



Annual Budget

FY 2021



Town of Wendell
www.townofwendell.com



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Town of Wendell

North Carolina

For the Fiscal Year Beginning

July 1, 2019

Christopher P. Morill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Budget presentation to the Town of Wendell for its annual budget for the fiscal year beginning July 1, 2019.

In order to receive this award a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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



TOWN OF WENDELL

FY 2020-2021

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TOWN OF WENDELL NORTH CAROLINA

2020-2021 BUDGET
FOR THE YEAR ENDING JUNE 30, 2021



Town Officials

Mayor and Town Commission

Virginia R. Gray – Mayor
Joe DeLoach – Commissioner
Jon Lutz – Commissioner

John Boyette – Mayor Pro Tempore
Jason Joyner – Commissioner
Phil Tarnaski – Commissioner

Officials

Marvin “Marc” Collins
Town Manager

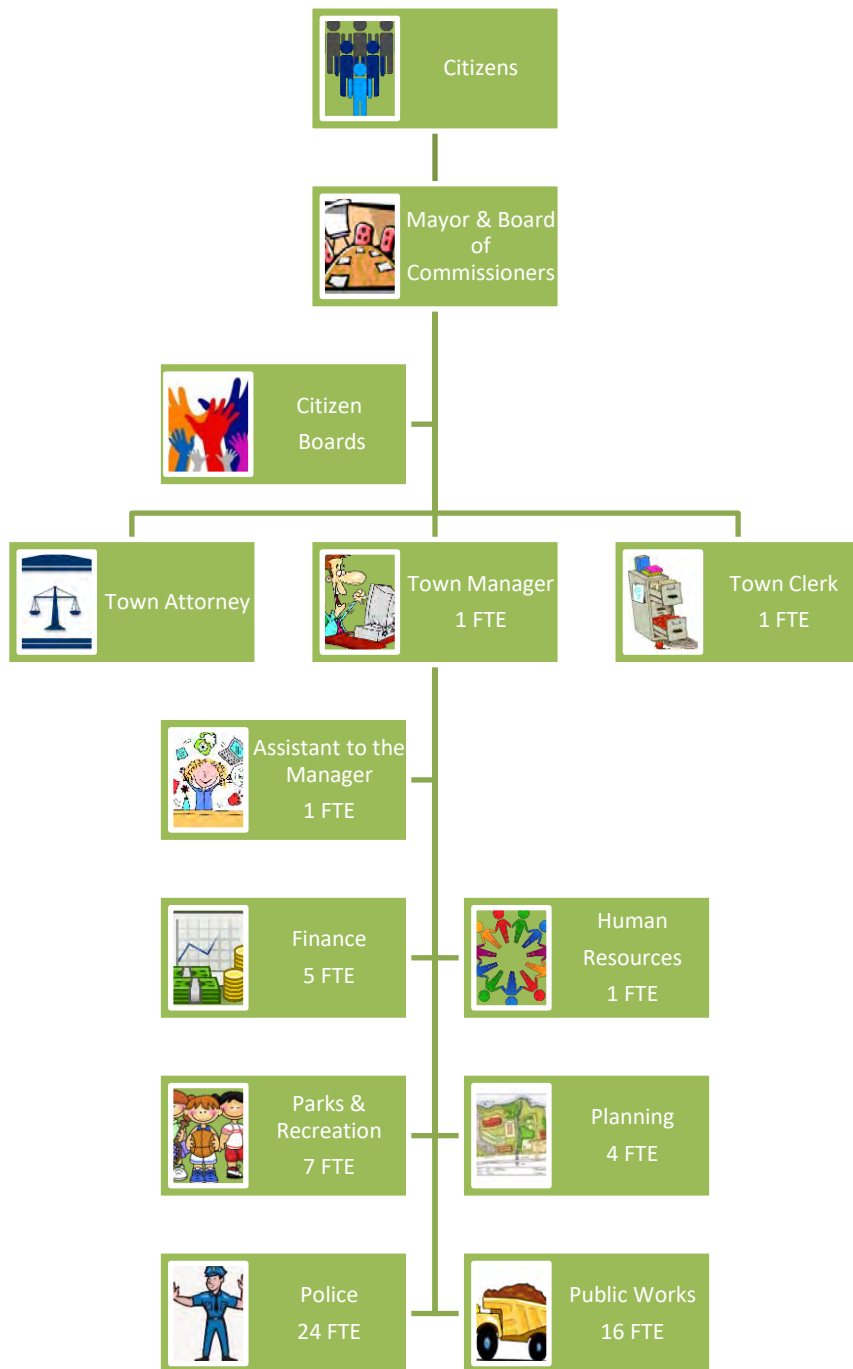
James P. Cauley, III
Town Attorney

Megan Howard
Town Clerk

Department Heads and Budget Staff

Brian Bray – Public Works Director
Bill Carter – Police Chief
Jeff Polaski – Parks & Recreation Director
Garrett Johnson – Senior Accountant

Vacant – Planning Director
Butch Kay – Finance Director
Stephanie Smith – Assistant to the
Manager



60 Full Time Equivalents (FTE)

NOTE: Elected Officials, Citizen Boards, and the Town Attorney are not Employees of the Town of Wendell. The six (6) Citizen Advisory Boards are Planning Board, Board of Adjustment, Economic Development Committee, Appearance Commission, Park & Recreation Advisory Board and Tree Board.



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Honorable Mayor and Board of Commissioners:

Pursuant to Section 159-11 of the North Carolina General Statutes, I am honored to submit the Fiscal Year 2020-2021 (FY 2021) budget for your consideration. The submitted budget is balanced and in compliance with the Local Government Budget and Fiscal Control Act and the Financial Policies of the Town of Wendell. While the growth of the built environment and improvements in quality of life are highly visible to the community, the increased effort to link the strategic initiatives adopted by the Board of Commissioners to the resources appropriated by this document are major and often go unnoticed. The FY 2021 Budget document continues the new format to provide transparency and information to the public.

The FY 2021 budget totals \$19,507,171, which represents a 159.1% increase over FY 2020 due to over \$11 million in planned capital expenses. In response to the Wake County revaluation completed in FY 2020, the Town Budget proposes a reduced property tax rate of \$0.47 per \$100 of taxable values, a reduction of 2 cents from the current FY 2020 rate. The Wake County Property Appraiser revenue neutral rate is \$0.41 per \$100 of taxable value.

While the Raleigh Utilities water and sewer rate increases by 5% as required by the Merger Agreement, the Town will work to complete the Merger in FY 2021 as soon after the first quarter (October 2020) as utility revenues allow for retiring the remaining expenses. This early Merger retains capacity and requires additional payment by the Town but will reduce rates approximately 40% for residents. The reduced property tax rate and utility merger will result in a net savings for most residents in FY 2021.

The solid waste fee remains \$22 per month, but will include the outsourcing of a portion of leaf and limb service for weekly cart pickup by Waste Industries instead of the Town. The fee schedule remains largely unchanged with an increase of the returned check fee from \$25 to \$35 to reflect the bank charge to the Town. Special event fees are simplified to reflect the consolidated process in the special event policy developed in FY 2020.

The budget maintains comparative tax rates and fees to other area communities given the valuation of assessed property and fiscally conservative policy approach to reduce the impact of taxation on residents. In addition to maintaining fiscal controls, the Town of Wendell is experiencing steady growth evidenced by approximately \$85.3 million in new development being assessed for FY 2021 (compared to \$75 million in FY 2020) and increasing residential and commercial development rates

reflected in planning and permitting programs. Despite continued growth, the development of the budget in FY 2021 is cautious due to uncertainties with revenues due to COVID-19.

Budget Priorities

The development of the FY 2021 Budget was particularly challenging due to the following ten (10) challenges that staff has worked to make opportunities for the Town:

1. Wake County Property Revaluation

Wake County completed the revaluation of property in FY 2020 that takes effect in FY 2021. The Wake County Property Appraiser revenue neutral rate is \$0.41 per \$100 of taxable value. For Wendell, the total valuation increased from \$690.2 million to \$867.7 million, a 26% increase. Residential property, which represents 80% of Wendell, experienced a 22% average increase and commercial property (20%) experienced a 40% increase on average. Lower value residences and multi-family properties experienced value increases due to affordability of housing challenges in Wake County driving the resale market in recent years. The additional value occurs at a time that many of the neighborhoods that are experiencing this growth need investments in infrastructure improvements for road resurfacing, curb and gutter, sidewalks, and accessible crosswalks. The Budget establishes a Neighborhood Improvement Project of \$1,093,540 to make a concentrated infrastructure investment in a neighborhood west of Downtown (Zone 1). The investments will rotate through neighborhoods in future years to reinvest in neighborhood infrastructure, parks, and housing improvements in partnership with Wake County Housing Department and community partners.

2. Solid Waste Contract Extension

The contract for solid waste was due to expire on June 30, 2020. Staff negotiated a five (5) year extension for service that maintains current service for trash (once per week) and recycling (every other week) and adds a curbside container service for yard waste (once per week). While some costs of the service contract increase, the rates are held the same for two (2) years before increasing 2% per year the final three (3) years of the extension. The processing fee increases from \$0.75 to \$1.27 (charged to the Town) to reflect increased recycling costs. Despite the service increase and additional costs, efficiencies in Public Works operations by outsourcing yard waste collection allow the Solid Waste Fee to remain the same in FY 2021 at \$22 per month.

3. Sustainable Leaf & Limb Service

Currently the Town provides weekly, unbundled yard waste service to all residential properties in a rapidly growing community. The service is not sustainable and would require significant investments in staff, equipment, and vehicles. The current service is unreliable due to growth pressures and competing work priorities. The outsourcing of weekly yard waste service to Waste Industries allows Public Works resources to be redirected to stormwater, streets, and sidewalk maintenance while still providing seasonal leaf service and scheduled pick-up for bulk yard waste. The elimination of on the ground service and starting rollout container service also reduces nutrients and fecal coliform from entering the stormwater system. The additional cost of the service revision is offset by reduced operations expenses in Public Works.

4. Growth Impacts on Staffing

Added residential growth continues at a fast past in Wendell necessitating additional staff to maintain current service levels. The FY 2021 budget addresses this challenge by adding five (5) new positions

and reclassifying one (1) position. Additional residences and lane miles require additional law enforcement officers to patrol, respond to service calls, and enforce the law. The budget provides two (2) new officers to advance the goal of increasing the number of officers per shift to five (5) for two of the four shifts. Public Works receives two (2) new positions to address the development of the stormwater program (Stormwater Program Manager) and a Public Works Specialist to replace a position that was assigned to code enforcement to assist with inspections. Increased positions, purchases, residents, and projects results in a significant increase in accounts-payable. The Budget provides an Accountant I to assist Finance in maintaining internal and external customer service. The addition of greenways and new parks necessitates additional staff for parks maintenance in future budgets. In preparation of the expanded parks system, the Budget reclassifies a Parks Maintenance Technician position to a Parks Maintenance Supervisor position.

5. Market Salary Comparison

The Town completed a Pay Plan and Position Classification Study for all positions in FY 2020 with the assistance of HR consultants from the Piedmont Triad Regional Council. The primary concerns identified in the study were below market compensation for competitive and senior level positions and corrections needed to the pay scale. The recommendations of the study are implemented in the Budget to correct the pay grades and salary ranges and sets pay at the comparative market average. An additional 3% in-range adjustment is provided to employees to reduce compression as the organization grows and adds new employees.

6. Capital Facility and Infrastructure Needs

While many areas in Wendell are recently developed with “new” infrastructure, there are an equal number of older neighborhoods that have aging infrastructure or did not have infrastructure installed when areas developed. The infrastructure in these areas need replacement or significant repairs due to maintenance being deferred in the past due to funding constraints. The FY 2021 Budget initiates an overdue investment in facilities and infrastructure by providing for the replacement of Town Hall that is no longer a compliant work environment and does not have office space to handle the growing organization. New and repaved road projects are included in the capital plan for W. Academy Street, Landing View park entrance, and park drives and parking. Intersection improvements are provided on Wendell Boulevard at Wendell Falls Parkway (signalization), Wall Street (closure for safety), and Marshburn (realign and add pedestrian safety features). Significant investment in sidewalks that includes Wendell Boulevard to connect Wendell Elementary to the Food Lion shopping center, W. Academy Street, Cook Street, Wall Street, Todd Street, Landing View park entrance, and W. Third Street to the park entrance. Curb and gutter are added to a portion of West Academy Street and Cook Street. The first greenway is added on the undeveloped S. Main Street right-of-way that connects Downtown to Buffalo Creek at Lake Glad Road. Drainage improvements are made at the intersection of Wendell Boulevard and Wall Street in coordination with the sidewalk improvements.

7. Maintain Structural Balance

The FY 2021 Budget includes a new feature for the Town of Wendell in the development of a five (5) year operating budget projection. With the Wake County revaluation in FY 2020, the operating budget projects assisted staff and elected officials determine rates that would maintain requested service levels over time. The projections demonstrated the ability to reduce the property tax rate from \$0.49 to \$0.47 in FY 2021. Additionally, the projections assisted with capital project planning to demonstrate that proposed investments would maintain the budgetary fund balance over 40%. The

budgetary fund balance in FY 2021 increases to 91.4% from 88.5% in FY 2020 and maintains a healthy percentage above the policy level throughout the five-year plan.

8. Uncertainty of COVID-19 Impacts

A continued uncertainty remains with the potential impacts of COVID-19 on Town revenues and expenses that are extensions of the challenges faced by many residents and businesses. Current proposed revenues in the FY 2021 budget remain relatively flat in comparison to the population and valuation increases experienced in Wendell. Further, development activity continues to hold strong into May 2020 with permits for residential and commercial projects continuing to be submitted and issued. Many of the municipal revenues are tied to growth in Wendell and the anticipated increases in expenditures are also growth dependent. The Town maintains a fiscally conservative approach in developing revenue estimates for the budget that do not necessitate drastic reductions at this time. If needed, staff has identified the following actions in FY 2021 if revenues underperform; delay hiring new positions, delay capital projects not tied to the bank loan, delay non-capital equipment purchases, limit travel and training, delay maintenance and repairs on non-safety items, suspend the façade grant, limit economic development contract services, and freeze filling open, non-public safety positions until conditions improve.

9. Complete Merger with Raleigh Utilities

The Town of Wendell entered into a Utility System Merger Agreement with the City of Raleigh in 2006 and was delayed in completing the merger due to reduced revenues due to the Recession and legislation that eliminated developer fees used by other communities to pay merger costs. The merger provides for an automatic 5% increase in Wendell water and sewer rates until the merger is completed. The escalation over a number of years has resulted in Wendell residents paying utility rates approximately 67% higher on average than the Raleigh system rates paid by the merged communities. The approximate cost to complete the merger on June 30, 2020 is \$4.7 million. Without taking any action, the Town is expected to complete the merger at the end of FY 2021 (June 30, 2021). Staff proposes to complete the merger effective October 1, 2020 (9 months early) if utility revenues allow by taking the following actions; appropriate \$2 million in funds set aside to purchase additional capacity, \$1 million in revenue above projections in FY 2020, and \$1.7 million in utility revenue for the first quarter of FY 2021 to be collected by Raleigh Utilities.

10. Achieve a Net Savings to Citizens

A desired outcome communicated by the Board of Commissioners at their FY 2021 Budget Retreat was the importance of providing a net savings to citizens considering tax rates, utility mergers, and other user fees. No fee increases are proposed in FY 2021 to impact the amount paid by citizens. Staff developed scenarios to determine net savings to residents based on residential property value, the tax rate, the amount of water used, and the date of the merger. For example, an average home value of \$170,000 in FY 2020 increases to \$212,500 after revaluation. By reducing the tax rate to \$0.47 this lowers the tax liability but results in an increase from \$833.00 to \$998.75 (\$165.75 net increase). If the same house uses the average amount of water (5 CCF), completing the merger in October 2020 results in a net annual savings of \$378.32. The combined net savings for the property would be \$212.57 in FY 2021 for this example. As such, the FY 2021 Budget reduces the tax rate \$0.02 per \$100 valuation and works to complete the utility merger early to provide a net saving to the citizens of Wendell in FY 2021.

General Fund

Revenues

Total revenues for FY 2021 are \$19,507,171. Revenues include a bank borrowing for capital projects of \$8,500,000 (44% of revenue) ad valorem (property) tax of \$4,392,196 (22% of revenue), unrestricted intergovernmental revenues of \$1,937,500 (10% of revenue), restricted intergovernmental revenues of \$2,199,507 (11% of revenue) for anticipated grants represent the largest four sources of revenues. Revenues tied to development and population growth reflected positive growth overall in developing the FY 2021 budget. Despite the uncertainty of Covid-19 on revenues, overall revenues are anticipated to grow, but perhaps at a slower or flatter rate than would otherwise occur in a high-growth community.

Expenses

Total expenses for the FY 2021 budget are \$19,507,171 including a fund balance appropriation of \$744,618 for capital expenses.

Operating expenses of \$2,739,047 accounts for 14% of the total budget and reflect the investment in supplies, training, and equipment needed to maintain existing services and infrastructure in a growing community. Further, the increases reflect the budget priorities established by the Commission and regulatory requirements related to stormwater and accessibility. Continued increases in future years are anticipated consistent with growing revenues to keep pace with demand for municipal services.

Personnel

The proposed budget increases the number of positions from 55 to 60 in FY 2021. The five (5) new positions include a two (2) Police Officers (starting January 1, 2021), a Public Works Specialist, a Stormwater Program Manager, and an Accountant I. The new staff reflects the necessary investment for a sufficient workforce to maintain service levels understanding that continued growth places additional strain on staff. In addition to Town staff, the budget provides for increased contract services for an after-hours attorney for the Police Department, an increase of \$8,000 for additional economic development consultant assistance, and eliminates the shared public information officer through East Wake Television from FY 2020.

In addition to positions, the budget provides for a 3% increase and implements the recommendations of the Pay Plan prepared in FY 2020. In addition to salary increases, part-time funding increases are provided in Parks and Recreation. Overtime compensation lines are continued in the budget for Public Works and Police. Benefit costs are increasing in FY 2021 with an anticipated 16% increase in health care costs due to the organization having a high claims experience during the past year. The additional benefits provided in FY 2020 for an employee assistance program (EAP) for counselling services (included in insurance at no additional cost) and a wellness benefit for police officers for reimbursement of monthly gym costs (\$6,000) are continued in FY 2021. Personnel costs (salary, FICA, and retirement) total \$5,106,200 and represent 26% of expenses in the FY 2021 budget.

Capital Expenditures

The capital budget for FY 2021 is \$11,270,724 with revenues matching expenditures. Highlights of the capital budget include a \$4,122,704 investment in transportation and infrastructure projects, \$431,000 in vehicle, equipment, and technology, \$6,225,520 in buildings, grounds and land, and \$90,000 in economic and community development in FY 2021. Please see the capital improvement

project descriptions in the long-range financial sections for specific details of the existing investments.

The five-year capital improvement program identifies both revenues and expenses for FY 2021 through FY 2025 for a total expenditure of \$17,277,589. The capital improvement program includes planning for revenue growth to offset the use of fund balance, needed road and sidewalk improvements, a new town hall, vehicle and equipment replacement, and new parks and community spaces. However, years two through five are for planning purposes only and will be evaluated regularly to reflect community growth, adopted plans, and economic conditions.

Debt Management

A new issuance of debt is recommended in the FY 2021 budget in the amount of \$8.5 million for the design and construction of a new Town Hall and significant infrastructure and park investment. \$255,000 is allocated to retire principal and interest of past debt. The net debt of the Town is \$10,508,100 and the legal debt margin (amount legally available) is \$49,499,708. Debt service represents 2% of the FY 2021 budgeted expenses.

