M** Ensures planned Debt Obligations & aligns Reserves to fund future projects like land, parks, transportation & facilities in addition to major fire apparatus.



**\$4.1M** Provides for Parks, Recreational and Cultural Resources. Quality of life services increased 32% over FY24 improving recreation, fitness, organized sports, camps, & cultural event programs.



### Average Home

A home with a value of \$570,000 will pay \$1,995 on Morrisville property tax bill @ 35 Cents per \$100 assessed value.

(That is \$285/per year more or \$24/per month than estimated revenue neutral tax rate of 30 Cents.)



**\$18M** Supports Police & Fire Public Safety.

A 21% increase over FY24 putting more firefighters on trucks, resources to fight specific crime issues, & advance tools to safely improve preparedness & responsiveness.



**\$7.3M** Development Services

A 14% increase over FY24 is dedicated to enhancements that focus on comprehensive transportation & transit studies to guide future projects/grant opportunities, establishing an affordable housing program, mural art, & Saturday service for Smart Shuttle program.

### \$97M Capital Investment Program

Five-year program plans for future debt/reserve/grant funded projects for transportation & pedestrian safety, replace critical service facility, construct a Town Center, land acquisitions, parks & recreational improvements, sidewalks & greenways, future fire station relocation, and stormwater improvements.

**\$9.8** A 15% increase over FY24 allows Public Works to maintain core service levels while on-boarding new expanded facilities & grounds, continue solar & EV initiatives, & handle inflationary impacts in maintenance, solid waste, & landscaping services.



**\$10M** General Government

Direct investments in proactive economic & fiscal sustainability strategies, technology advancements, language access & website updates improve connectivity and accessibility.

# Budget Message



April 30, 2024

Mayor Cawley and Members of Town Council:

## INTRODUCTION

The recommended FY 2025 operating budget and capital investment program is presented for your consideration. This recommended budget is the result of guidance and feedback provided by Town Council through the annual retreat in January and subsequent budget work sessions and discussions, public input and feedback, and the diligent work of our senior management team, our department heads, and other staff throughout the Town. As you can see in this year’s theme, we are committed to **“Investing in Morrisville.”**

Staff has remained focused on these guiding philosophies, aligning with the Town’s Strategic Plan that frames our Town Values and the six goals, established in 2017 and reaffirmed in 2021, to achieve outcomes the community supports:

**Values**  
*Dedication*  
*Integrity*  
*Courtesy*  
*Innovation*

- 
**GOAL 1: Improved transportation mobility**  
 Enhance transportation options through improved accessibility, connectivity, and collaboration.
- 
**GOAL 2: Thriving, livable neighborhoods**  
 Enrich the quality of life through the preservation of natural resources, well-planned development and strengthened neighborhood vitality.
- 
**GOAL 3: Engaged, inclusive community**  
 Enrich the quality of life through programs, events, amenities, and services valued by the community.
- 
**GOAL 4: Public safety readiness**  
 Provide a safe and secure community through prevention, education, readiness, and response.
- 
**GOAL 5: Operational excellence**  
 Deliver exceptional service with an engaged workforce that effectively manages public assets and promotes transparency.
- 
**GOAL 6: Economic Prosperity**  
 Promote a business-friendly environment to diversify the economic base and attract an educated and highly skilled workforce.

Much of our discussion has been focused on the transparency of our budget and our messaging to the community, regarding the benefits that they will see. By “**Investing in Morrisville**”, the Town is making a commitment to our residents, businesses, and visitors in the following key areas:

*Economic Development* – Creation of an Economic Development Department, including a new Economic Development Director and the conversion of a part-time Small Business Specialist to a ¾ time position. This will allow the Town to focus on proactive efforts recruiting and retaining businesses to ensure continued economic growth through development in areas such as the McCrimmon Parkway corridor, intended for bio-manufacturing and life sciences and re-development across the community as our 10 square miles evolves.

Transitioning to a proactive approach in economic development will ensure that we have a solid commercial tax base to support future growth and investment through not only ad valorem taxes (property tax), but also through bringing new employees and their families to live, shop, and play in Morrisville.

*Strategic Plan Alignment: Economic Prosperity*

*Council Priority Alignment: Economic Development*

*Future Investment* – Expansion of the existing Parks and Transportation Reserves to \$950,000 each (equivalent to one penny on the tax roll), adds a Land Acquisition Reserve at \$950,000, maintains the Fire Department Apparatus Reserve at \$850,000, and adds \$950,000 to support debt for the Public Works facility that is long overdue.

*Strategic Plan Alignment: Improved Transportation Mobility; Engaged, Inclusive Community; Public Safety Readiness; Operational Excellence*

*Council Priority Alignment: Core Services; Future Investment; Infrastructure; Pedestrian Safety; Public Safety; Welcoming and Placemaking*

*Parks Maintenance* – Additional Public Works maintenance staff and equipment to enhance efforts related to maintaining our existing facilities and new park assets such as the Church Street Southern Lot, Morrisville Community Park Phase III, Shiloh Park (renovated), and the Town’s first dog park to be constructed on Franklin Upchurch Senior Street near Town Hall. These additional resources ensure that our investment in our parks, greenways, and other facilities is protected over time. It also reduces any time that a field, playground, or other amenity is not available for use. Finally, it enhances our neighborhoods by having access to quality parks and open space.

Additionally, funding has been added to the FY 2025 recommended budget (and will be added to future budgets) to ensure that new and expanding facilities that

open during the year will be adequately maintained over time. For FY 2025, this includes the Dog Park opening on Franklin Upchurch Sr. Street as well as the new amenities in the Church Street Park Southern Lot.

*Strategic Plan Alignment: Thriving, Livable Neighborhoods; Engaged, Inclusive Community; Operational Excellence.*

*Council Priority Alignment: Core Services; Welcoming and Placemaking.*

**Parks Programming** – Full funding of the new positions added to the department mid-year in FY 2024, adjustments to the part-time pay plan to ensure all staff are at market, consolidation of Town cultural and special events, and new equipment and technology - all to ensure a positive user experience. This also allows the department to better staff facilities and programs to enhance revenue opportunities.

*Strategic Plan Alignment: Engaged, Inclusive Community; Operational Excellence; Economic Prosperity.*

*Council Priority Alignment: Core Services; Economic Development.*

**Public Safety:**

- Two (2) positions (one sworn, one civilian) to allow the Police Department to implement a full-time Impact Team to address crime concerns in the community. The Department is also re-assigning two existing positions to support this team, while minimizing budget impact. This team has been utilized on a part-time basis with existing staff and has demonstrated immediate impacts on addressing crime in Morrisville.
- A Fire Battalion Chief (or a civilian equivalent) to manage analytics and planning to support accreditation maintenance, a level 1 ISO rating, and fire department deployment and response models.
- Three (3) firefighters to continue progress toward full staffing on all fire apparatus to enhance firefighter safety and to provide the highest level of service possible to our residents and businesses.
- The Fire Department will be ordering a new apparatus to replace Rescue 21 that responds from Station One on Town Hall Drive. This is part of the Department's ongoing apparatus and equipment replacement schedule to ensure that modern and well-equipped apparatus is available to provide service to our community.



- The Fire Department will be ordering new air packs (Self-Contained Breathing Apparatus) to replace their existing equipment due for replacement. Air packs are vital to the safety of our firefighters; this purchase also ensures that our firefighters are using air packs compatible with our C.A.M. (Cary-Apex-Morrisville unified fire response model) partners to further enhance firefighter safety.

*Strategic Plan Alignment: Public Safety Readiness; Operational Excellence.*

*Council Priority Alignment: Core Services, Public Safety, Technology Innovation.*

Staffing Compensation and Benefits – Our staff are our most valuable asset; all the good work being accomplished in Town would not be possible without their daily dedication, integrity, commitment, and innovation. We are in a very competitive market and are committed to fairly compensating our staff through compensation and other benefits.

- Merit compensation remains consistent, with an anticipated average increase per employee of 4% based on individual performance during the year.
- Market adjustment of 2% for all positions in the Town’s pay scale (with employees who fall below the minimum receiving compensation to meet the new minimum).
- Pay and class adjustments for employees who were evaluated in this year’s study (Administrative Support, Parks, Recreation and Cultural Resources, and Public Works staff). These adjustments are made to ensure our staff salaries are competitive within the market.
- Implementation of longevity pay for employees for each five-year increment anniversary (including part-time staff) to recognize employees for their service to the Town.

*Strategic Plan Alignment: Operational Excellence.*

*Council Priority Alignment: Core Services.*

Sustainability:

- Work continues on the ongoing implementation of the Sustainability Master Plan, including installation of solar panels on MAFC and Town Hall and the preparation of the Connector Building roof for future solar installation.
- Public Works continues its transition of our motor vehicle fleet to hybrid and electric vehicles for the majority of our departments.
- Finance and Sustainability staff are working to finalize a sustainable purchasing policy for the Town to ensure our staff are making decisions in line with our sustainability efforts when purchasing equipment and supplies.
- Public Works is adding an electric mower to their inventory as a part of the recommended FY 2025 budget.

*Strategic Plan Alignment: Operational Excellence.*

*Council Priority Alignment: Sustainability.*

Transportation:

- An update to the Comprehensive Transportation Plan will be undertaken to ensure that the plan remains current and is in line with Council's vision for the future of infrastructure development in Morrisville.
- Funding for an additional Saturday shuttle to enhance service.
- Funding for an alternative transportation study to ensure the Town is providing the best possible service to our residents.

*Strategic Plan Alignment: Improved Transportation Mobility.*

*Council Priority Alignment: Infrastructure; Pedestrian Safety; Transit Mobility.*

The highlights below emphasize the benefits that the recommended budget provides for our community and our staff (more details are outlined in the Budget Priorities Summary in the budget report) allowing our residents and businesses to receive enhanced levels of service in key areas such as our parks and our Public Safety departments. They also show the vision of the Council in making investments now to support the future of our community. The majority of these investments would not be possible without the additional capacity being created by implementing a tax rate above revenue neutral.

## **CHALLENGES AND OPPORTUNITIES**

This has been a very unique and challenging budget development process for a number of reasons.

- First, FY 2025 sees the implementation of the 2024 revaluation by Wake County; although the County has shortened the revaluation from eight to four years, this revaluation resulted in increases of approximately 45% in values, adjusting property values to current market conditions across the County, including in Morrisville.  
Morrisville's tax rate for FY 2024 was 39 cents per \$100 of assessed property value. Morrisville's revenue neutral rate for FY 2025 is 30 cents per \$100 of assessed property value. This presents a unique opportunity to bolster Town budget capacity while balancing the impact on our residents and businesses with the benefits of the additional investments proposed now and in the future.
- Second, the Town has seen annual increases in recurring costs resulting from the need to effectively recruit and retain staff, inflation in day-to-day operational costs, and significant increases in costs associated with new capital projects.
- Third, the emergence of new needs and the impact of inflationary economic factors have narrowed the gap between ongoing base expenditures and new, naturally occurring revenues. This is further impacted by the end of ARPA funding that has provided over \$9,000,000 to support the Town during COVID. We must continue to assess the gap to ensure current and future fiscal stability.
- Fourth, Town Council and Town staff have identified a number of viable and necessary investments in programming, staff, and capital projects that are competing for limited revenues and resources.

- Finally, this recommended budget has been developed under the direction and guidance of a new Town Manager and a new Budget Director. Any time there are changes in key personnel, there is additional work to learn from one another and to consider changes and enhancements to the existing budget process.

There are also a number of opportunities presented with this budget.

- Our staff continues to proactively identify grants that will, if approved, provide additional revenues to support programming and projects. Examples include funding for the Town's first dog park, the Fire Department's replacement of their self-contained breathing apparatus (aka "Air Packs"), and greenway enhancements.
- Staff is prepared to implement a solid waste fee that will allow the re-utilization of approximately \$1.6M in general fund resources for the FY2026 budget year. Knowing this opportunity exists allowed us to make decisions this year knowing that additional revenue expansion will be available for FY2026.
- The recommended adjustments to full-time pay grades and individual staff salaries will result in every full-time employee with the Town earning a "Living Wage" of at least \$45,500. This exceeds the FY 2025 Wake County "Living Wage" of \$45,302.
- Most importantly, Council's willingness to consider a tax rate above revenue neutral has provided an opportunity to address existing needs, to expand programming, and to prepare for the future with investments made now.

Morrisville's revenue neutral tax rate for FY 2025 is thirty cents (\$0.30) based on the re-assessment of the value of all properties in the Town by Wake County. Through staff discussions with Council and extended discussion of the need for additional capacity, Council has expressed the willingness to consider a tax rate five cents over revenue neutral.

A tax rate of thirty-five cents (\$0.35) generates approximately \$4,750,000 in new revenue to support the Town's programming and services, asset maintenance, and investment in reserve funds for future needs.

The Town has continued to benefit from strong growth in the tax base that has provided for the necessary adjustments to existing personnel costs, ongoing debt service, and funding of the Fire Apparatus and Equipment Reserve fund. We have also benefited from strategic investment in reserves and the ability to utilize fund balance to ensure a balanced budget. However, growth in our base budget and ongoing inflation have contributed to the need for revenues beyond those resulting from natural growth to maintain existing service levels and funding of reserves at a higher level to support capital projects, land acquisition, parks, and transportation. Additional revenues are required to maintain current assets and programming and to introduce new initiatives (and related staff) aligned with community interests.

Emphasis continues to be placed on maintaining the strong financial position enjoyed by the Town, as evidenced by three AAA credit ratings, a strong fund balance, and a robust Capital Investment Program. Issuance of the second series of bonds is planned during early FY 2025.



The recommended Town of Morrisville annual operating budgets for the General and Stormwater Funds are summarized in the Budget Snapshot and Budget Overview sections below. Debt Service, Healthcare, Special Revenue, Capital Reserve and Capital Project Funds also are presented for review. The recommended budget has been prepared in accordance with the North Carolina Local Government Budget and Fiscal Control Act.

## BUDGET PLANNING AND DEVELOPMENT

Preparation for the FY 2025 budget process began in fall 2024 through the discussion of key retreat topics and emerging interests for Town Council and staff. Town Council again supported reduced presentation materials and work sessions and more focus on brainstorming and deliberations, with more attention to “big picture” conversations rather than details of specific budget requests. These discussions were used to establish the budget calendar as well as Town Council retreat and work session content.

At retreat, Town Council shared their individual thoughts and ideas and visualized ways to align unique perspectives and opinions into prioritized focus areas that guide budget content and vision. This exercise by Town Council has been invaluable to Town staff in considering proposed budget priorities.

At the conclusion of the Council Retreat, Council Members worked closely with one another and staff to identify ten priority areas for the FY 2025 budget. Those priorities include Core Services, Economic Development, Future Investments, Infrastructure, Pedestrian Safety, Public Safety, Sustainability, Technology Innovation, Transit Mobility, and Welcoming & Placemaking.



Following the retreat, budget preparation began in earnest with all Town departments required to evaluate their progress on implementing their FY 2024 budgets, considering their needs for FY 2025 – FY 2027, and aligning their budget requests, including staffing, with those needs.

There has again been an emphasis on community engagement and input for budget development. A preliminary budget portal tool opened in January to provide Town Council initial perspectives from the public to consider during budget brainstorming discussions post-retreat.

Prior surveys, committee engagement by Council, and department customer feedback have, in various ways, helped to shape the recommended budget. The budget portal will re-open in May; there are also several community outreach sessions and other opportunities planned in May to build awareness around the value to the community of ***“Investing in Morrisville.”***

An early budget outlook was provided to Town Council at the February Council work session for both capital investment planning and operational influences, as staff evaluated budget submittals. The outlook provided Town Council an early glimpse into budget development and demonstrated how staff was working to align budget submittals to Council’s ten priority areas. The results of early budget outreach were also shared with Town Council.

A preview of the FY 2025 recommended budget was presented at the March 28 Council work session and additional details were discussed at the April 11 work session. The previews more definitively outlined available resources and available capacity for existing and new requests. Discussion was focused on Council priorities, departmental needs, community expectations, and the opportunity presented with the revaluation taking effect July 1, 2024.

Additions to the base budget due to changes in programs, services, and personnel are highlighted to demonstrate the effect on decisions that influence future budget development and available budget capacity. Once established, programs and services that add to the base budgets will be future year commitments unless there is a corresponding program or service reduction. The FY 2025 recommended budget recognizes important expansion of recurring expenses to stabilize core service levels while also expanding new programming and support for our existing staff to accomplish that work.

A fund balance appropriation to balance the budget is again incorporated in the FY 2025 budget. As discussed during budget development, this is a budgeting strategy that recognizes that although Council typically adopts a “fully funded” budget, there are always staffing vacancies, cost savings, enhanced revenues, and other factors that result in the annual budget not being 100% executed. The Town has utilized fund balance in this manner during the past five fiscal years with no actual expenditure of fund balance over the course of the year. The use of fund balance is capped at no greater than 3% of expenditures to provide for operational flexibility throughout the year while responsibly safeguarding the Town’s overall fiscal position.

## BUDGET SNAPSHOT



### 1 Penny = \$950K

The penny on tax rate grew approximately 40% allowing for stronger community investments.



### Fund Balance = 39.7%

Use of Unassigned Fund Balance responsibly leverages existing reserves to improve outcomes & is projected at of less than 3% or \$1.571,700.



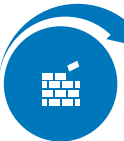
### Revenue Growth = 10%

Growth in revenue is largely from Tax Base growth recognizing the rightsizing of tax base components to market conditions putting your tax dollars to work.



### Future Investments = \$6.8M

"Investing in Morrisville" is a key theme in the budget building for future Parks, Transportation, Safety, & Land Acquisitions through reserves & debt.



### Base Budget = \$50.8M

The General Fund base budget has grown by 16% as compared to adjusted current year recognizing the costs necessary to maintain high quality services the community values.



### Enhancing Services = \$14.5M

Approximately 25% of the General Fund Budget is focused on New Programs & Enhanced Services such as public safety, parks & grounds, economic development, advanced technology innovation, & creating welcoming community.

## Highlights of Service Investments

### 21% Public Safety



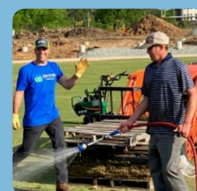
Enhancements to Police & Fire Services

### 32% Parks & Recreation



Enhancing Community Programs & Services

### 15% Public Works



Improving Maintenance of Facilities, Parks & Grounds Services

### 17% Development Services



Adding Transportation & Affordable Housing Options

### 8% Technology Innovation



Staying Relevant by Advancing Technology Solutions

## **BUDGET OVERVIEW**

The recommended tax rate for FY 2025 is reduced from \$0.39 per \$100 of property valuation to \$0.35 per \$100 of property valuation. Of this amount, the equivalent value of the three cents originally dedicated remains intact for the bond projects approved by voters in November 2021 for public safety, parks and recreation, streets, and sidewalks and connectivity projects.

The total recommended operating budget for FY 2025 is \$59,530,000 for the following annually adopted funds:

General Fund	\$ 58,190,000
Stormwater Fund	\$ 1,340,000

The recommended FY 2025 General Fund Budget appropriations (less transfers) equate to \$47,875,000 and reflects an approximate 19% overall increase as compared to the original FY2024 budget (less transfers) of \$40,315,000. Growth in expenditures can be observed primarily in the expansion of programs, the personnel, and resources necessary to provide services, maintain infrastructure, and the investments needed to support current and future capital projects.

For FY 2025, the available capacity between revenues and base budget expenditures for the combined operating funds is approximately \$6.5 million. Routine services and recurring expenses in the current year (excluding transfers, contributions and grants, and one-time capital outlay) are approximately \$50.8 million for the General Fund and \$772,800 for the Stormwater Fund at the current fiscal year's operational service levels. Proposed additions to recurring and routine expenditures to the base operating budget are \$7,189,200 for FY 2025 and represent a 16% growth to the base operating budget, up from the average 11% growth over the last five years. This is largely attributed to the addition of staff to support maintenance, programs, and public safety services.

## **PERSONNEL**

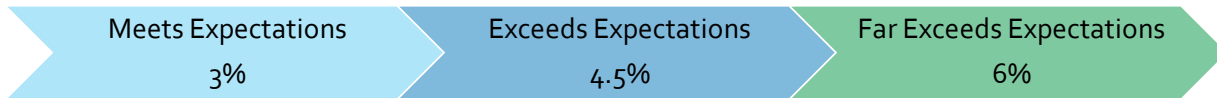
Our staff remains at the core of all that we do for our community. We are very fortunate to have such a dedicated, caring staff that consistently demonstrate the Town's core values of Dedication, Integrity, Courtesy, and Innovation.

### **Employee Compensation/Merit Pay**

Town Council has once again affirmed its commitment to our employees as our most valued asset. Commitment to competitive pay and related benefits such as training, professional development and flexibility in the workplace help Morrisville attract and retain employees in a very competitive market where staff are more willing than ever to leave for additional compensation or benefits. Total funds requested to support the annual merit and market pay adjustments, adjustments to the minimum pay grades, and related job classification adjustments are estimated to be approximately \$1,931,200 in total compensation (both pay and benefits).

The FY 2025 recommended budget maintains the same merit pay schedule as used in FY 2023 and FY 2024 for full-time and part-time, regular 30-hour employees. Job Classification pay grade reclassifications are recommended for a number of staff positions that were studied this year to ensure we are staying at market rate for those staff members. The recommended budget also incorporates the additional state required LGERS (Local Government Employees Retirement System) employer funding contribution increase.

Recommended merit awards for FY 2025 performance evaluation ratings are based on the following rating system that was adopted several years ago:



Merit pay will be approximately \$972,000 for FY 2025.

In addition to merit pay awards, a 2% market conditions pay adjustment (aka “COLA”) is recommended for all full-time and part-time regular 30-hour employees to reflect inflationary changes in the economy and to maintain market competitiveness within the regional employee market. Market adjustment pay accounts for approximately \$430,600 of increase in personnel costs.

Administrative Support, Parks, Recreation and Cultural Resources, and Public Works position classifications were reviewed in this year’s job classification study. Market and pay grade classifications for most of these positions are necessary to reflect current economic conditions and recruitment competitiveness. Police and Fire positions are reviewed annually for market comparability. Given our recent efforts, there is not a recommended adjustment to Police and Fire positions beyond that recommended for all other staff. (For reference, job classification analysis for 1/3 of Town departments is conducted annually).

These recommended changes and associated salary adjustments have been incorporated into the recommended budget and the updated Pay Grade Classification Schedule. Estimated costs of position classification adjustments are approximately \$375,000 (pay and related benefit costs).

In addition to the pay grade classification changes described above, a 2% adjustment to all pay plan ranges is recommended to reflect rate adjustments to starting salary levels. Salaries for employees that fall below the new minimum pay for any pay grade will be automatically adjusted to the minimum prior to adjustments for pay grade classification changes and merit pay awards. Pay grade adjustments total \$149,445 for FY 2025.

Part-time pay rates continue to be an important component of our overall compensation plan given the number of part-time employees in our Parks, Recreation and Cultural Resources Department (PRCR). As was identified prior to FY 2024, there was a need for a comprehensive review of part-time pay rates to ensure the next round of adjustments would bring our staff to market rate to positively impact recruitment and retention.

That comprehensive review has now been completed and the recommended budget includes an adjustment of approximately \$105,000 to correct long-standing issues in PRCR. The ability to evaluate part-time rates during the budget year (approved as part of the FY 2024 budget) will continue to allow the flexibility needed to stay competitive as an employer.

### **Other Employee Benefits**

The Local Government Employees Retirement System (LGERS) employer contribution rate for FY 2025 is 13.6% for non-LEO (law enforcement officer) employees and 15.10% for LEO employees. This is an increase of 0.75% for non-LEO employees and 1% for LEO employees. The cost of this increase is estimated to be \$153,600 and has been included in personnel total compensation costs.

### **Health Care Costs**

The Town of Morrisville was one of the founding members of the North Carolina Health Insurance Pool (NChip). NChip allows for the sharing (pooling) of medical claim costs and minimizes the fluctuations in plan renewal based on a relatively smaller number of covered lives and large claims that sometimes occur. It has allowed the Town to stabilize health care costs and manage budget impact. The pool has grown from seven original members to 28 members and from 3,000 to over 10,000 covered lives.

For FY 2025, health care costs are projected to increase 3.5%, a lower increase than the 5% increase experienced for FY 2024. However, the Town will continue to contribute what amounts to a 5% increase to continue to build our NChip reserve to the desired level. The 5% increase of \$127,680 will be fully funded through the Town's internal Health Care Reserve Fund that was established in FY 2022. Employees still have an option to receive no-cost health insurance for themselves through the base plan election; the Town will also absorb cost increases for family coverage as a one-time health care premium "holiday" for FY 2025. All employees may choose between the two levels of coverage with base plan and premium costs similar to our benchmark communities; employees are responsible for the cost difference for the higher level of coverage. We will continue to emphasize wellness in FY 2025 to help reduce our overall costs long-term.

Any excess of premiums paid beyond costs of medical claims and administrative costs will be maintained in the Health Care Reserve Fund and could be used again in the future to offset health care costs increases if those reserves are available.

The Town's basic dental care plan is provided through the North Carolina League of Municipalities. There is no change to employee premiums for dental care. The Town's vision care, previously provided through our Blue Cross Blue Shield coverage, will now be provided (at no additional cost to employees) through EyeMed. Employees will maintain the same coverage level and there will be an opportunity for a higher level of coverage (similar to our Health Care Plan) at a cost to employees.

## Positions

The recommended budget includes a focus on our existing staff and ensuring they are fairly compensated and supported as Town employees. We are in an extremely competitive market that requires more attention than ever to ensure effective recruitment and retention of staff, and a continued focus on benefits beyond compensation. As one example of our ongoing efforts, this budget implements longevity pay to recognize staff with a one-time payment at each five-year interval throughout their career and includes a general focus on investing in new and existing talent.

The recommended budget adds eleven new positions for FY 2025 to support the following priorities:

### Economic Development / Fiscal Prosperity

- A full-time Economic Development Director to establish a proactive Economic Development program for the Town that will support the recruitment and retention of business, will provide direction related to re-development, and will contribute to an expanded tax base to support Town programs and operations.
- A  $\frac{3}{4}$ -time Small Business Specialist to continue to focus on and expand our existing small business efforts (this replaces a part-time position that was funded through a now-expired grant).
- A full-time Management and Budget Analyst to focus on Capital Projects and the Town's Capital Improvement Program (allowing the existing Management and Budget Analyst position to focus on the operations budget).

### Fire Department Preparedness and Response

- A full-time Battalion Chief for Planning to allow the department to be more effective and efficient in addressing accreditation, ISO standards, and data analysis to enhance response models and level of service while maintaining a Class 1 ISO rating.
- Three (3) full-time Firefighter positions to add one firefighter to each shift to support the department's continuing effort to reach the intended staffing of four firefighters per apparatus in accordance with industry standards.



## Maintenance and Care of Parks Amenities and Open Space



- A full-time Grounds Maintenance Technician III and a full-time Grounds Maintenance Technician I to support existing park operations as well as new operations such as the Church Street Park Southern Lot, the Dog Park on Franklin Upchurch Senior Street, Morrisville Community Park Phase III, and greenway expansions.

## Police Department Permanent Impact Team

The Police Department has previously utilized a part-time Impact Team to proactively and successfully address concerns with felony crimes involving drugs, guns, and related criminal behavior. This team will utilize two existing sworn positions and two new positions:

- A full-time civilian Quartermaster to allow the re-allocation of an existing sworn officer position to the permanent Impact Team.
- A full-time sworn Drug Detective to be allocated to the permanent Impact Team.



This budget also accounts for several reclassifications of existing positions to enhance operations and to recognize work already being performed:

- The Senior Administrative Support position in Administration is reclassified to the position of Deputy Clerk. This change supports our re-organization of the Clerk's office to better support Council and staff needs, to enhance customer service, and to provide for succession planning.
- An I.T. Analyst is reclassified to a Senior I.T. Analyst to recognize the work being performed by the employee that lends meaningful support to overall I.T. (and Town) operations.
- A part-time I.T. Support Tech is reclassified to a 3/4-time I.T. Support Tech to provide additional hours to support our expanding workforce and our continued use of new technologies across the Town.
- A Public Works Streets Tech I is reclassified to a Streets Tech III allow the Streets Division to have a crew leader in a manner similar to the other division in Public Works.



- A Public Works Facilities Tech II will be reclassified to a Facilities Tech III following an anticipated retirement this fall. This will allow for the hiring of an HVAC Technician that will reduce our reliance on contracted services.

The addition of these new and reclassified positions will support continuing and new operations and programming and will ensure we continue to provide quality service to our community.

Lastly, this budget provides full funding for positions added mid-year to the Parks, Recreation and Cultural Resources Department (PRCR) as a part of their re-organization following both internal and external studies. PRCR is now staffed for the roles and responsibilities they have in provided services to our community.

## **OTHER PRIORITIES**

Beyond the increase in recurring routine expenditures, the FY 2025 budget proposes an additional \$7,920,600 onetime cost from combined funds to support targeted capital projects, programs and initiatives that enhance accomplishment of the strategic plan, maintain Town infrastructure, and address priorities such as Economic Development, Public Safety, and enhanced technology and tools.

Capital Reserve allocations of \$4,760,000, or 8% of the General Fund budget, is allocated for future investment in key areas including:

- A one cent equivalent (\$950,000) for each of the Town's reserve funds: roadway and transportation improvements, parks and recreation improvements, land acquisition (a new reserve fund), and for debt to support the Public Works Facility project; and
- \$850,000 to continue the Fire Department Apparatus and Equipment Reserve; and
- \$110,000 toward the remaining Municipal Service District project (the Gables). Staff will be bringing a project update to Town Council outside of budget deliberations.

There will be new debt service anticipated in FY 2025. The second issuance of bonds authorized in November 2021 is anticipated for an August 2024 sale, with partial payments scheduled to begin prior to the end of the fiscal year. This expense is accounted for in the three-cent tax increase previously approved with the bond referendum.

Identified budget priorities, including capital reserve allocations for the General Fund, total \$14,514,000 or 25% of the total recommended budget. Of the total budget priorities, approximately 49% are recurring costs that will become a part of the base budget for FY 2026.

Recurring/routine and non-routine items are more fully described in the *Budget Priorities Summary*. Many of these items relate to essential needs: personnel cost adjustments, recurring cost and program increases to maintain current levels of service, and to replace, repair and maintain existing assets and equipment necessary for programs

and services. There are also items included to expand and enhance services, particularly in Public Safety and Public Works.