Fund Balance

The FY 2021 budget appropriates \$744,618 from the fund balance to fund capital expenditures. The remaining fund balance of 91.4% exceeds the suggested minimum of the Local Government Commission (8%) and the fiscal policy of the Town of Wendell (40%). The fund balance remains healthy and available if needed.

Water and Sewer Funds

The two enterprise funds of the Town of Wendell are the Water Fund and the Sewer Fund. Since the Merger Agreement with the City of Raleigh for the provision of water and sewer service in 2006, the Water and Sewer Funds are used to account for the retirement of past utility debt. Debt service payments are determined annually and paid by the Town. The City of Raleigh provides a like payment to the Town to offset the debt payment. For FY 2021, the Water Fund revenue and expense is \$50,000. The Sewer fund revenue and expense is \$450,000.

Budget Summary

The FY 2021 budget represents a significant investment in infrastructure, facilities, and public spaces while working to achieve a net savings to the residents of Wendell through a tax rate decrease and completing the utility merger earlier than end of fiscal year. The document bridges the vision to keep Wendell's motto of "Small Town, Big Charm" alive as the town grows into the vibrant, welcoming community of tomorrow. Given the attention to transparency and accountability, connection of resource allocation to the budget priorities of the Board of Commissioners, investment in community, and reduced property tax rate, I trust the budget document will provide the materials needed to work together toward adoption of our FY 2021 Budget.

Respectfully submitted,

Marc Collins

Marvin "Marc" Collins
Town Manager

A Guide for Reviewing the Budget

The following guide is provided to assist the reader understand and locate information within the budget document. It is the intent of the Town to provide information that is clear, concise and organized in a manner that flows in a logical sequence. Above all else, it is the intent of this document to identify the services provided by the Town of Wendell and the connection of those services to funding. The Budget document is organized into the following sections:

Introduction and Overview – This section identifies the elected, appointed, and staff leadership of the Town as well as the organization chart for fiscal year 2021. The Manager’s Message provides an overview of the budget and identifies the issues addressed and opportunities achieved in the budget tied to the resources needed to address them. The budget message is followed by this Guide for Reviewing the Budget, the budget process calendar, the basis of budgeting used to develop the budget, and the financial and budget policies.

Strategic Plan – The Town of Wendell Strategic Plan is incorporated into the Budget in this section. The Strategic Plan identifies five key policy goals and establishes prioritized initiatives for each goal. The goals provide policy direction for economic development, public safety, infrastructure and transportation, parks and recreation, and the communication and culture of the Town organization. An update on progress in achieving the initiatives through this budget is provided for the final year of the two-year plan.

Budget Summary - The Budget Ordinance provides adopted totals in the form required by the North Carolina General Statutes. A summary of revenues and expenditures is provided for all funds by type, category, and function. The section also identifies descriptions, trends, projections, and assumptions for each revenue type and expense by function. An analysis of past and proposed staffing for FY 2021 and a ten-year staffing projection is provided.

General Fund – A line item summary of revenues and expenditures in the General Fund is provided for past years, the previous budget, department requests, recommended amounts, and the adopted budget. Further detail and analysis for each department is provided including a general description of service, a discussion of revenues and expenditures, staffing, department goals, and performance measures.

Water and Sewer Fund – The water and sewer funds provide an update of the Merger Agreement with the City of Raleigh Public Utilities Department and any programmed capital or debt related to the utilities. The City of Raleigh is responsible for all revenues and expenses related to the operation, maintenance, and capital replacement of the systems.

Long-Range Financial Planning – This section incorporates the Five-Year Capital Improvement Plan into the budget document. Year one of the plan is the capital budget programmed for expenditure in FY 2021 and years two through five are for planning purposes. Capital projects are expenditures over \$10,000 and typically involve facilities, land, plans, vehicles, and equipment. A description of each expense is provided in the Capital Improvement Program (CIP). The debt management program is provided in this section to identify current debt of the Town. New in FY 2021 is a five-year Operations Plan to accompany Capital.

Supplemental and Statistical Materials – The section provides information that is applicable to the entire document including the history, form of government, population projections, community profile, demographics, and Town statistics. Next is a comparison of rates and values with communities in the area and the schedule of fees for FY 2021. Finally, a glossary of terms and common acronyms is provided.

**Town of Wendell
FY 2020-2021 Budget Calendar**

The following budget calendar was prepared in compliance with the Local Government Budget and Fiscal Control Act (LGBFCA) and local procedures as applicable. A date with an asterisk (*) indicates an opportunity for public input is provided.

| DATE | ACTIVITY | NOTES |
|-----------------------------|--|-----------------|
| January 2020 | Review of Financial Policy for Amendments | Local procedure |
| January 23, 2020 | Initial budget materials provided to Departments | Local procedure |
| January 25, 2020* | 2019-2020 Strategic Plan Update | Local procedure |
| February 29, 2020* | 2019-2020 Strategic Plan Presentation | Local procedure |
| February 29, 2020* | Board of Commission Budget Retreat | Local procedure |
| March 9, 2020 | Final budget materials provided to Departments | Local procedure |
| March 31, 2020 | Department Requests Submitted to Budget Officer (LGBFCA deadline is April 30) | NCGS 159.10 |
| April 27, 2020* | Approval of Financial Policy Amendments (if needed) | Local procedure |
| April 27, 2020* | Detailed Budget Work Session Presentation of Draft Budget | Local procedure |
| May 5, 2020 | Submission of Budget with Message to Commission (LGBFCA deadline is June 1) | NCGS 159.11 |
| | Budget made available to the public and press | NCGS 159.12 |
| May 7, 2020 | Publish budget statement and public hearing date | NCGS 159.12 |
| 2 nd Week of May | Individual Meetings with Commissioners (if needed) | Local procedure |
| May 11, 2020* | Budget Hearing | NCGS 159.12 |
| May 26, 2020* | Adoption of Budget, Levy Tax Rate, and Fee Schedule Adoption (LGBFCA deadline is by July 1) | NCGS 159.13 |

Basis for Budgeting

The Town of Wendell uses the modified accrual method as the basis for budgeting and for accounting of all funds. This approach to accounting recognizes revenues when they become measurable and expenditures at the time the liability is incurred. All revenues and expenditures must be included in the annual budget ordinance. Any operational appropriations that are not expended or encumbered shall lapse. The North Carolina Local Government Budget and Fiscal Control Act (LGBFCA) controls how municipalities budget and spend money. The major effects of the LGBFCA on the budgetary process are as follows:

- Budget Preparation Calendar
- Budget Forms and Procedures
- Departmental Requests
- Recommended Budget
- Board Review
- Adoption of the Budget Ordinance
- Budget Adoption and Amendment

The Town of Wendell budget process and documents are consistent with the requirements of the LGBFCA.

Financial Goals and Policies

The following *Town of Wendell Financial Goals & Policies* were adopted by the Board of Commissioners on March 25, 2019 as Town Policy 107. The Goals & Policies were reviewed by Budget staff in January 2020 and recommended no changes for Fiscal Year 2021.

General

The Town of Wendell has an important responsibility to its citizens to carefully account for public funds, to manage municipal finances wisely, and to plan the adequate funding of services desired by the public, including the provision and maintenance of public facilities. The desires of the public in the provision of public services are imperative, and it is the role of the Board of Commissioners to communicate the public's desires.

The town needs to ensure that it is capable of adequately funding and providing those government services desired by the community. To that end and while remaining in compliance with the Local Government Budget and Fiscal Control Act, the Town will follow the Generally Accepted Accounting Principles (GAAP) and budgetary guidance from the Government Finance Officers Association (GFOA).

The financial goals and policy statements set forth in this section are intended to establish guidelines for the continued financial strength and stability of the Town of Wendell and to maintain public trust and confidence by utilizing resources in the most efficient manner possible.

Financial Goals

Financial goals are broad, fairly timeless statements of the financial position the Town seeks to attain. The financial goals for the Town of Wendell focus on the following areas: Accountability; Budget; Fund Balance

and Reserves, Cash Management, Capital Improvement Plan, Tax Rate and Fees, Debt Management, and Asset Replacement Schedule.

1. Accountability - The Town will ensure the legal use of public assets through an effective system of internal controls.
 - The town will strive to establish the lowest reasonable tax rate for its citizens without compromising the quality of municipal services.
 - The town will maintain a budgetary control system to ensure compliance with the approved budget and will maintain adequate internal controls to safeguard public assets.
 - Expenditures will be monitored through the accounting system with monthly reports to assure budgetary compliance.
 - Reports demonstrating the status of financial activity and results (including an annual independent audit) will be prepared on a timely basis and in compliance with Generally Accepted Accounting Procedures (GAAP).
 - The Town will prepare and submit a Comprehensive Annual Financial Report (CAFR) to the Government Finance Officers Association (GFOA).
2. Budget - A comprehensive annual budget will be adopted after careful consideration of public needs, their input, and availability of funding.
 - During the budget development process, the Town will strive to maintain the tax rate and fees at the lowest possible rate.
 - During the budget development process, the Town staff will strive to show and explain where areas of increased needs exist.
 - After a thorough budget process, an annual comprehensive budget will be adopted by ordinance. A detailed budget document disclosing all anticipated revenues and authorized appropriations for operating and capital expenditures will be prepared and published. The budget will establish the level of services to be provided by each department with anticipated revenues and available resources.
 - Where possible, grants or contributions of capital will be identified for proposed Town expenditures. When grants are undertaken, the Town will strive to be mindful of the long-term requirements and commitments involved in acceptance of such grants.
 - If the presented balanced budget includes a tax rate increase, staff must also present a balanced budget showing a tax rate decrease in the same amount of the tax rate increase.
3. Fund Balance and Reserves - The Town will strive to maintain a General Fund fund balance of 40%.
 - The purpose of the fund balance will be to provide sufficient operating reserves (working capital) to manage monthly and daily cash flow variability, as well as adequate liquidity to provide for limited interruptions in revenues (natural disasters, unexpected loss of revenue source, etc.).

- The budgetary fund balance reserve will be calculated using the percentage of the last audited fund balance and the proposed operations and maintenance budget. The fund balance represents only the unassigned fund balance and not the full GAAP fund balance. The operations and maintenance budget does not include capital expenditures for the calculation.
 - Contingency and reserve funds will be available for use in the event of emergency and/or unforeseen events.
 - Cash balances in excess of the amount required to maintain strategic reserves can be used, with approval from the Board of Commissioners, to fund one-time or non-recurring costs. Preference will be given to uses that reduce ongoing expenses (for example - early retirement of debt or the reduction of debt necessary to complete a significant capital project).
 - It is the intent of the Town to replenish fund balance reserves in an expedient manner if conditions necessitate expenditure below the 40% policy level. The Town will restore the balance using any combination of end of year balances, reduced capital expenditures, or direct appropriation of revenues. The restoration of the fund balance will be done in a manner that maintains the structural balance of the whole budget.
4. Cash Management - The Town's cash management policy will promote responsible, efficient and legal use of public funds and will optimize the management and earnings on the public funds.
- Central Depository – The Town will maintain an interest-bearing account as its official central depository, as approved by the Board of Commissioners. The town also shall maintain a checking account for disbursements. Other accounts can be maintained as is necessary, with board approval.
 - Banking Relations – To ensure the lowest fees, best services, and highest rates of interest, the Town's banking services will be continuously monitored and reviewed. No more than every five years, the Town will review banking services to get the most competitive services and rates available and a recommendation for services will be submitted to the Board of Commissioners for approval.
5. Capital Improvement Plan - The Capital Improvement Plan will be comprehensive and updated every year.
- The Town will update a Capital Improvements Plan (CIP) every year and provide a copy to the Town Board. This plan will be a long-range plan that will forecast facility needs and requirements town-wide for each of the next five years.
 - In the CIP, staff will attempt to forecast projected revenues and resources required to finance the capital improvement plans to ensure that the plan represents projects that can be realistically funded by the Town.
 - The CIP will be established in collaboration with Town departments and provide for public input in the Budget process.
 - In addition to facilities, the plan will include projections for equipment requirements valued in excess of \$10,000.

- Long-term borrowing will be confined to significant capital improvements (or similar projects) that have an extended life and to instances when it is not practicable to provide financing from the current revenues. All other available and appropriate sources of financing will be exhausted before long term borrowing is pursued.
6. Tax Rate and Fees - The Town will establish a responsible tax rate and schedule of fees and will strive for public transparency in the establishment of these taxes and fees.
- The Town will strive to maintain the tax rate and fees at the lowest possible level to provide the level of services established by the Commission in the annual Budget.
 - The Town will strive to educate the public concerning the fact that the Town of Wendell is the only town in Wake County that does not provide municipal fire service and for which fire service is provided through a county fire district and a county fire district tax.
 - Whenever possible, fees will be established at rates that allow those using / benefitting from public services to pay for those services.
 - The tax rates and fee schedule will be reviewed annually as part of the budget development process.
7. Debt Management - The Town will use a balanced approach to funding capital improvements, projects, and vehicle and/or equipment needs.
- The balanced approach will consist of various funding options to include utilizing debt financing, draws on fund balances in excess of policy targets, and current year (pay-as-you-go) appropriations.
 - The General Fund debt as a percentage of total assessed value of taxable property should not exceed 2.5%.
 - The ratio of debt service expenditures as a percentage of total general fund expenditures should not exceed 15% with an aggregate ten-year principal payout ratio target of 55% or better.
8. Asset Replacement Schedule - The Town will set forth an outline/criteria for the replacement of Town owned vehicles and equipment in order to ensure that replacement is in the most efficient and cost effective manner.
- The criteria chart (see attached) takes into account age, mileage, condition, services, reliability, and maintenance costs to serves as the general indicator for initiating vehicles and equipment replacement.
 - Each vehicle and piece of equipment accumulates points using the criteria chart. Once all points have been totaled for each vehicle and piece of equipment, a replacement rating will be assigned (Good, Poor, and Priority). The criteria chart (see attached) will provide descriptions of the replacement rating.

The Town of Wendell, NC STRATEGIC PLAN



Vision

Goals

Initiatives

Adopted by the Board of Commissioners February 11, 2019
Mid-Plan Update Review by Board of Commissioners January 25, 2020

PURPOSE OF THE STRATEGIC PLAN



The Town of Wendell recognizes that the realization of a community vision is only achieved when the strategic goals of the community are in alignment with available and planned resources. As such, the purpose of the strategic plan is to provide for a process that aligns resources with commitment from Town organization leaders to bridge the gap between the assessed current conditions and envisioned community of the future.

SMART Goals

Specific

What ***exactly*** will you do?

Measurable

How will you know if you ***meet*** your goal?

Achievable

What ***steps*** are you going to take to reach your goal?

Relevant

What about your goal makes it ***important*** to you?

Timely

When do you want to complete your goal?

The *2019 Town of Wendell Strategic Plan* represents a compilation and prioritization of the annual strategic planning sessions for 2016 through 2018. The strategic planning sessions include input from the Board and staff to develop the Town Vision Statement and policy goals incorporated into this document.

The Town organization is committed to SMART goal principles to establish actionable outcomes that are linked to long-term financial planning. Through the strategic planning process, the Town Commission works with community stakeholders to provide policy direction for implementation by the Town Manager and staff in partnership with the citizens and organization that call Wendell home.

Initiatives are identified to be advanced within the annual planning period. While not all goals can be finished in one year, action items identify limitations and expectations of management-in-progress that are timely.

Wendell Board of Commissioners

(Left to Right)

Jason Joyner, Commissioner
John Boyette, Commissioner
David Myrick, Commissioner
Virginia Gray, Mayor
Dr. Jon Lutz, Mayor Pro-Tem
Ben Carroll, Commissioner





Vision Statement for the Town of Wendell

“The Town of Wendell is clean, safe, vibrant, and full service with a diverse population. Our citizen friendly reputation is assured by the quality of our facilities and professional staff who work efficiently to provide great customer service. We have a knowledgeable Town Board who works efficiently to incorporate input from Citizen Advisory Boards and staff to be responsible stewards of our tax dollars, through leveraging, by watching return on investments and maintaining our fund balance.”

In working to achieve this vision for the Town of Wendell, the Board of Commissioners have committed to the following:

- **Strive for efficiency** in the way we handle business. We are hard-working and attend all meetings.
- Keep the **best interests of the Town** uppermost in our minds.
- Consider all aspects of a situation and make **thorough, deliberate, and well-reasoned decisions**.
- **Explore all viewpoints**. We are open to hearing from others, learning from them and compromising, when needed.
- **Stay cohesive, collaborative, collegial, and connected** to the manager and to each other.
- **Demonstrate respect for all opinions**, especially in public. And we support the decisions of the Board. Once decisions are made by the majority, we support that decision.
- Tackle **new and novel ideas** and processes.



POLICY GOALS

Policy goal areas are intentionally broad and are used to identify the most critical issues facing the community. Each policy goal has specific action initiatives that are prioritized annually to assist in the allocation of resources and staff time to ensure efficiency and effectiveness. The policy goal areas identified include the following:

- **GOAL 1: Downtown Vibrancy, Economic Growth, and Community Character**
Promote economic vitality through the development of a vibrant Downtown, economic growth, and unique community character.
- **GOAL 2: Public Safety and Neighborhood Improvement**
Provide for a safe and secure community that nurtures livable and well-maintained neighborhoods that are family friendly.
- **GOAL 3: Infrastructure, Transportation, and the Environment**
Develop and maintain infrastructure and policies to support new growth, improve the quality of life for residents, and provide for a clean and green environment.
- **GOAL 4: Parks, Recreation, Special Events, and Culture**
Establish facilities, events, and programs that connect the community, promote healthy lifestyle opportunities, and culturally engage citizens and visitors.
- **GOAL 5: Organization Culture and Communication**
Build a professional and inclusive Town organization that is fiscally responsible, seeks innovative practices, and values the development of staff.

Mid-plan updates on progress are identified on the following pages in *italics* to report on progress and challenges in advancing the goals.



GOAL 1: Downtown Vibrancy, Economic Growth, and Community Character

GOAL 1: Downtown Vibrancy, Economic Growth, and Community Character

Promote economic vitality through the development of a vibrant Downtown, economic growth, and unique community character.

Downtown vibrancy, economic growth, and community character goal attainment occurs when the following opportunities are realized or conditions exist.

A. Downtown contains a vibrant mix of businesses that are centered on food and beverage, retail, and neighborhood services that attract area residents in coordination with sufficient parking, attractive public spaces, and regular special events to foster the “Small Town, Big Charm” motto.

Management in Progress

1. Conduct a Downtown Engagement Session facilitated by the NC Department of Commerce to receive input from stakeholders and businesses. *Completed 7/2019.*
2. Administer the NC Department of Commerce grant for Downtown improvements related to building façades, utilities, and establishment of the Meet of Main organization. *Completed 4/2020.*
3. Evaluate opportunities to acquire and/or enhance parking and public spaces Downtown. *Opportunities evaluation completed 7/2019 and Downtown Parking and Event Space design-build entering construction in 5/2020.*
4. Provide project updates on Raleigh Public Utilities capital project for water main improvements to enhance communication and reduce business impact. *Raleigh Water completed utility improvements and final street resurfacing and project closed in 5/2020.*
5. Prepare for the NC Department of Transportation capital project to mill and resurface Third Street in 2019 to enhance communication and reduce business impact. *Completed by NCDOT contractor 11/2019.*
6. Seek enhancements through the Transportation Alternative Program to improve sidewalk crossing for accessibility and aesthetics. *DOT reports 3/2020 the TAP accessibility project is on hold due to funding.*
7. Evaluate downtown streetlight options with Duke Energy to enhance efficiency, improve lighting, and aesthetics. *Public Works completed evaluation of options with Duke Energy in 2019 and electrical upgrade evaluation completed 3/2020. Downtown streetscape capital project will be developed in FY 2021 for future funding consideration.*

Strategic Initiatives

1. Seek to implement recommendations developed during the NC Department of Commerce engagement meeting with Downtown stakeholders and businesses. *Economic development assessment completed with an action plan and incorporated in an updated Economic Development Strategic Plan adopted by the Board of Commissioners in 1/2020.*
2. Evaluate existing Downtown grant opportunities, like the façade grant program, and update to reflect goals related to desired uses. *Façade grant update approved by the Board of Commissioners 8/2020.*
3. Revise the zoning uses for the Downtown area in the Unified Development Ordinance to community and business preference and market needs. *In-progress as part of the Comprehensive Land Use Plan update.*



GOAL 1: Downtown Vibrancy, Economic Growth, and Community Character

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A. Downtown contains a vibrant mix of businesses that are centered on food and beverage, retail, and neighborhood services that attract area residents in coordination with sufficient parking, attractive public spaces, and regular special events to foster the “Small Town, Big Charm” motto.

Strategic Initiatives (A continued)

4. Review current special events sponsored by the Town and work with community organizations to enhance existing events and develop a sustainable, year-round event schedule. *Completed in 11/2019. Staff met with special event coordinators and community partners to review events and make sustainable design changes. Additional changes will be examined due to COVID-19 in 2020.*
5. Establish a Special Event policy and process to guide the use of public space, facilities, and Town resources. *Completed in 1/2020 with presentation of the new special event policy and process to the Board of Commissioners.*
6. Identify opportunities for the mid and long-term use for the Wendell Elementary School property in coordination with Wake County Schools. *In-progress as part of the Comprehensive Land Use Plan update to be completed in FY 2021.*
7. Identify opportunities for infill housing and commercial development in Downtown and establish a program to promote the potential development or redevelopment projects. *Downtown properties identified for redevelopment as part of the TJCOG Regional Brownfield program and Neighborhood Improvement Program. In-progress as part of the Comprehensive Land Use Plan update to be completed in FY 2021.*

B. The Town contains an appropriate mix of land uses including the development of commercial, office, and industrial uses to enhance property values, create jobs for residents, and make opportunities available for shopping, services, and products desired by the community and region.

Management in Progress

1. Work with the NC Department of Commerce to facilitate an economic development assessment to establish stakeholder opportunities, community vision, and identify market gaps. *Session completed by the NC Department of Commerce in spring 2019.*
2. Review established economic development plans, strategies, and programs to identify opportunities to attract commercial and industrial development. *Economic development consultant completed review and Board of Commissioners adopted the Economic Development Strategic Plan in 1/2020. Ongoing evaluation of land and incentive programs as part of plan implementation.*



GOAL 1: Downtown Vibrancy, Economic Growth, and Community Character

Management in Progress (B continued)

3. Participate in the Triangle J Council of Governments Brownfields Coalition to submit a grant application to the EPA Brownfield Program to assess brownfield properties in the region. *Completed in 1/2020 with TJCOG staff presentation of the grant application and program to the Board of Commissioners. The FY 2021 Budget provides funding to continue participation in the regional collaboration.*

Strategic Initiatives

1. Update the economic development strategic plan to reflect the NC Department of Commerce vision, stakeholder, and engagement sessions to include an action plan for implementation. *Completed - The Board of Commissioners adopted the updated Economic Development Strategic Plan in 1/2020.*
2. Evaluate the establishment of either an in-house, contract, or hybrid service delivery for economic development. *An economic development consultant was selected in 7/2019 to work with staff.*
3. Develop marketing material and service level data to assist in economic recruitments and annexation. *Project in-progress by the economic development consultant and Planning staff with a FY 2021 completion.*
4. Establish a Wendell Falls Corridor Action Plan to encourage appropriate development, connectivity, and infrastructure extension. *NCDOT held a stakeholder meeting in spring 2019. Staff assessed impediments to appropriate development with CAMPO, NCDOT, Raleigh Water, and the development community. Transportation Plan updated to adjust requirements in response. Land use recommendations for the corridor will be incorporated in the Comprehensive Land Use Plan update completed in FY 2021.*
5. Establish a broadband policy and action plan. *Project currently on-hold to complete onboarding of an IT consultant in spring 2020. Staff will evaluate the project and past efforts in FY 2021.*
6. Work with Newland Communities and area health systems to encourage the development of a hospital and medical park in the Wendell Falls commercial district or other suitable location. *Wake Med completed a land purchase with Newland in fall 2019. Development details and timing TBD.*
7. Conduct a comparative growth analysis with area jurisdictions to determine best practices and avoidable issues related to growth to maintain a positive quality of life. *Project in-progress with staff evaluating comparative information from other area jurisdictions, CAMPO, NCDOT, and other stakeholders. Data collected will be incorporated into the Comprehensive Land Use Plan in FY 2021.*
8. Establish growth boundaries with Archer Lodge and Rolesville. *In-progress as part of the Comprehensive Land Use Plan update to be completed in FY 2021.*
9. Complete a small area plan with a focus on connecting Downtown to major interchanges to evaluate opportunities and impediments to development, annexation, public facilities, and preservation. *In-progress as part of the Comprehensive Land Use Plan update to be completed in FY 2021.*
10. Initiate planning to update the Comprehensive Land Use Plan and update associated development and transportation plans to incorporate the update. *Planning Consultants selected and plan "kickoff" presented to the Board of Commissioners in 4/2020. Plan to be completed in FY 2021.*

GOAL 2: Public Safety and Neighborhood Improvement



GOAL 2: Public Safety and Neighborhood Improvement

Provide for a safe and secure community that nurtures livable and well-maintained neighborhoods that are family friendly.

Public safety and neighborhood improvement goal attainment occurs when the following opportunities are realized or conditions exist.

A. Develop an environment for community engaged policing and code enforcement that emphasizes maintaining safe, family friendly neighborhoods, improving the public environment for accessibility, and encouraging community ownership in improving private property.

Management in Progress

1. Include police officer involvement in special events, school activities, and other civic engagements to encourage interaction and relationship building with citizens. *Ongoing service level effort completed with review of police involvement in special events and community relations starting in 2019. Progress will be reported in new Monthly Community Police Report with statistics and activities.*
2. Conduct a comparative analysis of community improvement programs to seek a neighborhood driven solution for engagement, housing repair, and aesthetic improvement. *Completed with the development of the Neighborhood Improvement Program coordinated by Management and Planning and incorporating other departments, partner agencies, and the community. Funding for Zone 1 included in the FY 2021 Budget.*
3. Review the temporary sign provisions and waiver to evaluate the benefit of business advertising versus sign clutter and aesthetic impact on neighborhoods. *Project is in-progress with a Management review. Presentation of findings and proposed action to the Board of Commissioners in FY 2021.*
4. Complete a comprehensive review of the use of force policies and update as needed. *Project is in-progress with a Police committee conducting a comparative analysis of CALEA accredited agencies. Project scheduled completion by summer 2020 but may be delayed into FY 2021 due to Covid-19.*

Strategic Initiatives

1. Establish an action plan for the police department to achieve Commission on Accreditation for Law Enforcement Agencies (CALEA) accreditation and initiate policy review and development to implement. *Action plan completed and reported to Board of Commissioners in spring 2019. Police Department completing recruitment of Accreditation Manager position in spring 2020 to start 3-year process.*
2. Identify methods and seek department-wide training to proactively and consistently utilize community engaged policing methods. *Project on-hold with Covid-19 and will be started in FY 2021.*
3. Identify opportunities to improve officer health and safety through the promotion of physical fitness, use of employee assistance programs, ergonomic equipment, and like practices. Complete with ongoing evaluation. *Management met with Police Department in spring 2019 to listen to needs. Employee Assistance Program (EAP), wellness benefit, and additional funding for training and equipment funded in FY 2020. Program funding and staffing continued in FY 2021.*

GOAL 2: Public Safety and Neighborhood Improvement



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A. Develop an environment for community engaged policing and code enforcement that emphasizes maintaining safe, family friendly neighborhoods, improving the public environment for accessibility, and encouraging community ownership in improving private property.

Strategic Initiatives (continued)

4. Seek opportunities and programs to improve traffic and pedestrian safety near school sites. *Wendell Boulevard Pedestrian Project in design FY 2020 and funded by LAPP for construction in FY 2021 will add signalized crossing at intersection at Wendell Elementary School and connect sidewalks with safer crossings from Wendell Elementary to Food Lion shopping center near Carver Elementary. Planning working with Safe Routes to Schools program and Wake County to complete a safety audit in neighborhood around Wendell Elementary in FY 2021 to develop projects to improve in the Zone 2 area of the Neighborhood Improvement Program in FY 2022. Police is participating in the NDCOT Watch for Me NC program to promote bike and pedestrian safety awareness and education.*
5. Evaluate the towing rotation policy and parking enforcement practices to incorporate Wendell Falls streets and Downtown event parking. *Project in-progress with Police Department collecting data for review with Management. A report on the issue will be provided in FY 2021.*
6. Expand officer participation in Crisis Intervention Training to expand existing capabilities beyond the supervisory level to properly assist persons in crisis receive appropriate agency referrals. *Department scheduled training for 2 officers in FY 2020 through Wake Tech. Training on hold due to Covid-19.*
7. Partner with external stakeholders to address illegal drug (opioid) issues in the community to include enforcement and referral to treatment and support opportunities as the problems are identified. *Project in progress with the Police Department evaluating community resources for inclusion in the department website update in FY 2021.*
8. Develop a pilot project for a “neighborhood clean-up day” to connect citizens in-need to resources for home and yard improvements, encourage voluntary efforts, and improve public spaces for a targeted geographic area. *Project on-hold and being rescheduled for FY 2021. Project designed and scheduled for spring 2020 was postponed due to Covid-19. While the clean-up will be marketed Town-wide, the Neighborhood Improvement Program identifies four (4) census tract areas adjoining Downtown with each zone receiving a focus during a fiscal year.*
9. Evaluate housing stock and identify opportunities to encourage a diversity of housing types, promote infill development, and provide for connectivity, beautification, and park improvements. *Town hosted a Wake County public comment session on housing in 11/2019. The Neighborhood Improvement Program was developed in coordination with Wake County Housing Department to coordinate housing improvements (County) with infrastructure projects (Town). Funding for Zone 1 is in FY 2021.*



GOAL 3: Infrastructure, Transportation, and the Environment

GOAL 3: Infrastructure, Transportation, and the Environment

Develop and maintain infrastructure and policies to support new growth, improve the quality of life for residents, and provide for a clean and green environment.

Infrastructure, transportation, and the environment goal attainment occurs when the following opportunities are realized or conditions exist.

A. Public utilities, land, services, and open spaces are designed, maintained, and extended to provide for necessary water, sewer, stormwater, roads, sidewalks, bikeways, paths, intersections, facilities, and debris removal for the existing and planned community.

Management in Progress

1. Evaluate the water and sewer system merger and seek feasible options with CORPUD for an early merger opportunity to reduce utility rates while maintaining needed access to capacity. *Completed FY 2020 evaluation for merger and Raleigh Utilities presented to the Board of Commissioners in spring 2019. The FY 2021 evaluation indicates a potential to merge in FY 2021 depending on Covid-19 impacts.*
2. Compare infrastructure rates with area municipalities for inclusion in the budget. *Completed with the municipal fee comparison included in the FY 2020 budget and reporting ongoing.*
3. Identify stormwater program compliance requirements with costs for inclusion in the budget. *Project in-progress with engineering consultant Withers Ravenel with completion of analysis and report in FY 2021.*
4. Implement a street repaving program to regularly resurface Town streets and pave unimproved roads. *Program started in FY 2020 with engineering consultant Withers Ravenel completing a paving needs analysis in FY 2020 for incorporation into the capital improvement plan in FY 2021.*
5. Support the completion of the NCDOT Old Battle Bridge replacement bridge project in 2019. *Project is on hold by NCDOT due to continuing funding issues. Current project schedule is right of way in FY 2020 and construction in FY 2021 with completion in FY 2022.*
6. Identify next steps for the U-5323 NCDOT intersection realignment project to determine continued liabilities and options to resolve. *Staff met with NCDOT and CAMPO in FY 2020 to determine options for next steps. Report scheduled for early FY 2021 to Board of Commissioners.*
7. Establish a sidewalk maintenance and extension program to implement the Pedestrian Plan. *Program started in FY 2020 with Wendell Boulevard Pedestrian project design and construction in FY 2021. Engineering consultant Withers Ravenel and Planning staff will develop a sidewalk maintenance, replacement, and construction program in FY 2021.*
8. Prepare for the design and funding submission for the Wendell Boulevard Sidewalk Project. *Completed with design in-progress in FY 2020 and LAPP funding approved by CAMPO for right-of-way and construction to start in FY 2021.*

Strategic Initiatives

1. Establish an infrastructure plan for the connection and extension of water and sewer for inclusion in the capital improvement plan to promote development, annexation, and close service gaps. *On-hold for scheduling with Planning and engineering consultant after Comprehensive Land Use Plan in FY 2021.*



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A. Public utilities, land, services, and open spaces are designed, maintained, and extended to provide for necessary water, sewer, stormwater, roads, sidewalks, bikeways, paths, intersections, facilities, and debris removal for the existing and planned community.

Strategic Initiatives (continued)

2. Evaluate the water allocation policy for efficiencies in cost and providing necessary infrastructure to encourage appropriate growth. *Project in-progress with evaluation by Planning and Management in FY 2020. Presentation of changes coordinated with Comprehensive Plan recommendations in FY 2021.*
3. Complete a review of comparative stormwater practices and programs and present a recommended program that includes a prioritization of needed projects and maintenance of existing infrastructure. *Initial gap analysis completed by engineering consultant in FY 2020. Program development by the engineering consultant and new stormwater manager position in the FY 2021 Budget.*
4. Seek opportunities to improve the Transportation Plan to balance necessary improvements to occur in a timely manner with economic development, including the Wendell Boulevard widening. *Competed with Board of Commission adoption of changes in FY 2020.*
5. Prioritize and prepare intersection improvements for NCDOT and CAMPO funding processes. *On-hold to be coordinated with Comprehensive Plan update to evaluate. Several projects in-progress related to Wendell Boulevard Pedestrian project in FY 2021 (Marshburn, Wall, and Wendell Falls Parkway).*
6. Establish an eligible projects list for transportation, bike, and pedestrian improvements through CAMPO administered funding sources for inclusion in future capital improvement plans. *Initial projects submitted for Wake County bond funding and CAMPO LAPP funding. Future projects on-hold until after the Comprehensive Plan update in FY 2021.*
7. Establish a facility and lands prioritization list to identify future acquisition needs with funding strategies for inclusion in the capital improvement plan. *Parks & Recreation needs identified in FY 2020, Town Hall design started in spring 2020, and other facilities and land scheduled for evaluation in FY 2021.*
8. Submit the Wendell Boulevard Sidewalk Project to CAMPO in FY 2020 for construction in FY 2021. *Completed in FY 2020. Funding for construction approved by CAMPO to start in FY 2021.*
9. Identify new bus stops and work with regional transit partners to develop implementation strategies. *Met with transit provider, CAMPO, and Newland to start evaluation of Wendell Falls stop. Additional transit needs to be identified in the NE Area Study of CAMPO in FY 2021.*
10. Review solid waste service levels and contract for efficiencies and service improvement options. *Completed with 5-year service extension and addition of yard waste in FY 2021 Budget.*

GOAL 4: Parks, Recreation, Special Events, and Culture



GOAL 4: Parks, Recreation, Special Events, and Culture

Establish facilities, events, and programs that connect the community, promote healthy lifestyle opportunities, and culturally engage citizens and visitors.

Parks, recreation, special events, and culture goal attainment occurs when the following opportunities are realized or conditions exist.

A. Provide recreation amenities and services to residents and visitors through quality facilities, a diverse program offering, varied parks, and special events guided by a community-driven master plan that provides for accessibility, connectivity and healthy fun for all.

Management in Progress

1. Initiate a comprehensive parks and recreation master plan to guide future recreation services and facility needs. *Consultant McGill completed the plan and the Board of Commissioners adopted the Comprehensive Parks & Recreation Master Plan in fall 2019.*
2. Provide for the installation of shade structures at the Town park. *Complete with installation in 2019.*
3. Establish a parks maintenance plan to include staff resources needed to sustain current programming. *Parks maintenance position added in FY 2020 and reclassification of position to Parks Supervisor in FY 2021. Staff analysis completed provides for additional positions over next 10 years.*
4. Work with the Meet on Main group to coordinate a year-round special event schedule. *Board of Commissioners approved a yearly event schedule for Meet on Main in April 2020.*
5. Prepare a lease for the 122 Second Street property for use as a historic museum. *Lease completed in spring 2019.*
6. Revise athletic program offerings to meet current seasonal demands to increase field use. *FY 2020 programming includes kickball, soccer, and wiffleball. Fall baseball to be rescheduled in 2020. Programs under ongoing evaluation due to impacts of Covid-19.*

Strategic Initiatives

1. Complete the development and plan for implementation of a comprehensive parks and recreation master plan to guide future recreation services and facility needs. *Consultant McGill completed and the Board of Commissioners adopted the Comprehensive Parks & Recreation Master Plan in fall 2019.*
2. Evaluate the fee-in-lieu policy for parks in the Unified Development Ordinance (UDO). *Staff will evaluate and present proposed amendment to fee-in-lieu for parks and recreation in FY 2021.*
3. Identify and provide for the acquisition for the next active recreation site identified in the parks and recreation master plan. *The Board of Commissioners approved the purchase agreement for a neighborhood park on Hollybrook Road. The FY 2021 Budget includes concept plan funding for the park with construction planned in FY 2022.*
4. Update the park plan for the Wendell Town Park to identify next steps for the use of the “new” areas. *Recommendations for updates included in the adopted Parks & Recreation Master Plan. Next steps are incorporated in the FY 2021 Budget including court lights, second access, and parking repaving.*



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Strategic Initiatives (continued)

5. Develop a plan to link Wendell Falls to Downtown and the Park by greenway that allows for multiple transportation alternatives. *Draft plan to connect Wendell Falls to Downtown and the Park established by Planning in FY 2020 incorporating public and private efforts. First implementation steps include the Main Street Greenway, Buffalo Creek open space acquisition, Wendell Falls townhouse development multi-purpose path, and second Park entrance by extending Landing View.*
6. Evaluate the transition of Main Street Extension to a greenway connector to Downtown rather than a street for vehicles. *Staff submitted for Wake County park bond funding for design and construction of the Main Street greenway in FY 2020. The capital project is planned for FY 2021.*
7. Initiate planning for signature special events to ensure sustainability, maintain attendee interest, and provide for appropriate growth. *Staff met with event organizers in FY 2020 to evaluate opportunities to improve events and ensure that design allows for growth of the events. Layout for Downtown events were modified to include closing Main Street and Third to accommodate growth. New events added in FY 2020 included Meet on Main and the Farmers Market. The East Campen Row project for Downtown parking and event space finished design in 4/2020 and will complete construction in early summer 2020.*
8. Coordinate the development of a new Wendell Branch Library with Wake County to include space for historic preservation and community group meetings. *Project is on-hold for the development of a new Library Master Plan by Wake County. Staff met with Library staff to coordinate potential library site improvements and will participate in the master plan process and seek improvements during the next library bond issuance.*
9. Identify methods to incorporate sports tourism and visitor marketing for awareness of special events and recreation offerings. *Staff met with Visit Raleigh tourism staff regarding the implementation of the tourism plan for Wake County. Economic development and management staff participated in hotel recruitment events in FY 2020. Staff partnered with Newland to develop a marketing submittal for inclusion in the annual visitor guide for FY 2020 and FY 2021. Visit Raleigh is marketing special events in Wendell to drive visitors to the community.*

GOAL 5: Organization Culture and Communication



GOAL 5: Organization Culture and Communication

Build a professional and inclusive Town organization that is fiscally responsible, seeks innovative practices, and values the development of staff.