### **FY2024 RECAP**

FY 2024 has been another year of great accomplishment in advancing and completing major projects and laying groundwork for many others. I'm appreciative of the leadership demonstrated by our involved department heads and particularly our Capital Projects Management team. Examples of significant projects completed in FY 2024 include:

- *Harris Mill Fire Station*. Fire Station 3 was operational in August 2023 and was celebrated with a community ribbon cutting and open house. This station has further enhanced the Fire Department's response model and level of service to our community.



- *Morrisville Community Park*. Tennis courts, pickleball courts, and a greenway trail expansion were completed in spring 2024 making these amenities available to the community for use. We have seen higher than expected use of and demand for pickleball courts and will consider that in future projects.
- *Shiloh Park Renovations*. Construction of a new basketball court, installation of a new playground, and new fencing and lighting were completed. A ribbon-cutting was held in spring 2024.
- *Wolfsnare Lane Stormwater Project*. The completed Wolfsnare Lane culvert replacement project reduced flooding that the land along Wolfsnare Lane, the Crabtree Crossing community, and the surrounding area experience during significant rainfall.

Many strategic operational initiatives representing ongoing work from FY 2024 are also noteworthy:

- *Affordable Housing*. Discussion has continued surrounding Council's interest in providing affordable housing in Morrisville. Staff is currently researching the requirements for rental assistance while also working with Habitat for Humanity to evaluate land donation on Church Street for affordable housing units.
- *Church Street Park Southern Lot Construction*. Work continues on the expansion of Church Street Park into the Southern Lot that will add additional amenities including two basketball courts, cricket practice pitches, a multi-sport court, and sand volleyball courts. The Southern Lot is anticipated to open in summer 2024.

- **Cultural and Special Events.** The Parks, Recreation and Cultural Resources Department (PRCR) has continued to expand and evolve our cultural activities and events, with the addition of the International Festival as an established event. As a part of the PRCR reorganization, they will also now be coordinating all Town special events for greater consistency and collaboration across all events.



- **EV Charger Installation.** The Public Works Department coordinated the installation of four additional EV chargers at Town Hall that have seen heavier than anticipated use, again demonstrating their value to the community.
- **Morrisville Community Park Playground Replacement.** Our Engineering, Finance, Parks, and Public Works Departments have all collaborated to identify the most financially responsible means to replace the aging playground at Morrisville Community Park. Installation of the new playground is anticipated in summer 2024.

- **Pilot Mural Program.** The Planning Department coordinated the issuance of a request for proposals (RFP) to create the Town's first three murals on Town buildings, including Fire Administration, MAFC, and in Shiloh Park. Those murals are in the process of being installed as of this budget message. The success of these three murals will support further expansion of this program in the future.

- **Small Business Program.** Town staff have successfully implemented the first two phases of the Small Business Program and are currently working on phase three, which includes storefront grants and continued small business support and collaboration.



- **Smart Shuttle.** The shuttle celebrated its second anniversary in October 2023 and ridership continues to grow. The Town is working with the Capital Area Metropolitan Planning Organization (CAMPO) on a grant application for a study to evaluate service alternatives.

- **Solar Installation.** Staff continues work on the Sustainability Master Plan, with particular focus this year on solar installation planned for Town Hall and MAFC, work on reducing the Town's carbon footprint, and the development of a Sustainable Purchasing Policy for the Town.



EV Charging Stations



Small Business Workshop



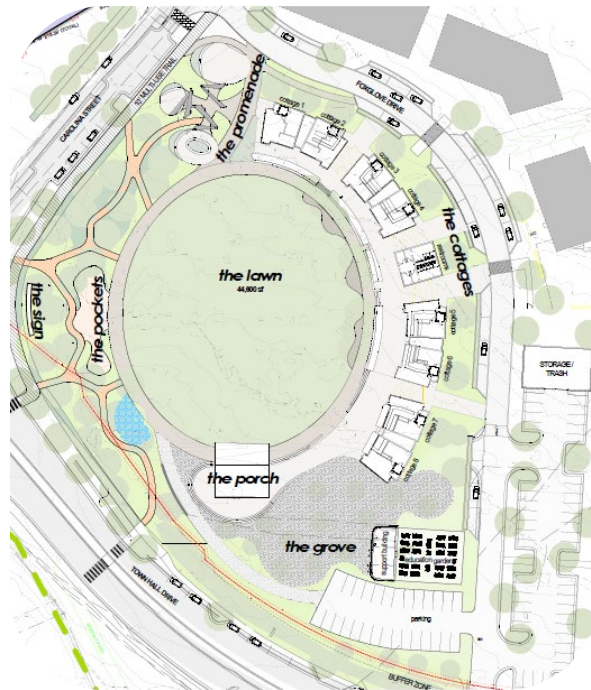
Shiloh Park Mural

- Sponsorship and Naming Rights Policies. Staff has researched, developed, and introduced a Sponsorship policy and a Naming Rights policy that will encourage sponsorship and naming of Town amenities and facilities as a revenue-generating option not previously pursued.



The Town has also been an effective partner in navigating several key projects that will impact future commitments and opportunities for the Town:

- Work continues with our development partner, Singh Development LLC, on the Town Center phase I project. Design work is anticipated to be completed by the end of FY 2024 and Town Council will be asked to approve the Development Agreement in summer 2024. Once approved, progress will begin on site permitting with an anticipated groundbreaking in early CY 2025. This transformational development will create the Town Green and surrounding Town Center as a destination and gathering place for our community and visitors.
- The Town will benefit from a future high school and 17+ acres of parkland through a partnership with Wake Technical Community College and Wake County Public School System (WCPSS). This project will also include a softball field and tennis courts at Cedar Fork Community Center. Staff continues to work with WCPSS staff to ensure Morrisville's first high school is completed.
- Staff has continued its partnership with UNC- Chapel Hill's Institute for the Study of the Americas and Hindi Vikas Mandal (HVM) to participate in the Language Access Collaborative program. This partnership has resulted in the adoption of Morrisville's first Language Access Plan. A UNC Fellow has also been secured to support installation of the plan in FY 2025.



- The Town and Wake County also continue to collaborate on development of the new Public Works Facility and expanded Wake County Convenience Center on Aviation Parkway.
- Collaboration with NCDOT has continued throughout the year on existing projects such as the installation of additional traffic control devices on Morrisville Carpenter Road and on betterments for future projects such as the Airport Blvd extension, Chapel Hill Road widening, and the McCrimmon Parkway flyover.
- Grant applications to maximize Town dollars continue to be explored through the grants review team and in partnership with Central Pines Regional Council of Governments (formerly the Triangle J Council of Governments).
- Town staff have continued to work with Wake County Economic Development to support potential economic development projects, including site visits and regular interaction with our local developers seeking lessees. Morrisville remains a high-profile location for the biomanufacturing and life sciences industries, and a proactive approach to economic development is included in the FY 2025 recommended budget.
- Relationships with valued community partners such as (Bochasanwasi Shri Akshar Purushottam Swaminarayan Sanstha (BAPS), the Girl Scouts, the Hindu Society of North Carolina (HSNC), the Morrisville Community Garden, the Morrisville Education Garden, the Morrisville Community Library, Shiloh Baptist Church, Wake County, and the Western Wake Farmers Market continue to support our residents and visitors.
- The Information Technology Department and the Smart Cities Steering Committee continue to focus on the research and implementation of Smart Cities strategies that utilize emerging technologies to support Town initiatives and programs while engaging with the public. This has included partnerships with an HBCU group and the Smart Cities Challenge.

These accomplishments are representative of the vision of Town Council, collaborative partners and stakeholders, and the commitment and dedication of Town staff to embrace and accomplish work that supports ongoing growth and vitality. Morrisville continues to be a great place to live, work, play, and learn.

### **FY 2025 BUDGET HIGHLIGHTS**

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The FY 2025 annual operating budget maintains and provides additional support to existing core programs and services, adds new programming, and focuses on additional reserve allocations. Personnel expenditure increases relate primarily to maintaining a commitment to competitive salaries for existing staff positions and other related benefit costs for health care insurance and local government retirement system contributions.

## **GENERAL FUND OVERVIEW - REVENUES**

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### **Ad Valorem Taxes (Property Tax/Motor Vehicle Tax)**

The General Fund Ad Valorem revenue for Fiscal Year 2025 is estimated at \$32,975,100 and represents 57% of the total budget. This estimate is based on a 99.9 % collection rate as reported in the FY 2023 Annual Comprehensive Financial Report. The estimated revenue neutral tax rate (RNTR) is \$0.30 based on an average 4% growth rate. The tax rate proposed is \$0.35 per \$100 valuation and is \$0.04 less than the current rate of \$0.39 and \$0.05 more than RNTR.

Real revenue growth (from sources other than transfers and carryover items) is approximately 10% as compared to 7% noted last year at the same conservative projection. This is an intentional onetime rightsizing of estimates to capture experienced growth in Ad Valorem stemming from effects of prior year increase in tax rate, large commercial growth activities in the tax base, unprecedented Sales Tax revenues, and recognizing other revenue sources.

The Town continues to realize stable real property growth to balance some budget requests within that natural revenue growth. However, the natural revenue growth is no longer sufficient to fund new initiatives to support existing programming or to expand efforts to better meet Council priorities and community expectations.

Commercial property development in the McCrimmon Parkway Extension area continues, primarily in the life sciences sector. However, the office sector continues to experience downturns in return to work, and the long-term impacts of the pandemic remain unknown. The revaluation of property values in 2024 has provided the single most important opportunity to ensure the continued stability of Morrisville's future in both the short and long terms.

The Town of Morrisville's recommended property tax rate is anticipated to remain one of the lowest tax rates and Morrisville is anticipated to continue to have one of the lowest costs for service in Wake County. Morrisville remains one of two municipalities in Wake County that provides solid waste services funded through the tax rate (the other being Garner). Town Council's commitment to the implementation of a solid waste fee in FY 2026 equates to approximately \$1.6 million dollars that will be utilized toward community needs. Work will begin in the fall of CY 2024 to ensure the Town can give ample notification to a new solid waste fee collection partner, to bid the new solid waste contract, and to validate the additional work this may bring to Town staff.

Each cent of the tax rate is projected to generate approximately \$950,000 of revenue for the Town in FY 2025 (as compared to \$685,000 in FY 2024). Growth in the value of the tax increment will continue to be influenced in the future by changes in development activity and future revaluations.

Over half (56%) of the taxes paid in Morrisville come from commercial properties and businesses, which is a positive for the Town. This percentage is expected to continue to grow based on development activity underway in the McCrimmon Corridor area. The

importance of strong relationships and dialogue with the business community will continue to be a vital part of future revenue forecasting.

The motor vehicle tax fee of \$30 per vehicle approved in FY 2019 is the maximum levy authorized by the state and remains at that level for FY 2025, with \$20 used toward public street maintenance and improvement as required by state statute. Of the remaining \$10, \$5 may be used for any lawful purpose and \$5 supports public transportation system costs.

### **Sales and Use Tax**

Sales tax revenues remain robust and are conservatively forecast at \$10,816,000, a 5% increase over FY 2024 estimated actuals. Sales tax revenues are 19% of the General Fund revenues and the second largest revenue source for the Town.

### **Other Major Revenues**

Other major revenue sources for the Town include the following:

- Development Services Permits and Fees (Planning, Engineering and Building Inspections) are forecast at \$1,431,000; projection methods were adjusted based on trends resulting from robust permitting activity in commercial development and influences from remaining residential opportunities to capture some of that growth.

Overall, the combined resources have increased 1% over FY 2024 total original budgets. Residential permitting has slowed. Budget projection strategies are intentionally more conservative than other revenues to safeguard against the unpredictability of construction activity.

- Parks and Recreation Programs and Facility Revenues are forecasted to be approximately \$1,593,000. This maximizes the user fee adjustments over the past two years while programs and services continue to improve. During the past few years, operations associated with these resources have been supplanted with allocations from ARPA funds that are no longer available for revenue replacement. Staff continues to work at refining revenue predictions based on the development of detailed cost recovery models.
- Utility Sales Tax is projected to generate \$1,950,000, which reflects 11% growth over estimated FY 2024 revenues and is 4% of total General Fund Revenues. Utility Sales assumptions are relatively static with a minor growth factor. Underlying factors such as weather, energy prices, population expansion and technology changes primarily contribute to shifts in utility consumption.
- Wake County Fire Tax projected revenues of \$1,000,000 represent the Town of Morrisville's cost share allocation from Wake County for fire protection, mutual aid, and an equipment reimbursement agreement. This allocation increased with the opening of Fire Station Three. Staff pro-actively engages in discussion with Wake County staff to negotiate the basis of the annual cost share.

### User Fees

The Town assesses a variety of User Fees for Town services including administrative fees, inspection permits, police alarm fees, fire department services, and permit fees. Recommended changes in these fees for service have been recommended for FY 2025 and are illustrated in the User Fee Schedule included in the budget document.

## **GENERAL FUND OVERVIEW - EXPENDITURES**

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### Debt

Debt service costs are managed through the Debt Reserve Fund. The total contributions to the debt service funds approximate \$6.5 million for FY 2025. The Town's 2021 voter approved General Obligation (G.O.) Bond tax increment value of \$2 million is retained and includes an additional 1-cent for future debt related to the replacement of the Public Works Facility. Debt service represents 11% of the operating budget dedicated to current and future capital interest. Current debt service obligations total \$4,082,700 with the remaining balance of annual appropriations to continue to build reserves to be used for future planned debt.

The Town continues to work with its financial advisors to assess debt affordability and capacity to pay for projects proposed in the Capital Investment Program and in conjunction with the planned issuance of \$13.9 million in bonds during FY 2025. This will increase debt service obligations annually by approximately \$1.4 million, strategically leveraging accumulated debt reserves.

The Public Works facility is anticipated for installment financing sometime in FY 2025; current models indicate that it will require an additional tax increment for that debt obligation.

### Fund Balance

The recommended budget includes total General Fund balance appropriations of \$1,571,700, or about 2.7% of total expenditures. Fund balance appropriations support requested non-recurring or one-time expenses, including capital outlay. The unassigned fund balance is projected to be at approximately \$16.8 million, or 39.7% of General Fund expenditures as of June 30, 2024, accounting for anticipated appropriations to FY 2025.

### American Rescue Plan Act (ARPA)

The Town received a total of \$9.2 million in funds through the American Rescue Plan Act (ARPA). One-half of those funds were received in July 2021; the second distribution was received in summer 2022. ARPA funds have been used in the FY 2022, FY 2023, and FY 2024 budgets to offset reduced revenues and activate one-time projects and initiatives. All ARPA funds have been appropriated to projects and key initiatives. Funds must be encumbered by calendar year end 2024 with projects completed by 2026.



## Other Reserves

There are no proposed appropriations from Parkland Payment-in-Lieu (PPIL) or Streets Payment-in-Lieu through the recommended operating budget. Utilization of these reserves are incorporated into the CIP to maximize funds available for completion of prioritized projects. The PPIL reserve balance as of June 30, 2024, is projected to be \$3,000,000. Staff review of proposed projects estimates collections of an additional \$1,000,000 in FY 2025. The Streets Payment-in Lieu was combined into the Transportation Reserve as a restricted source.

## CAPITAL INVESTMENT PROGRAM (CIP)/CAPITAL OUTLAY

Following a comprehensive update of the Capital Investment Program (CIP) adopted during FY 2024, the FY 2024-2028 CIP was formulated to capture nine of Town Council's top 10 priorities in the 5-year CIP window. Staff continues work towards bringing to fruition these critical investments envisioned by the CIP. The FY 2025 investment strategy includes \$13.9 million in General Obligation (G.O.) bond issuance, approximately \$7 million from cash and reserves, and \$1.5 million in grants. The CIP is a long-range planning tool and remains flexible while providing an essential roadmap for the development and delivery of projects desired and expected by the community.

### Projects outlined by the CIP are anticipated for funding in FY 2025 as included in the proposed capital budget or will receive appropriations within the fiscal year:

- Dog Park. The Town's first dog park, to be located on Franklin Upchurch Senior Street across from Town Hall, is at full design; construction is anticipated to begin during summer 2024 with the dog park opening by the end of CY 2024. Appropriations are included in the capital budget.



Site Elements	
1	2-Way Parking Lot (27 Spaces)
2	Entry Monument Signage
3	Secondary Driveway Access
4	Entry Plaza
5	Double-Gated Entry (2)
6	Shade Structure
7	Flex Program Area (2,000 SF)
8	Maintenance Entrance (3)
9	Large Dog Play Area (0.82 AC)
10	Small Dog Play Area (0.35 AC)
11	Water Fountains (2)
12	Greenway Trail Connection
13	Stormwater Management

- Intersection Improvements Phase 2. The two current projects being addressed in this phase include new signalized intersections at NC54 (Chapel Hill Road) and

Keybridge Drive and Sorrel Grove Church Road and Slater Road. Appropriations will occur at the conclusion of the outstanding Bond issue.

- *Future Parkland*. This project anticipates land acquisition for future parkland as outlined by the Parks Master Plan. The Marcom Drive land assemblage continues and resources will be allocated at the conclusion of the outstanding Bond issue.
- *Town Center Phase I*. Design documents for phase IA are close to being completed; this will allow for a pre-construction cost estimate from our development partner, Singh Development LLC, prior to the end of FY 2024. This will be followed by the adoption of the Development Agreement. Groundbreaking is projected in spring 2025. Appropriations will occur at the conclusion of the outstanding Bond issue.
- *Public Works Facility*. This project is for construction of a new public works facility in conjunction with a new Wake County solid waste convenience center on Aviation Parkway. Progress has been challenged by the need to coordinate efforts with multiple jurisdictions and the need to complete work on open space and tree preservation UDO text amendments. Only the design phase has been funded; future construction costs are included in the long-range CIP plan with construction potentially occurring in FY 2025. An increase in the tax rate is necessary to support the significantly increased cost of this project; this project will likely not start construction until FY 2026.
- *Airport Boulevard Extension – Phase I*. This project consists of the design and construction of a new roadway segment (0.44 miles) which includes a 4-lane divided roadway with median, streetlights, sidewalks, pedestrian crossings, and new traffic signals from Garden Square Lane to Church Street. This project will improve east-west connectivity through Town and is an essential precursor to future upgrades to the Airport Boulevard/NC 54 intersection. Appropriations will occur at the conclusion of the outstanding Bond issue.

### **Other Active Capital Projects:**

- *Morrisville Carpenter Road Improvements*. The original project was completed in FY 2023. The temporary traffic signal and enhanced crossing safety were completed in FY 2024. The permanent traffic signal at Morrisville Carpenter Road and Old Savannah Drive and the “Hawk” pedestrian safety signal at Morrisville Carpenter Road and Ranglin Street are anticipated during fall 2024.
- *Sidewalk Projects*. Church Street sidewalk improvements from Morrisville Carpenter Road to the Wake/Durham line are current in the preliminary design phase. This project, a partnership with NCDOT, is currently planned for CY 2026 completion. Louis Stephens Road sidewalks are in the final design phase and will be moving to right-of-way acquisition in CY 2024. A project completion date is pending the progress with the current work.

Capital project costs have increased dramatically and have been impacted by contractor/workforce availability, the amount of capital project work in the pipeline, and supply chain issues, but also by the need for more defined and specific cost estimating for consideration as a part of the CIP and financial planning. The FY 2025 recommended

budget includes additional resources to continue to obtain better cost estimates and help advance prioritized projects toward “shovel ready” design status.

Town staff continue to research available land, including working with our broker to identify potential parcels for purchase to support future parks and open space.

## ENTERPRISE FUND

The Stormwater Fund, which is an Enterprise Fund, is funded primarily by stormwater revenues based on an equivalent residential unit (ERU) fee (currently set at \$50 per ERU), permit fees, and any grant revenues received for stormwater projects. As a self-sustaining fund, fees should be leveraged to pay for operations and capital improvements. The previous adjustment to \$50 per ERU has shown to be sufficient to maintain a self-sustaining Stormwater Fund. Stormwater fees are collected through Wake County as a part of the property tax bill for all property owners.

### Stormwater CIP

The proposed Stormwater CIP project for FY 2025 is estimated at \$2,236,000 for Morrisville Tributary (Sawmill Creek) Restoration Design. The project is water quality focused and will tackle an unstable stream and poor habitat conditions. The work includes stabilizing the eroding stream, enhancing the riparian buffer by removing invasive species and adding native plantings, and incorporating pocket wetlands to help improve water quality and habitat conditions. The development would also incorporate a portion of the planned Sawmill Creek greenway in its design. Staff has proactively applied for grants to support this project following Council approval at the April 22 meeting.

## OTHER TOPICS

- Language Access Plan. The Town was selected to participate in the UNC Language Access Collaborative in CY 2023. The Town partnered with Hindi Vikas Mandal from HSNC to work collaboratively on this project. One requirement of that program was to create a Language Access Plan to ensure effective communication and interaction with all members of our community. Deputy Town Manager Giselle Rodriguez has led the Town’s effort, and the Language Access Plan was adopted in CY 2024. The Town also recently secured a UNC Fellow to support the implementation of this program in FY 2025.



- Morrisville Chamber of Commerce. The Town has a long-standing partnership with the Chamber. In the past, the Chamber served as the economic development

entity for the Town; however, that changed over the course of the COVID pandemic. The Town and Chamber are now working to develop a new model for the partnership moving forward.

- *Morrisville Parkway Access Management Study*. Through a partnership with the Capital Area Metropolitan Planning Organization (CAMPO), an access management study has been funded to evaluate the two-mile section of Morrisville Parkway between Davis Drive and NC 54/Chapel Hill Road. This project is underway with results anticipated summer of 2024.
- *Parks, Recreation and Cultural Resources Department (PRCR) Assessment*. Consultant Berry Dunn completed their organizational assessment of the department during FY 2024 and made several recommendations for change. This comprehensive review and the recommendations made provided the PRCR Director and the Senior Management Team comprehensive information to support identifying and making key decisions for desired staff and program levels that have been supported by Council. Full implementation of the re-organization will be implemented by the conclusion of FY 2024 and will enhance services provided by PRCR.
- *Stirrup Iron Creek Greenway Study*. Utilizing funding from a North Carolina Department of Transportation (NCDOT) grant, Town staff are working with a consultant to assess the viability of the creation of the Stirrup Iron Creek Greenway that will run from Aviation Parkway near Lake Crabtree to Carrington Mill Boulevard. This proposed greenway would further expand the Town's greenway network and would enhance multi-modal connectivity in Town.

## **FY 2026 - ON THE HORIZON**

Soon after the FY 2025 budget and Capital Investment Program (CIP) is adopted we will begin planning for FY 2026. The approach to the FY 2025 recommended budget is intended to provide some flexibility for FY 2026 and ongoing needs to support our existing staff, to meet anticipated (and in rare exceptions unanticipated) needs, and to continue to ensure a bright and stable future for Morrisville.

The FY 2025 recommended budget combined includes approximately \$7,920,600 in one-time expenditures that will allow those funds to be utilized in FY 2026 for additional one-time or necessary recurring expenses. This will include full-year funding for several positions recommended in the FY 2025 budget for less than a full-year. Staff will also be preparing for strategic use of the anticipated \$1,600,000 that will be available from the planned implementation of the solid waste fee.

The budget team has also worked proactively with department heads to identify significant needs over the next two budget years (FY 2026 and FY 2027). Those include (but are not limited to) positions to support expanding workload and programs, development of a streetscape / landscape plan, a Parks, Recreation and Cultural Resources Master Plan, ongoing Smart City initiatives (including Town Center), a UDO

update focused on sustainability, additional small area plans, and addressing needs that could not be funded in the recommended FY 2025 budget.

## **BUDGET DELIBERATION TIMELINE**

The budget was made available to the public on May 10 and will be formally presented to Town Council at the May 14, 2024, Town Council Meeting. Formal presentation of the budget will be followed by more in-depth discussion of its development and core components. The budget feedback portal will be re-opening for public input, questions, and feedback until May 28 when Council will conduct a public hearing on the recommended budget.

Work sessions are planned for May 16, May 30, and June 6. Budget adoption is anticipated on June 11; if not adopted June 11, adoption would be scheduled on June 25. In accordance with state law, a balanced budget must be adopted before July 1.



*May 10 – Budget Available to Public*

*May 14 – Presentation to Town Council*

*May 16, 30, & June 6 Budget Work Sessions*

*May 28 – Budget Public Hearing*

*June 11 – Budget Adoption*

A Frequently Asked Questions (FAQ) tool will continue to be utilized throughout deliberations to supplement information included in presentations to provide expanded detail and clarification of budget requests for the FY 2025 recommended budget. This document is included in the May 14, 2024, agenda packet and can also be found on the Town's website.

## **ACKNOWLEDGEMENTS**

The FY 2025 recommended operating budget is particularly important to me as it is my first budget as your Town Manager and Budget Officer. I fully recognize the importance of the budget and particularly the process used to get to this recommended budget to ensure Council, staff, and community input. I feel very fortunate to have Town Council, our residents, and so many of our team members contributing to this foundational document.

I cannot say enough about the work done and the commitment made to getting this right for Council and, more importantly, for our community. There have been detailed and difficult discussions, numerous strategic planning meetings, and research and recommendations that have supported the budget development process. This year's Council retreat was particularly beneficial to creating a shared vision for the Town and our stakeholders. I would like to thank and commend Council for their time, effort, and feedback during this process.

I would particularly thank and commend Director of Management Services Jeanne Hooks, Budget Director Byron Hayes, and the entire budget team for their outstanding work again this year. Byron and his team have been incredibly supporting of our various departments and have been focused on our base budget, revenues, and a litany of other background material and information needed to develop this recommended budget.

As always, Jeanne has brought more than two decades of experience, institutional knowledge, and insights to this budget process. She is to be commended for her time working closely with me and our Senior Managers to guide us through the process while also training Byron how the Morrisville process work.

I would also like to thank Deputy Town Manager Giselle Rodriguez and Assistant Town Manager John Letteney for their insights and their work with their respective departments to bring this budget to reality.

Finally, I would also like to recognize our Department Heads for their collaborative and proactive approach to evaluating their FY 2024 progress, identifying their needs for FY 2025 – FY 2027, and for providing us with the information necessary to support the very difficult process of prioritizing their needs to ensure their departments have the resources necessary to meet their goals.

### **SUMMARY**

The FY 2025 recommended budget is designed to provide additional support for our existing services, to expand services in critical areas such as Public Safety and Public Works Parks Maintenance, and to make prudent use of the 2024 property revaluation to make additional investments in our future. This budget addresses the staff, tools and equipment, and other resources necessary to support Morrisville now and in the future. We are **“Investing in Morrisville”** with the FY 2025 recommended budget.

Thank you to Town Council for your guidance and deliberation as we review the recommended budget.

Sincerely,



Brandon Zuidema  
Town Manager / Budget Officer

## Budget Priorities Summary

The Budget Priorities Summary connects the requested budget additions (items over and above a base budget) to the value provided for that investment and how it benefits the community. Represented below are the community benefit packages outlined by recurring and onetime cost:

Community Value Packages	Investment Details	Recurring	Onetime
<b>Future Investments - Goal 2: Thriving Livable Neighborhoods, Goal 5: Operational Excellence, &amp; Goal 6: Economic Prosperity</b>			
<b>Debt Reserves:</b> Debt reserves necessary to plan for and complete current and future projects outlined by the 5-year CIP Plan for Parks, Transportation, & Facilities. This includes current level of anticipated future debt service and additional resources necessary to replace the Public Works facility to improve core service responsiveness and efficiencies.	Continues 2021 Voter approved G.O. Bond planned debt for Capital Projects.	\$2,055,000	
	Public Works debt reserve allocation.	\$950,000	
<b>New Land Reserve &amp; Increased Existing Capital Reserves:</b> Building future investment reserves to provide for planned pay-go funding of capital projects outlined by the CIP to realize desired community outcomes. This increases dedicated reserves to the new one-cent equivalent post revaluation to funding future Parks, Transportation, and Land Acquisition improvements and maintains other planned reserves.	Increased allocation to existing capital reserves (Parks, Transportation, & Fire Apparatus/ Equipment).		\$2,750,000
	New Land Acquisition Reserve for future capital project investments.		\$950,000
	Municipal Service District subsidy allocation for final project.		\$110,000
<b>Totals</b>		<b>\$3,005,000</b>	<b>\$3,810,000</b>

Community Value Packages	Investment Details	Recurring	Onetime
<b>Public Safety – Goal 4: Public Safety Readiness &amp; Goal 5: Operational Excellence &amp; Goal 6: Economic Prosperity</b>			
<p><b>Critical Public Safety Equipment Replacement:</b> Preserves core public safety service by sustaining relevant technology and critical apparatus/equipment that contribute to effective and efficient service outcomes.</p> <p><i>"Continued: Critical Public Safety Equipment Replacement"</i></p>	<p>Fire Rescue 21 Apparatus (Funded by Fire Apparatus Reserves).</p>		<p>\$1,200,000</p>
	<p>Firefighters Breathing Apparatus (Funded by Fire Apparatus Reserves).</p>		<p>\$990,000</p>
	<p>Fire Station One Alerting System Upgrade (Funded by Fire Apparatus Reserves).</p>		<p>\$33,000</p>
	<p>Police Vehicle Replacements (FY24 advanced ordering vehicles – this represents the necessary upfit cost of those vehicles).</p>		<p>\$250,000</p>
<p><b>Additional Fire Suppression &amp; Prevention Resources:</b> Critical services delivery improvements aligning more closely to industry operational standards (NFPA 1710) &amp; staffing levels of community CAM system partners that increase overall preparedness &amp; responsiveness of public safety services providing the highest level of service possible to our residents &amp; businesses.</p>	<p>Three additional Firefighter positions – total compensation &amp; incidentals (Full-year recruitment allocation).</p>	<p>\$255,410</p>	<p>\$5,500</p>
<p><b>Fire Suppression Analytics:</b> Optimization strategies to community safety and responsiveness recognizing continuous improvement perspectives that leverages data and technology to maximize both current and future service delivery aspects. This also addressed continued accreditation and maintaining ISO Level I.</p>	<p>Battalion Chief – Planning/Accreditation – total compensation &amp; incidentals (six-month recruitment allocation).</p>	<p>\$65,700</p>	<p>\$13,000</p>



Community Value Packages	Investment Details	Recurring	Onetime
<p><b>Police Impact Team:</b> Establishment of Impact Team allows for a stronger emphasis on quality-of-life issues from emerging crime trends. This proactive community policing method plays a vital role in addressing Part I crimes, community engagement, and enhancing overall safety.</p>	CID Detective position – total compensation & incidentals ( <i>Mid-year recruitment allocation</i> ).	\$54,200	\$14,000
	Property Evidence/ Quartermaster – total compensation as a non-sworn officer ( <i>9-month recruitment allocation</i> ).	\$58,700	

**Totals            \$434,010    \$2,550,500**

**Talent Investments – Goal 1: Improved Transportation Mobility, Goal 2: Thriving Livable Neighborhoods, Goal 3: Engaged and Inclusive Community: Goal 4: Public Safety Readiness & Goal 5: Operational Excellence & Goal 6: Economic Prosperity**

<p><b>Talent Pipeline:</b> Resources to nurture and development a talent pipeline that fosters a culture of growth &amp; continuous learning, health &amp; wellness and attracts &amp; retains a skilled workforce with high morale directly influencing the quality of services provided to the community.</p>	Succession planning & creating continuous learning environment that retains critical skills.	\$25,000	
	Deputy Town Clerk reclassification of an existing position – total compensation & growth development incidentals.	\$36,650	\$3,000
<p><b>Recruitment &amp; Retention Investment:</b> Resources to position the Town to effectively retain &amp; recruit a highly skilled workforce through competitive compensation packages that recognizes performance value, market conditions, benefits, &amp; longevity that directly relates to sustained &amp; improved service delivery value for the community.</p>	Longevity recognition.	\$25,000	
	Parks & Recreation strategic plan development.		\$15,000
	Market adjustments recognizing a 2% cost of living impact for existing employees.	\$430,600	
	Annual adjustments resulting for 1/3 position study – ( <i>total compensation adjustment</i> ).	\$375,000	
	Parks programming part-time rate increase recognizing market impacts & Strategic plan development.	\$105,000	

Community Value Packages	Investment Details	Recurring	Onetime
<p><b>Performance Based Merit &amp; Benefits Plan:</b> Resources to sustain a well-designed performance-based merit plan that enhances employee engagement, results, and fosters a culture of excellence within the organization. Includes total compensation for merit, healthcare increases, &amp; retirement increases for eligible employees.</p>	Performance Merit allocation at an average rate of 4.5%.	\$972,000	
	Local Government Retirement System increases.	\$153,600	
	Healthcare benefit increases ( <i>medical, dental, &amp; vision – funded through existing premium reserves</i> ).	*\$127,680	

**Totals**      **\$2,250,530**      **\$18,000**

**Capital / Operational Impacts - Goal 2: Thriving Livable Neighborhoods, Goal 5: Operational Excellence & Goal 6: Economic Prosperity**

<p><b>Facility Expansion Impacts:</b> Cost associated with the expansion of the number of facilities, grounds, and parks requiring annual maintenance related services. This includes positions necessary to manage the increased workload and the equipment and tools to effectively do the work.</p>	Two Grounds Maintenance Technician Positions - Tech III & Tech I ( <i>total compensation &amp; incidentals at a 9-Month recruitment allocation</i> ).	\$103,800	\$61,000
	Grounds & Parks equipment including maintenance expansions.	\$35,000	\$20,000
	Facilities Technician II reclassification to a technician III ( <i>total compensation</i> ).	\$15,500	
<p><b>Facility &amp; Athletic Repairs:</b> Resource allocations for repairs and improvements that emphasize the town’s commitment to well-maintained facilities that create positive impressions for residents &amp; visitors.</p>	Athletic field repairs & maintenance for cricket pitch top dressings, backstop at MCP, & repairs to Shiloh Park field lighting.		\$75,000
	PSMS roof & structural repairs to MAFC Unistrut & HVAC ductwork.		\$120,000

**Totals**      **\$154,300**      **\$276,000**

Community Value Packages	Investment Details	Recurring	Onetime
<b>Core Operational Inflationary Impacts - Goal 1: Improved Transportation Mobility, Goal 3: Engaged and Inclusive Community, &amp; Goal 5: Operational Excellence &amp; Goal 6: Economic Prosperity</b>			
<b>Service Inflationary Increases:</b> Major inflationary increases associated with existing contractual and/or professional service-related annual obligations necessary to continue existing service levels.	Smart Shuttle, inflationary adjustments.	\$35,600	
	Solid waste, janitorial, landscaping, fleet management & other needs	\$547,450	\$76,750
	Balance of mid-year Parks position increase in current fiscal year including critical system training.	\$194,180	
<b>Totals</b>		<b>\$777,230</b>	<b>\$76,750</b>
<b>Meaningful Connections – Goal 2: Thriving Livable Neighborhoods, Goal 3: Engaged and Inclusive Community &amp; Goal 5: Operational Excellence &amp; Goal 6: Economic Prosperity</b>			
<b>Accessibility Innovation:</b> Improve meaningful opportunities creating equity in access and engagement through innovative tools, resources, and outreach.	Website refresh resources & MAFC customer engagement platform for improved customer services.	\$12,600	\$45,000
<b>Language Access:</b> Resources necessary to be a leader in cultural & inclusivity for all residents & businesses.	Language Access professional service allocations for translation & interpretation of critical documents & information.	\$25,000	
<b>Creative Placemaking:</b> Strategies that improve the town's image and brand as a welcoming community.	Mural Program & additional small public art.		\$30,000
<b>Affordable Housing:</b> Establishing an affordability housing program that enhances community resilience, promotes equity, and ensures essential goods and services remain within grasp for all residents in Morrisville.	Affordable housing rental assistance resource annual allocation.	\$166,000	
<b>Totals</b>		<b>\$203,600</b>	<b>\$75,000</b>

Community Value Packages	Investment Details	Recurring	Onetime
<b>Economic &amp; Fiscal Sustainability - Goal 5: Operational Excellence &amp; Goal 6: Economic Prosperity</b>			
<p><b>Economic Development Strategy:</b> Proactive management of the town’s prosperity and vibrancy in a sustainable manner focusing on major recruitment, retention, and includes continuation of small business focus beyond the grant pilot.</p>	Economic Development Director position ( <i>total compensation &amp; incidentals at a Full-year recruitment allocation</i> ).	\$229,100	\$9,000
	Small Business Specialist reclass to 30-hour time ( <i>total compensation, including incidentals, &amp; resources</i> ).	\$91,200	
<p><b>Enhanced Capital Planning:</b> Continued efforts to effectively plan for and execute capital projects and manage high operational outcomes.</p>	Management & Budget Analyst position - focus on capital planning ( <i>total compensation &amp; Mid-year recruitment allocation</i> ).	\$50,500	\$8,000
<b>Totals</b>		<b>\$370,800</b>	<b>\$17,000</b>

<b>Transportation – Goal 2: Improved Transportation Mobility, Goal 5: Operational Excellence &amp; Goal 6: Economic Prosperity</b>			
<p><b>Mobility Enhancements:</b> Enhancement to existing pedestrian and overall street improvement services.</p>	Smart Shuttle expanded Saturday service & add amenities ( <i>50% grant reimbursement</i> ).	\$20,000	\$15,000
	Streets Technician I reclass to Technician III ( <i>total compensation</i> ).	\$11,600	
<p><b>Future Mobility Planning:</b> Initiatives that study &amp; develop strategy &amp; concepts for future Bus Rapid Transit, transportation improvements, &amp; alternative transit systems.</p>	CAMPO Wake Transit BRT extension concepts of operations study – funding contribution to participate.		\$15,000
	Comprehensive Transportation Plan (CTP) 6-year update.		\$200,000
	Alternative transit system study ( <i>grant reimbursement eligible</i> ).		\$130,000
<b>Totals</b>		<b>\$31,600</b>	<b>\$360,000</b>

Community Value Packages	Investment Details	Recurring	Onetime
<b>Technology Innovation - Goal 3: Engaged and Inclusive Community, 4: Public Safety Readiness &amp; Goal 5: Operational Excellence</b>			
<b>Service Optimization:</b> Planned replacements, upgrades, and position enhancements necessary to maintain a high level of service and support both to internal and external customers.	Hardware replacements outline by equipment replacement plan.	\$3,600	\$123,350
	Reclassification of Technology Support positions improving overall support to organization.	\$20,485	
<b>Innovation Advancements:</b> Technology advancements that improve business process efficiency and effectiveness while safeguarding our digital environment and intellectual property.	Security Initiatives for continuous improvement & safeguarding of intellectual property.	\$10,000	\$5,500
	Smart Morrisville Plan Refresh.		\$15,000
	Software advancement optimizing efficiency of financial systems & agenda management production.	\$37,725	
	Generative AI pilot program resources to evaluate and develop future advancements.	\$18,000	
<b>Totals</b>		<b>\$89,810</b>	<b>\$143,850</b>
<b>Sustainability &amp; Environmental - Goal 2: Thriving Livable Neighborhoods &amp; Goal 5: Operational Excellence</b>			
<b>Solar Initiative Expansion:</b> Additional sustainability initiative that continues planned solar projects on Town Facilities.	Additional resources to replace the Connector building roof to prepare for future solar installation.		\$50,000
<b>Sustainability Equipment Technology:</b> Combined with the grounds staffing request this equipment establishes a new mowing crew putting sustainable technology to work in the community.	EV Mowing Expansion.		\$23,500

Community Value Packages	Investment Details	Recurring	Onetime
<b>Stormwater CIP Funding:</b> Annual transfer to realize priorities stormwater projects in the capital investment program.	Resources that support the design and construction of the Sawmill Creek Tributary Renovation.		\$500,000
<b>Stormwater Culvert Repair:</b> Cedar Fork culvert replacement will improve the functioning of the failing systems that will conditions & accessibility for maintenance of fields and greenways.	Design & construction cost.		\$65,000
<b>Totals</b>		<b>\$0</b>	<b>\$638,500</b>

Community Value Packages	Recurring	Onetime
<b>Total Investment</b>	<b>\$7,316,880\$</b>	<b>\$7,920,600</b>

\*Note: The cost associated with healthcare premium increases will be absorbed by designated Healthcare reserves.



**Ordinances & Resolutions**

TOWN OF MORRISVILLE \* 100 TOWN HALL DRIVE \* MORRISVILLE, NC 27560



**ORDINANCE 2024-174-A OF MORRISVILLE TOWN COUNCIL TO APPROVE FISCAL YEAR 2025 ANNUAL OPERATING BUDGET & CAPITAL INVESTMENT PROGRAM**

**Be It Ordained** by the Town Council of the Town of Morrisville, North Carolina that the following anticipated fund revenues and expenditures by function, together with a financial plan, certain Fee and Charge Schedules, and certain restrictions and authorizations are hereby appropriated and approved for the operation of the Town Government and its activities for the Fiscal Year beginning July 01, 2024 and ending June 30, 2025.

**Section 1. General Fund**

ANTICIPATED REVENUES/TRANSFERS IN

Ad Valorem Taxes	32,975,100
Intergovernmental	15,270,490
Restricted Intergovernmental	1,429,300
Permit & Fees	1,611,000
Sales & Services	1,726,840
Miscellaneous	502,570
Investment Earnings	880,000
<i>Transfers (In)</i>	2,223,000
Appropriation Fund Balance	1,571,700
<b>Total General Fund Revenues</b>	<b>\$58,190,000</b>

AUTHORIZED EXPENDITURES/TRANSFERS OUT

**General Government**

Governing Body	10,909,000
Administration	2,863,400
Budget & Strategic Management	617,000
Communications & Outreach	796,900
Human Resources	806,600
Finance	1,197,200
Information Technology	3,094,900
<b>Total</b>	<b>\$20,285,000</b>

**Economic & Development**

Engineering	1,462,400
Inspections	1,452,700
Planning	3,058,300
<b>Total</b>	<b>\$5,973,400</b>

**Public Works & Facility Management**

Public Works & Facility Management	8,287,500
Powell Bill	900,000
Fleet	588,000
<b>Total</b>	<b>\$9,775,500</b>

**Public Safety**

Fire	11,137,800
Police	6,939,700
<b>Total</b>	<b>\$18,077,500</b>

**Recreation & Cultural Resources**

Parks & Recreation	4,078,600
<b>Total</b>	<b>\$4,078,600</b>

<b>Total Expenditures</b>	<b>\$58,190,000</b>
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**Section 2. Healthcare Premium Fund**

ANTICIPATED REVENUES

Transfer from General Fund	2,508,000
Transfer from Stormwater Fund	45,600
Appropriation of Fund Balance	\$127,680
<b>Total Anticipated Revenues</b>	<b>\$2,681,280</b>

AUTHORIZED EXPENDITURES

Operations – Healthcare Premiums	2,681,280
<b>Total Anticipated Expenditures</b>	<b>\$2,681,280</b>

**Section 3. Municipal Service District Fund**

ANTICIPATED REVENUES

Ad Valorem Special District Tax	180,400
Transfer from General Fund	110,000
Appropriation of Fund Balance	-
<b>Total Anticipated Revenues</b>	<b>\$290,400</b>

AUTHORIZED EXPENDITURES

Operations	290,400
<b>Total Anticipated Expenditures</b>	<b>\$290,400</b>

**Section 4. Debt Service Fund**

ANTICIPATED REVENUES

Transfer from General Fund	6,505,000
<b>Total Anticipated Revenues</b>	<b>\$6,505,000</b>

AUTHORIZED EXPENDITURES

Debt Service Principal	2,720,000
Debt Service Interest	1,938,700
Issuance Cost	-
Debt Reserve	1,846,300
<b>Total Anticipated Expenditures</b>	<b>\$6,505,000</b>

**Section 5. Stormwater Fund**

ANTICIPATED REVENUES

Permits, Sales and Fees	1,340,000
<b>Total Anticipated Revenues</b>	<b>\$1,340,000</b>

AUTHORIZED EXPENDITURES

Personnel	489,900
Operations	239,500
Capital Outlay	65,000
Transfer out to Capital Project	500,000
Transfer out to Healthcare Premium Fund	45,600
<b>Total Anticipated Expenditures</b>	<b>\$1,340,000</b>

**Section 6. Other Post-Employment Benefits (OPEB) Fund**

ANTICIPATED REVENUES

Transfer from General Fund	594,219
Interest	85,623
<b>Total Anticipated Revenues</b>	<b>\$679,842</b>

AUTHORIZED EXPENDITURES

Net Assets in Trust	587,742
OPEB Benefits Paid	92,100
<b>Total Expenditures</b>	<b>\$679,842</b>

**Section 7. Law Enforcement Separation Allowance Fund**

ANTICIPATED REVENUES

Transfer from General Fund	118,114
Interest	7,500
Fund Balance Appropriation	56,866
<b>Total Anticipated Revenues</b>	<b>\$182,480</b>

AUTHORIZED EXPENDITURES

Net Assets in Trust	-
Law Enforcement Benefits Paid	182,500
<b>Total Expenditures</b>	<b>\$182,480</b>

## **Section 8. Levy of Taxes and Fees General Fund**

- A. Under authority of GS 160A-209 there is hereby levied for Fiscal Year 2025 an Ad Valorem Tax Rate of \$0.35 per one hundred dollars (\$100.00) valuation of taxable property as listed for taxes as of January 01, 2024, for the purpose of raising the revenue from current taxes as set forth in the foregoing estimates of revenues, and in order to finance the foregoing applicable appropriations. The rate of tax is based on an estimated assessed valuation of \$9,455,000,000 and is five-cents above the calculated revenue neutral rate of \$0.30 and four-cents lower than fiscal year 2024 tax rate of \$0.39.
- B. Under the authority of GS 20-97, there is hereby levied an annual License Tax of thirty dollars (\$30.00) on each vehicle within the Town of Morrisville.
- C. Under authority of GS 160A-314, Session Law 2005-441 and Session Law 2011-109 the Town of Morrisville levies a Stormwater Equivalent Residential Unit (ERU) Fee at \$50.00 per Equivalent Residential Unit and hereby authorizes Wake County Revenue Department & Durham County Revenue Department to collect the ERU Fee as prescribed by the Fiscal Year 2025 Fee Schedule on behalf of the Town of Morrisville as a contracted billing service. The fee shall appear on the Annual Tax Bills. The ERU Fee is considered a restricted revenue source for the purpose of stormwater activities as prescribed by mandates. The Finance Department is hereby authorized to collect the ERU Fee from all qualifying property owners who do not otherwise receive an annual Wake County or Durham County Property Tax Statement.
- D. Under authority of GS 160A-215.1 there is hereby levied for Fiscal Year 2025 a Tax on Gross Receipts derived from retail short-term motor vehicle leases or rentals of one and one-half percent (1 1/2%) of the gross receipts from the short-term lease or rental of vehicles at retail to the general public as defined in Section 105.871.1 of the North Carolina General Statutes.

## **Section 9. Levy of Taxes Municipal Service District**

Under authority of GS 160A-536(a)(6), Session Law 2011-072 there is hereby levied for Fiscal Year 2025 a special service district Ad Valorem Tax Rate of \$0.10 per one hundred dollars (\$100.00) valuation of taxable property located within the service district (residential subdivisions – Carpenter Park Townhomes , Carpenter Park Condominiums, Gables, Huntington Park Townhomes, Kelton II , Kelton Square Condos) as listed for taxes as of January 01, 2024, for the purpose of raising the revenue from current taxes as set forth in the foregoing estimates of revenues and in order to finance the foregoing applicable appropriations to pay the cost related to the transfer of ownership of private streets, evaluation of condition of private streets and the design/construction cost related to improving those specific private streets to public street standards to assume maintenance. The estimated revenue neutral rate is \$0.065 per \$100 valuation.

## **Section 10. Fee Schedule**

There is hereby established for Fiscal Year 2025 various fees as contained in the Town of Morrisville's User Fee Schedule located in the Additional Information Section.

## **Section 11. Authorized Positions**

- A. There are hereby 11 new fulltime authorized positions, the conversion of 2 existing part-time positions to three-quarter time status and includes four reclassifications of existing fulltime positions necessary to improve core service delivery are approved for Fiscal Year 2025. The Authorized Positions Profile will increase from the mid-year adjusted 228 fulltime positions and 6 three-quarter time positions to a total of 246 authorized positions.
- B. Full and three-quarter-time position authorizations are established by the annual budget ordinance. Changes to this schedule may occur during the fiscal year, as authorized by the Town Manager for reclassifications necessary to meet the changing needs of the organization so long as the changes do not exceed the total number of positions authorized. Temporary

part-time positions are seasonal in nature unlike full and three quarter-time positions and are strictly a budgetary amount provided for the purposes of maximum flexibility in service delivery throughout the year as authorized by Town Manager.

### **Section 12. Pay & Merit Plans**

- A. Fiscal Year 2025 includes a merit pay benefit for all Staff. Merit awards for FY2024 Performance Evaluations remain the same at 3%, 4.5% and 6% for Meets Expectations, Exceeds Expectations and Far Exceeds Expectations, accordingly. The average anticipated merit is projected at 4.5% overall.
- B. Job Classification adjustments resulting from the one-third annual review of positions include recognized market condition adjustments to classification. Many of the positions in these departments will be upgraded by 1-2 pay grades to remain current within the regional market.
- C. Provides for a 2% market conditions pay adjustment (cost of living adjustment) for all full-time and part-time regular 30-hour employees to reflect significant inflationary changes in the economy and to retain market competitiveness within the regional employee market.
- D. There is hereby established an authorized Fiscal Year 2025 Pay Grade Classification Schedule describing the approved positions, classifications, grades, and pay ranges as referenced in the Additional Information Section. The schedule includes an overall adjustment to the grade pay ranges of 2%. Salaries for existing employees that fall below the new minimum for their designated pay grade will be automatically adjusted to the minimum prior to adjustments to other changes and/or merit awards.
- E. The existing Town of Morrisville Part-time Pay Plan describing the approved position classifications, grades, and pay rates ranges as referenced in the Additional Information Section aligns rates for various positions within programs based on a comprehensive review of peer communities and market conditions in efforts to improve recruitment.
- F. Stipends for Town Council will be adjusted annually at the average actual percentage increase as the Town's full-time employees.

### **Section 13. Federally Forfeited Property (DAG-71)**

As it is the intent of any Federally Forfeited Property to enhance law enforcement, these funds have increased and not supplemented the departmental budget and all interest earned on said funds will also be utilized for law enforcement purposes. All forfeiture funds are hereby appropriated when received and any remaining audit identified funds at fiscal year-end may be re-appropriated back to the Police Department's budget.

### **Section 14. Purchase Orders & Capital Outlay Thresholds**

All purchase orders will be pre-audited in accordance with the Local Government Budget and Fiscal Control Act.

- A. All purchases over five-thousand dollars (\$5,000) including capital outlay purchases.
- B. Micro-purchase order self-certified thresholds (2 C.F.R. § 200.320(a)(1)(iv)(A)):
  - 1. \$30,000, for the purchase of apparatus, supplies, materials, or equipment and construction or repair work; and
  - 2. \$50,000, for the purchase of services not subject to competitive bidding under North Carolina law and the purchase of services subject to the qualifications-based selection process in the Mini-Brooks Act when exempted in writing (for projects pursuant to G.S. 143-64.32). If the exemption is not authorized, the micro-purchase threshold shall be \$0.

### **Section 15. Retirement Funds**

As it is the intent of the Town to maintain and keep current the liability of both the LEO Separation Allowance Fund and the Retirement Healthcare Fund (OPEB), these funds will be transferred monthly from the General Fund as accumulated within the payroll accrual database.

## **Section 16. Healthcare Premium Fund**

As it is the intent of the Town to maintain and manage the cost of rising healthcare and dental premiums, the Town will transfer anticipated employer healthcare and dental cost annually from the General Fund and direct accumulated employee contributions from the payroll system to a sub-fund of the General Fund to pay monthly premiums and retain any unused balances that may be used to offset future premium increases.

## **Section 17. Legal Services**

There is hereby authorized for Fiscal Year 2025, an agreement with the Town Attorney for legal services establishing a monthly general legal retainer rate of \$1,200 to cover attendance at Town Meetings, work sessions, retreats, general consultation, advice, and the like. Charges on an hourly basis for work on specific cases and projects will be at a rate of \$240 per hour. When appropriate, assignment of legal matters to associate attorneys will occur and charges applied per hour based on a rate range of \$215 per hour for associates and \$115 per hour for paralegals. In addition, other reimbursements will include certain annual dues to professional organizations and registration/hotel fees for attending specific annual conferences.

## **Section 18. Special Authorization – Town Manager/Budget Officer or Designee**

### **A. Budget Transfer Authority**

1. May reallocate appropriations within or across functions and/or major categories as deemed necessary and in accordance with Budget Transfer Policy. All budget transfers will be reviewed and approved by the Budget Officer or designee.
2. May process interfund transfers as anticipated by the Budget Ordinance without additional approval by the Town Council.
3. May reallocate funds accrued because of personnel lapse salary for the purposes of providing the Town Manager with reasonable flexibility to mitigate unforeseen circumstances or effectively advance priorities operationally without unnecessarily appropriating from fund balance. The Town Manager will provide quarterly reports on the usage to Town Council. Use is subject to the Town Manager/Budget Officer's approval. This authority may not be designated.
4. May reallocate personnel lapse salary for staff professional development and training opportunities to promote and advance employee knowledge, skills and abilities including tuition reimbursements as outlined in the Personnel Policy.
5. May reallocate personnel lapse salary to address recruitment and retention issues within job classifications including market conditions and assessment centers.

### **B. Contract and/or Grants as Authority**

1. May execute contracts as the lessor or lessee of real property for a maximum duration of five years or less.
2. May approve any application of grants that may or may not require a local match within existing resource authority to advance strategic goals unless a grantor requires Town Council approval.
3. May approve the award and execution of grant agreements to or from public and nonprofit organization unless required by a grantor to acquire Town Council approval or when expected match requirements are not appropriated within the annual budget.

### **C. Special Appropriation Authorization**

1. May recognize and appropriate cost share reimbursements, rebates, or other reimbursement grants and direct said funds back to the appropriate Departmental Budget.
2. May recognize and appropriate donations and sponsorships received for restricted or special designations.

3. May recognize and appropriate all insurance claim reimbursements received along with fees for the disposal of assets and direct said funds back to the affected department.
- D. Inter-fund Loan Authorization
1. May make inter-fund loans as necessary to meet cash flow needs for approved capital project ordinances for working capital purposes pending receipt of debt proceeds, awarded grant reimbursements or other agreements.

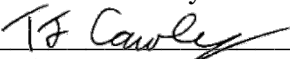
**Section 19. Utilization of Budget Ordinance**

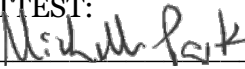
- A. This ordinance shall be the basis of the financial plan for the Morrisville Municipal Government during Fiscal Year 2025. The Town Manager/Budget Officer or designee shall administer the Budget and ensure that operating officials are provided guidance and sufficient details to implement their appropriate portion of the Budget.
- B. The Finance Department shall establish and maintain all records, which are in consonance with this Budget Ordinance and the appropriate Statutes of the State of North Carolina.

**Section 20. Re-appropriation of Funds Encumbered in FY 2024**

Operating funds encumbered on the financial records as of June 30, 2024, are hereby re-appropriated to Fiscal Year 2025.

Adopted this 11<sup>th</sup> day of June 2024.

  
\_\_\_\_\_  
TJ Cawley, Mayor

ATTEST:  
  
\_\_\_\_\_  
Michelle Parker-Evans, Interim Town Clerk

TOWN OF MORRISVILLE \* 100 TOWN HALL DRIVE \* MORRISVILLE, NC 27560



**RESOLUTION 2024-174-B OF THE MORRISVILLE TOWN COUNCIL HEREBY AUTHORIZES BOTH WAKE & DURHAM COUNTY REVENUE ADMINISTRATORS TO LEVY & COLLECT SPECIFIED TAXES & FEES ON BEHALF OF THE TOWN OF MORRISVILLE**

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**Whereas,** the Town of Morrisville is authorized under G.S. 160A-209 to levy taxes set forth in the tax records filed in the Office of the Wake County Revenue Administrator and the Durham County Revenue Administrator in the amounts and from the taxpayers likewise; and

**Whereas,** the Town of Morrisville is authorized under G.S. 20-97 to levy an annual license tax on each vehicle; and

**Whereas,** the Town of Morrisville is authorized under G.S. 160A-314 to charge a Stormwater ERU Fee; and

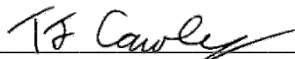
**Whereas,** the Town of Morrisville is authorized under G.S. 160A-215.1 to levy a tax on gross receipts from retail short-term motor vehicle leases or rentals; and

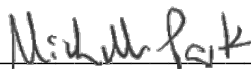
**Whereas,** the Town of Morrisville is authorized under G.S. 160A-536(a)(6) to establish and levy a tax in a specified Municipal Service District for the purpose of converting those private residential streets to public streets for only the affected neighborhoods that by majority petition have agreed to join the district; and

**Whereas,** the Town of Morrisville adopted Fiscal Year 2025 Annual Budget Ordinance prescribes and establishes such taxes and fees:

**Now, Therefore, Be It Resolved That The Morrisville Town Council** bestows the Wake County Revenue Administrator and the Durham County Revenue Administrator with full and sufficient authority to levy and collect any real or personal property taxes and/or special district tax, annual license vehicle taxes, Stormwater ERU Fee where Session Laws 2005-441 and 2011-109 authorizes collection of fee on property tax bill, and retail short-term vehicle lease or rental fee on behalf of the Town of Morrisville as prescribed and ordered in Fiscal Year 2025 Adopted Annual Budget Ordinance.

Adopted this the 11<sup>th</sup> day of June 2024.

  
\_\_\_\_\_  
TJ Cawley, Mayor

ATTEST:  
  
\_\_\_\_\_  
Michelle Parker-Evans, Interim Town Clerk

TOWN OF MORRISVILLE \* 100 TOWN HALL DRIVE \* MORRISVILLE, NC 27560



**RESOLUTION 2024-174-C OF THE MORRISVILLE TOWN COUNCIL HEREBY ADOPTS THE CAPITAL BUDGET AS OUTLINED BY THE CAPITAL INVESTMENT PROGRAM**

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**Be It Ordained** by the Town Council of the Town of Morrisville, North Carolina that the following anticipated Capital Investment revenues and project appropriations are hereby adopted for the operation of the Town government and its activities relating to the specified capital projects for the Fiscal Year beginning July 1, 2024.

**Section 1:** The capital projects authorized by this ordinance are for the purpose designated by each project scope provided within and relate to advancing Capital Investment Program projects and other capital needs that are not included in the Annual Operating Budget Ordinance.

**Section 2:** The Town Manager is hereby directed to proceed with the capital projects within the terms of the budgets contained herein.

**Section 3:** The Town Manager may make Interfund Loans as necessary for cash flow needs pending receipt of debt proceeds or reimbursement grants or agreements. Such transactions will comply with financial reporting requirements.

**Section 4:** The Town Manager has the authority to transfer funds; both expenditures and revenues, between accounts within the same fund as listed in Section 11 as may be necessary, provided however that the total expenditures may not exceed the project total without amendment by this Council.

**Section 5:** The Finance Officer is hereby directed to maintain within the Capital Project Fund, sufficient specific detailed accounting records to satisfy the requirements of the financing agreement(s).

**Section 6:** All purchasing policies and laws, as related to the acquisition, design and construction or purchase of the above capital investment projects, remain in full force and effect.

**Section 7:** Utilization of Capital Investment Budget Ordinance – This ordinance shall be the basis of the financial plan for established/amended capital investments projects for the Morrisville municipal government.

**Section 8:** Statutory Definition of Project Ordinance – This Capital Investment Budget Ordinance is adopted in conformance with Section 159-13.2 of the Local Government Budget and Fiscal Control Act.

**Section 9:** Other Transfers and Adjustments – The following special transfers and/or adjustments are occurring through approval of the Fiscal Year 2025 capital budget. Additional



resources as identified within the FY25 Capital Budget will be appropriated when they can be reasonably anticipated, or project bids are in hand. The below revenue and expenditure authorizations shall extend from year to year until each individual project is complete.

**Section 10:** Copies of this capital project ordinance shall be furnished to the Town Clerk, Finance Officer, and the Budget Officer for direction in carrying out the project.