Organization culture and communication goal attainment occurs when the following opportunities are realized or conditions exist.

A. Build an organization committed to improving daily towards a goal of excellence in service to its citizens, businesses, visitors, and employees through responsible fiscal management, inclusive communication, innovative technologies, and professional development.

Management in Progress

1. Maintain a fiscally conservative approach in the review of comparative tax and utility rates for inclusion in the budget. *Completed and implemented in FY 2020 and FY 2021 Budgets.*
2. Establish a capital improvement plan that incorporates a capital budget with a capital funding reserve that identifies revenues, preserves the fund balance policy, and incorporates debt service. *A 5-Year Capital Improvement Plan was developed and included in FY 2020 and improved in FY 2021.*
3. Enhance the budget document to provide greater detail and transparency on department expenses and how they connect to strategic initiatives. *Significant enhancements provided in the budget document for FY 2020 and further improvements in FY 2021 in response to GFOA reviews. The Strategic Plan is included in the annual Budget and a section includes the linkages between the plan initiatives and funding.*
4. Complete a comparative staffing needs analysis that is updated annually to assist in budget development and to guide organization growth over the next five to fifteen-year period. *A staffing analysis for the next 10-year period was included in the FY 2020 Budget and updated in the FY 2021 Budget.*
5. Identify existing work performance data collected by the departments, establish levels of service, and incorporate performance goals tying service levels to strategic goals in the budget process. *Performance management goals included for each department in FY 2020. Adjustments after the initial year are reflected in FY 2021. Performance will be impacted due to Covid-19 adjustments to operations.*
6. Complete the analysis of the IT program to consider both efficiencies and organization growth needs. *Completed analysis of the information technology (IT) program and implemented a hybrid solution with limited hardware and network on-site and Carolinas IT providing network security and support in FY 2020.*
7. Evaluate current communications like the Snapshot and weekly update to ensure that information is tied to organization performance and strategic goals to be of value to the reader. *Staff amended the Snapshot monthly report in FY 2020 to include a strategic plan update, operations performance update, and finance report that is provided the Board of Commissioners at the second meeting of each month.*

Strategic Initiatives

1. Maintain GFOA financial reporting recognition and seek recognition for the budget submission as well. *The FY 2019 CAFR and the FY 2020 Budget both received GFOA recognition in FY 2020. This represented the first time Wendell submitted a Budget for review to GFOA.*

GOAL 5: Organization Culture and Communication



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Strategic Initiatives

2. Establish a quarterly (at least) update of strategic initiatives that includes the responsible party and timelines. *Completed with the monthly reporting in the Snapshot report in FY 2020.*
3. Evaluate current department policies and practices to enhance efforts to improve customer service. Process and staff change in Planning reduced the permitting backlog in FY 2020. *Customer service enhances proposed for solid waste services in FY2021. Covid-19 changes have resulted in increased online services for residents including bill pay, permitting, plan review, and elected and appointed board meetings in FY 2020.*
4. Establish an online agenda that includes background materials and the opportunity for public comment. *The agenda and packet materials were included online in early FY 2020. The onset of Covid-19 also provided the opportunity to establish a system to receive digital public comment in advance of meetings for inclusion in virtual meetings. Staff will evaluate software options to receive comment through the website in FY 2021.*
5. Develop a communication plan to market Wendell to external interests and increase communication for internal interests. *The Communication Plan was completed and presented to the Board of Commissioners in 11/2019. Staff is implementing the plan in late FY 2020 and FY 2021 including website updates.*
6. Establish biannual retreats for the Commission and a biennial strategic planning process that provides for community and stakeholder input. *The Board of Commissioners held a Budget Retreat and Organizational Planning Retreat in FY 2020. A Strategic Planning Retreat will be held in late summer 2020 and Budget retreat in early 2021 in FY 2021.*
7. Determine requirements for compliance with the Americans with Disabilities Act, as amended, and prepare a transition plan as necessary for facilities, infrastructure, programs, and communications. *Funding for the ADA Transition Plan is included in the FY 2021 Budget.*
8. Complete a review of the Charter and procedural rules of the Commission. *The Town Attorney completed the review of the Charter and procedural rules in 4/2020. No Charter Amendments were needed.*
9. Evaluate human resource policies for overtime, insurance selection, employee evaluation, compensation, comparative benefits, and training programs. *In FY 2020, a HR Administrator position was filled, insurance reviewed, EAP implemented, and pay & classification study completed by a consultant. The FY 2021 budget implements the pay & classification study and staff will update Personnel Policy.*

Prioritization of Strategic Plan Initiatives

At the February 2019 Budget Retreat, the Board of Commissioners participated in a facilitated exercise to prioritize the strategic initiatives. Members selected a set number of initiatives that mattered most to them individually. The members shared their initiatives to develop Board priorities. Top Priority initiatives received five or six votes (consensus) and High Priority initiatives received three or four votes (voting majority). While all the initiatives are important, the prioritization allows staff to appropriately allocate resources and budget requests to maximize policy implementation.

The FY 2021 Budget represents Year 2 of the two-year strategic plan and is developed to maximize opportunities to achieve the strategic goals of the community through the allocation of available and planned resources. Details are provided to outline how the budget is designed to advance the adopted Strategic Plan.

The priorities and budget implementation for each goal are as follows:

GOAL 1: Downtown Vibrancy, Economic Growth, and Community Character

TOP PRIORITY INITIATIVES

1. Identify opportunities for infill housing and commercial development in Downtown and establish a program to promote the potential development or redevelopment projects.
2. Establish a Wendell Falls Corridor Action Plan to encourage appropriate development, connectivity, and infrastructure extension.

HIGH PRIORITY INITIATIVES

1. Review current special events sponsored by the Town and work with community organizations to enhance existing events and develop a sustainable, year-round event schedule.
2. Identify opportunities for the mid and long-term use for the Wendell Elementary School property in coordination with Wake County Schools.
3. Evaluate the establishment of either an in-house, contract, or hybrid service delivery for economic development.
4. Work with Newland Communities and area health systems to encourage the development of a hospital and medical park in the Wendell Falls commercial district or other suitable location.

IMPLEMENTING GOAL 1 IN THE BUDGET

- Downtown Parking (\$499,000) improvement in FY 2020 completed early FY 2021.
- Neighborhood Improvements near Downtown (\$1,093,000 total) in FY 2021.
- Façade Grant program funding (\$10,000) in FY 2021.
- TJCOG Regional Brownfield Program (\$4,000) in FY 2021.
- Contract Economic Development Program (\$38,000) in FY 2021.
- Comprehensive Land Use Plan Update (\$90,000) in FY 2021.
- Campen Alley Phase II (\$300,000) in FY 2022.
- Main Street Streetscape Refurbishment (\$500,000) in FY 2025

GOAL 2: Public Safety and Neighborhood Improvement

TOP PRIORITY INITIATIVES

1. Establish an action plan for the police department to achieve Commission on Accreditation for Law Enforcement Agencies (CALEA) accreditation and initiate policy review and development to implement.

2. Identify opportunities to improve officer health and safety through the promotion of physical fitness, use of employee assistance programs, ergonomic equipment, and like practices.

HIGH PRIORITY INITIATIVES

1. Seek opportunities and programs to improve traffic and pedestrian safety near school sites.
2. Expand officer participation in Crisis Intervention Training to expand existing capabilities beyond the supervisory level to properly assist persons in crisis receive appropriate agency referrals.

IMPLEMENTING GOAL 2 IN THE BUDGET

- Funding for CALEA training and program in FY 2021.
- Two new officers with vehicles and equipment in FY 2021.
- Training and education (\$14,920 increase) in FY 2020.
- Health club membership reimbursement program (\$6,000) in FY 2021.
- Employee assistance program (EAP) for all employees covered in insurance in FY 2021.
- Overtime line (\$6,000) continued in FY 2021.
- Wendell Boulevard Sidewalk Project (\$1,629,164) in FY 2021.

GOAL 3: Infrastructure, Transportation, and the Environment

TOP PRIORITY INITIATIVES

1. Establish an infrastructure plan for the connection and extension of water and sewer for inclusion in the capital improvement plan to promote development, annexation, and close service gaps.
2. Prioritize and prepare intersection improvements for NCDOT and CAMPO funding processes.

HIGH PRIORITY INITIATIVES

1. Evaluate the water allocation policy for efficiencies in cost and providing necessary infrastructure to encourage appropriate growth.
2. Seek opportunities to improve the Transportation Plan to balance necessary improvements to occur in a timely manner with economic development, including the Wendell Boulevard widening.
3. Establish a facility and lands prioritization list to identify future acquisition needs with funding strategies for inclusion in the capital improvement plan.

IMPLEMENTING GOAL 3 IN THE BUDGET

- Stormwater manager position and contract services for program (\$24,000) in FY 2021.
- Landing View Extension into Park for second access, driveway, and parking (\$1,100,000) in FY 2021.
- Neighborhood Improvements in neighborhood west of Downtown (\$1,093,540) in FY 2021 provides street resurfacing on W. Academy, sidewalks gap closure, curb and gutter, and accessible crossings.
- 5-Year Neighborhood Investment in CIP (\$2,693,540).
- Wendell Boulevard Sidewalk Project (\$1,629,164) in FY 2021 includes intersection improvements at Wendell Falls Parkway (signalization), Wall Street (close), and Marshburn Road (pedestrian improvements)
- Repaving Program in CIP Years 2 to 5 (\$554,365).
- Sidewalk Program in CIP Years 2 to 5 for Pedestrian Plan projects (\$300,000).
- ADA Accessibility Program in CIP Years 2 to 5 for crosswalk improvements (\$80,000).

GOAL 4: Parks, Recreation, Special Events, and Culture

TOP PRIORITY INITIATIVES

1. Complete the development and plan for implementation of a comprehensive parks and recreation master plan to guide future recreation services and facility needs.
2. Identify and provide for the acquisition for the next active recreation site identified in the parks and recreation master plan.

3. Develop a plan to link Wendell Falls to Downtown and the Park by greenway that allows for multiple transportation alternatives.

HIGH PRIORITY INITIATIVES

1. Initiate planning for signature special events to ensure sustainability, maintain attendee interest, and provide for appropriate growth.

IMPLEMENTING GOAL 4 IN THE BUDGET

- Neighborhood Park Site-Specific Plan (\$25,000) in FY 2021 for land acquired in FY 2020.
- Parks Maintenance Technician position reclassified to Parks Supervisor position.
- Park land acquisition (\$400,000) in FY 2021.
- New park construction (\$500,000) in FY 2022.
- Wendell Park tennis court light replacement (\$23,000) and Access road / parking resurfacing (\$1,100,000) in FY 2021.
- Main Street Greenway design and construction (\$300,000) in FY 2021 and second greenway project in FY 2024 (\$500,000).
- Open space acquisition on Buffalo Creek (\$465,520) in FY 2021 and park land acquisition in FY 2023 (\$500,000) for greenway extensions and new parks.
- Funding to construct neighborhood parks in FY 2022 (\$500,000) and FY 2025 (\$500,000).
- Multi-Purpose Trail design and construction (\$500,000) in FY 2024.

GOAL 5: Organization Culture and Communication

TOP PRIORITY INITIATIVES

1. Establish a quarterly (at least) update of strategic initiatives that includes the responsible party and timelines.
2. Complete a review of the Charter and procedural rules of the Commission.
3. Evaluate human resource policies for overtime, insurance selection, employee evaluation, compensation, comparative benefits, and training programs.

HIGH PRIORITY INITIATIVES

1. Evaluate current department policies and practices to enhance efforts to improve customer service.
2. Develop a communication plan to market Wendell to external interests and increase communication for internal interests.

IMPLEMENTING GOAL 5 IN THE BUDGET

- Tax decreased to 47 cents per \$100 value in revaluation year in FY 2021.
- Capital improvement program with fund balance compliance in FY 2021 budget document.
- Additional transparency and detail connecting policy to expenses in FY 2021 budget document.
- Staffing needs analysis updated in the FY 2021 budget document.
- Performance measurements and goals updated in FY 2021 budget document.
- ADA transition plan (\$32,000) in FY 2021.
- Overtime budgets added in Public Works (\$8,000) and Police (\$6,000) in FY 2021.
- Employee Assistance Program (EAP) for all employees in insurance.
- Compensation and Classification Study implemented in department salary lines in FY 2021.
- Town Hall replacement project design and construction (\$6,100,000) in FY 2021.

Budget Summary

The Budget Summary provides the descriptive overview of the funds used by the Town through the preparation of the Budget Ordinance as required by the Local Government Budget and Fiscal Control Act (LGBFCA). Following the ordinance is the budget overview for all funds that shows the fund structure and the relationship of departments to the funds. The Revenues by Type section describes the major revenue sources and explains the assumptions and trends used to establish the revenue estimates. Likewise, expenditures are evaluated by functional area to show trends and statistics. As a provider of municipal public service, personnel costs related to the recruitment and retention of talent is a primary cost center. As such, the Budget Summary includes a staffing history, analysis, and positions authorized in the budget.



TOWN OF WENDELL
FISCAL YEAR 2020-2021 BUDGET ORDINANCE
O-10-2020

BUDGET ORDINANCE: BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF THE TOWN OF WENDELL, NORTH CAROLINA THAT:

Section 1: The following accounts are hereby appropriated to the fund set forth for the operation of the town government and its activities for the fiscal year beginning July 1, 2020, and ending June 30, 2021, in accordance with the chart of accounts heretofore established for this town:

| CODE | GENERAL FUND | AMOUNT |
|-------------------------------|--------------------------------|----------------------|
| 10-410 | Governing Body | \$ 93,700 |
| 10-420 | Administration | \$ 561,900 |
| 10-430 | Information Technology | \$ 166,760 |
| 10-440 | Finance | \$ 448,450 |
| 10-450 | Economic Development | \$ 62,300 |
| 10-490 | Community Development/Planning | \$ 551,450 |
| 10-500 | Public Buildings & Ground | \$ 10,872,594 |
| 10-510 | Police - Law Enforcement | \$ 2,336,057 |
| 10-530 | Fire Services | \$ 4,900 |
| 10-560 | Public Works | \$ 2,318,435 |
| 10-570 | Powell Bill | \$ 180,000 |
| 10-620 | Parks and Recreation | \$ 914,925 |
| 10-660 | Non-Departmental | \$ 993,200 |
| 10-690 | Special Appropriations | \$ 2,500 |
| FUND SUBTOTAL | | \$ 19,507,171 |
| WATER and SEWER FUND | | |
| 30-660 | Non-Departmental | \$ 50,000 |
| 32-660 | Non-Departmental | \$ 450,000 |
| FUND SUBTOTAL | | \$ 500,000 |
| TOTAL FUND ALLOCATIONS | | \$ 20,007,171 |

Section 2: It is estimated, and therefore appropriated, that the following revenues will be made available to the respective funds for the fiscal year beginning July 1, 2020 and ending June 30, 2021, as follows:

| CODE | FUND | AMOUNT |
|-------------------------------|----------------------|----------------------|
| 10 | General Fund | \$ 19,507,171 |
| 30 & 32 | Water and Sewer Fund | \$ 500,000 |
| TOTAL FUND ALLOCATIONS | | \$ 20,007,171 |

TOWN OF WENDELL
FISCAL YEAR 2020-2021 BUDGET ORDINANCE
O-10-2020

Section 3: That found included in Section 1 of this ordinance are appropriations in an amount of \$391,200 from the General Fund; \$50,000 from the Water Fund and \$450,000 from the Sewer Fund which are payments for the following long-term capital debt service payments during FY 2020-21:

| ACCOUNT | DEBT SERVICE DESCRIPTION | AMOUNT |
|-----------------|---|----------------|
| 10-570-4400 | Street and Drainage Improvement Projects | \$ 136,200 |
| 10-660-9100 | Open Space, Equipment and Facility Improvements | \$ 255,000 |
| 30-660-9100 | Water Bond and Clean Water Loan | \$ 50,000 |
| 32-660-9100 | Sewer Bond and Buffalo Creek Loan | \$ 450,000 |
| TOTAL \$ | | 891,200 |

Section 4: There is hereby levied an Ad Valorem Tax of forty-seven cents (\$0.47) per one hundred dollar (\$100) valuation of taxable property for the purpose of raising a portion of the revenue listed in the General Fund appropriation in Section 2 of this Ordinance. This rate is based upon an estimated county assessed valuation of \$945,000,000 for the Town of Wendell and an estimated collection rate of 98.64%.

Section 5: Community Development/Planning fees are remitted to the Town at the time application is submitted for consideration.

Section 6: Parks and Recreation fees are to be remitted prior to participation in the program.

Section 7: Fees related to removal of solid waste will be charged on a monthly or case by case basis dependent upon the type of materials involved with payments remitted in accordance with the approved fee schedule.

Section 8: Copies of this Budget Ordinance and accompanying document shall be furnished to the Town Clerk, Budget Officer, and other Department Heads of the Town of Wendell to be kept on file by them for their direction in the disbursement of funds.

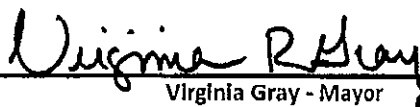
Upon introduction of this Ordinance by Commissioner Jon Lutz this ordinance is hereby adopted this 26th day of May, 2020.

Ayes:

Nays:

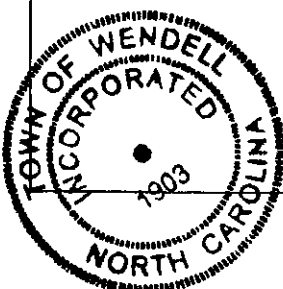
Absent:

| | |
|---|--|
| Jason Joyner, Joe Deloach, Jon Lutz, Philip Terraschi, John Boyette | |
| <input type="radio"/> | |
| <input type="radio"/> | |


 Virginia Gray - Mayor


 Megan Howard - Town Clerk


 James P. Cauley, III - Town Attorney



Budget Overview – All Funds

The Town of Wendell is served by three funds; the General Fund, the Water Fund, and the Sewer Fund. The General Fund provides the revenues and expenses for all operating departments and expenses of the Town other than the retirement of water and sewer debt. The Water Fund and Sewer Fund only provide debt service payments and do not provide or receive transfers from other funds.