**Section 11:** The following amounts are anticipated and appropriated for the capital projects identified below:

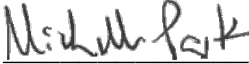
- a. Dog Park Fund – to establish a capital project for the purposes of improving and enhancing existing and future park facilities by constructing a Dog Park to be located on Franklin Upchurch Senior Street. The design was funded by ARPA resources. Project scope includes but is not limited to construction and installation of fixtures necessary to activate the park.

<i>Capital Revenues</i>	<i>Current</i>	<i>Appropriation</i>	<i>Budget</i>
Parkland Payment in Lieu Funds	-	\$1,575,000	\$1,575,000
Total		\$1,575,000	\$1,575,000
<i>Capital Expenditures</i>	<i>Current</i>	<i>Appropriation</i>	<i>Budget</i>
Construction	-	\$1,575,000	\$1,575,000
Total		\$1,575,000	\$1,575,000

Preceding Amendments: n/a

Adopted this 11<sup>th</sup> day of June 2024.

  
 \_\_\_\_\_  
 TJ Cawley, Mayor

ATTEST:  
  
 \_\_\_\_\_  
 Michelle Parker-Evans, Interim Town Clerk



# Budget Details

FUND SUMMARIES REVENUE & EXPENDITURES



Cricket Tournament

## Fund Summaries Revenue/Expenditures

### Revenues Summarized by FUND

#### OPERATIONAL FUNDS

##### GENERAL FUND

	2022 Actual	2023 Actual	2024 Estimated Actual	2025 Projected Budget
<b>Ad Valorem</b>				
Current & Prior Years	\$ 22,817,573	\$ 25,884,989	\$ 27,294,466	\$ 32,913,100
Penalty & Interest	\$ 159,168	\$ 79,083	\$ 57,000	\$ 62,000
<b>Total Ad Valorem</b>	<b>\$ 22,976,741</b>	<b>\$ 25,964,072</b>	<b>\$ 27,351,466</b>	<b>\$ 32,975,100</b>
Year Over Year % Change Total	17%	13%	5%	21%
Year Over Year \$\$ Change Total	\$ 3,391,686	\$ 2,987,331	\$ 1,387,394	\$ 5,623,634
<b>Intergovernmental</b>				
Video Programming/Telecom	\$ 650,381	\$ 644,832	\$ 637,500	\$ 637,500
Vehicle Decal Fees	\$ 613,440	\$ 631,815	\$ 635,000	\$ 645,000
Wake County Fire Tax	\$ 869,867	\$ 868,925	\$ 857,100	\$ 1,000,000
Fire Reimbursements	\$ -	\$ -	\$ 43,400	\$ 20,000
Beer & Wine	\$ 118,766	\$ 142,632	\$ 123,600	\$ 144,190
Utility Sale Tax Distribution	\$ 1,805,067	\$ 1,912,560	\$ 1,755,000	\$ 1,950,000
Sales Tax Distribution	\$ 8,824,518	\$ 9,967,798	\$ 10,350,000	\$ 10,816,000
Rental Vehicle Tax	\$ 41,381	\$ 20,105	\$ 30,000	\$ 32,000
Solid Waste Disposal Tax	\$ 22,563	\$ 24,280	\$ 25,800	\$ 25,800
<b>Total Intergovernmental</b>	<b>\$ 12,945,984</b>	<b>\$ 14,212,947</b>	<b>\$ 14,457,400</b>	<b>\$ 15,270,490</b>
Year Over Year % Change Total	30%	10%	2%	6%
Year Over Year \$\$ Change Total	\$ 2,974,803	\$ 1,266,963	\$ 244,453	\$ 813,090
<b>Restricted</b>				
Powell Bill	\$ 749,526	\$ 776,046	\$ 871,342	\$ 900,000
Grants	\$ 272,783	\$ 525,710	\$ 426,525	\$ 529,300
<b>Total Restricted</b>	<b>\$ 1,022,309</b>	<b>\$ 1,301,756</b>	<b>\$ 1,297,867</b>	<b>\$ 1,429,300</b>
Year Over Year % Change Total	59%	27%	0%	10%
Year Over Year \$\$ Change Total	\$ 379,299	\$ 279,447	\$ (3,889)	\$ 131,433
<b>Permits &amp; Fees</b>				
Fire Department Fees	\$ 45,248	\$ 61,071	\$ 125,000	\$ 125,000
Building Permits	\$ 1,187,120	\$ 1,856,777	\$ 1,184,000	\$ 1,246,000
Engineering Fees	\$ 106,903	\$ 228,453	\$ 80,000	\$ 100,000
Planning & Zoning Fees	\$ 85,837	\$ 131,005	\$ 83,000	\$ 85,000
Officer/Civil Fees	\$ 15,572	\$ 45,788	\$ 55,000	\$ 55,000
<b>Total Permits &amp; Fees</b>	<b>\$ 1,440,679</b>	<b>\$ 2,323,094</b>	<b>\$ 1,527,000</b>	<b>\$ 1,611,000</b>
Year Over Year % Change Total	-40%	61%	-34%	6%
Year Over Year \$\$ Change Total	\$ (973,891)	\$ 882,415	\$ (796,094)	\$ 84,000
<b>Sales &amp; Services</b>				
Recreation	\$ 614,315	\$ 862,762	\$ 1,038,000	\$ 1,191,000
Rents	\$ 282,830	\$ 429,423	\$ 479,500	\$ 535,840
<b>Total Sales &amp; Services</b>	<b>\$ 897,145</b>	<b>\$ 1,292,185</b>	<b>\$ 1,517,500</b>	<b>\$ 1,726,840</b>
Year Over Year % Change Total	111%	44%	17%	14%
Year Over Year \$\$ Change Total	\$ 472,424	\$ 395,040	\$ 225,315	\$ 209,340

	2022 Actual	2023 Actual	2024 Estimated Actual	2025 Projected Budget
<b>Miscellaneous Revenues</b>				
Miscellaneous Revenues	\$ 124,076	\$ 98,973	\$ 130,000	\$ 115,000
ABC Revenues	\$ 273,621	\$ 253,348	\$ 252,340	\$ 260,000
Surplus Property	\$ 115,831	\$ 44,904	\$ 20,000	\$ 77,570
Wake County Landfill	\$ 29,238	\$ 49,589	\$ 73,000	\$ 50,000
Fines & Forfeitures	\$ 3,606	\$ 24,622	\$ 7,500	\$ -
Sponsorships	\$ -	\$ -	\$ 2,000	\$ -
<b>Total Miscellaneous Revenues</b>	<b>\$ 546,371</b>	<b>\$ 471,436</b>	<b>\$ 484,840</b>	<b>\$ 502,570</b>
Year Over Year % Change Total	1%	-14%	3%	4%
Year Over Year \$s Change Total	\$ 7,881	\$ (74,935)	\$ 13,404	\$ 17,730

<b>Investment Earnings</b>				
Total Investment Earnings	\$ 31,280	\$ 529,935	\$ 680,000	\$ 880,000
Year Over Year % Change Total	-87%	1594%	28%	29%
Year Over Year \$s Change Total	\$ (215,747)	\$ 498,655	\$ 150,065	\$ 200,000

<b>Transfers In</b>				
Transfers from Capital Reserves	\$ -	\$ 108,511	\$ -	\$ 2,223,000
Transfers from Other Fund	\$ 1,119,300	\$ 626,055	\$ 763,100	\$ -
<b>Total Transfers</b>	<b>\$ 1,119,300</b>	<b>\$ 734,566</b>	<b>\$ 763,100</b>	<b>\$ 2,223,000</b>
Year Over Year % Change Total	-10%	-34%	4%	191%
Year Over Year \$s Change Total	\$ (130,700)	\$ (384,734)	\$ 28,534	\$ 1,459,900

<b>Fund Balance</b>				
Streets PIL Fund Balance	\$ -	\$ -	\$ -	\$ -
General Fund Fund Balance	\$ -	\$ -	\$ -	\$ 1,571,700
<b>Total Fund Balance Appropriations</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,571,700</b>
Year Over Year % Change Total	0%	0%	0%	100%
Year Over Year \$s Change Total	\$ -	\$ -	\$ -	\$ 1,571,700

<b>General Fund Total</b>	<b>\$ 40,979,809</b>	<b>\$ 46,829,991</b>	<b>\$ 48,079,173</b>	<b>\$ 58,190,000</b>
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<b>STORMWATER ENTERPRISE</b>				
Permits, Sales and Fees	\$ 1,171,038	\$ 1,226,749	\$ 1,200,000	\$ 1,250,000
Investment Earnings	\$ 2,242	\$ 50,191	\$ 40,000	\$ 90,000
Transfers from General Fund	\$ -	\$ -	\$ -	\$ -
Appropriation SW Fund Balance	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 1,173,280</b>	<b>\$ 1,276,940</b>	<b>\$ 1,240,000</b>	<b>\$ 1,340,000</b>
Year Over Year % Change Total	-23%	9%	-3%	8%
Year Over Year \$s Change Total	\$ (347,620)	\$ 103,660	\$ (36,940)	\$ 100,000

<b>Stormwater Enterprise Total</b>	<b>\$ 1,173,280</b>	<b>\$ 1,276,940</b>	<b>\$ 1,240,000</b>	<b>\$ 1,340,000</b>
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**OTHER FUNDS**

<b>HEALTHCARE PREMIUM</b>	2022 Actual	2023 Actual	2024 Estimated Actual	2025 Projected Budget
Transfer from General Fund	\$ 2,286,922	\$ 2,432,339	\$ 2,553,600	\$ 2,681,280
<b>Total Revenues</b>	<b>\$ 2,286,922</b>	<b>\$ 2,432,339</b>	<b>\$ 2,553,600</b>	<b>\$ 2,681,280</b>
Year Over Year % Change Total	0%	100%	5%	5%
Year Over Year \$s Change Total	\$ 2,286,922	\$ 145,417	\$ 121,261	\$ 127,680
<b>Healthcare Premium Total</b>	<b>\$ 2,286,922</b>	<b>\$ 2,432,339</b>	<b>\$ 2,553,600</b>	<b>\$ 2,681,280</b>

<b>DEBT SERVICE</b>	2022 Actual	2023 Actual	2024 Estimated Actual	2025 Projected Budget
Transfer from General Fund	\$ 3,660,237	\$ 5,465,000	\$ 5,555,000	\$ 6,505,000
<b>Total Revenues</b>	<b>\$ 3,660,237</b>	<b>\$ 5,465,000</b>	<b>\$ 5,555,000</b>	<b>\$ 6,505,000</b>
Year Over Year % Change Total	100%	49%	2%	17%
Year Over Year \$s Change Total	\$ 168,171	\$ 1,804,763	\$ 90,000	\$ 950,000
<b>Debt Service Total</b>	<b>\$ 3,660,237</b>	<b>\$ 5,465,000</b>	<b>\$ 5,555,000</b>	<b>\$ 6,505,000</b>

## Expenditures Quick Summary

### OPERATIONAL FUND SUMMARY

	2022 Actual	2023 Actual	2024 Estimated Actual	2025 Projected Budget
<b>Operating Fund Combined - General &amp; Stormwater Funds</b>				
General Government	\$ 16,739,336	\$ 15,928,161	\$ 16,371,339	\$ 20,285,000
Economic & Physical Development	\$ 3,865,835	\$ 4,313,127	\$ 5,032,128	\$ 5,973,400
Public Works	\$ 9,173,054	\$ 7,792,743	\$ 9,059,530	\$ 9,775,500
Public Safety	\$ 12,374,333	\$ 13,496,766	\$ 14,281,192	\$ 18,077,500
Parks & Recreation	\$ 2,553,235	\$ 2,788,763	\$ 3,331,253	\$ 4,078,600
Stormwater	\$ 506,165	\$ 523,896	\$ 1,279,503	\$ 1,340,000
<b>Total Expenditures</b>	<b>\$ 45,211,958</b>	<b>\$ 44,843,456</b>	<b>\$ 49,354,945</b>	<b>\$ 59,530,000</b>
<b>General Fund Only</b>				
Total Salary and Benefits	\$ 21,865,327	\$ 24,030,716	\$ 25,621,533	\$ 29,933,092
Operations	\$ 12,879,239	\$ 11,848,505	\$ 13,418,489	\$ 14,993,558
Capital Outlay	\$ 526,077	\$ 621,339	\$ 1,150,420	\$ 2,948,350
Debt Service*	\$ -	\$ -	\$ -	\$ -
Transfers out of General Fund	\$ 9,435,150	\$ 7,819,000	\$ 7,885,000	\$ 10,315,000
<b>Total Expenditures</b>	<b>\$ 44,705,793</b>	<b>\$ 44,319,560</b>	<b>\$ 48,075,442</b>	<b>\$ 58,190,000</b>
<b>Healthcare Premium Fund Only*</b>				
Personnel	\$ 2,110,061	\$ 2,169,741	\$ 2,553,600	\$ 2,681,280
Operations	\$ 176,081	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 2,286,142</b>	<b>\$ 2,169,741</b>	<b>\$ 2,553,600</b>	<b>\$ 2,681,280</b>
<b>Debt Service Fund Only*</b>				
Principal & Interest	\$ 2,847,987	\$ 3,595,939	\$ 3,701,300	\$ 4,658,700
Operations	\$ 173,235	\$ 153,538	\$ 1,338,700	\$ -
Reserve	\$ -	\$ -	\$ -	\$ 1,846,300
<b>Total Expenditures</b>	<b>\$ 3,021,222</b>	<b>\$ 3,749,477</b>	<b>\$ 5,040,000</b>	<b>\$ 6,505,000</b>
<b>Stormwater Enterprise Fund Only</b>				
Total Salary and Benefits	\$ 335,881	\$ 421,302	\$ 507,777	\$ 535,506
Operations	\$ 138,149	\$ 102,594	\$ 213,050	\$ 239,494
Capital Outlay	\$ 32,135	\$ -	\$ 31,576	\$ 65,000
Transfers out of Stormwater Fund	\$ -	\$ -	\$ 527,100	\$ 500,000
<b>Total Expenditures</b>	<b>\$ 506,165</b>	<b>\$ 523,896</b>	<b>\$ 1,279,503</b>	<b>\$ 1,340,000</b>

Note: For comparison purposes Healthcare Premiums are restated in personnel cost by department, but are tracked/reported in a separate sub-fund to the General Fund as of FY2022 and subsequently be shown in budget ordinance as a transfer out.

Note: Merit, other pay adjustments, health benefit and retirement increase have been distributed across departments.

Note: Fuel cost in FY2025 are consolidated into Fleet department to efficiently project and manage that resource.

## Expenditures Summarized by DEPARTMENT

### OPERATIONAL FUNDS

#### GENERAL FUND

##### General Government

Governing Body	2022 Actual	2023 Actual	2024 Estimated Actual	2025 Projected Budget
Total Salary and Benefits	\$ 152,387	\$ 143,771	\$ 137,500	\$ 150,409
Operations	\$ 317,772	\$ 330,520	\$ 364,209	\$ 443,591
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Transfers out of General Fund	\$ 9,435,150	\$ 7,819,000	\$ 7,885,000	\$ 10,315,000
<b>Total Expenditures</b>	<b>\$ 9,905,309</b>	<b>\$ 8,293,291</b>	<b>\$ 8,386,709</b>	<b>\$ 10,909,000</b>
Year Over Year % Change Total	504%	-16%	1%	30%
Year Over Year \$\$ Change Total	\$ 8,265,798	\$ (1,612,018)	\$ 93,418	\$ 2,522,291

##### FY25 Budget Priorities

Planned & New Debt Reserves		Recurring	\$ 3,005,000
New Land Acquisition Reserve		Onetime	\$ 950,000
Allocation to Parks & Recreation Capital Reserve Fund		Onetime	\$ 950,000
Allocation to Transportation/Roadway Capital Reserve Fund		Onetime	\$ 950,000
Allocation to Fire Apparatus Capital Reserve Fund		Onetime	\$ 850,000
Allocation to Municipal Service District		Onetime	\$ 110,000
			<b>\$ 6,815,000</b>

##### Administration

Total Salary and Benefits	\$ 1,167,757	\$ 897,465	\$ 995,270	\$ 1,731,860
Operations	\$ 823,910	\$ 848,598	\$ 876,999	\$ 1,131,540
Capital Outlay	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 1,991,667</b>	<b>\$ 1,746,063</b>	<b>\$ 1,872,269</b>	<b>\$ 2,863,400</b>
Year Over Year % Change Total	1%	-12%	7%	53%
Year Over Year \$\$ Change Total	\$ 19,513	\$ (245,604)	\$ 126,206	\$ 991,131

##### FY25 Budget Priorities

Economic Development Director & Incidentals (full year recruitment allocation)		Recurring/Onetime	\$ 238,100
Insurance / Workers Compensation Inflationary Increase		Recurring	\$ 120,000
EDS Small Business Specialist Reclass from PT to 30-hr Position & Program Resources		Recurring	\$ 91,200
Deputy Clerk Position Reclass & Incidentals		Recurring/Onetime	\$ 39,650
OpenGov Agenda Production Software Upgrade		Recurring	\$ 30,000
Language Access Program Resources		Recurring	\$ 25,000
			<b>\$ 543,950</b>

##### Budget & Strategic Management

Total Salary and Benefits	\$ -	\$ 596,079	\$ 551,100	\$ 546,380
Operations	\$ -	\$ 50,814	\$ 286,450	\$ 70,620
Capital Outlay	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 646,893</b>	<b>\$ 837,550</b>	<b>\$ 617,000</b>
Year Over Year % Change Total	0%	0%	100%	-26%
Year Over Year \$\$ Change Total	\$ -	\$ 646,893	\$ 190,657	\$ (220,550)

##### FY25 Budget Priorities

Management & Budget Analyst & Incidentals ( six-month recruitment allocation)		Recurring/Onetime	\$ 58,500
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	2022 Actual	2023 Actual	2024 Estimated Actual	2025 Projected Budget
<b>Communications</b>				
Total Salary and Benefits	\$ 488,662	\$ 534,296	\$ 520,798	\$ 529,800
Operations	\$ 253,727	\$ 264,667	\$ 314,108	\$ 267,100
Capital Outlay	\$ -			
<b>Total Expenditures</b>	<b>\$ 742,389</b>	<b>\$ 798,963</b>	<b>\$ 834,906</b>	<b>\$ 796,900</b>
Year Over Year % Change Total	126%	8%	4%	-5%
Year Over Year \$s Change Total	\$ 413,255	\$ 56,574	\$ 35,943	\$ (38,006)

FY25 Budget Priorities

Website Refresh		Onetime	\$	45,000
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**Human Resources**

Total Salary and Benefits	\$ 484,727	\$ 546,680	\$ 479,200	\$ 663,210
Operations	\$ 174,964	\$ 213,889	\$ 134,240	\$ 143,390
Capital Outlay	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 659,691</b>	<b>\$ 760,569</b>	<b>\$ 613,440</b>	<b>\$ 806,600</b>
Year Over Year % Change Total	41%	15%	-19%	31%
Year Over Year \$s Change Total	\$ 193,080	\$ 100,878	\$ (147,129)	\$ 193,160

FY25 Budget Priorities

Succession Planning & Fellow Program			\$	25,000
Organization Longevity Program			\$	25,000
			\$	50,000

**Finance**

Total Salary and Benefits	\$ 624,612	\$ 663,684	\$ 725,400	\$ 773,975
Operations	\$ 214,999	\$ 329,149	\$ 336,000	\$ 423,225
Capital Outlay	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 839,611</b>	<b>\$ 992,833</b>	<b>\$ 1,061,400</b>	<b>\$ 1,197,200</b>
Year Over Year % Change Total	31%	18%	7%	13%
Year Over Year \$s Change Total	\$ 199,879	\$ 153,222	\$ 68,567	\$ 135,800

FY25 Budget Priorities

CPA On-Call Services		Recurring	\$	20,000
Accounting System Optimization Training (PACE Tyler Services)		Recurring	\$	7,725
			\$	27,725

**Information Technology**

Total Salary and Benefits	\$ 964,887	\$ 1,050,890	\$ 1,177,740	\$ 1,281,450
Operations	\$ 1,635,782	\$ 1,626,056	\$ 1,587,325	\$ 1,684,600
Capital Outlay	\$ -	\$ 12,603	\$ -	\$ 128,850
<b>Total Expenditures</b>	<b>\$ 2,600,669</b>	<b>\$ 2,689,549</b>	<b>\$ 2,765,065</b>	<b>\$ 3,094,900</b>
Year Over Year % Change Total	20%	3%	3%	12%
Year Over Year \$s Change Total	\$ 425,724	\$ 88,880	\$ 75,516	\$ 329,835

FY25 Budget Priorities

Hardware Replacements		Recurring/Onetime	\$	126,950
Senior IT Analyst & IT Support Tech Reclassifications		Recurring	\$	20,485
Generative AI Innovation Pilot		Recurring	\$	18,000
Security Initiatives		Recurring/Onetime	\$	15,500
Smart Morrisville Plan Refresh		Onetime	\$	15,000
			\$	195,935

<b>General Government Total</b>	<b>\$ 16,739,336</b>	<b>\$ 15,928,161</b>	<b>\$ 16,371,339</b>	<b>\$ 20,285,000</b>
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**Development**

	2022 Actual	2023 Actual	2024 Estimated Actual	2025 Projected Budget
<b>Engineering</b>				
Total Salary and Benefits	\$ 933,407	\$ 984,662	\$ 1,162,922	\$ 1,336,300
Operations	\$ 105,656	\$ 75,256	\$ 96,206	\$ 126,100
Capital Outlay	\$ 137,028	\$ 5,395	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 1,176,091</b>	<b>\$ 1,065,313</b>	<b>\$ 1,259,128</b>	<b>\$ 1,462,400</b>
Year Over Year % Change Total	70%	-9%	18%	16%
Year Over Year \$\$ Change Total	\$ 484,892	\$ (110,778)	\$ 193,815	\$ 203,272

**Inspections**

Total Salary and Benefits	\$ 884,706	\$ 1,020,761	\$ 1,170,300	\$ 1,380,300
Operations	\$ 45,906	\$ 53,916	\$ 53,700	\$ 72,400
Capital Outlay	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 930,612</b>	<b>\$ 1,074,677</b>	<b>\$ 1,224,000</b>	<b>\$ 1,452,700</b>
Year Over Year % Change Total	14%	15%	14%	19%
Year Over Year \$\$ Change Total	\$ 110,946	\$ 144,065	\$ 149,323	\$ 228,700

FY25 Budget Priorities

Skills Development Incentives	Recurring	\$ 26,000
Plan Review Resources	Recurring	\$ 37,450
		<b>\$ 63,450</b>

**Planning**

Total Salary and Benefits	\$ 1,147,423	\$ 1,307,364	\$ 1,367,900	\$ 1,527,100
Operations	\$ 533,293	\$ 865,773	\$ 1,181,100	\$ 1,516,200
Capital Outlay	\$ 78,415	\$ -	\$ -	\$ 15,000
<b>Total Expenditures</b>	<b>\$ 1,759,131</b>	<b>\$ 2,173,137</b>	<b>\$ 2,549,000</b>	<b>\$ 3,058,300</b>
Year Over Year % Change Total	33%	24%	17%	20%
Year Over Year \$\$ Change Total	\$ 433,604	\$ 414,006	\$ 375,863	\$ 509,300

FY25 Budget Priorities

Comprehensive Transportation Plan (CTP 6-year update)	Onetime	\$ 200,000
Affordable Housing Rental Assistance Program	Recurring	\$ 166,000
Alternative Transit System Study (Grant offset)	Onetime	\$ 130,000
Smart Shuttle Service Inflationary Increases (50% reimbursement offset)	Recurring	\$ 35,600
Mural Program	Onetime	\$ 30,000
Smart Shuttle Service Expansion to Saturday (50% reimbursement offset)	Recurring	\$ 20,000
Smart Shuttle Service Amenities	Onetime	\$ 15,000
CAMPO Wake Transit BRT Extensions Concept Study	Onetime	\$ 15,000
		<b>\$ 611,600</b>

<b>Development Total</b>	<b>\$ 3,865,835</b>	<b>\$ 4,313,127</b>	<b>\$ 5,032,128</b>	<b>\$ 5,973,400</b>
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<b>Stormwater</b>	2022 Actual	2023 Actual	2024 Estimated Actual	2025 Projected Budget
Total Salary and Benefits	\$ 335,881	\$ 421,302	\$ 507,777	\$ 535,506
Operations	\$ 138,149	\$ 102,594	\$ 213,050	\$ 239,494
Capital Outlay	\$ 32,135	\$ -	\$ 31,576	\$ 65,000
Transfers out to capital project/reserves	\$ -	\$ -	\$ 527,100	\$ 500,000
<b>Total Expenditures</b>	<b>\$ 506,165</b>	<b>\$ 523,896</b>	<b>\$ 1,279,503</b>	<b>\$ 1,340,000</b>
Year Over Year % Change Total	-65%	4%	144%	5%
Year Over Year \$\$ Change Total	\$ (941,584)	\$ 17,731	\$ 755,607	\$ 60,497

FY25 Budget Priorities

Transfer to Stormwater CIP Sawmill Creek Tributary Restoration		Onetime	\$ 500,000
Cedar Fork Culvert Replacement Repair		Onetime	\$ 65,000
			<b>\$ 565,000</b>

<b>Stormwater Enterprise Total</b>	<b>\$ 506,165</b>	<b>\$ 523,896</b>	<b>\$ 1,279,503</b>	<b>\$ 1,340,000</b>
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**OTHER FUNDS**

<b>Debt Service</b>	2022 Actual	2023 Actual	2024 Estimated Actual	2025 Projected Budget
Principal/Interest	\$ 2,847,987	\$ 3,595,939	\$ 3,701,300	\$ 4,658,700
Administrative Cost	\$ 173,235	\$ 153,538	\$ 1,338,700	\$ -
Reserve	\$ -	\$ -	\$ -	\$ 1,846,300
<b>Total Expenditures</b>	<b>\$ 3,021,222</b>	<b>\$ 3,749,477</b>	<b>\$ 5,040,000</b>	<b>\$ 6,505,000</b>
Year Over Year % Change Total	-13.5%	24.1%	34%	29%
Year Over Year \$\$ Change Total	\$ (470,844)	\$ 728,255	\$ 1,290,523	\$ 1,465,000

<b>Debt Service Total</b>	<b>\$ 3,021,222</b>	<b>\$ 3,749,477</b>	<b>\$ 5,040,000</b>	<b>\$ 6,505,000</b>
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**Healthcare Premium**

Personnel	\$ 2,110,061	\$ 2,169,741	\$ 2,553,600	\$ 2,681,280
Reserve	\$ 176,081	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 2,286,142</b>	<b>\$ 2,169,741</b>	<b>\$ 2,553,600</b>	<b>\$ 2,681,280</b>
Year Over Year % Change Total	0.0%	100%	18%	5%
Year Over Year \$\$ Change Total	\$ 2,286,142	\$ (116,401)	\$ 383,859	\$ 127,680

<b>Healthcare Premiums Total</b>	<b>\$ 2,286,142</b>	<b>\$ 2,169,741</b>	<b>\$ 2,553,600</b>	<b>\$ 2,681,280</b>
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# Capital Investment Program (CIP)

General Fund CIIP

Stormwater CIP



Shiloh Park Playground Renovation

## Capital Investment Program (CIP) – General Fund

The CIP is a long-range planning tool that provides strategic guidance to effectively align potential resources and financing illustrating how priority projects may be implemented within a 5-year period. The tables shown are abbreviated and will be expanded in final budget report.

Projects	Submitted Project Cost	2025	2026	2027	2028	2029	Total
<b>ESCALATOR</b>		<b>1.05</b>	<b>1.1</b>	<b>1.15</b>	<b>1.2</b>	<b>1.25</b>	
Town Center Phase I	\$ 9,700,000	\$ 10,185,000	\$ -	\$ -	\$ -	\$ -	\$ 10,185,000
Town Center Land Phase II	\$ 2,700,000	\$ 950,000	\$ 978,500	\$ 1,007,900	\$ 1,038,100	\$ 1,069,200	\$ 5,043,700
Airport Blvd. Extension Phase I	\$ 6,900,000	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000
Dog Park	\$ 1,500,000	\$ 1,575,000	\$ -	\$ -	\$ -	\$ -	\$ 1,575,000
Crabtree Creek Nature Park	\$ 5,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	TBD
NC-54 Widening Betterments	\$ 1,527,750	\$ -	\$ -	\$ -	\$ 1,833,300	\$ -	\$ 1,833,300
Morrisville Carpenter Road Median Landscape	\$ 275,000	\$ 275,000	\$ -	\$ -	\$ -	\$ -	\$ 275,000
McCrimmon Parkway Widening Betterments	\$ 1,734,250	\$ -	\$ -	\$ -	\$ 2,081,100	\$ -	\$ 2,081,100
Public Works Facility	\$ 21,200,000	\$ 25,000,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000,000
Intersection Improvements Phase II	\$ 3,100,000	\$ 3,255,000	\$ -	\$ -	\$ -	\$ -	\$ 3,255,000
Intersection Improvements Phase III	\$ 1,840,000	\$ -	\$ -	\$ 2,070,000	\$ -	\$ -	\$ 2,070,000
Future Parkland Acquisitions	\$ 8,300,000	\$ 1,700,000	\$ -	\$ 6,600,000	\$ -	\$ -	\$ 8,300,000
Cedar Fork Elementary Athletic Facilities	\$ 731,900	\$ -	\$ 805,000	\$ -	\$ -	\$ -	\$ 805,000
Sidewalks	\$ 2,000,000	\$ 2,100,000	\$ -	\$ -	\$ -	\$ -	\$ 2,100,000
FS 2 Construction and Relocation	\$ 14,180,000	\$ -	\$ -	\$ -	\$ -	\$ 18,400,000	\$ 18,400,000
Existing FS 2 Widening Impacts	\$ 1,360,050	\$ -	\$ -	\$ -	\$ 1,360,050	\$ -	\$ 1,360,050
Watkins Road Park (Wake Tech Site)	\$ 3,425,000	\$ -	\$ 550,000	\$ 4,025,000	\$ -	\$ -	\$ 4,575,000
Marcum Drive Parkland	\$ 4,050,000	\$ -	\$ -	\$ -	\$ 600,000	\$ 3,450,000	\$ 4,050,000
<b>Total Uses</b>		<b>\$ 47,040,000</b>	<b>\$ 2,333,500</b>	<b>\$ 13,702,900</b>	<b>\$ 6,912,550</b>	<b>\$ 22,919,200</b>	<b>\$ 92,908,150</b>

Sources	2025	2026	2027	2028	2029	Total
GO Bonds (Transportation)	\$ 7,500,000	\$ -	\$ -	\$ -	\$ -	\$ 7,500,000
GO Bonds Parks and Recreation	\$ 6,400,000	\$ -	\$ 6,600,000	\$ -	\$ -	\$ 13,000,000
2/3 Bonds	\$ 1,700,000	\$ -	\$ -	\$ -	\$ -	\$ 1,700,000
Transportation Reserve	\$ 2,570,000	\$ -	\$ 1,210,000	\$ 3,414,400	\$ -	\$ 7,194,400
P & R Reserve	\$ -	\$ 1,355,000	\$ 1,600,000	\$ 600,000	\$ -	\$ 3,555,000
Land/CIP Reserve	\$ 950,000	\$ 978,500	\$ 1,007,900	\$ 1,038,100	\$ 1,069,200	\$ 5,043,700
Cash Reserves (Fund Balance)	\$ 275,000	\$ -	\$ 860,000	\$ -	\$ -	\$ 1,135,000
Other (Land Sale)	\$ 1,070,000	\$ -	\$ -	\$ -	\$ -	\$ 1,070,000
Streets Payment in Lieu	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ 500,000
FS2 ROW NCDOT Payment	\$ -	\$ -	\$ -	\$ 1,360,050	\$ -	\$ 1,360,050
Parkland Payment in Lieu	\$ 1,575,000	\$ -	\$ 2,425,000	\$ -	\$ -	\$ 4,000,000
Installment Financing	\$ 25,000,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000,000
Future Bond Referendum	\$ -	\$ -	\$ -	\$ -	\$ 21,850,000	\$ 21,850,000
<b>Total Sources</b>	<b>\$ 47,040,000</b>	<b>\$ 2,333,500</b>	<b>\$ 13,702,900</b>	<b>\$ 6,912,550</b>	<b>\$ 22,919,200</b>	<b>\$ 92,908,150</b>

**Assumptions:**

- ✓ Submitted cost estimates include a 25% contingency modifier on projected cost.
- ✓ Inflationary adjustments are applied at 5% annual increments depending on the start date.
- ✓ Project cost estimating services validated CIP modifiers and project concept preliminary estimates.
- ✓ Funding plan anticipates continued annual allocations and projected restricted source receipts in long-range assumptions. Any change or discontinuation of these anticipated annual allocations/receipts will have significant impacts to the long-range projected plan.
- ✓ Council authorized pausing on CCNP due to cost in lieu of using resources to prioritize Town Center Green . During FY2025 staff will work with Council on evaluating the CCNP project concept to bring down cost and to fulfill the original intent of the project to provide for a passive park experience.