Department Relationship to Funds

The General Fund contains all the governmental services provided by the Town of Wendell and typically includes governmental services that do not generate sufficient revenue to support their activities such as the departments listed in the table. In the FY 2021 Budget, the General Fund is balanced with a property tax of forty-seven (\$0.47) cents per one hundred dollars (\$100) valuation. During 2020 there was a revaluation of all real property in Wake County and the “revenue neutral” rate of the Town of Wendell is \$0.41 cents. The proposed tax rate is a reduction of \$0.02 cents from the FY 2020 rate of \$0.49.

| | FY 2021 | Capital | Net |
|----------------------------|----------------------|-------------------------|------------------------|
| Governing Body | \$ 93,700 | \$ - | \$ 93,700.00 |
| Administration | \$ 561,900 | \$ 32,000.00 | \$ 529,900.00 |
| Information Technology | \$ 166,760 | \$ 25,000.00 | \$ 141,760.00 |
| Finance | \$ 448,450 | \$ - | \$ 448,450.00 |
| Economic Development | \$ 62,300 | \$ - | \$ 62,300.00 |
| Planning | \$ 551,450 | \$ - | \$ 551,450.00 |
| Public Buildings & Grounds | \$ 10,872,594 | \$ 10,698,224.00 | \$ 174,370.00 |
| Police | \$ 2,336,057 | \$ 248,000.00 | \$ 2,088,057.00 |
| Fire Services | \$ 4,900 | \$ - | \$ 4,900.00 |
| Public Works | \$ 2,318,435 | \$ 238,500.00 | \$ 2,079,935.00 |
| Powell Bill | \$ 180,000 | \$ - | \$ 180,000.00 |
| Parks & Recreation | \$ 914,925 | \$ 29,000.00 | \$ 885,925.00 |
| Non-Departmental | \$ 993,200 | \$ - | \$ 993,200.00 |
| Special Appropriations | \$ 2,500 | \$ - | \$ 2,500.00 |
| | <u>\$ 19,507,171</u> | <u>\$ 11,270,724.00</u> | <u>\$ 8,236,447.00</u> |

| | |
|---|----------------------|
| Ad Valorem Taxes | \$ 4,392,196 |
| Licenses & Permits | \$ 451,200 |
| Intergovernmental Revenues - Unrestricted | \$ 1,937,500 |
| Intergovernmental Revenues - Restricted | \$ 2,199,507 |
| Permits & Fees | \$ 189,000 |
| Sales & Services | \$ 914,450 |
| Other Revenues | \$ 3,700 |
| Investment Income | \$ 115,000 |
| Transfers/Fund Balance | ✓ \$ 804,618 |
| Loan Proceeds | ✓ \$ 8,500,000 |
| | <u>\$ 19,507,171</u> |

As the Town grows, additional funds will be needed to account for business-like activities known as enterprise funds or to plan for large projects through a capital reserve fund. Staff anticipates the establishment of both a Stormwater Fund, Solid Waste Fund and Capital Reserve Fund being developed in the near future. However, the only other funds are the Water and Sewer Funds that do not have a connection to departments and are only used for the retirement of debt tied to the utility merger with Raleigh Utilities.

Revenues by Type – Descriptions, Trends, and Assumptions

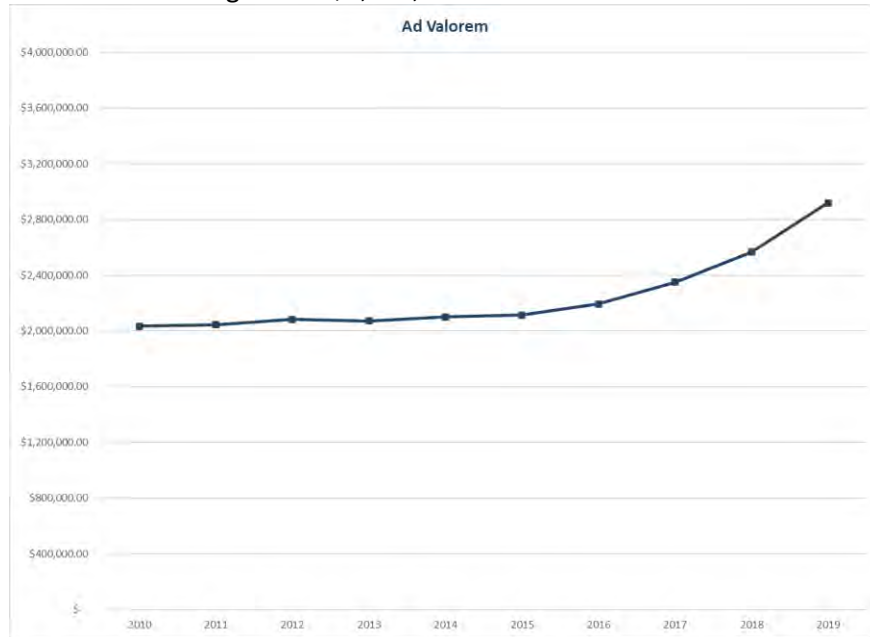
A summary of revenues by type for FY 2021 is provided followed by revenue descriptions, trends, and assumptions.



AD VALOREM TAXES

Ad valorem taxes are taxes paid on the real and personal property located within the Town's corporate limits. Taxes for real and personal property are levied in a fiscal year based upon the preceding January 1st valuations and the tax rate established by the Town; the adopted tax rate is applied per every \$100 in property valuation. The Town's estimated budgetary collection rate percentage may not exceed the current year collection percentage. These taxes are billed and collected by Wake County on the Town of Wendell's behalf and distributed on a weekly basis. Delinquent ad valorem taxes from previous fiscal years and late fee penalties are also distributed with current collections. Wake County performed a countywide property revaluation that went into effect on January 1, 2020. Properties located in the Town of Wendell's jurisdiction saw an average value increase of approximately 25%. The Town's revenue neutral tax rate was determined (by Wake County) to be \$0.41 per one hundred dollars (\$100) valuation of property. The Town of Wendell's tax rate will be \$0.47 per one hundred dollars (\$100) valuation of property, which is a reduction of \$0.02 from the Fiscal Year 2020 tax rate of \$0.49 per one hundred dollars

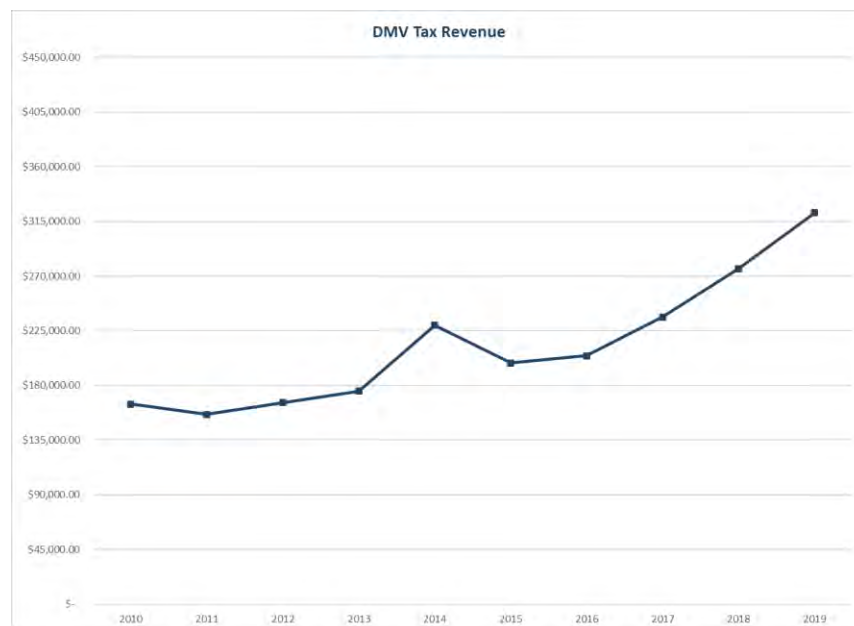
(\$100) of property valuation. The Town utilizes an estimated 96.84% collection rate for ad valorem taxes. The total Taxes Ad Valorem is budgeted at \$4,392,196.



TAXES & LICENSES

DMV Tax Revenue

Motor vehicle ad valorem taxes are paid on the registered motor vehicles located within the Town's corporate limits. Vehicle taxes are billed and collected by the North Carolina Department of Motor Vehicles at the same time as the vehicle registration. The collected revenues are remitted to the Town by Wake County on a monthly basis. Ad valorem taxes are based on growth projections from the Wake County Revenue Department. The Town of Wendell is budgeting for \$322,000 in DMV Tax Revenues, which represents a \$14,800, or 4.82%, increase from the Fiscal Year 2020 budget. This increase is based upon the expected continued growth that has been experienced Town-wide for the past several years.



Motor Vehicle License

The Town is authorized to levy a motor vehicle license tax of up to \$30 on any vehicle residing in the jurisdiction. This tax is billed and collected by the North Carolina Department of Motor Vehicles in conjunction with the annual property tax bill. The collected revenues are remitted to the Town by Wake County on a monthly basis. Annual revenues are based on the growth projections from the Wake County Revenue Department. Of the \$30 tax levy, only \$5 may be used for any general purpose; if a municipality operates a public transportation system, it may allocate the next \$5 towards operations, maintenance, etc. of the system; the remaining portion of the levy must be used for maintaining, repairing, constructing, reconstructing, widening, or improving public streets that are not part of the State highway system. The Town is continuing to keep the motor vehicle license tax at \$20 per vehicle. The Town is anticipating on receiving \$124,000 in Motor Vehicle License taxes; this represents an increase of 7.55% or \$8,700. This increase can be attributed to the continued population within the Town of Wendell; the increase is in line with the trend data experienced over the past fiscal years.



Golf Cart Fees

The Town of Wendell Board of Commissioners ordained that Chapter 24 of the Wendell Code of Ordinances be amended to provide clear definition and guidance to ensure the safe operation of golf carts within the town. Low Speed Vehicles, as defined under North Carolina General Statute 20-4.01, and as equipped and regulated under North Carolina General Statute 20-121.1, are not subject to this ordinance; instead they are registered and licensed by the North Carolina Department of Motor Vehicles. Golf cart permit fees are collected at time of application; issuance of the permit is subject to the successful completion of an equipment inspection performed by a Town of Wendell police officer. Issued permits are valid for a period that reflects the Town's fiscal year calendar (July through June) and are subject to renewal annually. Registration fees shall be prorated monthly for first time registrants. The Town has continued to receive several first-time registrations over the past years since the inception of the ordinance allowing golf carts on Town roads. With continued program popularity and a well-established registrant pool, the Town of Wendell is anticipating \$5,000 in Golf Cart Fees. While this program has

certainly been popular since inception, the Town still lacks good historical data trends. This budgeted figure allows for a significant number of current registrations to “lapse” and not be renewed for Fiscal Year 2021.

Beer & Wine License

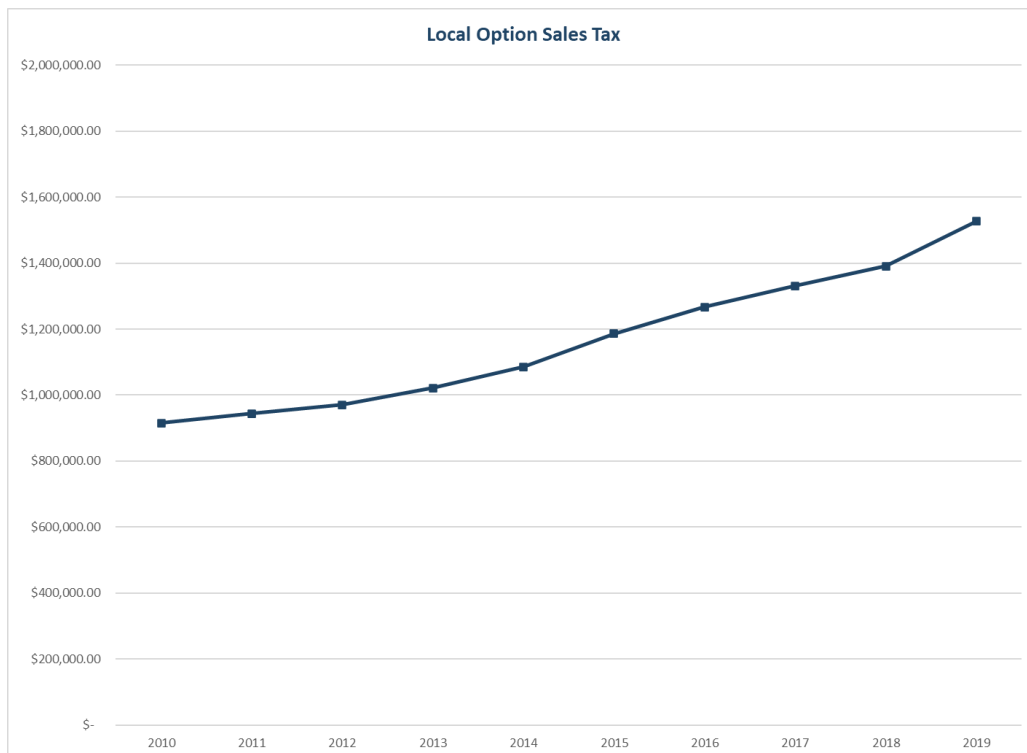
A person holding any of the following retail ABC permits for an establishment located in the Town of Wendell shall obtain from the Town a license for that activity. Licenses permitting the sale of malt beverages for on-premise consumption are levied at an annual tax of \$15; licenses permitting the sale of malt beverages for off-premise consumption are levied at an annual tax of \$5. Licenses permitting the sale of unfortified and/or fortified wine for on-premise consumption are levied at an annual tax of \$15; licenses permitting the sale of unfortified and/or fortified wine for off-premise consumption are levied at an annual tax of \$10. The Town is budgeting to receive \$200 in beer & wine licensing fees. This figure remains the same from Fiscal Year 2020; no new qualifying businesses have been established in the Town’s jurisdiction to trigger a revenue increase.

INTERGOVERNMENTAL

Unrestricted

Local Option Sales Tax

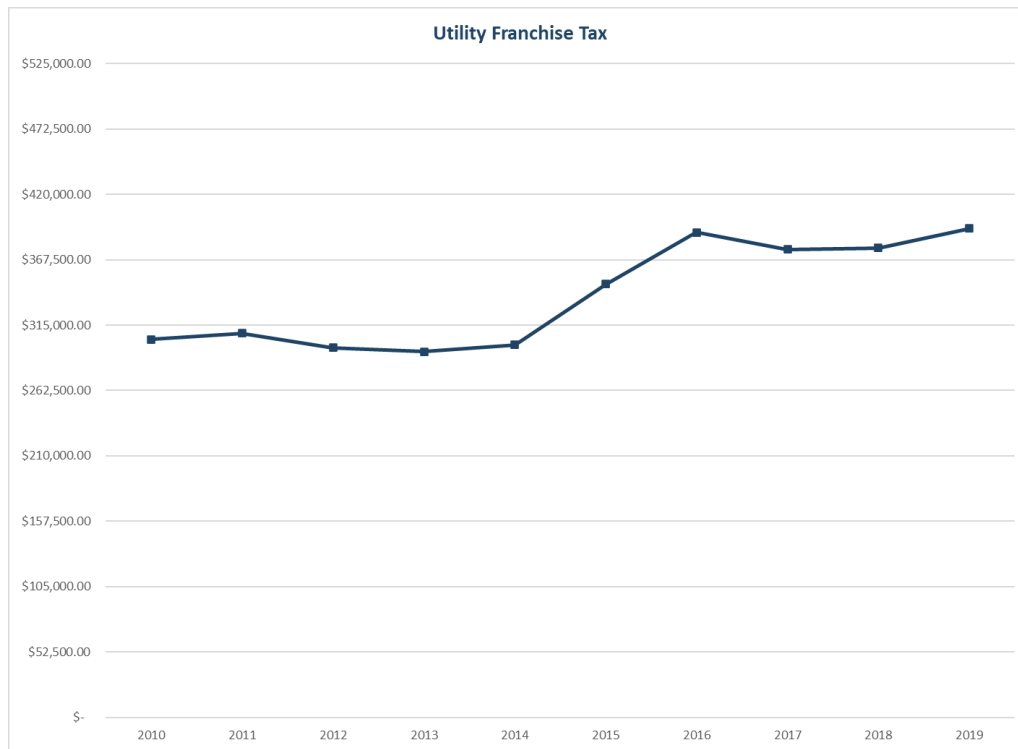
The local sales and use taxes are levied by the Wake County Board of Commissioners and is collected by the State of North Carolina on behalf of the County. The local option sales tax rate of 2¢ consists of three separate taxes that are authorized by North Carolina General Statutes: Article 39 1¢ tax, Article 40 ½¢ tax, and Article 42 ½¢ tax. Article 39 taxes are distributed back to counties based on a point-of-sale basis. Article 40 taxes are distributed back to counties on a statewide county per capita basis (with a factor adjustment applied; Wake County currently receives a factor of 0.95, or 95%). Article 42 taxes are distributed back to counties in the same manner as Article 39 taxes. Distributions of these funds are made to the Town monthly on a per capita basis.



Due to the COVID-19 virus, there is a lot of uncertainty on how the pandemic will affect the economy statewide as well as locally as we move into Fiscal Year 2021. The North Carolina League of Municipalities is projecting anywhere from a 1.50% increase to a 3.20% decrease in local option sales tax distribution statewide. The Town of Wendell is anticipating to receive \$1,495,000 in local option sales taxes; this represents an increase of 5.03%, or \$71,580 from Fiscal Year 2020. This increase is very conservative compared to trend data from past years. Because it is located in Wake County, the Town believes that its sales tax revenues are a bit more protected than other areas throughout the state.

Utility Franchise Tax

The utility franchise tax is a combination of taxes on electricity sales, piped natural gas sales, telecommunication sales, and local video programming revenues. The taxes received from gross receipts of video programming sales help fund the Town's local PEG channel (local public, educational, or governmental access channel). The State of North Carolina distributes these funds to the Town on a quarterly basis. Fiscal Year 2021 will see a \$23,200 increase in budgeted Utility Franchise Tax revenues; this represents a 6.59%. While the North Carolina League of Municipalities is projecting a rather flat increase, around 1%, the Town's more aggressive increase is attributed to bringing the budgeted figure more in line with historical data information for actual revenues.



ABC Net Revenues

The Wake County Board of Alcoholic Control distributes its net profits to the municipalities located within Wake County. These distributions are made on a quarterly basis in proportion to ad valorem taxes. For Fiscal Year 2021, the Town is expecting to receive \$20,000 in net revenues from the local ABC Board; this is the same amount of revenues as was budgeted for the Fiscal Year 2020.

Solid Waste Disposal Tax

The State levies a \$2 per-ton “tipping tax” on municipal solid waste and construction and demolition debris that is deposited in a landfill in the state, or transferred at a transfer station for disposal outside the state. The North Carolina Department of Revenue distributes 18.75% of the taxes collected to counties and municipalities on a per capita basis. Solid waste disposal taxes are distributed on a quarterly basis. For Fiscal Year 2021, the Town is expecting to receive \$4,000 in solid waste disposal taxes; this is the same amount of revenues as was budgeted for the Fiscal Year 2020.

Beer & Wine Tax

The alcoholic beverages tax is an excise tax levied on the sales of malt beverages, unfortified wine, and fortified wine. Malt beverage sales carry an excise tax of 61.71¢ per gallon; unfortified wine sales carry an excise tax of 26.34¢ per liter; fortified wine sales carry an excise tax of 29.34¢ per liter. The excise tax is distributed to all counties and cities in which the retail sale of these beverages is authorized in the entire county or city within 60 days after March 31 of each year. Of the taxes levied, the North Carolina Department of Revenue distributes 20.47% for malt beverages, 49.44% for unfortified wine, and 18% for fortified wine on a per capita basis. The Town of Wendell is budgeting to receive \$28,500 in beer & wine taxes, an increase of 4.20% or \$1,150. The Fiscal Year 2020 distributions for the Beer & Wine Tax were not made at the time of adoption of the Fiscal Year 2021 budget; due to the timing of this, the Town has to use figures of actual dollars received beginning two years prior to the adopted budget. The Town has received, on average, approximately \$28,573 over the last five years of actual data. The budgeted amount falls within this average and does not take into account any potential growth that may be experienced from Fiscal Year 2020 distributions.

Restricted

Powell Bill – Motor Fuels Tax

Powell Bill revenues are distributed to municipalities so long as funds are appropriated as part of the state budget by the North Carolina General Assembly. The Town’s annual distributions are based on two factors; seventy five percent is allocated on a per capita basis while the remaining twenty five percent is allocated based on the number of street miles maintained within the Town’s corporate limits. The State restricts the use of these funds to primarily the resurfacing of streets. Powell Bill funds are received in two installments per fiscal year. The North Carolina League of Municipalities is projecting the per capita allocation to be \$19.11 and the mileage-based allocation to be \$1,580.13; both of these are rate increases from the previous years’ projections. Additionally, the North Carolina General Assembly appropriated an additional \$7,375,000 for Fiscal Year 2021; only municipalities with a population of 200,000 are eligible for the additional appropriation. The Town is anticipating on receiving \$180,000 in Powell Bill funds for Fiscal Year 2021; this is an increase of \$175,000 budgeted for Fiscal Year 2020, which represents a 2.86%.