## Top Prioritized GF CIP Projects in 5-Year Planning Period

The project concepts are shown by major category in alphabetical order. Estimated project costs reflect amounts anticipated to be funded within the FY25 – FY29 CIP planning period. Some projects have received prior year funding or may require funding beyond FY28 for completion. More information will be provided during work session for CIP.

### Bicycle & Pedestrian

<b>Project</b>	<b>Sidewalk Connectivity-Future Projects</b>
<b>Estimated Cost</b>	<b>\$2 million</b>
Scope	Completion of missing sidewalk segments along with projects on NCDOT rights-of-way. The Comprehensive Transportation Plan has identified sidewalks as a key component at all Town corridors. The future projects list includes segments of Louis Stephens Drive, various segments on NC54, Sorrell Grove Church Road and two segments of International Drive.

### Parks & Recreation

<b>Project</b>	<b>Cedar Fork Elementary Athletic Facilities</b>
<b>Estimated Cost</b>	<b>\$731,900</b>
Scope	Lighting to support athletic facilities that will be constructed by the Wake County Public School System in conjunction with construction of the new Wake County Public High School. Planned facilities include: <ul style="list-style-type: none"> <li>• 1 Softball Field</li> <li>• 6 Tennis Courts.</li> </ul>

<b>Project</b>	<b>Future Town Parks &amp; Open Space</b>
<b>Estimated Cost</b>	<b>\$8.3 million</b>
Scope	To protect limited open space through the acquisition of parkland as identified in the Parks Master Plan (over the next 10 years) with a variety of park classifications. This could include focus areas within the Town Center, historic preservation, and open green space. The purpose is to develop a robust park system with adequate acreage and various park types equitably distributed throughout Town. This would only include land for future public purpose of parks and open space aligning with the Town’s Land Acquisition Policy Goals.

<b>Project</b>	<b>Marcom Drive (Marcom Properties) Parkland Concept</b>
<b>Estimated Cost</b>	<b>\$4 million</b>
Scope	Design & construction of recreation amenities on recently acquired parcels along Marcom Drive, Wake County property, and Sorrell Grove Church Road. This site could accommodate, disc-golf, nature trails, canoe launches, ropes course, other passive amenities and support structures.

<b>Project</b>	<b>Wake Tech Parkland Concept</b>
<b>Estimated Cost</b>	<b>\$3.4 million</b>
Scope	Develop approximately 18 acres of leased land adjacent to the Wake Tech Research Triangle Park (RTP) Campus into parkland to accommodate a variety of passive and active recreational uses that are allowed within the Airport Overlay such as nature trails, disc-golf course, basketball courts, & support amenities.

Transportation

<b>Project</b>	<b>Airport Boulevard Extension Phase I</b>
<b>Estimated Cost</b>	<b>\$2.0 million</b>
Scope	Specifically, to address cost overages related to the design & construct phase I (0.435 miles) from current terminus near Garden Square Lane to Church Street to include engineering, ROW purchase and roadway construction. Design involves 4-lane cross section divided with a 17.5-31-foot median, 10-foot side path on the south side and 5-foot sidewalk on the north side.

<b>Project</b>	<b>Intersection Improvements Phase II</b>
<b>Estimated Cost</b>	<b>\$3.1 million</b>
Scope	<p>Improvements at intersections at several intersections with current level of service (LOS) deficiencies identified as part of the 2021 Intersection Improvements Study. Intersections include:</p> <ul style="list-style-type: none"> <li>• Slater Road and Sorrell Grove Church Road/Copley Parkway</li> <li>• NC-54 at Keybridge Drive</li> <li>• Morrisville Parkway at Back Ridge Street/Creek Park Drive</li> <li>• NC-54 at Morrisville Parkway</li> <li>• Morrisville Parkway at Davis Drive</li> </ul> <p>Types of improvements include: new turn lanes, modified medians, upgrade of existing crosswalks to high-visibility patterns, and construction of new signalized intersections.</p>

<b>Project</b>	<b>Intersection Improvements Phase III</b>
<b>Estimated Cost</b>	<b>\$2 million</b>
Scope	<p>Improvements at intersections at several intersections with projected future level of service (LOS) deficiencies identified as part of the 2021 Intersection Improvements Study. Intersections include:</p> <ul style="list-style-type: none"> <li>• Downing Glen Drive at Town Hall Drive <ul style="list-style-type: none"> <li>○ New roundabout and high visibility crosswalks</li> </ul> </li> <li>• Church Street at Jeremiah Street <ul style="list-style-type: none"> <li>○ New roundabout and sidewalks along both sides of Church St.</li> </ul> </li> </ul>



<b>Project</b>	<b>McCrimmon Parkway Widening Betterments</b>
<b>Estimated Cost</b>	<b>\$1.7 million</b>
Scope	Includes betterments associated with the widening of McCrimmon Parkway from Davis Drive to NC-54. Betterments include: <ul style="list-style-type: none"><li>• Increased sidewalk width on North side</li><li>• Streetlight conduit</li><li>• Davis Dr. and Parkside Valley Dr. Intersection Improvements</li><li>• Flyover/Aesthetics.</li></ul>

<b>Project</b>	<b>NC-54 Widening Betterments</b>
<b>Estimated Cost</b>	<b>\$1.5 million</b>
Scope	Includes betterments associated with the widening of NC-54 between Perimeter Park Drive and Shiloh Glen Drive. Betterments include: <ul style="list-style-type: none"><li>• 10 ft. wide multi-use path on North side</li><li>• Streetlight conduit</li><li>• Extension of median along Perimeter Park Drive</li><li>• Upgraded traffic light at Carrington Mill Blvd. and Lichtin Blvd from wood poles to mast poles and added pedestrian crossing</li><li>• Irrigation to landscape medians.</li></ul>

*Town Center*

<b>Project</b>	<b>Town Center Phase I</b>
<b>Estimated Cost</b>	<b>\$9.7 million</b>
Scope	Includes Town responsibilities for the first phase of Town Center based on the anticipated future Development Services Agreement including: <ul style="list-style-type: none"><li>• Town green and plazas</li><li>• Public infrastructure to support the development including:<ul style="list-style-type: none"><li>○ Roadway improvements</li><li>○ Water/sewer infrastructure.</li></ul></li></ul>

<b>Project</b>	<b>Town Center Land Acquisition</b>
<b>Estimated Cost</b>	<b>\$TBD</b>
Scope	Future phasing of Town Center master plan will require additional land assemblage for site control. Conceptual plans will include future civic amenities and complimentary mix of uses for economic development.

Public Facilities & Public Safety

**Project Existing Fire Station 2: NC-54 Widening Impacts**

**Project Amount \$285K**

**Scope** NCDOT has a road widening project planned for NC-54 starting in 2023 & is scheduled for completion in 2025. NCDOT will be acquiring ROW for the project including a portion of the land adjacent to the fire station building entrance. This requires building and site modifications to accommodate the new ROW. This includes a new walkway, parking lot modifications and adjustments to the building entrance and covered exterior entryway.

**Project Fire Station 2 Relocation and Construction**

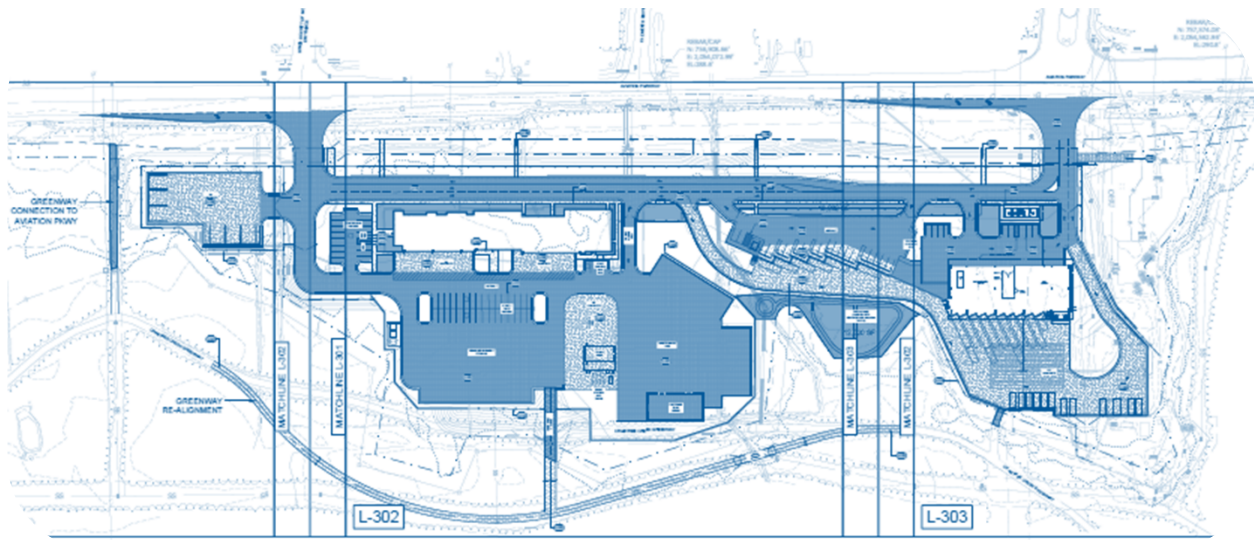
**Project Amount \$14.2 million**

**Scope** Design and construction cost to beginning planning for the relocate and construct Fire Station 2 on the Wake Tech site with a 12,000 to 15,000 Sq foot, two bay station with an EMS option to meet growing community needs within the service area.

**Project Public Works Facility**

**Project Amount \$25.0 million**

**Scope** This project replaces an outdated facility and seeks to improve overall efficiencies and effectiveness of direct core services to the community. Design and construct a new public works facility on existing site to include an administration/fleet building, workshop/ storage building and vehicle/equipment storage building. Includes road frontage improvements. In partnership with Wake County Convenience Center #3 Expansion.



## Capital Investment Program (CIP) – Stormwater Fund

The Stormwater CIP (SWCIP) is based on the Stormwater Master Plan Study completed in FY2021 and is supported by a proposed increase in the ERU Fee to largely apply a Pay-Go funding strategy. While the SWCIP illustrated here shows 5-years, the study proposed a 10-year plan that is reflected in the Future column. The SWCIP will actively address ten identified stormwater area of concerns outlined in the study.

Stormwater Fund CIP Projects	Submitted Estimate Escalator	FY2025	FY2026	FY2027	FY2028	FY2029	TOTAL
		1.05	1.1	1.15	1.2	1.25	
<b>Phase 1 Projects</b>							
Sawmill Creek Tributary Stream Restoration #10	2,300,000	2,415,000					\$ 2,415,000
<b>Phase 2 Projects</b>							
Savannah Subdivision & MCR Culvert #8	1,750,000			250,000	1,500,000		\$ 1,750,000
Garden Sq. Lane & Greenway #2	880,000						\$ 1,144,000
MCR (West of Millet Dr) #6	890,000						\$ 1,157,000
Chessway Dr Culvert #7	1,720,000						\$ 2,236,000
<b>Phase 3 Projects</b>							
Town Hall Drive Culvert #3	1,340,000						\$ 1,742,000
Morrisville Carpenter Road West/Davis Dr #5	\$ 500,000						\$ 650,000
Morrisville Carpenter Road West/Madres Ln #9	\$ 1,050,000						\$ 1,365,000
<b>Total Capital Investment Program</b>	<b>\$ 10,430,000</b>	<b>\$ 2,415,000</b>	<b>\$ -</b>	<b>\$ 250,000</b>	<b>\$ 1,500,000</b>	<b>\$ -</b>	<b>\$ 12,459,000</b>

Stormwater Fund Projected Funding Sources	FY2025	FY2026	FY2027	FY2028	FY2029	TOTAL
Transfers from SW Operating Fund	500,000	515,000	530,450	546,364		\$ 2,091,814
Appropriation of SW Fund Fund Balance	884,369			158,186		\$ 1,042,555
Grants	700,000					\$ 700,000
Other Source	330,631					\$ 330,631
Unfunded (Future CIP Planning Window)						\$ 8,294,000
<b>Total Sources</b>	<b>\$ 2,415,000</b>	<b>\$ 515,000</b>	<b>\$ 530,450</b>	<b>\$ 704,550</b>	<b>\$ -</b>	<b>\$ 12,459,000</b>

**Assumptions:**

- ✓ Reserve allocation = 2% annual growth.
- ✓ Cost escalators = 4% annual growth.
- ✓ Grant items = department has plans to apply for grants to offset funding sources.
- ✓ Project cost show in the years that debt and/or pay-go planning begins. Project completion can extend across fiscal years.

## Top Prioritized SWCIP Projects in 5-Year Planning Period

The project concepts are shown by in alphabetical order. More information may be provided during the CIP work session.

<b>Project</b>	<b>Chessway Drive Culvert</b>
<b>Estimated Cost</b>	<b>\$2 million</b>
Location	Located within the Town maintained ROW of Chessway Drive approximately 150 feet south of the intersection with Chessridge Way (Just off of Davis Drive).
Scope	Construction of a meandering channel incised approximately 2' deeper than the existing channel at the upstream end while maintaining the current culvert inlet invert at Chessway Drive. In addition to the deeper channel, the conceptual design includes the excavation of a relatively flat floodplain 50' on either side of the new channel.
<b>Project</b>	<b>Garden Square Lane Culvert and Greenway</b>
<b>Estimated Cost</b>	<b>\$1 million</b>
Location	Located approximately 150 feet west of the intersection of Garden Square Lane and Councilman Court and includes stormwater infrastructure within the Town maintained ROW of Garden Square Lane and the Town maintained easement along Indian Creek Greenway.
Scope	Replacement and upgrades to existing pipe and culvert infrastructure to mitigate road overtopping and flooding to adjacent residential structures.
<b>Project</b>	<b>Morrisville Carpenter Road Culvert (West of Davis Drive)</b>
<b>Estimated Cost</b>	<b>\$500K</b>
Location	Located within the NCDOT maintained ROW of Morrisville Carpenter Road approximately 1,300 feet west of the intersection with Davis Drive.
Scope	Upsizing of the existing infrastructure to larger aluminum box culvert.
<b>Project</b>	<b>Morrisville Carpenter Road Culvert (West of Madres Lane)</b>
<b>Estimated Cost</b>	<b>\$1.1million</b>
Location	Located within the NCDOT maintained right of way of Morrisville Carpenter Road approximately 230 feet west of the intersection with Madres Lane.
Scope	Includes upsizing of the existing culvert system to mitigate flood risks.
<b>Project</b>	<b>Morrisville Carpenter Road Culvert (West of Millet Drive)</b>
<b>Estimated Cost</b>	<b>\$1 million</b>
Location	Located within the NCDOT maintained ROW of Morrisville Carpenter Road approximately 235 feet west of the intersection with Millet Drive.
Scope	Includes upsizing of the existing culvert system to mitigate flood risks.

**Project** **Morrisville Tributary Stream Restoration (Sawmill Creek)**  
**Estimated Cost** **\$2.3 million**

**Location** Behind Page Street and running parallel with the railroad tracks and Church Street. The project is located along the planned Sawmill Creek Greenway.

**Scope** The project is water quality focused and will tackle an unstable stream and poor habitat conditions. The work would include stabilizing the eroding stream, enhancing the riparian buffer by removing invasive species and adding native plantings, and incorporating pocket wetlands to help improve water quality and habitat conditions.

**Project** **Savannah Subdivision and Morrisville Carpenter Road Culvert**  
**Estimated Cost** **\$1.7 million**

**Location** Located within the NCDOT maintained right-of-way of Morrisville Carpenter Road and within Town maintained rights-of-way of Star Magnolia Drive and Low Country Court within the Savannah subdivision on either side of Morrisville Carpenter Road.

**Scope** Upsizing and replacement of existing pipe infrastructure to mitigate road overtopping and flooding to adjacent residential structures.

**Project** **Town Hall Drive Culvert**  
**Estimated Cost** **\$1.4 million**

**Location** Located within the Town maintained ROW of Town Hall Drive approximately 200 feet north of its intersection with Singer Way.

**Scope** Upsizing of the existing culvert system to mitigate flood risks.

Note: McCrimmon Culvert Project will be completed by NCDOT as part of McCrimmon Parkway flyover projects. Wolfsnare Lane project is active and funding provided in FY2023.

Other Information

**Complete Projects:**

- Fire Station 3-Harris Mill
- Morrisville Carpent Road Widening
- MAFC Phase II Repairs
- Morrisville Community Park Phase III
- Shiloh Park Improvements
- Wolfsnare Lane Culvert
- Airport Boulevard Sidewalk Gaps
- Fire Traffic Pre-emption
- Public Safety Radios

**Future & Beyond:**

- Crabtree Creek Nature Park (Paused for reassessment)
- Sidewalk Future
- Aviation Parkway Widening Betterments
- Cedar Fork District Park Improvements
- Municipal Town Hall
- Pugh House Renovations
- Recreation and Multipurpose Center
- Senior Center Expansion
- Triangle Bikeway
- Future Stormwater Projects



## Additional Information

BUDGET PROCESS & BASIS OF BUDGETING

BUDGET CONTROLS & FISCAL POLICIES

POSITION & PAY GRADE CLASSIFICATIONS

USER FEE SCHEDULE

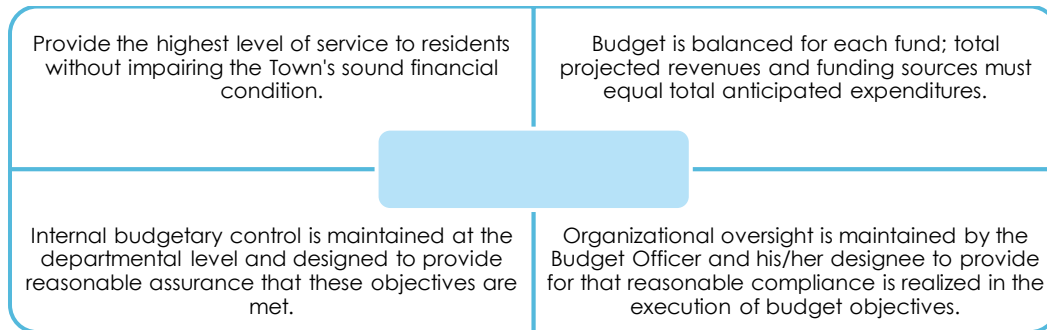
GLOSSARY OF COMMON TERMS

Dog Park Input Session



## Budget Process

The Town of Morrisville’s budget process is designed to learn by assessing current conditions and desired needs; to set our focus toward delivering the right outcomes based on community demands and financial capacity; to assemble a budget that works within the framework of our focus; to present a balanced and responsible plan that evaluates how decisions today might impact future budgets; and to take action executing the budget with a high degree of proficiency.



### Assessment Phase

The initial phase begins in October and runs through January the following year. Reviews of current Town finances occur annually beginning with our Comprehensive Annual Financial Reporting and Audit that helps to define our financial condition and is essential in understanding the challenges and opportunities that may influence future budgets. Performance measures are reported, and Department’s begin gathering and analyzing key information for decision-making purposes. This level of both internal/external review of current Town finances & performance covers such specifics as accomplishment of core objectives, revenue performance and diversity and patterns of expenditures. Successes are identified, issues are diagnosed, adjustments made, and future priorities are foreshadowed. Council and staff may elect to conduct Pre-Retreat Work Session(s) to gauge community priorities, issues, performance, and exchange informational needs in preparation of the Annual Retreat.

### Focus Phase

The Council conducts an annual planning retreat in winter to collaborate, discuss and focus in on the priorities within an early projected financial capacity. During this phase, consideration is given to make necessary modifications to forecasting assumptions and capital planning, accounting for influential factors such as service demands, economic conditions, trend indicators, performance indices, program changes, and compensation levels while not deviating from the direction of our Town Strategy. Such a multi-year evaluation philosophy allows for a greater understanding of how decisions in one budget year may impact future budgets.

### Assembly Phase

In March, staff re-assesses departmental Base Budget projections in relation to their service objectives and resource potential for the coming year as guided by the Town Strategy. Available financial capacity will determine the ability to fund any new initiative requests such as service expansions, onetime priorities or previous unfunded expenditures above a Department’s Base Budget. Pre-Budget Meetings are held with Senior Management to gauge and refine budgetary needs within a strategic framework, mitigating redundancies and weighing alternative solutions.

Departments submit their budget requests to the Budget Office by the end of March. Submittals are thoroughly evaluated ensuring reasonable and justifiable requests before the Town Manager finalizes the Preliminary Budget. Internal meetings are held with Department Heads to make any

needed adjustments to the departmental budget plans to align resources appropriately. By the end of April, a preliminary budget is complete.

### **Presentation Phase**

The budget document that is presented to the Town Council represents the culmination of intensive research and analysis. The document's purpose is to present to the Council and the public a comprehensive operating plan for the budget year. The proposed budget is presented to the Town Council at the first Council meeting in May. A Public Comment Portal provided via the internet invites the public to weigh in as Council deliberates. After considering the proposed budget, Council schedules a formal public hearing. At least ten days before the hearing, public notice of the time and place, along with a budget summary is published.

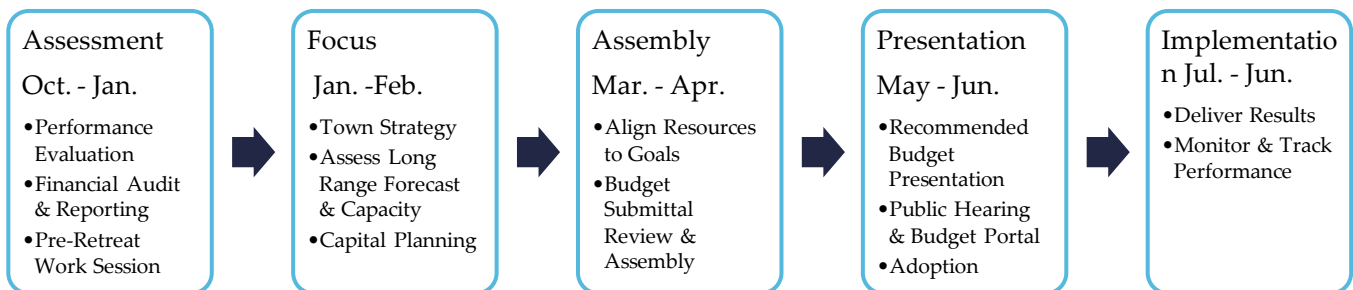
The Council reviews any public comments and adopts the operating budget by ordinance with such modifications or statements as the Council deems advisable on or before June 30<sup>th</sup>.

### **Implementation Phase**

This is the performance phase where best laid plans become reality by delivering results. The fiscal year runs from July 1<sup>st</sup> through June 30<sup>th</sup> annually. During this phase, the organization will responsibly deliver services while maintaining financial accountability.

Execution of the approved budget is monitored and tracked for performance against defined measures to identify successes, diagnose weaknesses and make adjustments to achieve the vision and mission of the community.

### **Budget Calendar**





## Basis of Budgeting

The accounts of the Town of Morrisville are organized on the basis of funds. A fund is an independent fiscal and accounting entity, with a self-balancing set of accounts. Funds maintain independent records of cash and/or other resources, together with all related liabilities, obligations, reserves and equities. The purpose of a fund is to carry out specific activities or attain certain objectives in accordance with special financial regulations, restrictions, or limitations. The budget covers the activities and expenditures for a fiscal year that runs from July 1 to June 30 of the following year.

The Town develops its budget as required by the North Carolina Local Government Budget & Fiscal Control Act. All budgets are prepared and adopted using the modified accrual basis whereby revenues are recognized when measurable and available and expenditures are recognized when a liability is incurred. Expenditures may not legally exceed appropriations at the departmental level for all annually budgeted funds. During the year, the Town's accounting system is maintained on the same basis as the adopted budget. Unexpended funds revert to fund balance at close of year, while unexpended capital reserve funds carry forward from year to year. At year-end, the Town's Comprehensive Annual Financial Report (CAFR) is prepared on the basis consistent with Generally Accepted Accounting Principles (GAAP).

The main differences between Budget and CAFR for proprietary funds are:

- *Capital Outlay and Debt Service principal payments are recorded as expenditures for budgetary purposes as opposed to adjustments of balance sheet accounts in the financial statements.*
- *Depreciation is not recognized for budgetary purposes and is recorded as a charge applied against the capital assets in the CAFR.*



The Town of Morrisville maintains the following active fund types:

Fund Type	Primary Resources	Fund Use	Budget Cycle
<b>General Fund</b> accounts for all governmental services and summarizes financial transactions except those activities which are more appropriately recorded in another fund group. Annually adopted budget.	<ul style="list-style-type: none"> <li>• Property Taxes</li> <li>• Sales Tax</li> <li>• Local Fees &amp; Other State Distributed Sources</li> <li>• Interfund Transfers</li> </ul>	<ul style="list-style-type: none"> <li>• Public Safety</li> <li>• Streets, Facilities &amp; Solid Waste</li> <li>• Parks, Recreation &amp; Culture</li> <li>• Economic &amp; Development</li> <li>• General Operations</li> </ul>	Annual
<b>Sub-Funds</b> typically related to operations. Separate funds provide for improved tracking for such unique items.	<ul style="list-style-type: none"> <li>• General Fund Transfers</li> </ul>	<ul style="list-style-type: none"> <li>• Debt Obligations</li> <li>• Healthcare Premiums</li> </ul>	Annual
<b>Capital Reserve Funds</b> provides a means to set aside funds annually in a reserve to pay for future capital items. The budgeting and financial reporting consolidates this fund into the General Fund under GASB 54 annually.	<ul style="list-style-type: none"> <li>• General Fund Transfers</li> <li>• Dedicated Value of 1Cent on Tax Rate</li> </ul>	<ul style="list-style-type: none"> <li>• Fire Apparatus Replacements</li> <li>• Capital Investment Projects</li> <li>• Roadway &amp; Transportation Improvements</li> </ul>	Annual
<b>Municipal Service District Fund</b> is special revenue fund. The NC General Assembly authorized the creation of a service district property tax levied against only those properties receiving a majority of signed petitions to be included within the district for specific improvements. Annually adopted budget.	<ul style="list-style-type: none"> <li>• Special District Property Tax of \$0.10/\$100 assessed property value</li> </ul>	<ul style="list-style-type: none"> <li>• Convert &amp; upgrade private residential streets to public standards</li> </ul>	Annual
<b>Stormwater Enterprise Fund</b> is a proprietary fund to create a separate accounting and reporting for which fees are charged in exchange for a utility type service. Annually adopted budget.	<ul style="list-style-type: none"> <li>• Stormwater ERU Fee</li> <li>• Stormwater Review Fees</li> <li>• Restricted Fees</li> </ul>	<ul style="list-style-type: none"> <li>• Stormwater systems &amp; programs to improve water quality</li> <li>• Compliance with state water resource management mandates</li> </ul>	Annual
<b>Retirement Health Care Fund</b> is a fund to account for assets held by the Town in a trustee capacity for others & therefore cannot be used to support the Town's own programs. Annually adopted budget.	<ul style="list-style-type: none"> <li>• 3% of Gross Wages</li> </ul>	<ul style="list-style-type: none"> <li>• Retiree supplemental medical coverage</li> </ul>	Annual
<b>Separation Allowance Fund</b> is a fund used to account for assets held by the Town in a trustee capacity for others and therefore cannot be used to support the Town's own programs. Annually adopted budget.	<ul style="list-style-type: none"> <li>• 3% of Law Enforcement Gross Wages</li> </ul>	<ul style="list-style-type: none"> <li>• Law Enforcement supplemental retirement</li> </ul>	Annual
<b>Capital Project Funds</b> are used for the purpose of tracking active Capital Improvement Projects. These funds operate on a multi-year budgetary basis. No appropriations typically within the annual operating budget. Project Ordinances control appropriations.	<ul style="list-style-type: none"> <li>• Property Taxes</li> <li>• Fund Balance &amp; Reserves</li> <li>• Debt Proceeds</li> <li>• Grants</li> <li>• Impact Fees</li> </ul>	<ul style="list-style-type: none"> <li>• Large non-recurring capital projects</li> </ul>	Multi-year

## Budgetary Control

The Town Manager serves as the Budget Officer, as mandated by state statute. Annual budget ordinances are adopted each fiscal year and amended as required. The General Fund, Municipal Service District Fund (MSD), Stormwater Fund, and Retirement Funds are on an annual budgetary basis. Capital Reserve Funds are consolidated and reported in the General Fund as per GASB 54 as is the MSD Fund. All Capital Project Funds operate on a multi-year budgetary basis. Multi-year budgets span more than one fiscal year and are adopted and amended as required via project ordinances. Budgetary control is exercised at the departmental level by the adoption of the budget by Town Council, and at the line item within each fund as an internal best practice. All unencumbered budget appropriations, except Capital Reserve and Capital Project Fund budgets, lapse at year-end.

The Budget Officer may designate a person(s) to carry out budgetary responsibilities. The Budget Officer and/or designee must approve transfers within functions. The Budget Officer and/or designee may also approve cross function transfers within the same fund. All transfers must comply with the Adopted Budget Ordinance and the Town's internal Budget Adjustment Policy. Budget amendments requiring additional appropriations must receive Town Council approval in the form of a Budget Ordinance Amendment unless the Annual Budget Ordinance authorizes otherwise. As required by North Carolina law, the Town maintains encumbrance accounts, which are considered to be "budgetary accounts." Encumbrances outstanding at year-end represent the estimated amounts of the expenditures ultimately to result if unperformed contracts in process at year-end are completed. Encumbrances outstanding at year-end do not constitute expenditures or liabilities because the commitments may be honored during the subsequent year (Purchase Order Rollover).

### **Emergency Appropriations:**

Upon a declaration by the Council that there exists a public emergency affecting life, health, property, or the public peace, the Council may make emergency appropriations. If unappropriated revenues are not available to meet such circumstances, the Council is authorized to borrow enough funds to satisfy the emergency.

### **Balanced Budget:**

According to North Carolina General Statute, local governments are required to present and operate under an annual balanced budget ordinance. A budget ordinance is balanced when the sum of estimated net revenues and appropriated fund balances is equal to expenditure appropriations.

## Fiscal Policies

The Town maintains a number of financial and management policies providing guiding principles and goals that will influence financial management practice of the Town of Morrisville, North Carolina as approved by the Town Council. A fiscal policy that is adopted, adhered to, and regularly reviewed is recognized as the cornerstone of sound financial management for the purpose of:

- a) *Contributing to the Town's ability to insulate itself from fiscal crisis,*
- b) *Enhancing short-term & long-term financial credit ability by helping to achieve the highest credit and bond ratings possible,*
- c) *Promoting long-term financial stability by establishing clear & consistent guidelines,*
- d) *Directing attention to the total financial picture of the Town rather than single issue areas,*
- e) *Promoting the view of linking long-run financial planning with day-to-day operations, and*
- f) *Providing Town Council, citizenry, and professional management a framework for measuring the fiscal impacts of government services against established fiscal parameter & guidelines.*

### **Accounting & Financial Reporting**

The Town will establish and maintain an accounting system according to the North Carolina Local Budget and Fiscal Control Act, generally accepted accounting principles (GAAP), standard of the Governmental Accounting Standards Board (GASB), and the Government Finance Officers Association (GFOA).

**Annual Comprehensive Financial Report (ACFR):** The Town's ACFR will be submitted to the GFOA Certification of Achievement for Excellence in Financial Report Program. The financial statements should be in conformity with GAAP, demonstrate compliance with finance related legal and contractual provisions, disclose thoroughness and detail sufficiency, and minimize ambiguities and potentials for misleading inference. The report of the independent auditor will be included in the Town's ACFR. The Long-range forecast is updated post audit with new historical information produced by the annual audit for the purposes of future forecasting analyses.

**Internal Controls:** Financial systems will maintain internal controls to monitor revenues, expenditures, and program performance on an ongoing basis.

Note: The Town maintains a number of internal policies defining procedural internal controls. The Town Manager approves such policies.

**Fiscal Monitoring:** Quarterly financial reports will present actual expenditures vs. budget on a monthly and cumulative basis and will be provided to Town Council and posted on the website. Major revenue sources will be monitored on a monthly basis, noting the status of each revenue as compared to budget. Expenditures will be monitored on a monthly basis.

**Basis of Accounting:** For financial reporting purposes, the governmental funds use the modified accrual basis of accounting, under which revenues considered to be both measurable and available for funding current appropriations are recognized when earned. All other revenues are recognized when received in cash, except that revenues of material amounts that have not been received at the normal time of receipt are accrued, and any revenues in advance are deferred. Expenditures are recorded at the time liabilities are incurred except for principal and interest on general long-term debt, claims and judgments, and compensated absences which are recognized as expenditures when paid.

Proprietary funds use the accrual basis of accounting under which revenues are recognized when earned, and expenses are recorded when liabilities are incurred.

**Basis of Budgeting:** The Town prepares and adopts annually a budget using the modified accrual basis whereby revenues are recognized when measurable and available, and expenditures are recognized when liability is incurred. Expenditures may not legally exceed appropriations at the departmental level for all annually budgeted funds.

### **Cash Management Policy**

The purpose of the Town's Cash Management Policy is to provide guidelines to maximize the use of public moneys in the best interest of the public.

**Receipts:** Cash receipts will be collected as expediently as reasonably possible to provide secure handling of incoming cash and to move these moneys into interest bearing accounts and investments. All incoming funds will be deposited daily as required by North Carolina General Statute 159-32 which states that all moneys collected on hand that amount to \$500 or greater shall be deposited. Deposits will be made in such a manner as to receive credit for that day's interest.

**Cash Disbursements:** The Town's objective is to retain moneys for investment for the longest appropriate period of time. Disbursements will be made shortly in advance of or on the agreed-upon contractual date of payment unless earlier payment provides a greater economic benefit to the Town. All checks require (2) signatures: Finance Director, Assistant Town Manager, or Town Manager. The use of electronic signature is authorized by Town Council.

**Banking Relations:** Banking service providers will be evaluated and selected through a competitive proposal process. Town Council will review the banking relationship at least every five years. The Town will maintain a minimum number of bank accounts to facilitate the movement and investment of funds. Collateralization for deposits will be in accordance with Title 20, Chapter 7 of the North Carolina Administrative Code.

### **Capital Investment Program (CIP) Policy**

The purpose of the Town's Capital Investment Program (CIP) Policy is to provide guidelines to establish sound long-term investment expectations and provide direction for staff to create a usable funding plan that delivers tangible results. The CIP will span a 5-year planning period.

**Types of Projects:** The type of Projects to be included in the CIP will be determined using the following benchmarks:

- Useful life greater than 5-years
- Cost value threshold greater than \$100,000
- Project characteristics:
  - Acquisition, renovation/improvement, and/or construction of a single fixed public asset
  - Land purchases not associated with or included in another CIP project
  - Major equipment for any public facility when first constructed or acquired
  - Capital road maintenance or construction – excluding recurring or routine maintenance projects
  - May include State Roadway projects deemed important to advance within the State Transportation Improvement Plan (STIP), that would decrease congestion along major routes, or may contribute to improving public safety or economic development
- Project categories – The projects will be organized within the CIP by the following major categories:

- Public Facilities
- Public Safety
- Parks/Recreational
- Environmental/Stormwater
- Bicycle/Pedestrian
- Public Roadways/Transportation
- State Roadways (design, grant match funds, or mitigating improvements)

**Citizen Engagement:** The purpose of citizen engagement will be a strategic focus on values and service needs obtained via a comprehensive survey conducted every four years to gauge community support for certain types of projects. Other methods of citizen engagement will utilize the Town's Budget Portal and Public Hearing to receive input on needs to influence potential new projects and input on Town Council's prioritized projects.

**Internal Review:** An executive CIP Review Team shall be appointed by the Town Manager to critically assess project concept submittals for accuracy, project benefits, alignment to Town Goals, cost feasibility, and practicality of project.

- Staff will utilize Project Evaluation Criteria established by Town Council to gauge the merits of an individual project based on the following criteria listed below in order of their weighted significance:
  - Project Cost
  - Safety
  - Fiscal Efficiencies
  - Availability of Funding
  - Level of Service
  - Mandates
  - Alignment to Goals/Objectives
  - Economic Impact
  - Improvement of Public Fixed Asset
  - Project Readiness

**Prioritization of Projects:** Council will produce a prioritized list of projects representing the highest priorities using key information tools every 4 years.

**Primary Resources:** Potential funding sources will include but are not limited to debt methods that may include installment purchase, General Obligation Bonds, and Revenue Bonds; non-debt methods or pay-as-go options that may include the use of the General Fund, Unassigned Fund Balance, Capital Reserve Funds (if established), or Special Assessment/District Tax; and other methods that may include grants, State funding, or developer funding. Funding source(s) will be identified for each project.

**Frequency of CIP Update:** The CIP will receive a Major Update of the CIP Policy, Projects, and Prioritization on a 4-year cycle, a Mini-Update every 2-years to adjust for necessary project modifications, and a simple cursory review by staff annually for urgent circumstances.

### ***Conflict of Interest Policy***

The purpose of the Town's Conflict of Interest Policy is to ensure that when actual or potential conflicts of interest arise, the Town has a process in place under which the affected individual will advise the governing body about all relevant facts concerning the situation.

The policies of the Town prohibit any employee, Council member, officer, or agent from participating in the selection, award, or administration of a contract if he or she has a real or perceived conflict of interest.

Such conflict includes, but is not limited to, the employee, officer, or agent, any member of their immediate family, spouse, or organization they may otherwise work for has any interest, financially or personal, in the party being considered for the contract. Financial interest shall not be considered substantial and therefore a conflict if it is below one thousand dollars (\$1,000).

The Town shall disclose any potential conflicts of interest to the U.S. Department of Treasury or any applicable Federal agency pursuant to their Conflict of Interest policy.

No employee, officer, or agent may solicit or receive any gratuities, favors, or any monetary value from contractors or subcontractors. Any violation of this policy may result in termination as determined by the Town.

Furthermore, N.C. General Statute 14-234 makes it a misdemeanor for a public official to benefit from contracts with the unit he or she works for or represents.

### ***Debt Management Policy***

The purpose of the Town's Debt Management Policy is to describe and provide a framework for the issuance of debt by the Town of Morrisville.

The Town of Morrisville recognizes the foundation of any well-managed debt program is a comprehensive debt policy. A debt policy sets forth the parameters for issuing debt and managing outstanding debt and provides guidance to decision makers regarding the timing and purposes for which debt may be issued, types and amounts of permissible debt, method of sale that may be used and structural features that may be incorporated. The debt policy should recognize a binding commitment to full and timely repayment of all debt as an intrinsic requirement for entry into the capital markets. Adherence to a debt policy helps to ensure that a government maintains a sound debt position and that credit quality is protected. Advantages of a debt policy are as follows:

- a) *Enhances the quality of decisions by imposing order and discipline*
- b) *Promotes consistency and continuity in decision making*
- c) *Rationalizes the decision-making process*
- d) *Identifies objectives for staff to implement*
- e) *Demonstrates a commitment to long-term planning objectives*
- f) *Regarded as a positive by the rating agencies in reviewing credit quality*

It is the policy of the Town Council:

- a) *Periodically approve the issuance of Debt Obligations on behalf of the Town to finance the construction or acquisition of infrastructure & other assets for the purpose of meeting its governmental obligations to its residents*
- b) *Approve the issuance of Debt Obligations to refund outstanding debt when indicated by market conditions or management considerations*

- c) *Debt obligations are issued & administered in such a manner as to ensure & sustain the long-term financial integrity of the Town, achieve the highest possible credit rating, preserve & enhance the quality of life, & the safety & welfare of its citizens*

Debt issuance will not be used to finance current operations or normal maintenance.

The Town will strive to maintain its annual tax-supported debt service costs at a level no greater than fifteen percent (15%) of the governmental expenditures (with governmental expenditures defined as ongoing governmental expenditures less capital outlay). Payout of aggregate outstanding tax-supported debt principal shall be no less than 55% repaid in 10 years. The tax-supported debt of the Town will not exceed two (2%) percent of the assessed valuation of the taxable property of the Town.

In the event that the Town anticipates exceeding the policy requirements stated above, Town staff may request an exception from Town Council setting forth the reason and need for the exception and the length of time estimated to achieve compliance.

Whenever possible, the Town will first attempt to fund capital projects with grants, reserves, other services or developer contributions.

The types of debt currently used by the Town of Morrisville include general obligation bonds and installment purchase agreements. The Town may pursue other methods of financing based upon the direction of the Town Manager and approval of the Town Council. The Town will only use debt instruments, which are approved for local government.

The Town will comply with standards of the Government Finance Officers Association for financial reporting and budget presentation and the disclosure requirements of the Securities and Exchange Commission.

### ***Expenditures Policy***

The purpose of the Town's Expenditure Policy is to provide guidelines to ensure that funds are used in a responsible and appropriate manner.

***Budget Management:*** Expenditure budgets are reviewed by the Finance Director, the Budget Manager, the Town Manager and Town Council prior to adoption and are continually monitored throughout the budget year. Budgeted funds will only be spent for categorical purposes for which they were intended. The annual operating budget defines staff authorization for operating budget adjustments and Town Manager special authorities outlined by budget ordinance. No appropriations of the proceeds of a debt instrument will be made except for the purpose for which such debt instrument was issued. Donations will be spent only toward the intent for which they were given.

***Fiscal Management:*** Current operating expenditures will not exceed current operating revenues. Fund balance may be used to address unanticipated needs or opportunities or to balance the annual budget regarding revenues and expenditures.

***Continuing Contracts:*** For continuing contracts, funds will be appropriated in the annual budget ordinance to meet current year obligations arising under the contract, in accordance with G.S. 160A-17.



**Payroll:** Payroll will be in accordance with the requirements of the Fair Labor Standards Act. Overtime and benefits payments will be in accordance with the Town's Personnel Ordinance.

### ***Fund Balance Policy***

The purpose of the Town's Fund Balance Policy is to provide guidelines to ensure that the Town maintains adequate fund balances and reserves in order to provide sufficient cash flow for daily operational needs, secure, and maintain bond ratings, offset significant economic downturns or revenue shortfalls, and provide funds for unforeseen expenditures related to emergencies.

To ensure financial stability, secure and maintain investment grade bond ratings, set a reasonable level of fund balance, establish under what circumstance the Town can go below the policy level, and procedures on how the Town will restore the fund balance within a desired range.

For governmental funds, GASB Statement No. 54 defines five specific classifications of fund balance. These five classifications are intended to identify whether the specific components of fund balance are available for appropriation and are therefore spendable. The classifications are also intended to identify the extent to which fund balance is constrained by special restrictions, if any.

#### **Definitions:**

***Non-spendable fund balance*** includes amounts that are not in a spendable form (prepaids, for example) or are required to be maintained intact (the principal of an endowment fund, for example).

***Restricted fund balance*** includes amounts that can be spent only for the specific purposes stipulated by external resource providers (grant providers), constitutionally, or through enabling legislation (legislation that creates a revenue source and restricts its use). Effectively, restrictions may be changed or lifted only with the consent of resource providers.

***Committed fund balance*** includes amounts that can be used only for the specific purposes imposed by majority vote of a quorum of the Town Council a formal action of the government's highest level of decision-making authority. Commitments may be changed or lifted only by the government taking the same formal action that originally imposed the constraint.

***Assigned fund balance*** comprises amounts intended to be used by the government for specific purposes. Intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority. In governmental funds other than the general fund, assigned fund balance represents the amount that is not restricted or committed. This indicates that resources in other governmental funds are, at a minimum, intended to be used for the purpose of that fund.

***Unassigned fund balance*** is the residual classification for the general fund and includes all amounts not contained in the other classifications. Unassigned amounts are technically available for any purpose. If another governmental fund has a fund balance deficit, then it will be reported as a negative amount in the unassigned classification in that fund. Positive unassigned amounts will be reported only in the General Fund.

***Fund balance range*** is the range of amounts this policy has set within which the Town means to maintain the unassigned fund balance.

***Surplus*** is the amount by which the unassigned fund balance exceeds the upper limit of the fund balance range.

***Shortfall*** is the amount by which the unassigned fund balance drops below the lower limit of the fund balance range.

***Expenditures*** are all uses of financial resources, budgeted for any purpose, and include operating and capital expenses, debt service, and transfers to other funds.

*Operating expenditures are uses of financial resources for personnel, supplies, services, and materials, and exclude capital expenses, debt service, and transfers to other funds.*

**Policy:** The Unassigned Fund Balance range for the General Fund shall be no less than three (3) months operating expenditures or twenty-five (25%) percent of the total budgeted operating expenditures. In the event of an extreme emergency, the Town Council may utilize unassigned fund balance that will reduce fund balance below the 25% policy for the purpose of providing for:

- *An unanticipated revenue shortfall*
- *Exposure to natural disasters (i.e., hurricanes or other events that threaten the health or safety of the residents)*
- *Taking advantage of an unforeseen significant opportunity that may be otherwise lost to the community*
- *To protect the long-term fiscal security of the Town of Morrisville*

If Fund Balance falls below twenty-five (25%) percent, the Town Council will adopt a written plan as part of the following year's budget process to restore the Fund Balance available to the policy level within twenty-four (24) months from the date of the budget adoption. This plan may require reduction of services, increases in taxes, fees, or rates, or some combination thereof.

If Unassigned Fund Balance available as calculated as part of closing-out a fiscal year is in excess of forty-five (45%) percent, the Town Council may appropriate or designate the excess for one-time Capital Expenditures, Economic Development related expenditures, or transfer the excess to a Capital Reserve Fund. Therefore, the unassigned fund balance range target is forty-five (45%) percent.

### ***Investment Policy***

The purpose of this investment policy is to guide the Town of Morrisville in managing cash on hand, to preserve principal, and generate income to provide cash for daily operational and capital needs.

- a) *It is the intent of the Town that public funds will be invested to the extent possible to reduce the need for property tax revenues. Funds will be invested with the chief objectives of safety of principal, liquidity, and yield, in that order. All deposits and investments of Town funds will be in accordance with N.C.G.S. 159.*
- b) *The Town will use a Central Depository to maximize the availability and mobility of cash for all funds that can be legally, and practically combined.*
- c) *Cash Flows will be forecast, and investments will be made to mature when funds are projected to be needed to meet cash flow requirements.*
- d) *Liquidity: No less than 20% of funds available for investment will be maintained in liquid investments at any point in time.*
- e) *Maturity: All investments will mature in no more than fifteen (15) years from their purchase date.*
- f) *Custody: All investments will be purchased "payment-versus-delivery" (DVP) basis and if certificated will be held by the Finance Officer in the name of the Town. All non-certificated investments will be held in book-entry form in the name of the Town with the Town's third-party Custodian (Safekeeping Agent).*
- g) *Authorized Investments: The Town may deposit Town Funds into any Council approved Official Depository, if such funds are secured in accordance with NCGS-159 (31). The Town may invest Town*

*Funds in the North Carolina Capital Management Trust, US Treasury Securities, US Agency Securities specifically authorized in NCGS-159 and Commercial Paper meeting the requirements of NCGS-159 plus having a national bond rating.*

- h) Diversification: No more than 5% of the Town's investment funds may be invested in a specific company's commercial paper and no more than 20% of the Town's investment funds may be invested in commercial paper. No more than 25% of the Town's investments may be invested in any one US Agency's Securities.*
- i) Allocation: Investment income will be allocated to each participating fund or account based on a fair and equitable formula determined by the Finance Director.*

### ***Nondiscrimination Policy***

The purpose of the Town's Nondiscrimination Policy is to address issues of diversity and multiculturalism that foster an inclusive community and the elimination of discrimination.

The Town does not and shall not discriminate on the basis of race, color, religion (creed), gender, gender expression, age, national origin (ancestry), disability, marital status, sexual orientation, or military status, in any of its activities or operations. These activities include, but are not limited to, hiring, and firing of staff, selection of volunteers and vendors, and provision of services. The Town is committed to providing an inclusive and welcoming environment for all members of our council, staff, clients, volunteers, vendors, subcontractors, and the community.

The Town has the authority to protect against discrimination that is detrimental to the health, safety and welfare of its residents and the peace and dignity of the Town pursuant to N.C. General Statute § 160A-174.

The Town is authorized by the N.C. General Statute § 153A-122 to permit a Wake County ordinance to apply within the Town's territorial jurisdiction by enacting a resolution so providing.

The Wake County Nondiscrimination Ordinance shall apply within the corporate limits of the Town that are located within Wake County and shall have the same force and effect and shall be enforced to the same extent within the corporate limits of the Town as within Wake County. Wake County shall be authorized and permitted to enforce the provisions of the Wake County Nondiscrimination Ordinance within the corporate limits of the Town that are located within Wake County pursuant to N.C. General Statute § 153A-122, to the fullest extent allowed by law.

### ***Nondiscrimination Policy Related to ARPA Funds***

The purpose of this policy is to compliment the Nondiscrimination Policy adopted by Town Council and specifically address and define the terms and conditions regarding the award of American Rescue Plan Act (ARPA) Recovery Funds in order to maintain compliance.

**Overview:** The Town has received an allocation of funds from the Coronavirus State Local Fiscal Recovery Fund (CSLFRF). CSLFRF funds are subject to the U.S. Department of Treasury regulations, including the Final Rule, the Award Terms and Conditions, and the Title VII implementing regulations at 31 C.F.R. Part 22.

Per the ARP/CSLFRF Award Terms and Conditions, and as a condition of receiving CSLFRF funds, the Town agrees to follow all federal statutes and regulations prohibiting discrimination in its administration of CSLFRF under the terms and conditions of the ARP/CSLFRF award, including, without limitation, the following:

1. Title VI of the Civil Rights Act of 1964 (42 U.S.C. §§ 2000d et seq.) and Treasury's implementing regulations at 31 C.F.R. Part 22, which prohibit discrimination on the basis

of race, color, or national origin within programs or activities receiving federal financial assistance.

2. The Fair Housing Act, Title VIII of the Civil Rights Act of 1968 (42 U.S.C. §§ 3601 et seq.), which prohibits discrimination in housing on the basis of race, color, religion, national origin, sex, familial status, or disability.
3. Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. § 794), which prohibits discrimination on the basis of disability under any program or activity receiving Federal financial assistance.
4. The Age Discrimination Act of 1975, as amended (42 U.S.C. §§ 6101 et seq.), and Treasury's implementing regulations at 31 C.F.R. Part 23, which prohibit discrimination on the basis of age in programs or activities receiving federal financial assistance.
5. Title II of the Americans with Disabilities Act of 1990, as amended (42 U.S.C. §§ 12101 et seq.), which prohibits discrimination on the basis of disability under programs, activities, and services provided or made available by state and local governments or instrumentalities or agencies thereto.

The Town agrees to follow the Town's ordinance adopted March 22, 2022 prohibiting discrimination with regards to employment, which extends to contractors, and prohibits discrimination on the basis of race, natural hair or hairstyles, ethnicity, creed, color, sex, pregnancy, marital or familial status, sexual orientation, gender identity or expression, national origin or ancestry, National Guard or veteran status, religious belief or non-belief, age, or disability.

**Procedure:** To ensure compliance with Title VII of the Civil Rights Act of 1964, and Title 31 Code of Federal Regulations, Part 22, the Civil Rights Restoration Act of 1987, and other pertinent nondiscrimination authorities, the Town shall prohibit, at a minimum, the following practices in its administration of CSLFRF pursuant to the ARP/CSLFRF award:

1. Denying to a person any service, financial aid, or other program benefit without good cause.
2. Providing to a person any service, financial aid, or another benefit which is different in quantity or quality, or is provided in a different manner, from that provided to others under the program.
3. Subjecting a person to segregation or separate treatment in any matter related to the receipt of any service, financial aid, or other benefit under the program.
4. Restricting a person in the enjoyment of any advantages, privileges, or other benefits enjoyed by others receiving any service, financial aid, or other benefit under the program.
5. Treating a person differently from others in determining whether that person satisfies any admission, enrollment, quota, eligibility, membership, or other requirement or condition which persons must meet to be provided any service, financial aid, or other benefit provided under the program.
6. Implementing different standards, criteria, or other requirements for admission, enrollment, or participation in planning, advisory, contractual, or other integral activities to the program.
7. Adopting methods of administration which, directly or through contractual relationships, would defeat or substantially impair the accomplishment of effective nondiscrimination.

8. Selecting a site or location of facilities with the purpose or effect of excluding persons from, denying them the benefits of, subjecting them to discrimination, or with the purpose or effect of defeating or substantially impairing the accomplishment of the objectives of Title VI or related acts and regulations.
9. Discriminating against any person, either directly or through a contractual agreement, in any employment resulting from the program, a primary objective of which is to provide employment.
10. Committing acts of intimidation or retaliation, including threatening, coercing, or discriminating against any individual for the purpose of interfering with any right or privilege secured by any pertinent nondiscrimination law, or because an individual made a complaint, testified, assisted, or participated in an investigation, proceeding, or hearing.

**Reporting & Enforcement:** The Town shall cooperate in any enforcement or compliance review activities by the Department of the Treasury. Enforcement may include investigation, arbitration, mediation, litigation, and monitoring of any settlement agreements that may result from these actions. The Town shall comply with information requests, on-site compliance reviews, and reporting requirements.

1. The Town shall maintain a complaint log and inform the Treasury of any complaints of discrimination on the grounds of race, color, or national origin (including limited English proficiency covered by Title VI of the Civil Rights Act of 1964 and implementing regulations and provide, upon request, a list of all such reviews or proceedings based on the complaint, whether pending or completed, including the outcome. The Town shall inform the Treasury if it has received no complaints under Title VI.
2. Any person who believes they have been aggrieved by a discriminatory practice under Title VI has a right to file a formal complaint with the Treasury. Any such complaint must be in writing and filed with the Treasury's Title VI Coordinator within one hundred eighty (180) days following the date of the alleged discriminatory occurrence.
3. Any person who believes that because of that person's race, natural hair or hairstyles, ethnicity, creed, color, sex, pregnancy, marital or familial status, sexual orientation, gender identity or expression, national origin or ancestry, National Guard or veteran status, religious belief or non-belief, age, or disability that he/she/they have been discriminated against or unfairly treated by the Town in violation of this policy should contact the Town Manager's office within 90 days from the date of the alleged discriminatory occurrence on the complaint form provided by the Town.

### **Reserves Policy**

The purpose of the Town's Reserve Policy is to provide guidelines that some portions of the Town's fund balance be reserved for future use. In addition, as a general budget principle concerning the use of reserves, the Town Council decides whether to appropriate funds from reserve accounts. Reserve funds will not be spent for any other function other than the specific purpose of the reserve accounts without specific direction in the annual budget or by separate Town Council action.

**Reserve for State Statute:** In accordance with state statute, appropriated fund balance in any fund will not exceed the sum of cash and investments minus the sum of liabilities, encumbrances, and unavailable or unearned revenues arising from cash receipts.

**Unassigned Fund Balance:** The Town will maintain an unassigned fund balance in operating funds. These funds will be used to avoid cash flow interruptions, generate interest income, eliminate the

need for short-term borrowing, assist in maintaining an investment-grade bond rating, provide funding flexibility for unanticipated needs and opportunities, and sustain operations during unanticipated emergencies and disasters. The level of unassigned fund balance will be determined based on anticipated future funding needs, historical trends, growth patterns, the economy, and contractual obligations, including bond covenants. Refer to the Fund Balance Policy in this section.

**Interfund Transfers:** Interfund transfers are permitted for the operating subsidy to another fund or non-recurring transfers or close-out of a fund.

**Capital Investments Program:** The Town will update on a 4 year cycle a 5-Year Capital Investments Program (“CIP”); including upcoming annual capital improvement budget and a five-year projection of capital needs and expenditures, which details the estimated cost, description, and anticipated funding sources for capital projects. The program will include costs that have been estimated including consideration for inflation. The inflation rate will be determined annually in the budget process. The first year of the 5-Year CIP will be the basis of formal fiscal year appropriations intersecting with the annual budget process each year. If new project needs arise during the year, a budget amendment identifying both funding sources and project appropriations will be utilized to provide formal budgetary authority for the subject projects. The Capital Investments Budget and Plan will generally address those capital assets with a value of more than \$100,000 and a useful life of five (5) years or greater and typically requires financing. The Town will emphasize preventive maintenance as a cost-effective approach to infrastructure maintenance.

**Financing Sources:** The Town acknowledges pay-as-you-go financing as a significant capital-financing source but will determine the most appropriate financing structure for each capital project on an individual basis using all relevant factors of a project. Fund balance in excess of aforementioned LGC guidelines may be utilized as a capital source for pay-as-you-go financing.

### **Revenue Policy**

The purpose of the Town’s Revenue Policy is to provide guidelines and direction on how to manage revenue collection more efficiently and effectively in order to maximize the collection of revenue.

The Town seeks to implement a diversified taxing policy that will ensure reasonable stability for operation at continuous service levels, but that will provide elasticity necessary for responding quickly to increased service demands due to new development. Revenue management includes within its focus, an ongoing process for reviewing and analyzing each revenue source to ensure that proceeds from each source are at an optimum level. Every attempt will be made to project revenues within 5% of final actual results, and the projections will be based on historical trends, growth patterns, and the economy. To meet these objectives, the Town observes the following guidelines:

**Ad Valorem Taxes:** As provided by the North Carolina Local Budget and Fiscal Control Act, estimated revenue from the Ad Valorem Tax levy will be budgeted as follows:

- *Assessed valuation will be estimated based on historical trends, growth patterns, & anticipated construction.*
- *The estimated percentage of collection will not exceed the percentage of the levy actually realized in cash as of June 30<sup>th</sup> during the preceding fiscal year, in accordance with state law.*
- *The tax rate will be set each year based on the cost of providing general governmental services & paying debt service. Consideration will be given to future net revenue requirements for capital improvement project operational expenditure impacts & debt service.*

**User Fees:** The Town sets fees that 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. Emphasis of user charges over Ad Valorem Taxes results in the following benefits:

- *User Fees are paid by all users, including those exempted from property taxes.*
- *User Fees avoid subsidization in instances where the service is not being provided to the general public.*
- *User Fees are a means of rationing the provision of certain services to assist in offsetting cost.*
- *User Fees for certain services can be justified on the basis of equity & efficiency, by producing information on the demand level for services & by helping to make the connection between the amount paid & the service received.*

**Lost Revenue:** When program revenue may be impacted by economic factors/facility closings, a relatively conservative approach will be utilized to forecast revenue to help mitigate these effects. The Town will strategically look for other funding sources to replace lost revenues and offset expenditures.