Grants and/or Matching Funds

Occasionally, the Town of Wendell applies for and receives grant or matching funds from other government agencies. If awarded these funds, the expenditures are typically restricted to one or more specific uses. It is often required that the Town reports its expenditures back to the issuing agency to ensure that the funds are being used appropriately as they were intended. For Fiscal Year 2021, the Town of Wendell is expected to receive \$2,016,020 in grant funding to complete various projects and programming.

PERMITS & FEES

Development/Planning Fees

This revenue is composed of development-related permits and fees charged to developers, builders, and homeowners for new construction and additions/alterations to property. Permit fees are collected upon issuance of the permit. Additionally, revenues are collected for rezoning, special use, and annexation applications; these fees are collected at time of application submittal. The Town of Wendell has been and continues to experience a large volume residential and commercial development. With that comes increased development and planning fees for project submittals. The Town is increasing its budgeted development/planning fees from \$120,450 to \$130,000 for Fiscal Year 2021.

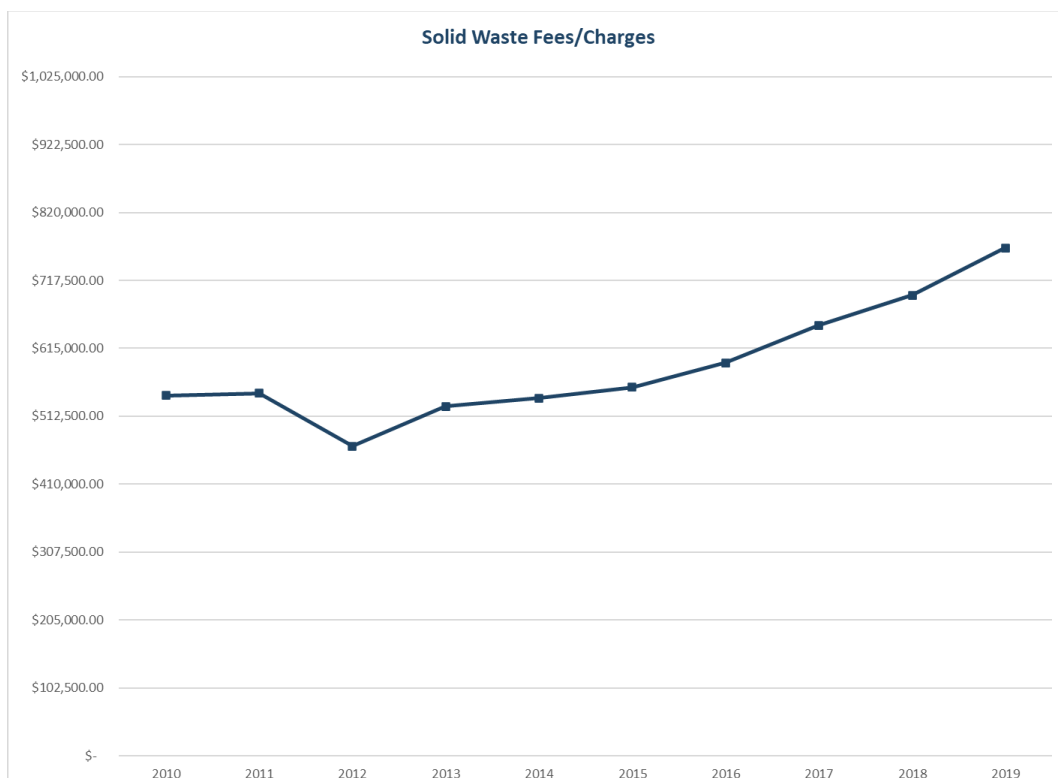
Sidewalk & Driveway Fees

The Town charges a fee for the inspection of sidewalk and driveway installations for new single-family homes. The fee is collected upon the issuance of the building permit for the single-family home. For Fiscal Year 2021, the Town has budgeted for \$15,000 of revenues to be derived from sidewalk and driveway fees. This is an increase from \$13,000 as budgeted in Fiscal Year 2020. This is driven by the continued residential growth that the Town is experiencing.

SALES & SERVICES

Solid Waste Fees

Solid waste fees are billed to and collected from homeowners by the City of Raleigh on a monthly basis as a component of water and sewer bills on behalf of the Town of Wendell. These fees represent the cost recovery of providing curbside garbage, recycling, and yard waste collection to Town residences. State statutes restrict the use of these funds to the provision of solid waste services. For Fiscal Year 2021, the Town is anticipating receiving \$715,000 from solid waste fees. This represents a 6.72% increase over Fiscal Year 2020. This increase is attributable to continued residential growth.



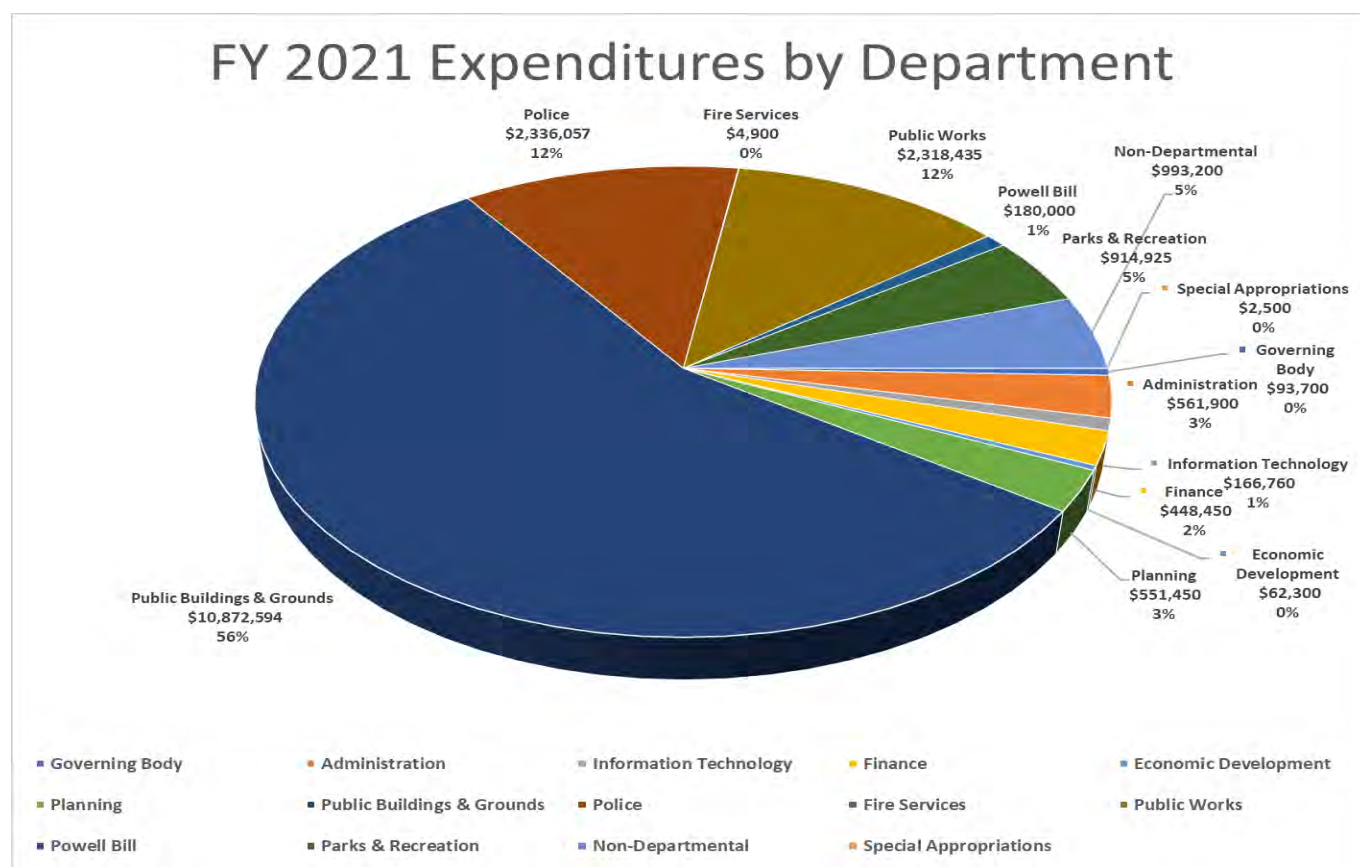
Recreation Fees

The Town of Wendell collects recreation user fees from athletic program registration and sponsorships, facility rentals, track out programming, and other special events to offset costs associated with providing these programs. These fees are collected at various times throughout the fiscal year when different program become available for participation. Collectively, recreation fees will see a minimal increase. Recreational fees, as a whole, will increase by \$1,435 from \$184,015 to \$185,450; this represents less than a 1% increase. From an individual revenue source approach, recreation fees from athletic programming is the sole driver for the revenue increase.

INTEREST ON INVESTMENTS

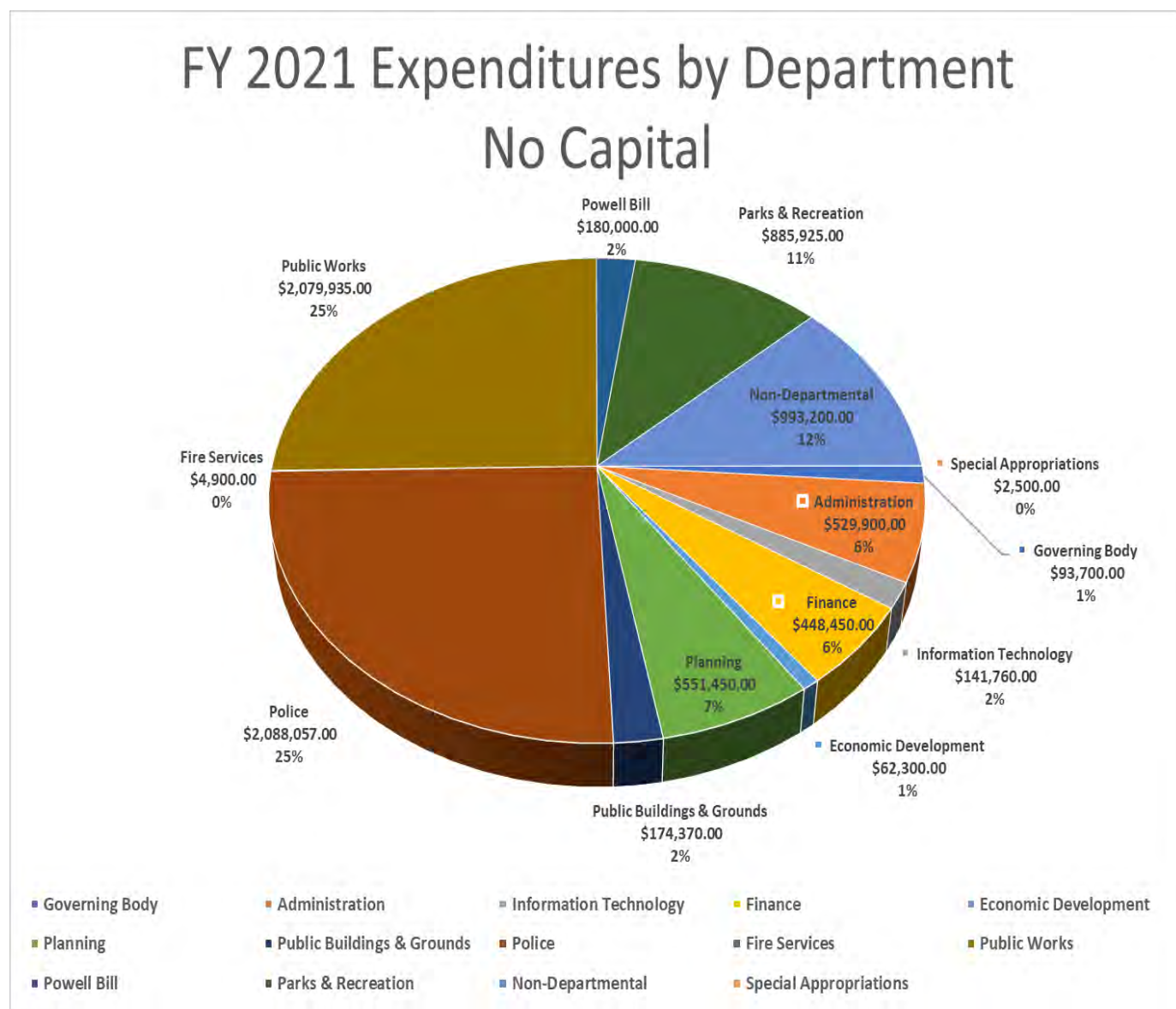
Municipalities are authorized to invest their idle cash. Funds for investment come from capital and operating revenues and fund balances. State law prescribes the authorized types of investments, and the law reflects the dual policy goals of minimizing the risk of investments and maximizing the liquidity of invested funds. The Town of Wendell heavily utilizes the North Carolina Capital Management trust, a mutual fund for local government investments. The interest earned on investments must be credited proportionately to the funds from which the moneys that were invested came. The amount of investment income the Town earns fluctuates from year to year because of changes in short-term interest rates. The Town of Wendell anticipating a \$19,380 increase in Interest on Investments; this represents a 20.27% increase from Fiscal Year 2020. While this appears to be an aggressive budgetary increase, the Town feels that it is appropriate as it brings the budgeted figure closer to actual revenues received in prior years.

Expenditures by Function (Department and Category)

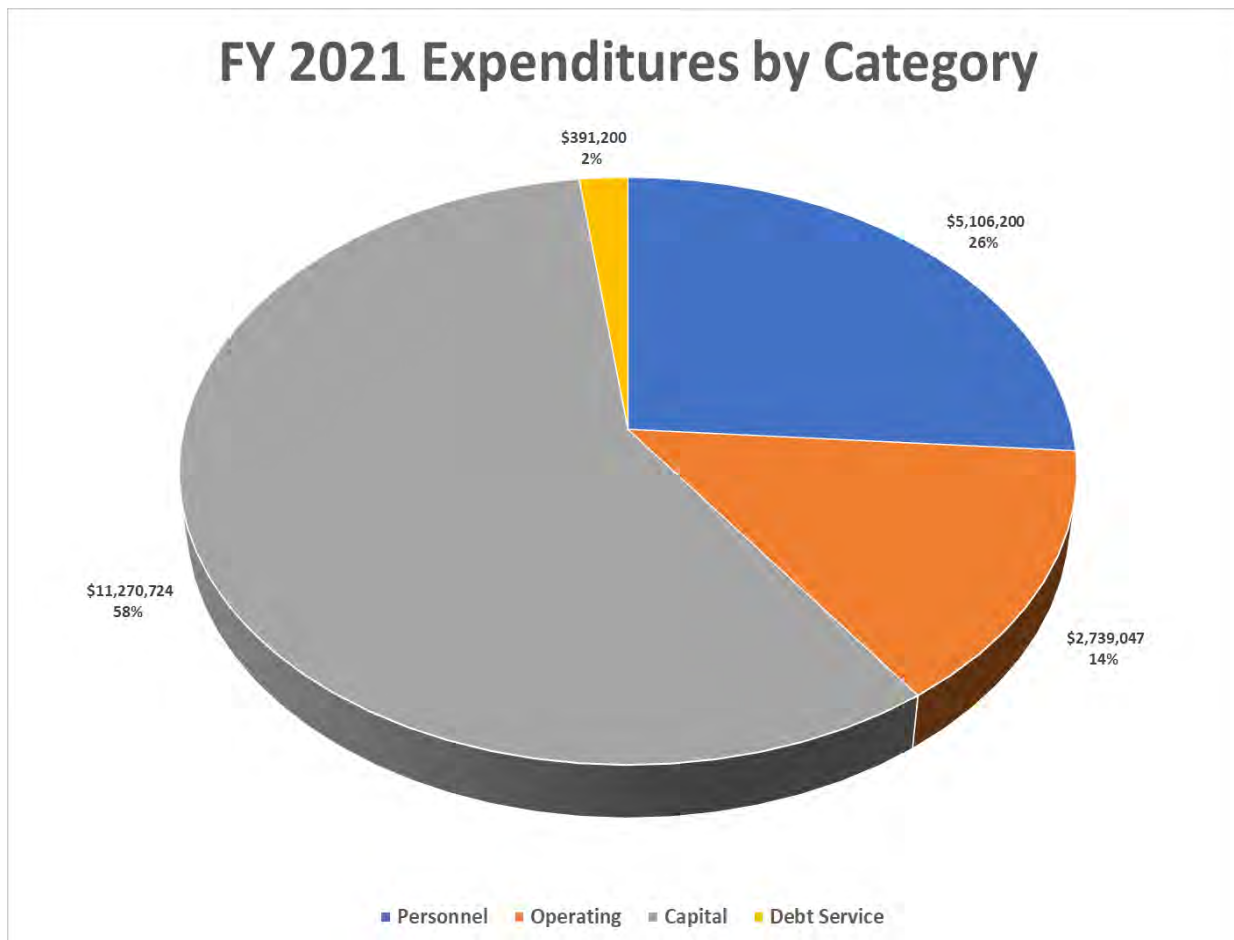


While providing an accurate visual of the All Categories expenditures, the FY 2021 Expenditures by Department graph demonstrates that the significant capital projects in the Public Building and Grounds Department masks the usual nature of the General Fund expenses in the Operating Budget. The graph does indicate a significant effort by the Town in FY 2021 to reinvest in facilities, public places, and infrastructure in coordination with the policy goals of the Strategic Plan.

As a service organization, the typical departments with greatest expense are the departments with the largest personnel expenses (Police and Public Works). Capital expenses are removed from the next graph to demonstrate the typical operating costs allocated by department. The anticipated return of Public Works related departments (29%) and Police (25%) to account for more than half of the operating budgets is reflected on the graph. Non-departmental expenses of health care, insurance, and debt service make up 12%, parks and recreation (11%), and Planning (7%) reflect other prominent expenses.



When examining Expenditures by Category, the large capital investments proposed in FY 2021 are readily evident. The capital projects planned overshadow the significant investment in the budget in personnel in implementing the Pay and Classification Study completed in FY 2020, 3% in-range adjustment for employees, and projected 16% increase in health insurance costs.



The FY 2021 Budget divides expenses into four categories, capital, personnel, operating, and debt service. Capital expenses represent \$11,270,724 (58%) of the budget with the generational expense of a new Town Hall (\$6.1 million) and investments in infrastructure such as roads, sidewalks, and greenways accounting for approximately \$2.5 million. Personnel expenses account for \$5,106,200 (26%) of the budget. Personnel expenses include salary, payroll taxes (FICA), retirement, and benefits and typically represent the majority expense for a service organization. Operating expenses account for \$2,739,047 (14%) of the budget and provide the equipment, training, materials, and other non-capital expenses necessary for providing municipal services. Debt service remains the smallest portion of the budget with \$391,200 (2%) of expenses. With the anticipated borrowing for capital projects in FY 2021, it is projected that the debt service expense will increase in the budget next year, but remain a small percent of overall expenses.