**Other Revenue:** All other revenues will be programmed through the annual budget process to meet Town Council's goals.

## Positions & Pay Grade Classification

### Position Change Summary

Full-Time & Three-Quarter Time	2022	2023	2024*	FY 25 Changes	Proposed FY 2025
<b>General Government</b>					
Administration	3	4	5	2	7
Budget & Strategic Management	4	4	3	1	4
Communications	5	5	4	-	4
Human Resources	4	4	4	-	4
Finance	6	6	6	-	6
Information Technology	8	8	8	-	8
	30	31	30	3	34
<b>Public Safety</b>					
Police	49	49	50	2	52
Fire	61	61	61	4	65
	110	110	111	6	117
<b>Development</b>					
Inspections	10	10	10	-	10
Planning	12	12	12	-	12
Engineering	8	9	10	-	10
Stormwater	3	4	4	-	4
	33	35	36	-	36
<b>Public Works</b>					
	25	25	26	2	28
<b>Parks &amp; Recreation</b>					
	17	16	25	-	24
<b>TOTAL FULL-TIME</b>	215	217	228	11	239
<b>Three-Quarter Time</b>	7	7	6	1	8
<b>GRAND TOTAL AUTHORIZED</b>	222	224	234	12	246

Fulltime positions are based on 40 hours full-time and 30-hours three-quarter time positions. Part-time temporary and seasonal positions are flexible in nature and are not shown in this illustration.

\*Note: In FY24 Parks, Recreation and Cultural Resources was provided 6 additional positions mid-year (PRCR Assistant Director, PRCR Analyst, Events & Cultural Resources Supervisor, Special Events Specialist-transferred position, Athletic Program Specialist, & Member Services Supervisor,) and the Director of Management Services was shifted from the Budget Department to the Administration Department. In addition, the Police Department was awarded a COPS Hiring Grant that will add a Criminal Investigative Team Detective.



## Fulltime Pay Grade Classification Fy2025

Grade	Beginning	End	Classification Title
11	\$33,910	\$54,256	<i>For Future Use</i>
12	\$35,605	\$56,967	<i>For Future Use</i>
13	\$37,387	\$59,816	<i>For Future Use</i>
14	\$39,255	\$62,808	<i>For Future Use</i>
15	\$41,218	\$65,949	Athletic Facilities Maintenance Technician I Community Center Customer Service Representative I Grounds Maintenance Technician I Street Maintenance Technician I
16	\$43,277	\$69,245	Administrative Support Assistant Community Center Customer Service Representative II
17	\$45,443	\$72,708	Aquatics Specialist (30-Hour & Full-Time) Athletic Facilities Maintenance Technician II Grounds Maintenance Technician II Recreation Program Leader (30-Hour) Street Maintenance Technician II
18	\$47,715	\$76,343	Facilities Maintenance Technician I Permit Technician
19	\$50,100	\$80,160	Accounting Technician Athletics Facilities Maintenance Technician III Deputy Town Clerk Grounds Maintenance Technician III Mechanic Payroll Administrator Recreation Program Specialist Senior Administrative Assistant
20	\$52,605	\$84,168	Development Services Coordinator - Engineering Facilities Maintenance Technician II Firefighter Human Resources Specialist Small Business Specialist (30-Hour)
21	\$55,236	\$88,376	Athletics Program Specialist Building Codes Inspector I Code Enforcement Officer Community Relations Liaison Development Services Coordinator - Planning Events Specialist IT Support Technician (30-Hours) Member Services Supervisor - MAFC Planning Technician Senior Adult Program Specialist Sustainability Specialist Youth Programs Specialist

Grade	Beginning	End	Classification Title
22	\$57,997	\$92,795	Facilities Maintenance Technician III Fitness Programs Coordinator Human Resources Analyst Master Firefighter Planner I Police Officer I Senior Aquatics Coordinator - Lifeguard Training Senior Aquatics Coordinator - Water Safety Instructor
			Cultural Resources Specialist Inspections Customer Service Supervisor Police Accreditation & Crime Analyst Projects Coordinator Building Codes Inspector II Master Police Officer
24	\$63,941	\$102,306	Aquatics Manager Athletics Facilities Maintenance Supervisor Fire Engineer Fleet Supervisor Grounds Maintenance Supervisor Management & Budget Analyst Parks & Grounds Superintendent Planner II Programs Coordinator PRCR Marketing Coordinator Public Information Officer Purchasing & Contract Manager Social Media Coordinator Street Maintenance Supervisor
			Athletics Program Manager Engineering Technician Facilities Supervisor Environmental Specialist Public Works Operations Analyst Senior Building Codes Inspector Senior Center Manager Senior Police Officer Sustainability Programs Coordinator Town Clerk
26	\$70,495	\$112,792	Community Center Manager - CFCC Information Technology Support Analyst I PRCR Operations Analyst PRCR Special Events Supervisor Senior Planner Special Projects Coordinator Strategic Performance Manager Senior Human Resources Analyst

<i>Grade</i>	<i>Beginning</i>	<i>End</i>	<i>Classification Title</i>
27	\$74,021	\$118,433	Assistant Fire Marshal Community Center Manager - MAFC Development Services Supervisor Financial Systems Manager Fire Captain Police Corporal
28	\$77,720	\$124,355	Deputy Fire Marshal Inspections Operations Manager Information Technology Support Analyst II Police Sergeant Principal Planner Risk Manager Stormwater Engineer
29	\$81,607	\$130,571	Capital Projects Manager Controller GIS Manager Network & Security Administrator Senior IT Analyst Smart City Program Manager
30	\$85,687	\$137,101	Battalion Chief Fire Marshal Planning Manager Police Lieutenant
31	89,972	143,955	Assistant Fire Chief Senior Capital Projects Manager Stormwater Engineering Manager
32	\$94,471	\$151,154	Assistant Planning Director Assistant Human Resources Director IT Operations Manager Police Captain
33	\$99,194	\$158,711	Assistant Parks, Recreation & Cultural Resources Director Assistant Public Works Director Deputy Fire Chief

Grade	Beginning	End	Classification Title
<i>Not Graded</i>	MARKET	BASED	Assistant Town Manager Budget Director Chief Information Officer Communications & Outreach Director Deputy Town Manager Director of Engineering Director of Management Services Economic Development Director Finance Director Fire Chief Human Resources Director Inspections Director Parks, Recreation & Cultural Resources Director Planning Director Police Chief Public Works Director

*Note: The grade table above includes a 2% grade range adjustment, market range adjustments/reclassifications based on annual position study. There is a 5% spread between each grade and a 60% spread within each range (minimum to maximum).*

## Part-time Pay Grade Classification Fy2025

Following a comprehensive review, Staff recommends an updated part-time pay grade classification plan. To remain flexible to evolving market conditions and recruitment issues, the below pay table rate designations will remain flexible to allow the Town Manager the authority throughout the performance year to make rate changes as needed within the appropriated resources.

Grade	Position Control Level	Hourly Rate	Classification Title
1	Recreation Aide I	\$13.00	Scorekeeper I
2	Recreation Aide II	\$14.00	Scorekeeper II
3	Recreation Aide III	\$15.00	Athletic Site Supervisor Counselor I ( <i>Before School*, After School, Summer Camp, RSG</i> ) Center Aide I Senior Program Aide I Mini-Bus Driver
4	Recreation Aide IV	\$16.00	Duty Officer I
5	Recreation Aide V	\$17.00	Athletic Site Supervisor II Lifeguard I Center Aide II Counselor II ( <i>Before School*, After School, Summer Camp, RSG</i> ) Senior Program Aide II
6	Recreation Aide VI	\$18.00	Duty Officer II
7	Recreation Aide VII	\$19.00	Lifeguard II Swim Instructor I
8	Recreation Aide VIII	\$21.00	Swim Instructor II
9	Recreation Aide IX	\$26.00	Fitness Instructor I
10	Recreation Aide X	\$28.00	Fitness Instructor II

Notes: \* Early Arrivals add \$2.00/Critical Shift

## User Fee Schedule

The proposed changes to current fee schedule are highlighted in Red and shown in “Proposed FY25 Fee Changes column” with notes were applicable.

<b>Administration Fee Description</b>	<b>Adopted FY25 Fees</b>
<b>Ad Valorem Tax</b>	35¢ per \$100
<b>Ad Valorem Municipal Service District Tax</b> (only impacts those residents located within Service District Area)	10 ¢ per \$100
<b>Vehicle Tag Fee</b>	\$30.00
<b>Administrative Credit Card Convenience Fees</b>	Online/Over the Counter Credit Card Convenience Fee (Energov Transactions) 1% of Transaction ActiveNet Convenience Fee will apply per Transaction
<b>Paper Copies (Includes Certified Documents)</b>	
For Color (If available)– Double Fees	
8 1/2” x 11” (one/two sided)	15¢
8 1/2” x 14” (one/two sided)	20¢
11” x 17” (one/two sided)	25¢
Site Plans & Construction Drawings (Full Size)	\$8 first sheet, \$1.50 each add 'l sheet
Site Plans & Construction Drawings (11” x 17”)	\$5 first sheet, \$1.00 each add 'l sheet
<b>Digital Copies</b>	
All documents & maps, except custom, sent via email or FTP site	No Charge
Documents provided via USB Flash Drive	\$6.00
<b>Copies from Plotter (Maps)</b>	
17” x 22” (Size C)	\$7.00 first sheet, \$1.50 each add 'l sheet
22” x 34” (Size D)	\$9.00 first sheet, \$1.50 each add 'l sheet
34” x 44” (Size E)	\$13.00 first sheet, \$1.50 each add 'l sheet
<b>Custom Map</b>	
Fee includes One digital version and one hard copy from plotter	Base map fee + \$130.00 per hour
<b>Development Plans and Documents</b>	
Land Use Plan – Current Version	\$20
Land Use Plan - Previous Version	\$5
Town Center	\$40
Transportation Plan – Current Version	\$40
UDO	\$40
Other Plans Not Listed Above	\$40
Off- Site File Retrieval	\$60 per file/specific record

<b>Planning Fee Description</b>	<b>Adopted FY25 Fees</b>
<b><i>Comprehensive Plan Amendments</i></b>	
Comprehensive Plan Amendments - Consultant Peer Review Fee	Actual Cost of Review
Comprehensive Plan Amendments - Map Amendment	\$1,000
Comprehensive Plan Amendments - Text Amendment	\$1,000
<b><i>Conceptual Master Plan Approval</i></b>	
Conceptual Master Plan Approval / Major Modifications (includes first 3 reviews)	\$750 + \$30/acre
Conceptual Master Plan Approval - Minor Modification (includes first 3 reviews)	\$600
Conceptual Master Plan Approval: 4 <sup>th</sup> Review and each review thereafter	\$250
<b><i>Landscaping &amp; Tree Preservation</i></b>	
Alternative Landscape Plan	\$250 per requested alternative
Payment in Lieu for Replacement Tree	\$305 per caliper inch
Tree Damage Report	Actual Cost of Review
<b><i>Ordinance Amendments (Zoning Map Amendments)</i></b>	
Ordinance Amendment - Conditional	\$1,000 + \$30/acre
Ordinance Amendment - General Use	\$750 + \$30/acre
Ordinance Amendment - Planned Development	\$2,000 + \$30/acre
Ordinance Amendment - Planned Development: Minor Modification	\$800
<b><i>Sign Permits</i></b>	
Specific Sign Types – Ground Sign A, Wall Mounted Fascia Sign, Projection Fascia Sign, Awning-Mounted Sign & Marquee Sign	\$135 (Sign less than or equal to 30 sqft); or \$6 per sqft (Sign greater than 30 sqft)
Specific Sign Types - Bracket Mounted	\$6 per sqft
Yard Sign A	\$5 per sqft
Ground Sign B	\$135 (Sign less than or equal to 30 sqft); or \$6 per sqft (Sign greater than 30 sqft)
Ground Sign C	\$6 per sqft
Yard Sign B	\$25
Temporary Sign - Light Pole Banner Sign	\$25 per pole (One-time fee required for initial installation. This is necessary to ensure banner location & brackets comply with UDO standards)
Temporary Sign - Banner Sign or Sock Sign	\$25 per sign (One-time fee required for initial installation. This is necessary to ensure signs comply with UDO standards)
<b><i>Site Plan</i></b>	
Site Plan: Non-Residential use and Mixed Use (includes first 3 reviews)	\$800 + \$30/acre

<b>Planning Fee Description</b>	<b>Adopted FY25 Fees</b>
Site Plan: Minor Single Family Attached and Multi-family (includes first 3 reviews)	\$800 + \$25/unit
Site Plan: Minor Modification-new development, projects that do not nonconforming triggers in UDO section 9.7 and accessory structures (includes first 3 reviews)	\$600
Site Plan: Minor Modification-projects that meet nonconforming triggers in the UDO section 9.7 (exception for accessory structures)	\$800 + \$30/acre
Site Plan: 4 <sup>th</sup> review and each review thereafter	\$600
Site Plan-Minor Modification: 4 <sup>th</sup> review and each review thereafter	\$300
Site-Specific Development Plan Designation	\$1,015
Master Sign Plan	\$200
Minor Modification to Master Sign Plan	\$100
<b>Subdivision Approval</b>	
Subdivision Final Plat - Type 1 and Type 2 (includes first 3 paper reviews & mylar review)	\$250 + \$15/lot and \$25/unit (if mixed use has residential component)
Subdivision Final Plat - Type 1 and Type 2 Each additional review	\$150
Subdivision Final Plat - Determination of Subdivision Exclusion (includes first 3 paper reviews & mylar)	\$200
Subdivision Final Plat - Determination of Subdivision Exclusion (each additional review)	\$105
Subdivision Final Plat - Right-of-Way Dedication (includes first 3 paper reviews & mylar review)	\$200
Subdivision Final Plat - Right-of-Way Dedication Each additional review	\$105
Subdivision Preliminary - Type 1 / Major Modifications (includes first 3 reviews) * Note: Fee not required for single family attached. See Site Plan fees	\$1,000 + \$25/lot
Subdivision Preliminary - Type 2/ Major Modifications (includes first 3 reviews) * Note: Fee not required for single family attached. See Site Plan fees	\$800 + \$25/lot
Subdivision Preliminary - Type 1 and 2: Minor Modification (includes first 3 reviews) * Note: Fee not required for single family attached. See Site Plan fees	\$600
Subdivision Preliminary - Type 1 and Type 2: 4 <sup>th</sup> review and each review thereafter	\$600
<b>Temporary Uses</b>	
Street Vendor Permit	\$50
Special Event Permit	Tier I - \$100 Tier II - \$25
Special Event Permit: Late Fee by Tier	Tier I - \$250 (if not submitted 60 day prior to event) Tier II - \$50 (if not submitted 21 days prior to event)
All Other Temporary General Uses	\$50



<b>Planning Fee Description</b>	<b>Adopted FY25 Fees</b>
<b><i>All Other Fees</i></b>	
Administrative Adjustment	\$250 per requested adjustment
Administrative Appeal (UDO)	\$610
Alternative Equivalent of Compliance	\$750 + \$30/acre
Accessory Structure Administrative Appeal	\$155
Annexation Petition - Voluntary Annexation	\$360
Cross Access Waiver	\$250 per cross access point
Development Agreement	\$1,250
Development Name Change	\$560
Food Truck Permit	\$50
Grave Removal Request	\$230
Home Occupation Fee	\$50
Interpretation (UDO)	\$250
Loading Space Waiver	\$250 per application
Parking - Alternative Parking Plan	\$250
Parking - Master Parking Payment-in-Lieu	\$2030 per space
Parkland Payment Appraisal	Actual Cost of the Appraisal
Parkland Payment-in-Lieu (Multi-Family)	<b>\$3,121,.27</b>
Parkland Payment-in-Lieu (Single-Family attached, detached, duplex and manufactured home dwellings)	1/35 of an acre (predevelopment cost) times the number of dwelling units
Public Notice Mailing Fee	\$1.50 per mailed notice
Public Notice Sign	\$30 per required sign
Request to Waive Limitation on Subsequent Similar Applications	\$255
Road Closing	\$500
Road Name Change	\$560
Security Fence Plan	\$250
Special Use Permit	\$1,000 + \$30/acre
Special Use Permit: Minor Amendment	\$750
Stockpiling Permit	\$105
Structures in the Right-of-way (See Section 2.5.24 Right-of-Way Encroachment Agreement Approval)	\$510
Telecommunications Facility: Small Cell Antenna/DAS [1][2] NOTE: Fees does not apply to those in the right-of-way.	\$100 per facility (first 5)
Telecommunications Facility: Small Cell Antenna/DAS [1][2] NOTE: Fees does not apply to those in the right-of-way.	\$50 per facility (next 20)
Telecommunications Facility: Small Cell Antenna/DAS [1][2] NOTE: Fees does not apply to those in the right-of-way.	\$500 Consultant Review/Application

<b>Planning Fee Description</b>	<b>Adopted FY25 Fees</b>
Telecommunications Facility: Colocation	\$1,000
Telecommunications Facility: New Facility	\$4,500
Traffic Signal - Town Review Fee	\$385
Traffic Signal - Consultant Peer Review Fee	Actual Cost of Review
Transportation Impact Analysis - Town Review Fee	\$700 + \$15/acre
Transportation Impact Analysis - Consultant Peer Review Fee	Actual Cost of Review
Variance (also see Riparian Buffer)	\$600 per request
Waivers to UDO requirements by the Planning Director (not otherwise identified in this fee schedule)	\$250 per requested waiver
Vesting Determination	\$250
Zoning Compliance Letter	\$200
[1] The consultant review fee is included in the Total fee.	
[2] Refer to NC S.L. 2017-159 for additional detail regarding Small Wireless Facilities.	

<b>Engineering Fee Description</b>	<b>Adopted FY25 Fees</b>
<b><i>Engineering Review Fees</i></b>	
<u>Construction Site Plan Review Fee</u>	
Construction Plan Review includes 3 reviews Note: If submitted concurrent with Site Plan it includes first 4 reviews	\$750 + \$30/acre
Construction Plan Review Re-submittal 4th review and after	\$560
Construction Drawing Minor Modification Fee	\$600
Encroachment/ Irrigation and Drainage Plan Review	\$50
Project Close-Out Fees (Paid upon Project Completion)	
Record Drawing Review - Includes 2 Reviews Note: Morrisville Only, See Town of Cary for fees related to utility As-Builts	\$250
Re-submittal Record Drawing - 3rd Review and each Thereafter	\$150
<b><i>Miscellaneous Fees</i></b>	
Administrative Appeal (EDCM)	\$610
Alternative Standard (EDCM) - Request for alternative standard	\$250 per request standard
Bulletin Drawing Review - <i>per review (includes 2 reviews)</i>	\$150
Interpretation (EDCM)	\$205
<u>Retaining Wall/Other Structures Submittal</u>	
1st Review	\$200
2nd Review and each Thereafter	\$100
<b><i>Infrastructure Fees</i></b>	

Engineering Fee Description	Adopted FY25 Fees
Roadway improvements w/in or adjacent to public right-of-way includes storm drainage, grading, curb and gutter, sidewalks, paving, and street acceptance (includes 1 punch-list walkthrough, 1 post punch-list walkthrough, 1 end of warranty punch-list and 1 final acceptance walkthrough)	\$6.00 per linear foot [NOTE: punch-lists are only valid for 3 months from date of inspection letter unless otherwise allowed for by the Town Engineer. Failure to complete required repairs will result in a new punch-list walkthrough being completed and re-inspection fee required])
Street Acceptance Walk Through (Punch-list) Re-inspection	\$50 per street + \$0.50 per linear foot
Roadway Improvements Re-inspection	\$75 per inspection
Driveway curb cut includes excavation, forming, and concrete placement	\$100 per driveway opening
Re-inspection of driveway curb cut	\$75 per driveway opening
Encroachment in public right-of-way (includes excavation, backfill and work relating to the installation, repair, replacement, and removal of utilities, structures, or other encumbrances within Town R/W)	\$2.00 per linear foot
Detached single-family dwelling unit (includes one inspection and one re-inspection)	\$150 per lot
Re-inspection of detached single-family dwelling unit includes 2 additional re-inspections	\$150 per lot
Sidewalk improvements outside public right-of-way	\$1.50 per linear foot
Roadway / Fire lane improvements outside of public right-of-way	\$2.50 per linear foot
Storm drainage improvements outside of public right-of-way	\$1.50 per linear foot
Drainage swale/ditch improvements (outside of public right-of-way)	\$1.50 per linear foot
Attached town home dwelling unit (includes one inspection and one re-inspection)	\$75 per lot
Re-inspection of attached town home dwelling unit (includes two additional re-inspections)	\$75 per lot
Greenway (Public and Private)	\$1.50 per linear foot
Apartments, commercial, office, institutional, and industrial lots (includes one inspection and one re-inspection)	\$400 per building
Re-inspection of apartments, commercial, office, institutional, and industrial lots (includes two additional re-inspections)	\$400 per building
<b>Stormwater Fees</b>	
Rain Barrel	\$67
Stormwater ERU Fee - Per Equivalent Residential Unit (ERU) and billed by Wake County	\$50 per ERU
Stormwater As-Builts - includes 2 reviews	\$250 per SCM
Stormwater As-Builts - 3rd Review and each Thereafter	\$125
Riparian Buffer Variance	\$500
Stream Buffer Determination	\$250 per Stream
Stormwater Variance	\$500

<b>Engineering Fee Description</b>	<b>Adopted FY25 Fees</b>
Floodplain Development Permit	
Elevation Certificate	\$150
Map Revision (CLOMR/LOMR)	\$1,000
Riparian Buffer Development (No practical alternatives) Submittal	
2 Reviews	\$250
3 <sup>rd</sup> Review and thereafter	\$75
Stormwater Plan Review Fee (Includes 3 review or if submitted concurrent with Site Plan includes first 4 reviews.)	\$550 + \$55/acre per disturbed acre
Re-Submittal Stormwater Plan Review Fee (4th submittal and each thereafter.)	\$350
Storm drainage improvements outside of public right-of-way	\$1.50 per linear foot
Drainage swale/ditch improvements (outside of public right-of-way)	\$1.50 per linear foot
Stormwater Facility(ies) Inspection (includes 1 inspection and 1 re-inspection)	\$250 per facility
Stormwater Facility(ies) Re-inspection	\$100 per inspection
Stormwater Maintenance Fee Calculations	30% of Engineer Estimate of SCM

<b>Inspections Fee Description</b>	<b>Adopted FY25 Fees</b>
<b><i>Residential -Single Family Dwelling &amp; Single-Family Townhome</i></b>	
New Single Family & Duplex up to 1,200 sqft per dwelling	\$600
New Single Family & Duplexes over 1,200 sqft per dwelling	\$600+ \$0.25 per sqft
*Gross floor area served by either mechanical, plumbing, or electrical systems and suitable for occupant's use within the inside perimeter of the exterior walls - to include garages, corridors, stairs, closets, or other features such as decks, porches, or bonus rooms.	
<u>Residential Addition:</u>	
Bedrooms, bathrooms, sunrooms, or similar addition with up to 400 sqft	\$250
Bedrooms, bathrooms, sunrooms, or similar addition with over 400 sqft	Same as New Single Family
Multi-Family Dwelling	\$600 first unit (per unit)
Manufactured home or construction trailer (includes piers, tie-downs, steps, decks, electrical, plumbing & mechanical)	\$250
Modular Units/Dwellings Moved on Lot	\$80 each trade + \$0.25 per sqft
Residential Accessory Structure - includes attached deck, garage, open porch, etc. Or detached shed or garage of more than 144 sqft or greater	\$80 each trade + \$0.25 per sqft
Residential Alteration, Change Out or Individual Trade - Building, Electrical Plumbing, or Mechanical	\$80
Electrical Service or Gas Utility - Conditional Power and/or Conditional Mechanical	\$80

<b>Inspections Fee Description</b>	<b>Adopted FY25 Fees</b>
<b><i>Non – Residential/Commercial/Multi Family</i></b>	
Based on total construction cost of all trades (Building, plumbing, mechanical, electrical, BDA, fire alarm, fire suppression, etc.) including both labor and materials. Permits limited in project scope to change outs are based off of the cost of construction of the highest single trade only.	
\$0 - \$5,000	\$100
\$5,001- \$7,500	\$200
\$7,501 - \$15,000	\$400
\$15,001 - \$25,000	\$600
\$25,001 - \$50,000	\$850
\$50,001 - \$100,000	\$1,500
\$100,001 - \$200,000	\$3,000
\$200,001 - \$350,000	\$5,000
\$350,001 - \$500,000	\$6,500
\$500,001 - \$750,000	\$8,500
\$750,001 - \$1,000,000	\$10,500
over \$1,000,000	\$10,500 + .20% (.0020) of everything over \$1,000,000
Single dwelling unit change out	\$80/same as residential change out
<b><i>Other Fees</i></b>	
Application Re-processing	\$80
Residential Irrigation Permit Only	\$80
Commercial Irrigation Permit Only	\$200
Residential - New Single Family & Townhome Plan Re	\$100
Commercial - Plan Review Fee (non-refundable)	New Construction-\$200 Alterations/Upfits/Single Trade-\$100, \$50 per shop drawing added to a permit
Residential Re-review Fee (5 <sup>th</sup> review and each review thereafter)	\$80
Commercial Re-review Fee (5 <sup>th</sup> review and each review thereafter)	\$150
Plan Change Commercial	New Construction- \$100, Alterations/Upfits/Single Trade- \$50, Shop drawings \$25
Plan Change-New Residential	\$50
Plan Change-Existing Residential	\$50
Re-Inspection Fee Per Inspection	\$80 each trade
Homeowner Recovery Fee	\$10
Demolition Permit	\$200 Conversion to white box or shell space is assessed as an alteration permit.