Staffing Analysis and Authorized Positions

The staff history and proposed positions for FY 2021 are provided in the following chart. The full-time equivalents (FTE) increase from 55 to 60 with additions of an Accountant I in Finance, eliminates the IT

position, reclassifies a Parks Maintenance Technician to Parks Supervisor, adds two (2) Police Officers, and adds a Stormwater Program Manager and a Public Works Specialist in Public Works.

| TOWN STAFF IN FULL TIME EQUIVALENTS* | | | | | | |
|---|-----------|-----------|-----------|-----------|-----------|--|
| <i>Fiscal Years</i> | | | | | | |
| Department | 2017 | 2018 | 2019 | 2020 | 2021 | FY 2021 New Positions Recommended (5) |
| Administration | 2 | 2 | 3 | 3 | 4 | No new position (HR added mid-FY20) |
| Finance | 4 | 4 | 4 | 4 | 5 | Accountant I |
| Information Technology | 1 | 1 | 1 | 1 | 0 | Position Outsourced |
| Parks and Recreation | 6 | 6 | 6 | 7 | 7 | Parks Supervisor Reclassification |
| Planning | 4 | 4 | 4 | 4 | 4 | No new position |
| Police | | | | | | |
| Sworn | 17 | 18 | 19 | 20 | 22 | Police Officer (2) |
| Non-Sworn | 1 | 1 | 1 | 2 | 2 | No new position |
| Public Works | 7 | 10 | 13 | 14 | 16 | Stormwater Manager & Public Works Specialist |
| Total Positions | 42 | 46 | 51 | 55 | 60 | |
| * Excludes temporary and seasonal part-time staff | | | | | | |

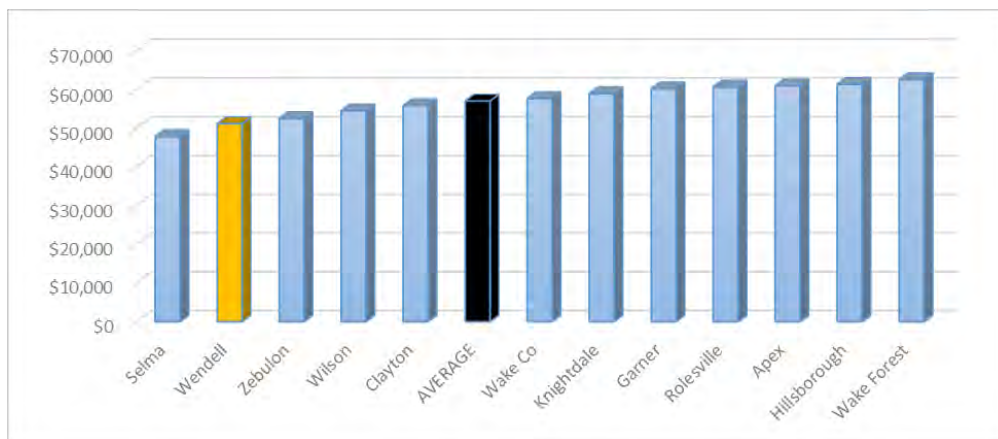
Following a comparative analysis of communities and organizations like Wendell today and the Wendell of the projected future with growth, a 10-year staff projection is provided as a planning document.

| Town of Wendell 10-Year Staff Projection | |
|---|--|
| FY 2021 | FY 2022 |
| Police Officer (PD) Police Officer (PD) Public Works Specialist (PW) Stormwater Program Manager (PW) Accountant I (FIN) | Administrative Support Specialist (PLN) Code Enforcement Supervisor (PW) Watch Commander (PD) Parks Maintenance Technician (P&R) Community Resource Officer (PD) |
| FY 2023 | FY 2024 |
| Communications Specialist (Admin) Economic Development Specialist (PLN) Police Officer (PD) Police Officer (PD) Fleet Maintenance Technician (PW) | Special Events Coordinator (P&R) Public Works Specialist (PW) Administrative Support Specialist (PLN) Specialty Unit Sergeant (PD) |
| FY 2025 | FY 2026 |
| Assistant Town Manager (Admin) Public Works Specialist (PW) Specialty Unit Officer (PD) Specialty Unit Officer (PD) | Streets Supervisor (PW) Crew Leader (PW) Police Officer (PD) Administrative Support Specialist (FIN) |
| FY 2027 | FY 2028 |
| Innovation & Technology Director (IT) Public Works Specialist (PW) Police Officer (PD) Police Officer (PD) Parks Maintenance Technician (P&R) | Budget Analyst (FIN) Facilities Supervisor (PW) Police Officer (PD) Public Works Specialist (PW) |
| FY 2029 | FY 2030 |
| Town Engineer (Admin) Public Works Specialist (PW) Watch Commander (PD) Parks Maintenance Technician (P&R) | Police Officer (PD) Recreation Programs Manager (P&R) Recreation Program Assistant (P&R) Planner (PLN) |

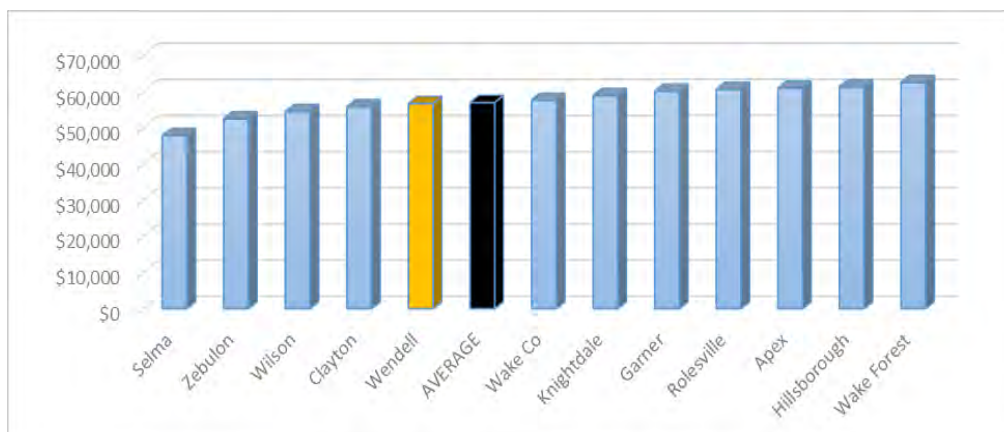
The staff project identifies 44 positions for an average of approximately four (4) per year. The plan will be evaluated annually as part of the budget development process based on department requests and an evaluation of the factors influencing staffing needs.

The staffing project is subject to change based on fiscal constraints, differences in projected growth patterns, statutory and policy requirements, and revisions in municipal service provision. Given the current uncertainties regarding fiscal impacts related to COVID-19, the Town will adjust start dates for new positions to provide savings. Currently the two (2) Police Officers are budgeted to start January 1, 2021 with the remaining positions scheduled to start July 1, 2020. If 4th quarter revenues warrant restraint in the 1st quarter of FY 2021, positions will be held un-filled, except for the Stormwater Program Manager position that is needed for regulatory compliance.

Further, the Town contracted with human resources consultants from the Piedmont Triad Regional Council to conduct a pay plan and classification study during FY 2020. The study was completed on January 27, 2020 and presented to the Board of Commissioners. The report provides an analysis of the Town's present position classification system and pay plan and presents the methodology and data used to review and update the present class descriptions and introduces a New Pay Plan. The Plan provides the data analysis and recommendation regarding classification and pay elements. The FY 2021 incorporates the following proposed pay plan recommended by the study. In implementing the new pay plan, the average current salary for Wendell (\$51,084) that is 11.5% below the current market average of \$56,940 is increased to \$56,664 or 0.5% below market average. The Budget also includes a 3% in-range adjustment for employees in FY 2021 to reduce compression and advance average salary above the market average.



FY 2020
Average Salary
Comparison
(Current)



FY 2021
Average Salary
Comparison
(Proposed)

General Fund

The General Fund identifies and allocates sufficient revenues to cover the costs of the services provided by the departments. Expenses include personnel, operating, and capital expenses for each function of the Town government. The General Fund also provides for the allocation of funds to cover the debt service.

The General Fund includes revenues like property taxes, licenses and permits, intergovernmental, fees, service charges, and other revenues. Cost centers in this fund include the governing body, administration, finance, police, public works, planning, recreation, and other public services.

The first section of the General Fund provides the line item details for each of the revenues and expenses. Each line provides the previous two fiscal years of actual expenses, the current year budgeted amount, the department request, the Town Manager's proposed, and the amount adopted by the Board of Commissioners.

Details for each department follow the line item summary that include (1) a description of the service, (2) revenues attributed to the department (if any), (3) changes for personnel, operating, and capital expenditures, (4) a summary of department expenses, (5) department staffing, (6) prior year achievements, (7) next year's anticipated challenge, (8) and the goals, work units, and performance measures for the department. Performance measurement is new in FY 2020 and data will be collected and reported monthly by the departments. Moving forward, past performance will be measured and evaluated to assist in determining appropriate resources needed to achieve desired community service levels, maintain core services, and track progress towards strategic goals.

The last department report is the General Fund Balance that reports on maintaining savings at a level compliant with the Local Government Commission (8%) and Town policy (40%). These accumulating funds remaining at the end of the year are accounted for in the General Fund Balance reserve. The fund balance reserve policy is to retain a balance of at least 40% when taking the percentage of the non-capital expenses of the proposed budget and the last audited fund balance.



| FISCAL YEAR 2021 GENERAL FUND BUDGET - REVENUE AND EXPENDITURE SUMMARY | | | | | | | | |
|--|--|--------------------|--------------------|--------------------|--------------------|-----------------------|----------------------|---------------------|
| Account | Account Description | FY 16/17 Actual | FY 17/18 Actual | FY 18/19 Actual | FY 19/20 Budget | FY 20/21 Requested | FY 20/21 Proposed | FY 20/21 Adopted |
| REVENUES | | | | | | | | |
| Ad Valorem Taxes | | | | | | | | |
| 10-301-0300 | Ad Valorem Taxes - Prior Years | 5,006 | 2,677 | 7,941 | 5,100 | 5,100 | 5,100 | 5,100 |
| 10-301-0400 | Ad Valorem Property Tax - Current | 2,350,945 | 2,566,419 | 2,918,749 | 3,241,700 | 4,381,096 | 4,381,096 | 4,381,096 |
| 10-301-0500 | Tax Penalty & Interest | 4,967 | 5,069 | 6,850 | 4,000 | 4,000 | 4,000 | 4,000 |
| 10-301-0600 | Payment in Lieu of Taxes | 6,341 | 3,093 | 2,802 | 1,500 | 1,500 | 2,000 | 2,000 |
| Total Ad Valorem Taxes | | 2,367,259 | 2,577,258 | 2,936,342 | 3,252,300 | 4,391,696 | 4,392,196 | 4,392,196 |
| Licenses and Permits | | | | | | | | |
| 10-301-0700 | DMV Tax Revenue | 236,377 | 276,016 | 322,145 | 307,200 | 320,000 | 322,000 | 322,000 |
| 10-319-0000 | Auto Decal Fee | 86,408 | 113,343 | 124,032 | 115,300 | 120,000 | 124,000 | 124,000 |
| 10-319-1000 | Golf Cart Fees | 0 | 1,324 | 4,131 | 3,500 | 5,000 | 5,000 | 5,000 |
| 10-325-0000 | Beer and Wine (Town) | 250 | 200 | 210 | 200 | 200 | 200 | 200 |
| Total Licenses and Permits | | 323,035 | 390,883 | 450,518 | 426,200 | 445,200 | 451,200 | 451,200 |
| Intergovernmental Revenues - Unrestricted | | | | | | | | |
| 10-337-0000 | Utility Franchise | 375,722 | 376,903 | 392,768 | 351,800 | 370,000 | 375,000 | 375,000 |
| 10-341-0000 | Beer & Wine Tax | 28,682 | 28,296 | 29,567 | 27,350 | 28,500 | 28,500 | 28,500 |
| 10-345-0000 | Local Option Sales Tax | 1,331,442 | 1,391,013 | 1,526,932 | 1,423,420 | 1,495,000 | 1,495,000 | 1,495,000 |
| 10-347-0000 | ABC Net Revenue | 19,397 | 20,593 | 24,706 | 20,000 | 20,000 | 20,000 | 20,000 |
| 10-352-0100 | South Wake Landfill Revenue | 14,164 | 14,019 | 14,796 | 14,000 | 15,000 | 15,000 | 15,000 |
| 10-368-0000 | Solid Waste Disposal Tax | 4,239 | 4,429 | 4,746 | 4,000 | 4,000 | 4,000 | 4,000 |
| Total Intergovernmental Revenues - Unrestricted | | 1,773,646 | 1,835,253 | 1,993,516 | 1,840,570 | 1,932,500 | 1,937,500 | 1,937,500 |
| Intergovernmental Revenues - Restricted | | | | | | | | |
| 10-343-0000 | Powell Bill Funds | 172,344 | 175,014 | 178,830 | 175,000 | 180,000 | 180,000 | 180,000 |
| 10-380-0000 | State Law Enforcement Forfeiture | 558 | 1,328 | 184 | 0 | 0 | 0 | 0 |
| 10-380-0100 | Grant - NC Department of Commerce | 0 | 0 | 50,000 | 0 | 0 | 0 | 0 |
| 10-380-0200 | Grant - Clean Water | 0 | 0 | 0 | 0 | 185,750 | 185,750 | 185,750 |
| 10-380-0300 | Grant - NCDOT - LAPP | 0 | 0 | 0 | 0 | 435,000 | 1,262,329 | 1,262,329 |
| 10-380-0600 | Grant - CDBG Projects | 0 | 36,052 | 0 | 0 | 200,000 | 275,000 | 275,000 |
| 10-380-0700 | Grant - Wake County - Open Space, Greenway | 0 | 0 | 0 | 0 | 251,635 | 251,685 | 251,685 |
| 10-381-0100 | Grant - NCLM | 5,000 | 0 | 0 | 0 | 0 | 2,000 | 2,000 |
| 10-381-0400 | Grant - Wake ABC | 21,000 | 0 | 0 | 6,124 | 14,756 | 14,756 | 14,756 |
| 10-381-0500 | Grant - Governor's Crime Commission | 0 | 0 | 24,200 | 0 | 24,500 | 24,500 | 24,500 |
| 10-381-0700 | Grant - PARTF | 6,365 | 192,519 | 0 | 0 | 0 | 0 | 0 |
| 10-382-0200 | NC Works - Career Development Services | 0 | 9,993 | 6,647 | 0 | 0 | 0 | 0 |
| 10-382-0300 | NCDOT - Mowing | 0 | 1,877 | 3,393 | 3,487 | 3,487 | 3,487 | 3,487 |
| 10-382-0400 | Grant - United Arts Council | 0 | 0 | 5,000 | 0 | 0 | 0 | 0 |
| 10-399-0000 | State/Federal Disaster Revenue | 0 | 51,642 | 0 | 0 | 0 | 0 | 0 |
| Total Intergovernmental Revenues - Restricted | | 205,267 | 468,425 | 268,254 | 184,611 | 1,295,128 | 2,199,507 | 2,199,507 |
| Permits & Fees | | | | | | | | |
| 10-333-0000 | Street Closing Fees | 0 | 0 | 130 | 0 | 0 | 0 | 0 |
| 10-335-0300 | Light Reimbursements | -4,460 | 0 | 3,766 | 0 | 0 | 0 | 0 |
| 10-339-0000 | Administrative Invoice Fees | 2,352 | 1,858 | 2,001 | 1,000 | 1,500 | 2,000 | 2,000 |
| 10-350-0000 | Raleigh Transaction Fees | 1,592 | 1,644 | 1,567 | 1,650 | 1,650 | 1,650 | 1,650 |
| 10-351-0100 | Court Revenue - Officer Fees | 2,233 | 2,167 | 1,190 | 750 | 750 | 750 | 750 |
| 10-356-0000 | Development/Planning Fees | 120,370 | 138,188 | 154,803 | 120,450 | 130,000 | 130,000 | 130,000 |
| 10-356-0100 | Sidewalk & Driveway Fees | 0 | 0 | 21,300 | 13,000 | 15,000 | 15,000 | 15,000 |
| 10-356-0200 | Engineer Review Fees | 0 | 0 | 0 | 26,000 | 27,500 | 37,500 | 37,500 |
| 10-357-0000 | Code Enforcement Fees | 4,237 | 1,773 | 5,324 | 2,100 | 2,100 | 2,100 | 2,100 |
| Total Permit & Fees | | 126,324 | 145,630 | 190,081 | 164,950 | 178,500 | 189,000 | 189,000 |
| Sales & Services | | | | | | | | |
| 10-359-0000 | Solid Waste Services | 649,905 | 694,920 | 766,538 | 670,000 | 715,000 | 715,000 | 715,000 |
| 10-361-0000 | Cemetery Revenue | 1,200 | 7,200 | 16,200 | 2,500 | 5,000 | 5,000 | 5,000 |
| 10-361-0100 | Cemetery Monument Deposit | 600 | 2,400 | 4,800 | 1,000 | 2,500 | 2,500 | 2,500 |
| 10-365-0000 | Recreation Revenue | 91,765 | 90,423 | 101,822 | 89,565 | 91,000 | 91,000 | 91,000 |
| 10-365-0100 | Recreation Sponsorship | 10,220 | 8,000 | 10,220 | 5,600 | 5,600 | 5,600 | 5,600 |
| 10-365-0200 | Recreation Rental Proceeds | 40,148 | 32,110 | 36,786 | 37,600 | 37,600 | 37,600 | 37,600 |
| 10-365-0500 | Recreation Revenue - Trackout | 60,795 | 63,089 | 73,519 | 51,250 | 51,250 | 51,250 | 51,250 |
| 10-370-0000 | Wake Transit Revenue | 0 | 3,000 | 2,250 | 1,500 | 1,500 | 1,500 | 1,500 |
| 10-383-0000 | Sale of Fixed Assets | 1,276 | 56,182 | 89,870 | 5,000 | 5,000 | 5,000 | 5,000 |
| Total Sales & Services | | 855,909 | 957,324 | 1,102,005 | 864,015 | 914,450 | 914,450 | 914,450 |