Inspections Fee Description	Adopted FY25 Fees
Temporary Electrical Power - Tree sales, etc..	\$80
Work Without a Permit	Double Permit Fee
Refund Policy - Permit Issued	Forfeit Fees
Refund Policy - Expired	Forfeit Fees
Weekend Inspection	\$125 per hour with a minimum of 3 hours
After Hours Inspection (Monday through Friday)	\$75 an hour with a minimum of 2 hours
Temporary Structure	\$80
Temporary Occupancy Request	\$250
Temporary Occupancy Request-Same Day	\$500
Safe to Stock Request	\$150
Building Plan Express Review	\$600
Building Plan Express Review each quarter hour thereafter	\$150
Building Plan Express cancellation fee, minimum 3-day notice required	\$200
Change of Contractor	\$50
Miscellaneous	\$80
Same Day Inspection	\$125 per inspection commercial, \$80 per inspection residential (Single Family Dwelling & Single-Family Townhome)
Cancelled Inspection Fee	\$80
Stop Work Order	\$150

<b>Police Fee Description</b>	<b>Adopted FY25 Fees</b>
<b><i>Residential &amp; Commercial False Alarm Fees</i></b>	
1 - 3 false alarms annually along with official notification from the Chief of Police	No Charge
4 - 5 consecutive false alarms at same address during same year	\$80.00 per false alarm
6 - 8 consecutive false alarms at same address during same year	\$150.00 per false alarm
9 - 10 consecutive false alarms at same address during same year	\$200.00 per false alarm
> 10 consecutive false alarms occurrences at same address during same year	\$300.00 per false alarm

<b>Fire Fee Description</b>	<b>Adopted FY25 Fees</b>
<b><i>Fire Inspection Service Fees</i></b>	
Single Family attached/detached, commercial, industrial, office, etc.... based on square footage	
<b><i>Inspection Fee</i></b>	
1-2,500 sqft	\$75
2,501 - 5,000 sqft	\$100
5,001 - 10,000 sqft	\$150
10,001 - 25,000 sqft	\$200
25,001 - 50,000 sqft	\$250
50,001 - 100,000 sqft	\$300
100,001 - 500,000 sqft	\$350
>500,000 sqft	\$500
<b><i>1st Re - Inspection</i></b>	No Fee
If violations still exist issue another warning, assess fee included with initial fire inspection	
<b><i>2nd Re - Inspection</i></b>	\$100
<b><i>3rd Re-Inspection</i></b>	\$150
<b><i>4th Re-inspection</i></b> -If violations corrected-no fee. If violations remain, fees are assessed from the date of 2 <sup>nd</sup> re-inspection.	\$25/day per violation
<u><i>Initial Inspection. Apartments, Hotel/Motel and Condominiums</i></u>	
<b><i>Inspection Fee</i></b>	
Each Building with: 3 - 10 Units	\$25
<b>Each Building with: 11-20 Units</b>	\$75
<b>Each Building with: 21-30 Units</b>	\$100
<b>Each Building with: 31-50 Units</b>	\$125
<b>Each Building with: 51-100 Units</b>	\$150

<b>Fire Fee Description</b>	<b>Adopted FY25 Fees</b>
Each Building with :100+ Units	\$200
<b>1st Re-Inspection Fee</b>	No Fee
<b>Subsequent 2<sup>nd</sup> &amp; 3<sup>rd</sup> Re-Inspection Fees per building</b>	\$100
<b>Express Fire Plan Review Fee</b>	\$800 for 1 <sup>st</sup> 2 hours, plus an additional \$200 per 15 minute increment thereafter.
<b>Other Fire Inspection Fees</b>	
<u>After Hours Commercial Fire Inspection</u>	
Monday – Friday not between 6a-5p and anytime on Saturday or Sunday	\$250 per hour, minimum 3 hours
2 hours minimum if already at work and 3 hours minimum if inspector must leave from his/her residence.	
Water Flow Testing	\$200
Witness Flow Testing	\$100
Fire Hydrant & Fire Lane No Parking Violations	\$75.00
Pine Straw Violation	\$500.00
Private Fire Hydrant Non-Maintaining	
1st Non-Compliance	\$250.00
2nd Non-Compliance	\$500.00
3rd Non-Compliance	\$1,000.00
Misc. Test	\$50
ABC License Application Inspection	\$75 per inspection
Work & Modification without plan submittal & approval (Fire Alarms & Sprinklers and/or alternate detection/suppression systems)	\$500
Fire Alarm System Reset	
1st Offense	No fee
2 <sup>nd</sup> Offense	\$250
3 <sup>rd</sup> Offense	\$500
4 <sup>th</sup> Offense on	\$1,000/occurrence
False Alarm Offense (4 Complimentary per Calendar Year)	\$150 for 4 <sup>th</sup> offense, \$300 for 5 <sup>th</sup> offense and \$500 for each offense after in the same calendar year
1st Offense	\$200
2 <sup>nd</sup> Offense	\$500
3 <sup>rd</sup> Offense	\$1,000
<b>Fire Permit Fees</b> -Fee includes initial inspection and one additional inspection. Permit fee cap of \$500 is applied to any customer with more than 7 permits applied for within 365 days	
Aerosol Products (Manufacture, store or handle an aggregate quantity of Level 2 or 3)	\$75



<b>Fire Fee Description</b>	<b>Adopted FY25 Fees</b>
Assembly	\$75
Amusement Buildings	\$75
Battery Storage Systems (permit is required to install/maintain stationary storage battery systems having a liquid capacity of more than 50 gallons (189 L))	\$200
Blasting	\$100 per 30/60 day period ((extension is and additional \$100 per 30 days with a limit of 60 days per extension with a maximum of 120 days in total)
Carbon Dioxide Systems (use of 100 pounds of carbon dioxide used in beverage dispensing applications)	\$75
Carnival & Fairs	\$75
Combustible Dust Producing Operations (conduct any operations as defined in Chapter 2 NC code)	\$75
Combustible Fibers (To use and/or store quantities greater than 100 cu ft)	\$75
Company Stand By Fee (per Fire Unit for every 2 hours)	\$200 per hour
Compressed Gases (Storage, use and handling see table 105.6.9)	\$75
Covered Mall Building- Certain Indoor Activities	\$75
Cryogenic Fluids (Storage, use, handling, produce, transport and or disperse in excess of the amounts listed in table 105.6.11)	\$75
Dry Cleaning Plants (engage in business of dry cleaning or to change to a more hazardous cleaning solvent)	\$75
Exhibits & Trade Shows (Operations of such shows)	\$75
Explosive Materials/ <del>Blasting</del> (for manufacture, storage, handling, sale or use any quantity of explosives materials, fireworks, or pyrotechnic special effects)	
Flammable & Combustible Liquids	\$75
Flammable & Combustible Liquids (storage, use, handling, dispensing from tanks, vehicle or equipment on construction sites)	\$100
Floor Finishing (or surface operations exceeding 350 square feet using class 1 or 2 liquids)	\$75
Fruit/Crop Ripening Facility or conduct fruit ripening process using ethylene gas	\$75
Fogging Hazardous Chemicals	\$75
Fumigation & Insecticidal Fogging	\$75
Fumigation & Thermal Insecticide	\$75
Hazardous Materials (to store, transport on site, dispense, use, or handle hazardous materials in excess of the amounts listed in table 105.6.21)	\$250
HPM Facilities (to store, handle, or use hazardous production materials)	\$75
Hot Works (Cutting /welding to conduct in any nature the operations of cutting/welding)	\$75
Industrial Ovens (for operations of industrial ovens regulated b Ch 13)	\$75

<b>Fire Fee Description</b>	<b>Adopted FY25 Fees</b>
Lumber Yards/Woodworking Plants (100,000 + board feet)	\$75
Liquid or gas vehicles inside of an Assembly building (to display, operate and use for demonstration)	\$75
Magnesium (to melt, cast, heat treat, or grind more than 10 pounds)	\$75
Miscellaneous Combustible storage (to store in any building or upon any premises in excess of 2,500 cubic feet gross volume of combustible empty packing cases, boxes, barrels or similar containers, rubber tires, rubber, cork or similar combustible materials)	\$75
Motor Fuel-Dispensing Facilities (for the operation of automotive, marine and fleet motor fuel-dispensing facilities)	\$75
Non-resident Camp Fee	\$200
Open Burning (for the kindling or maintaining open fire or a fire on a public street, alley, road, or other public or private ground & also bonfires)	\$75
Open Flames & Torches (to remove paint with a torch; or to use a torch or open flame device in a wildfire risk area)	\$75
Organic Coatings (any organic-coating manufacturing operation producing more than 1 gallon of organic coating in one day)	\$75
Pitt Burning	\$75
Private Fire Hydrants	\$75
Public Fireworks Display	\$250
Pyrotechnic Special Effects Material	\$200
Proxylin Plastics ( for storage, use, & handling more than 25 pounds of cellulose nitrate plastics, & for assembly or manufacture of articles involving proxylin plastics)	\$75
Refrigeration Equipment (to operate a mechanical refrigeration unit or system regulated by Chapter 6)	
Repair Garages (operation of a repair garage)	\$75
Resident Camp Fee	\$150
Rooftop Heliports (operation of a rooftop heliport)	\$75
Spraying or Dipping (to conduct a spraying or dipping operation utilizing flammable or combustible liquids, or the application of combustible powders regulated by Chapter 24)	\$75
Scrap Storage Tires & Tire By-products (to establish, conduct or maintain storage of scrap tires & tire byproducts that exceeds 2,500 cubic feet of total volume of scrap tires, & for indoor storage of tires & tire byproducts)	\$75
Tank Installation/Removal	\$180/tank
Tents/Membrane Structures/Temporary Stage Canopies (erect, operate or maintain)	\$75 per Tent/Membrane Structure
Tire Rebuilding Plants (for the operation & maintenance of a tire-rebuilding plant)	\$75
<b>Fire Service Fees</b>	\$75
<i>Fire Watch</i>	
<i>Public Education Employer Mandated Training</i>	\$75 per 30 personal min of 2hr

<b>Public Works Description</b>	<b>Adopted FY25 Fees</b>
<b><i>Dwell Fee for Electric Vehicle Chargers</i></b>	
First 3 hours of Charging	Free
Dwell Time past 3-hour allotment (15 min grace period)	\$10.00 per hour (Max \$100)

<b>Parks Fee Description</b>	<b>Adopted FY25 Fees</b>
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<b>Athletics</b>
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Youth Soccer Programs	Res \$53 / Non \$78
Youth Baseball Programs	Res \$65   Non \$85
Girls Volleyball Program	Res \$60 / Non \$78
Youth Basketball Programs	Res \$72/ Non \$103
Jr. Basketball Programs	Res \$65 / Non \$85
Adult Corporate League Basketball Programs age 18+	\$500 Team Fee; plus \$25 each non-residential team member

**Sponsorships (See Sponsorship Policy)**

<u>Athletics - Sports Leagues per season</u> MVP Sponsor All-Star Sponsor Team Captain Sponsor Home Run Sponsor	\$750 1 league / 16 or more Teams \$625 1 league / 11-15 teams \$475 1 league / 6-10 teams \$300 1 league / 5 or less teams
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**Athletic Field Rentals (per field)**

Cedar Fork Community Center (2 Multi-purpose/open field)	Res \$50R   Non \$75
Cedar Fork District Park (Fields 1 – 8)	Res \$50R   Non \$75
Church Street Park Cricket field 1- hour	Res \$62/ Non \$93
Church Street Cricket pitch prep Staff fee	\$125 hr \$45 hr
Church Street Cricket field Light fee	\$45/hr
Church Street Cricket batting cages (4) (turf/natural)	Res \$20 / Non \$30 Each/1 hour
Church Street Cricket batting cages (2) (turf/synthetic)	Res \$20 / Non \$30 Each/1 hour
Church Street basketball courts (2)	Res \$30   Non \$60
Church Street Sand Volleyball courts (2)	Res \$45   Non \$90
Church Street Sport court	Res \$15   Non \$30
Church Street Park Event Support (per staff)	\$45 per hour
Field prep (dragging baseball fields and painting soccer field lines)	\$45 flat fee
Crabtree Nature Park (Multi-purpose/Cricket)	Res \$50   Non \$75
Morrisville Community Park (Fields 1 & 2)	Res \$50   Non \$75

<b>Parks Fee Description</b>	<b>Adopted FY25 Fees</b>
Morrisville Community Park (Multi-purpose field   Field 3)	Res \$50   Non \$75
Shiloh Park (Field 1/Cricket)	Res \$50   Non \$75
Shiloh Park (Multi-purpose field)	Res \$50   Non \$75
Shiloh Park (Basketball court)	Res \$15   Non \$30
Deposit (all fields) Athletic & Special use fee	\$100
Light Fee (all fields except Church Street Cricket field)	\$30 /hr
<b><u>Other</u></b>	
Athletic Administrative Refund Fee	\$5 or 5% of transaction, whichever is higher
<b>Cedar Fork Community Center - Youth Programming</b>	
<b><u>Before School &amp; After School</u></b>	
Before School Kindergarten - 5 <sup>th</sup> grade   10 months	Res \$113/ Non \$147 (monthly) Res \$1,130 / Non \$1,469 (annually 10 months)
After School Kindergarten – 5 <sup>th</sup> grade   10 months	Res \$170/mo./program (\$1,700 per year) NR \$221/mo./program (\$2,210 per year)
<b><u>Summer Camp</u></b>	
Camp Cedar Fork-rising Kindergarten -5 <sup>th</sup> grade	Res \$168 / Non \$190 per week session
Camp Cedar Fork Senior rising 6 <sup>th</sup> – 8 <sup>th</sup> grade	Res \$168 / Non \$190 per week session
Counselor in Training (CIT) rising 9 <sup>th</sup> graders – 15 yrs	Res \$168 / Non \$190 per week session
Deposit – non-refundable (Deposit goes towards camp fee)	\$50
<b><u>Ready, Set, Go</u></b>	<b>Paid in full or two installments: half at registration and the remaining balance due November 30th.</b>
RSG A 3-4yrs   Tuesdays & Thursdays	Res \$1,140/ Non \$1,480 per year daily
RSG B 4-5yrs   Mondays, Wednesdays & Fridays	Res \$1,800 / Non \$2,160 per year
<b><u>Cedar Fork Community Center Rentals</u></b>	
Classrooms (arts/crafts, classroom, conference room)	Res \$60   Non \$90 (1 hour)
Classrooms After-hours	Res \$90   Non \$135 (1 hour)
Kitchen	Res \$32   Non \$32
Gymnasium (half-court)	Res \$65   Non \$97 (1 hour)
Gymnasium (half-court after-hours)	Res \$85   Non \$127 (1 hour)
Gymnasium (full-court)	Res \$92   Non \$138 (1 hour)
Gymnasium (full-court after-hours)	Res \$120   Non \$180 (1 hour)
Gym Floor Covering (during operational hours only)	\$225R   \$225NR

Parks Fee Description	Adopted FY25 Fees
Volleyball Standards Set-up	\$60R   \$60NR
Deposit (2 hours minimum)	\$100 / \$200 after hours
<b>MAFC Membership</b>	
<b><u>Daily Passes</u></b>	
Adult age 23-54 Senior age 55+ Youth age 12 – 22 Children age 3-11 (under 3 free)	Res \$6 / Non \$8 Res \$5 / Non \$7 Res \$5 / Non \$7 Res \$4 / Non \$5
<b><u>Punch Passes</u></b> (10 single-use)	
Adult age 23-54 Senior age 55+ Youth age 12-22 Children age 3-11 (under 3 free)	Res \$50 / Non \$65 Res \$40 / Non \$52 Res \$40 / Non \$52 Res \$30 / Non \$39
<b><u>1-Month PIF</u></b> <u>Unlimited monthly visits/No refunds</u>	
Adult age 23-54 Senior age 55+ Young Adult age 12-22 Child Add-on age 3-11 (under 3 free)	Res \$40 / Non \$52 Res \$34 / Non \$44 Res \$34 / Non \$44 Res \$19 / Non \$25 per child
<b><u>Monthly Draft</u></b> <u>Four-month obligation</u>	
Adult age 23-54 Senior age 55+ Young Adult age 12-22 Child Add-on age 3-11 (under 3 free)	Res \$35 / Non \$45 Res \$32 / Non \$42 Res \$32 / Non \$42 Res \$18 / Non \$23 per child
<b><u>1-Year PIF</u></b>	
Adult age 23-54 Senior age 55+ Young Adult age 12-22 Child Add-on age 3-11 (under 3 free)	*PIF Paid in full Res \$330 / Non \$429 Res \$285 / Non \$370 Res \$285 / Non \$370 Res \$180 / Non \$234 per child
<b><u>Insurance Based Membership</u></b>	
Tivity, Silver Sneaker, Healthy Contributions, Silver & Fit, Active & Fit and PeerFit	Reimburse rate differs: AshLink \$3.25/visit max \$39/mo Tivity \$3.25/visit max \$32.50/mo Healthy Contribution \$20/mo. FitOn \$3.80/visit max \$30/mo.
Membership card replacement	\$5
<b><u>Aquatic Programming   Swim Lessons</u></b>	
Swim Lessons	Res \$85 / Non \$110
Stroke School	Res \$85 / Non \$110
Adult Lessons	Res \$85 / Non \$110
Parent/Tot Lessons	Res \$85 / Non \$110
Program Pool + Splash Pad Rental (capacity 20)	Res \$275   Non \$357 (1.5 hours)
Rental Deposit	\$100
<b><u>Fitness programming</u></b> <i>Varying age groups</i>	
Teen Fit age 12-15	Res \$8   Non \$12 (fee per class)
Shotokan Karate for Adults or Youth	Res \$71   Non \$106
Women on Weights	Res \$8   Non \$12 (fee per class)

<b>Parks Fee Description</b>	<b>Adopted FY25 Fees</b>
Aerobics Classes	Free for members / Nonmembers pay Single-use visit fee / insurance-based member fees / punch pass
Water Aerobics Classes	Free for members / Nonmembers pay Single-use visit fee / insurance-based member fees / punch pass
Tai Chi	Free
Small Group Strength Training	Res \$8   Non \$12 (fee per class)
Family Tree Yoga	Res \$48   Non \$62
Yoga Roots	Res \$48   Non \$62
Pickleball Clinic	Res \$8   Non \$12 (fee per hour)
Pickleball Lessons (5 x 60 min)	Res \$48   Non \$72
Tennis/Pickleball Court Rental (1 court)	Res \$25   Non \$37 (1 hour)
Fitness Room rental (Capacity 20)	Res \$40   Non \$60 (1 hour)
<b>Morrisville Senior Center - Senior Programming</b>	
BINGO	Free
Dominoes	Free
Fitness Classes	Free
Game Times	Free
Senior Education Classes	Variable based on program costs
Senior Center Luncheons	Variable based on program costs
Senior Trips	Variable based on program costs
<b>Park Shelter Rentals (All Shelters have at least a ½ day minimum – no hourly rates apply)</b>	
Church Street Park Cricket Complex	Res \$105/Non \$136 ½ day Res \$210/Non \$273 all day
Church Street Park Southern Lot	Res \$130/Non \$169 ½ day Res \$260/Non \$338 all day
Morrisville Community Park Shelter	Res \$105 / Non \$136 1/2 day Res \$210/ Non \$273 all day
Nathaniel Mayo Shelter	Res \$105 / Non \$136 1/2 day Res \$210/ Non \$273 all day
Northwest Park Shelter	Res \$105 / Non \$136 1/2 day Res \$210/ Non \$273 all day
Indian Creek Trailhead Shelter	Res \$90 / Non \$117 1/2 day Res \$180/ Non \$234 all day
Deposit (all shelters)	\$100 for special events and shelter rental

<b>Other Rental Facilities (2 hour minimum)</b>	
Historic Christian Church	Res \$60 / Non \$75
Luther Green Community Center	Res \$60 / Non \$75
Deposit (2 hours minimum)	\$100
<b><i>Special Events &amp; Cultural Resources</i></b>	
Opportunities vary year to year	Programs and fees vary

*User Fee Disclaimers apply to all User Fees unless specifically designated by the disclaimer.*

1. *The Town Manager is authorized to waive the processing fees subject to administrative review authority that are considered "de minimus" or erroneous circumstances relating to minor site plan modifications such as switching from one tree species to another, shifting the location of several parking spaces, changing from one brick color to another or correcting review mistakes.*
2. *The Parks and Recreational Fees follow the guidelines for the Parks, Recreation and Cultural Resources Fees and Charges Policy. This policy gives the Town Manager and the Department Head flexibility in adjusting fees on the basis of market conditions or unique circumstances.*
3. *The foregoing User Fee Schedule does not apply to local governments. Applications shall be made in accordance to processes and work will comply with UDO and inspected per Code, but not fee will be assessed.*
4. *Some fees may require a convenience fee for online/credit card fee payments. See Administrative section for information.*

## Glossary of Terms

**Account** – A separate financial reporting unit for budgeting, management, or accounting purposes. All budgetary transactions, whether revenue or expenditure, are recorded in accounts.

**Accounts Payable** – A short term liability account reflecting amounts owed to private persons or organizations for goods and services received by the Town.

**Accounts Receivable** – An asset account reflecting amounts due from private persons or organizations for goods and services furnished by the Town.

**Accrual Basis** – The recording of the financial effects on an entity of cash transactions in the periods in which they occur rather than the periods in which the cash is received.

**Ad Valorem Taxes** – Commonly referred to as property taxes, are levied on the value of real, certain personal, and public utility property according to the property's valuation and tax rate.

**Adopted Budget** – The budget approved by the Town Council and enacted through a budget ordinance adopted on or before June 30 of each year.

**Appropriated Fund Balance** - The amount of fund balance budgeted as revenue to offset expenses that exceed current revenue.

**Appropriation** – This is the legal authorization granted by the Town Council to expend or obligate funds for specific purposes. An appropriation usually is limited in the amount and time that it may be expended. The Council appropriates annually, at the beginning of each fiscal year, by department, based upon the adopted Budget. Additional appropriations may be approved by the Council during the fiscal year by amending the Budget and appropriating the funds for expenditure.

**Assessed Value** – The value of real estate or personal property as determined by the Wake County Tax Assessor as a basis for levying property taxes.

**Asset** – A probable future economic benefit obtained or controlled by the Town as a result of past transactions or events.

**Audit** – An examination, usually by an official or private accounting firm retained by the Town Council that reports on the accuracy of the annual financial report.

**Authorized Positions** - Employee positions that are authorized in the adopted budget to be filled during the fiscal year.

**Balanced Budget** – Occurs when planned expenditures equal anticipated revenues. In North Carolina, it is a requirement that the budget submitted to the Town Council be balanced.

**Base Budget** – Those resources necessary to meet established and existing routine service levels.



**Basis of Accounting & Basis of Budgeting** – The system under which revenues, expenditures, expenses, and transfers – and the related assets and liabilities – are recognized in accounts and reported in financial statements. It specifically relates to the timing of the measurements made.

**Bond** – a written promise to pay a designated sum of money (the principal) at a specific date in the future, along with periodic interest at a specified rate. The payment on bonds is identified as Debt Service. Bonds are generally used to obtain long-term financing for capital improvements.

**Bond Rating** – A grade indicating a governmental unit's investment qualities. Generally speaking, the higher the bond rating, the more favorable the interest rate and the lower the cost of financing of capital projects funded by bonds. A high rating is indicative of the government's strong financial position.

**Bond Referendum** – An election in which registered voters vote on whether the Town will be allowed to issue debt in the form of interest-bearing bonds.

**Budget** – A financial plan containing estimated expenditures and resources covering a fiscal year.

**Budget Adjustment Transfer** – the transfer of funds between line accounts within a function or across functional areas in accordance with policy. Authority is granted by Town Council to Budget Officer/Designee.

**Budget Amendment** – A revision of the adopted budget that, when approved by the Town Council, replaces the original provision. Budget amendments occur throughout the fiscal year as spending priorities shift.

**Budget Calendar** – The schedule of key dates which the Town follows in the preparation and adoption of the budget.

**Budget Document** – The official written statement prepared by the Town's staff and presented to the Town Council containing the proposed financial plan for the fiscal year.

**Budget Message** – A written summary of the proposed budget to the Town Council which discusses major budget issues and recommendations.

**Budget Ordinance** – The official enactment by the Council establishing the legal authority for staff to obligate and expend funds.

**CAFR** – Comprehensive Annual Financial Report. The official annual report of a government.

**Capital Improvement Plan (CIP)** – A plan of proposed capital outlay to be incurred each year over a fixed number of years to meet capital needs.

**Capital Outlay** – Outlays which result in the acquisition (either new or replacement) or additions to fixed assets having a significant value (\$5,000 or more) and possessing a useful life of more than one year.

**Capital Project** – Major construction, acquisition, or renovation activities which add value to physical assets or significantly increase their useful life.

**Capital Project Fund** – A fund used to account for financial resources accumulated for the acquisition or construction of major capital facilities.

**Capital Reserve Fund** - A type of account on a municipality's balance sheet that is reserved for long-term capital investment projects or any other large and anticipated expense(s) that will be incurred in the future. This type of reserve fund is set aside to ensure that the company or municipality has adequate funding to at least partially finance the project.

**Chart of Accounts** – A chart that assigns a unique number to each type of transaction and to each budgetary unit in the organization.

**COLA** – A Cost-of-Living Adjustment is an increase in salaries to offset the adverse effect of inflation on compensation.

**Consumer Price Index (CPI)** – A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (economic inflation).

**Contingency Account** – Account in which funds are set aside for emergency and exceptional expenditures that may become necessary during the year and which have not otherwise been provided for in the context of the annual operating budget.

**Debt Service** – Payment of interest and repayment of principal on Town debt.

**Deficit** – The amount by which expenditures exceed revenues during an accounting period.

**Department** – An organizational unit within the Town which is functionally unique in its delivery of services or activities.

**Depreciation** – Expiration in the service life of fixed assets, other than wasting assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy, and obsolescence. The portion of the cost of a fixed asset, other than a wasting asset, charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over the estimated service life of such an asset, and each period is charged with a portion of the cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

**Designated Fund Balance** – Monies over the years that remain unspent after all budgeted expenditures have been made, but which are reserved for specific purposes and are unavailable for appropriation.

**Effectiveness Measure** – A performance measure identifying quality or extent to which an organization is obtaining its objectives (i.e. Percentage of year waste/leaf collection points serviced on time)

**Efficiency Measure** – A performance measure identifying inputs used per unit of output, or unit of cost (i.e. Cost per ton of yard waste/leaves collected)

**Encumbrance** – The commitment of appropriated funds to purchase an item or service.

**Enterprise Fund** – A fund that accounts for operations that are financed and operated in a manner similar to private business enterprises. Operations are financed from charges to users for services provided.

**Expenditure** – The cost of goods or services whether payment has been made or not.

**Fees** – A general term used for any charge levied by the Town associated with providing a service or permitting an activity.

**Fiduciary Fund** – A special classification fund used to account for assets held by the Town in a trustee capacity on behalf of outside parties, including other governments.

**Fiscal Year (FY)** – A twelve-month period which determines the time frame for financial reporting, budgeting, and accounting.

**Fixed Assets** – Long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances.

**Fund** – A fiscal entity with revenues and expenses that are segregated for the purpose of accounting for an activity(s) with common objectives.

**Fund Balance** – The excess of the assets of a fund over its liabilities.

**GAAP** – Generally accepted accounting principles. A uniform minimum standard used by state and local governments for financial recording and reporting; established by the accounting profession through the Governmental Accounting Standards Board.

**General Fund** – A fund that accounts for most of the basic government services such as public safety, streets and highways, sanitation, parks and recreation, and general government services.

**General Obligation Bonds** – Bonds issued by a government entity which are backed by its full faith, credit and unlimited taxing authority.

**Goal** – a statement of Council direction, purpose or intent based on the needs of the community. A goal is general and timeless; that is, it is not concerned with a specific achievement in a given time period.

**Grants** – Contributions or gifts of cash or other assets from another government to be used or expended for a specified purpose, activity, or facility.

**In Lieu of Taxes** – A contribution by benefactors of Town services who are tax exempt.

**Interest** – Compensation for the use of borrowed money, generally expressed as an annual percentage of the principal amount.

**Interfund Transfers** – The movement of moneys between funds of the same governmental entity.

**Interfund Loan** - The loan of moneys between funds of the same governmental entity for cash flow purposes with full intent to reimburse.

**Intergovernmental Revenue** – Revenue received from another government for general purposes or special intent.

**Law Enforcement Officer's (LEO) Special Separation Allowance** – A single-employer defined benefit plan that provides retirement benefits to the Town's qualified sworn law enforcement officers.

**Lease** – A contract for temporary use of equipment or facilities at a negotiated price.

**Levy** – To impose taxes for the support of government services and activities.

**Liabilities** – Probable future sacrifices of economic benefits arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events.

**Local Government Budget and Fiscal Control Act** – General Statute of the State of North Carolina governing budgetary and fiscal affairs of local governments.

**Local Government Commission (LGC)**

– A division of the North Carolina Department of State Treasurer that is primarily responsible for the approval, sale, and delivery of local government bonds and notes as well as monitoring certain fiscal and accounting standards.

**Mission** – A broad statement outlining the Town’s purpose for existing.

**Modified Accrual Basis** – A method for accounting for the receipt and expenditure of funds whereby revenues are recorded when they become measurable and available, and expenditures are recorded when the liability is incurred.

**Moody’s Investor Service** – A recognized bond rating agency.

**Net Bonded Debt** – The amount calculated as gross bonded debt less debt service monies available at year-end less debt payable from Enterprise Revenues, which ultimately equates to amounts to be repaid through property taxes.

**North Carolina Municipal Council** - A recognized bond rating agency.

**Objective** – a statement of specific direction, purpose, or intent to be accomplished by staff within a program.

**Operating Budget** – Includes all funds except those accounted for in the capital budget. The Operating Budget is adopted by the Town Council by budget ordinance amendment on a fiscal year basis.

**Operating Expenses** – The cost of contractual services, materials, supplies and other expenses not related to personnel expenses and capital projects.

**Per Capita Debt** – The amount of the Town’s debt divided by the population. It is used as an indication of credit position by reference to the proportionate debt borne per resident.

**Performance Measurement** – Any systematic attempt to learn how responsive a government’s services are to the needs of constituents through the use of standards, workload indicators, etc....

**Personnel Expenses** – Cost of salaries, wages, and fringe benefits such as employer’s share of social security contributions, retirement expenses, and health and life insurance payments.

**Powell Bill Funds** – Revenue from state-shared gasoline tax which is restricted for use on maintenance of local streets and roads.

**Proprietary Funds** – A fund that accounts for operations that are financed and operated in a manner similar to private business enterprises. Operations are financed from charges to users for services provided. Also referred to as an Enterprise Fund.

**Resources** – Assets that can be used to fund expenditures such as property taxes, charges for services, beginning fund balances, or working capital.

**Revenue** – A term used to represent actual or expected income to a specific fund.

**Retirement Healthcare Fund (OPEB)** – A legal trust fund having been established to account for the collection of assets to be expended for medical coverage for retired Morrisville employees up to the age of Medicare eligibility.

**Special Revenue Fund** – Funds that are set aside to pay for large expenditure items. The fund provides a means to provide consistent funding from General Fund without competition with other community investment projects or increasing debt.

**Standard & Poor’s Corporation** – A recognized bond rating agency.

**Structurally Balanced Budget** – A balanced budget that supports financial sustainability for multiple years into the future.

**Surplus** – The amount by which revenues exceed expenditures.

**Tax Base** – The total assessed valuation of real property within the Town.

**Tax Levy** – The product when the tax rate is multiplied by assessed values.

**Tax Rate** – The amount per \$100 pf property valuation that is levied for the support of government services or activities.

**Transfer** – An appropriation to or from another fund. A transfer is the movement of money from one fund to another to (wholly or partially) support the functions of the receiving fund.

**Unencumbered Balance** – The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purchases.

**Unassigned Fund Balance** – That portion of resources, which at year’s end, exceeded requirements and has not been assigned to some future time for a specific project or use. Money in the unassigned fund balance is not in the Budget and therefore has not been appropriated for expenditure. However, those funds are available for use if the need arises in accordance with Town Policy.

**Workload Measure** – A performance measure identifying how much or how many products or services were produced (ex. Number of yard waste/leaf collection points served).

## Common Acronyms

<b>ACFR</b>	Annual Comprehensive Financial Report	<b>LEED</b>	Leadership in Energy and Environmental Design
<b>ARPA</b>	America Rescue Plan Act	<b>LGC</b>	Local Government Commission
<b>CALEA CIP</b>	Commission on Accreditation for Law Enforcement Agencies Capital Investment Program	<b>LGERS LUP</b>	Local Government Employee’s Retirement System Land Use Plan
<b>CO</b>	Certificate of Occupancy	<b>MSD</b>	Municipal Service District
<b>DENR DMV</b>	Department of Environment and Natural Resources Department of Motor Vehicles	<b>NCDOT NCDWQ</b>	North Carolina Department of Transportation North Carolina Department of Water Quality
<b>EEO</b>	Equal Employment Opportunity	<b>NCLM</b>	North Carolina League of Municipalities
<b>EMS</b>	Emergency Management Services	<b>NFPA</b>	National Fire Protection Agency
<b>EPA</b>	Environmental Protection Agency	<b>NPDES</b>	National Pollutant Discharge Elimination System
<b>ETJ</b>	Extra Territorial Jurisdiction	<b>OPEB</b>	Other Post Employment Benefits
<b>FEMA FT</b>	Federal Emergency Management Administration Full-time	<b>OSHA PIL</b>	Occupational Safety and Health Act Payment in Lieu
<b>FTE</b>	Full-time Equivalent	<b>PPIL</b>	Parkland Payment in Lieu
<b>FY</b>	Fiscal Year	<b>PIO</b>	Public Information Officer
<b>GAAP</b>	Generally Accepted Accounting Principles	<b>PO</b>	Purchase Order
<b>GASB</b>	Governmental Accounting Standards Board	<b>PT</b>	Part-time
<b>GFOA</b>	Government Finance Officers Association	<b>TIA</b>	Traffic Impact Analysis
<b>GO Bonds</b>	General Obligation Bonds	<b>TIP</b>	Transportation Improvement Program



FY2025 Annual Operation Budget  
& Capital Investment Program

**orrisville**

100 Town Hall Drive \* Morrisville, NC 27560 \* [www.morrisville.gov](http://www.morrisville.gov)

Presented by: Brandon Zuidema, Town Manager/Budget Officer