| | | | | | | | | |
|-------------|--|-----------|-----------|-----------|-----------|------------|------------|------------|
| | Other Revenues | | | | | | | |
| 10-331-0000 | Park Concession Revenue | 50 | 1,260 | 3,059 | 1,200 | 1,200 | 1,700 | 1,700 |
| 10-332-0000 | Facility Rent | 1,500 | 1,500 | 1,501 | 1,500 | 1,500 | 1,500 | 1,500 |
| 10-335-0000 | Miscellaneous Revenues | 2,877 | 81 | 564 | 300 | 500 | 500 | 500 |
| 10-367-0200 | Gasoline Tax Refund | 0 | 0 | 107 | 0 | 0 | 0 | 0 |
| 10-393-0100 | Cell Tower Proceeds | 0 | 9,000 | 1,000 | 0 | 0 | 0 | 0 |
| 10-399-0100 | Insurance Revenue | 0 | 0 | 149,000 | 0 | 0 | 0 | 0 |
| | Total Other Revenues | 4,427 | 11,841 | 155,231 | 3,000 | 3,200 | 3,700 | 3,700 |
| | Investment Income | | | | | | | |
| 10-329-0000 | Interest on Investments | 32,227 | 67,884 | 168,227 | 95,620 | 115,000 | 115,000 | 115,000 |
| | Total Investment Income | 32,227 | 67,884 | 168,227 | 95,620 | 115,000 | 115,000 | 115,000 |
| | Transfers - Fund Balance - Loan Proceeds | | | | | | | |
| 10-381-0100 | Loan Proceeds - Equipment | 0 | 0 | 0 | | | | |
| 10-388-0000 | Loan Proceeds - Facilities | 2,185,851 | 507,000 | 0 | | 5,000,000 | 8,500,000 | 8,500,000 |
| 10-398-0000 | Fund Balance Appropriation | 18,000 | 176,970 | 0 | 696,500 | 0 | 744,618 | 744,618 |
| 10-398-0100 | Fund Balance - Powell Bill | 0 | 0 | 0 | | 0 | 60,000 | 60,000 |
| | Total Transfers - Fund Balance - Loan Proceeds | 2,203,851 | 683,970 | 0 | 696,500 | 5,000,000 | 9,304,618 | 9,304,618 |
| | TOTAL REVENUES | 7,891,945 | 7,138,468 | 7,264,173 | 7,527,766 | 14,275,674 | 19,507,171 | 19,507,171 |
| | EXPENSES | | | | | | | |
| | Governing Body | | | | | | | |
| 10-410-0100 | Salaries - Board Compensation | 26,600 | 26,600 | 26,600 | 26,600 | 26,600 | 39,000 | 39,000 |
| 10-410-0500 | Professional Services - Legal | 11,999 | 12,000 | 22,802 | 24,000 | 24,000 | 24,000 | 24,000 |
| 10-410-0600 | Professional Services - Audit | 13,500 | 13,500 | 13,600 | 13,800 | 14,000 | 14,000 | 14,000 |
| 10-410-1400 | Training | 755 | 420 | 365 | 2,500 | 2,500 | 1,500 | 1,500 |
| 10-410-4600 | Contract Services - Election | 0 | 12,099 | 0 | 19,100 | 0 | 0 | 0 |
| 10-410-4700 | Codification - Town Ordinances | 13,591 | 3,086 | 0 | 5,500 | 5,500 | 5,500 | 5,500 |
| 10-410-4800 | Contract Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-410-5300 | Dues & Subscriptions | 2,999 | 3,143 | 3,815 | 4,200 | 4,200 | 4,200 | 4,200 |
| 10-410-5700 | Miscellaneous Expense | 1,386 | 2,919 | 1,185 | 1,500 | 1,500 | 1,500 | 1,500 |
| 10-410-5800 | Board Retreat | 1,628 | -23 | 380 | 800 | 800 | 1,000 | 1,000 |
| 10-410-5900 | Contract Services - New Manager | 0 | 22,280 | 9,098 | 0 | 0 | 0 | 0 |
| 10-410-9500 | FICA Expense | 2,035 | 2,035 | 2,035 | 2,200 | 2,200 | 3,000 | 3,000 |
| | Total Governing Body | 74,493 | 98,059 | 79,881 | 100,200 | 81,300 | 93,700 | 93,700 |
| | Administration | | | | | | | |
| 10-420-0100 | Salaries - Regular | 177,945 | 181,309 | 252,664 | 255,000 | 366,500 | 369,500 | 369,500 |
| 10-420-0500 | Professional Services - Legal | 17,866 | 16,916 | 27,943 | 18,500 | 25,000 | 25,000 | 25,000 |
| 10-420-1100 | Postage | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-420-1400 | Travel, Training, & Schools | 468 | 920 | 1,863 | 10,800 | 12,500 | 12,500 | 12,500 |
| 10-420-1600 | Maintenance & Repair Equipment | 952 | 1,080 | 1,018 | 1,050 | 1,200 | 1,200 | 1,200 |
| 10-420-2100 | Facility & Equipment Rental | 498 | 532 | | 1,200 | 1,200 | 1,200 | 1,200 |
| 10-420-2600 | Advertising | 0 | 3,450 | 6,450 | 0 | 4,000 | 6,000 | 6,000 |
| 10-420-3300 | Departmental Supplies | 1,187 | 1,472 | 1,622 | 2,100 | 3,000 | 3,000 | 3,000 |
| 10-420-3600 | Uniforms | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-420-4400 | Contract Services - Communication | 0 | 0 | 0 | 4,000 | 0 | 0 | 0 |
| 10-420-4500 | Contract Services - Bus Service | 3,399 | 3,380 | 3,373 | 4,000 | 4,000 | 4,000 | 4,000 |
| 10-420-4700 | Contract Services - Personnel Study | 0 | 0 | 0 | 8,250 | 0 | 0 | 0 |
| 10-420-5300 | Dues & Subscriptions | 10,204 | 11,898 | 13,038 | 14,000 | 15,000 | 15,000 | 15,000 |
| 10-420-5700 | Miscellaneous - Staff Expense | 2,870 | 3,003 | 2,537 | 3,500 | 4,500 | 4,500 | 4,500 |
| 10-420-7400 | Capital Outlay | 0 | 0 | 0 | 0 | 0 | 32,000 | 32,000 |
| 10-420-9500 | FICA Expense | 12,015 | 12,285 | 18,180 | 20,000 | 28,000 | 28,500 | 28,500 |
| 10-420-9700 | Retirement Expense | 26,700 | 27,300 | 31,378 | 38,500 | 55,000 | 59,500 | 59,500 |
| | Total Administration | 254,105 | 263,544 | 360,066 | 380,900 | 519,900 | 561,900 | 561,900 |
| | Information Technology | | | | | | | |
| 10-430-0100 | Salaries - Regular | 52,002 | 54,133 | 7,943 | 56,000 | 0 | 0 | 0 |
| 10-430-1400 | Travel, Training, & School | 990 | 1,339 | 0 | 1,200 | 0 | 0 | 0 |
| 10-430-1600 | Maintenance & Repair - Equipment | 2,346 | 1,173 | 272 | 1,000 | 1,000 | 1,000 | 1,000 |
| 10-430-2100 | Aircard/Data Expense | 2,051 | 1,824 | 1,558 | 1,860 | 1,860 | 1,860 | 1,860 |
| 10-430-3300 | Departmental Supplies | 470 | 278 | 0 | 500 | 500 | 500 | 500 |
| 10-430-4100 | Licenses & User Fees | 15,031 | 17,864 | 17,882 | 20,300 | 20,300 | 20,300 | 20,300 |
| 10-430-4600 | Contract Services - Data Process | 25,710 | 22,168 | 21,658 | 24,600 | 24,600 | 24,600 | 24,600 |
| 10-430-4700 | Contract Services - Maintenance | 2,888 | 4,189 | 2,819 | 5,000 | 8,500 | 8,500 | 8,500 |
| 10-430-4800 | Contract Services - Support | 0 | 0 | 40,833 | 22,500 | 85,000 | 85,000 | 85,000 |
| 10-430-7400 | Capital Outlay - Equipment | -344 | 11,657 | 10,465 | 15,000 | 30,000 | 25,000 | 25,000 |
| 10-430-7600 | Capital Outlay - Facilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-430-9500 | FICA Expense | 3,549 | 3,693 | 582 | 4,350 | 0 | 0 | 0 |
| 10-430-9700 | Retirement Expense | 6,346 | 6,622 | 1,009 | 8,450 | 0 | 0 | 0 |

| | | | | | | | |
|-------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Total Information Technology | 111,039 | 124,940 | 105,021 | 160,760 | 171,760 | 166,760 | 166,760 |
|-------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|

Finance

| | | | | | | | | |
|----------------------|--------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 10-440-0100 | Salaries - Regular | 201,803 | 215,242 | 252,663 | 255,500 | 341,000 | 344,000 | 344,000 |
| 10-440-0200 | Salaries - Part-Time | 5,332 | 1,085 | 0 | 0 | 0 | 0 | 0 |
| 10-440-1100 | Postage | 1,400 | 1,400 | 1,400 | 2,100 | 1,400 | 1,400 | 1,400 |
| 10-440-1200 | Printing | 0 | 0 | | 800 | 900 | 900 | 900 |
| 10-440-1400 | Travel, Training & Schools | 1,405 | 1,818 | 1,863 | 2,500 | 5,000 | 5,000 | 5,000 |
| 10-440-1600 | Maintenance & Repair Equipment | 952 | 1,080 | 1,018 | 1,700 | 1,900 | 1,900 | 1,900 |
| 10-440-2100 | Facility & Equipment Rental | 498 | 532 | 1,191 | 1,300 | 2,100 | 2,100 | 2,100 |
| 10-440-3300 | Departmental Supplies | 3,561 | 4,415 | 1,622 | 3,750 | 4,250 | 4,250 | 4,250 |
| 10-440-3600 | Uniforms | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-440-4900 | Contract Services - OPEB | 3,357 | 3,975 | 4,453 | 5,000 | 6,000 | 6,000 | 6,000 |
| 10-440-5300 | Dues & Subscriptions | 1,134 | 590 | 1,500 | 1,200 | 1,200 | 1,200 | 1,200 |
| 10-440-5600 | Bank Service Charges | 0 | 0 | 0 | 0 | 200 | 200 | 200 |
| 10-440-5700 | Miscellaneous - Staff Expense | 0 | 0 | 0 | 250 | 0 | 0 | 0 |
| 10-440-7400 | Capital Outlay - Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-440-9500 | FICA Expense | 16,567 | 16,903 | 18,180 | 20,000 | 26,500 | 26,500 | 26,500 |
| 10-440-9700 | Retirement Expense | 18,361 | 20,666 | 31,378 | 39,000 | 52,000 | 55,000 | 55,000 |
| Total Finance | | 254,370 | 267,705 | 315,268 | 333,100 | 442,450 | 448,450 | 448,450 |

Economic Development

| | | | | | | | | |
|-----------------------------------|--|------------|--------------|--------------|---------------|---------------|---------------|---------------|
| 10-450-0500 | Professional Services - Legal | 0 | 0 | 3,920 | 0 | 0 | 0 | 0 |
| 10-450-4500 | Facade Grants | 1,000 | 4,000 | 0 | 10,000 | 10,000 | 10,000 | 10,000 |
| 10-450-4600 | Contract Services - Economic Development | 0 | 0 | 173 | 30,000 | 32,000 | 38,000 | 38,000 |
| 10-450-4700 | TJCOG Regional Brownfields Consortium | 0 | 0 | 0 | 8,000 | 4,000 | 4,000 | 4,000 |
| 10-450-8000 | Economic Development Committee | 38 | -54 | -56 | 300 | 300 | 300 | 300 |
| 10-450-9000 | Appearance Committee | -159 | -2,794 | -2,406 | 300 | 10,000 | 10,000 | 10,000 |
| Total Economic Development | | 879 | 1,152 | 1,630 | 48,600 | 56,300 | 62,300 | 62,300 |

Planning

| | | | | | | | | |
|-----------------------|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 10-490-0100 | Salaries - Regular | 205,267 | 216,214 | 171,357 | 221,000 | 282,000 | 283,000 | 283,000 |
| 10-490-0400 | Professional Services - Engineer | 10,373 | 2,163 | 719 | 31,200 | 60,000 | 50,000 | 50,000 |
| 10-490-0500 | Professional Services - Legal | 17,619 | 17,974 | 22,855 | 20,000 | 20,000 | 20,000 | 20,000 |
| 10-490-1200 | Printing | 188 | 0 | 0 | 400 | 400 | 400 | 400 |
| 10-490-1300 | Streetlight Reimbursement - Developers | 0 | 20,610 | 0 | 18,000 | 19,000 | 19,000 | 19,000 |
| 10-490-1400 | Travel, Training, & Schools | 1,422 | 2,071 | 1,844 | 3,750 | 4,750 | 4,750 | 4,750 |
| 10-490-1600 | Maintenance & Repair - Equipment | 3,117 | 2,887 | 963 | 2,000 | 2,000 | 2,000 | 2,000 |
| 10-490-1700 | Maintenance & Repair - Vehicles | 716 | 687 | 347 | 800 | 0 | 0 | 0 |
| 10-490-2100 | Facility & Equipment Rental | 1,519 | 2,278 | 1,456 | 1,600 | 1,800 | 1,800 | 1,800 |
| 10-490-2600 | Advertising/Public Notices | 2,951 | 3,059 | 4,476 | 5,200 | 4,000 | 4,000 | 4,000 |
| 10-490-3100 | Fuel Expense | 1,295 | 1,775 | 511 | 1,050 | 1,050 | 1,050 | 1,050 |
| 10-490-3300 | Departmental Supplies | 2,849 | 1,594 | 746 | 2,300 | 2,300 | 2,300 | 2,300 |
| 10-490-3600 | Uniforms | 553 | 836 | 0 | 0 | 0 | 0 | 0 |
| 10-490-4500 | Minimum Housing Code Enforcement | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-490-4600 | Contract Services | 1,313 | 700 | 7,688 | 2,000 | 15,000 | 2,500 | 2,500 |
| 10-490-4700 | Contract Services - Cell Tower | 0 | 6,500 | 0 | 0 | 0 | 0 | 0 |
| 10-490-4800 | Contract Services - Comp Plan | 0 | 0 | 0 | 60,000 | 90,000 | 90,000 | 90,000 |
| 10-490-5300 | Dues & Subscriptions | 1,730 | 1,029 | 674 | 1,900 | 2,650 | 2,650 | 2,650 |
| 10-490-7400 | Capital Outlay - Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-490-9200 | Surveying and Recording of Maps | 361 | 99 | 277 | 500 | 500 | 500 | 500 |
| 10-490-9500 | FICA Expense | 15,605 | 16,473 | 13,115 | 17,000 | 22,000 | 22,000 | 22,000 |
| 10-490-9700 | Retirement Expense | 25,006 | 26,786 | 20,914 | 33,500 | 43,000 | 45,500 | 45,500 |
| Total Planning | | 291,884 | 323,735 | 247,943 | 422,200 | 570,450 | 551,450 | 551,450 |

Public Buildings and Ground

| | | | | | | | | |
|-------------|---|--------|--------|--------|--------|--------|--------|--------|
| 10-500-1000 | Utilities - Telephone | 52,048 | 45,712 | 43,879 | 52,500 | 51,000 | 51,000 | 51,000 |
| 10-500-1100 | Utilities - Water | 4,596 | 1,726 | 1,491 | 2,870 | 2,500 | 2,500 | 2,500 |
| 10-500-1300 | Utilities - Electric | 12,187 | 8,180 | 8,855 | 10,200 | 10,200 | 10,200 | 10,200 |
| 10-500-1400 | Utilities - Fuel | 1,739 | 1,233 | 1,073 | 2,850 | 1,800 | 1,800 | 1,800 |
| 10-500-1500 | Maintenance & Repair - Buildings/Ground | 13,473 | 30,982 | 12,609 | 15,000 | 22,500 | 22,500 | 22,500 |
| 10-500-1600 | Maintenance & Repair - Equipment | 129 | 266 | 1,927 | 2,500 | 3,000 | 3,000 | 3,000 |
| 10-500-1700 | Maintenance & Repair - Vehicle | 0 | 0 | 0 | 0 | 1,800 | 1,800 | 1,800 |
| 10-500-1800 | Maintenance & Repair - Senior Center | 2,441 | 10,352 | 15,890 | 9,200 | 8,000 | 8,000 | 8,000 |
| 10-500-1900 | Maintenance & Repair - Cemetery | 0 | 0 | 0 | 1,750 | 2,400 | 2,400 | 2,400 |
| 10-500-2100 | Facility & Equipment Rental | 26,541 | 8,744 | 6,456 | 6,800 | 11,000 | 11,000 | 11,000 |
| 10-500-3100 | Fuel Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-500-3300 | Departmental Supplies | 8 | 0 | 90 | 300 | 300 | 300 | 300 |
| 10-500-4500 | Contract Services | 0 | 0 | 7,500 | 0 | 0 | 0 | 0 |
| 10-500-4600 | Contract Services - Janitor | 13,700 | 14,000 | 12,600 | 14,300 | 14,300 | 14,300 | 14,300 |
| 10-500-4700 | Contract Services - Landscaping | 31,560 | 36,540 | 37,245 | 30,000 | 35,000 | 35,000 | 35,000 |
| 10-500-4800 | Contract Services - Pest Control | 1,780 | 2,410 | 2,160 | 3,120 | 3,120 | 3,120 | 3,120 |

| | | | | | | | | |
|--|--|----------------|----------------|----------------|----------------|------------------|-------------------|-------------------|
| 10-500-4900 | Contract Services - HVAC | 4,225 | 4,225 | 5,546 | 5,950 | 5,950 | 5,950 | 5,950 |
| 10-500-7300 | Non-Capital Expense Items | 0 | 0 | 1,900 | 7,000 | 0 | 0 | 0 |
| 10-500-7400 | Capital Outlay - Equipment | 0 | 0 | 18,685 | 0 | 0 | 0 | 0 |
| 10-500-7600 | Capital Outlay - Facilities | 80,691 | 495,883 | 110,298 | 185,000 | 5,000,000 | 6,100,000 | 6,100,000 |
| 10-500-7700 | Capital Outlay - Infrastructure - Roads, Sidewalks | 0 | 0 | 0 | 0 | 2,256,433 | 3,832,704 | 3,832,704 |
| 10-500-7800 | Capital Outlay - Land Acquisition, Greenway | 0 | 0 | 0 | 0 | 765,520 | 765,520 | 765,520 |
| 10-500-9000 | Cemetery Monument Refunds | 1,450 | 675 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| Total Public Buildings and Ground | | 246,568 | 660,928 | 289,704 | 350,840 | 8,196,323 | 10,872,594 | 10,872,594 |

Police

| | | | | | | | | |
|---------------------|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 10-510-0100 | Salaries - Regular | 918,341 | 971,466 | 975,923 | 1,212,000 | 1,392,000 | 1,404,000 | 1,404,000 |
| 10-510-0200 | Salaries - Part-Time | 0 | 0 | 0 | 7500 | 7,500 | 7,500 | 7,500 |
| 10-510-0300 | Salaries - Overtime | 0 | 0 | 0 | 6,000 | 6,000 | 6,000 | 6,000 |
| 10-510-0500 | Professional Services - Legal | | | | | 10,650 | 10,600 | 10,600 |
| 10-510-1000 | Utilities - Fuel | 0 | 1,154 | 1,130 | 2,200 | 1,500 | 1,500 | 1,500 |
| 10-510-1100 | Utilities - Water | 0 | 1,375 | 1,297 | 1,850 | 1,850 | 1,850 | 1,850 |
| 10-510-1300 | Utilities - Electricity | 0 | 3,930 | 4,699 | 4,800 | 5,400 | 5,400 | 5,400 |
| 10-510-1400 | Court Parking | 2 | 2 | 3 | 100 | 100 | 100 | 100 |
| 10-510-1500 | Maintenance & Repair - Building & Grounds | 0 | 7,052 | 3,313 | 0 | 0 | 0 | 0 |
| 10-510-1600 | Maintenance & Repair - Equipment | 18,691 | 15,712 | 13,116 | 23,050 | 26,250 | 26,250 | 26,250 |
| 10-510-1700 | Maintenance & Repair - Vehicles | 28,001 | 14,856 | 19,364 | 19,000 | 24,200 | 24,200 | 24,200 |
| 10-510-1800 | Training & Education Expense | 3,268 | 3,772 | 3,341 | 18,420 | 19,000 | 19,000 | 19,000 |
| 10-510-1900 | Emergency Communications | 63,019 | 65,950 | 76,678 | 79,110 | 88,601 | 88,601 | 88,601 |
| 10-510-2100 | Facility & Equipment Rental | 11,586 | 11,546 | 11,915 | 16,300 | 17,500 | 17,500 | 17,500 |
| 10-510-3100 | Fuel Expense | 30,172 | 35,960 | 35,644 | 40,250 | 44,600 | 43,600 | 43,600 |
| 10-510-3300 | Departmental Supplies | 2,321 | 3,437 | 1,733 | 11,750 | 14,850 | 14,850 | 14,850 |
| 10-510-3600 | Uniforms | 2,453 | 8,202 | 12,459 | 10,300 | 18,150 | 18,150 | 18,150 |
| 10-510-4500 | Contract Services - Recruitment | | | | | 4,400 | 4,400 | 4,400 |
| 10-510-5300 | Dues & Subscriptions | 2,978 | 2,202 | 3,018 | 6,260 | 6,300 | 6,300 | 6,300 |
| 10-510-7300 | Non-Capital Expense Items | 0 | 0 | 0 | 4,000 | 10,000 | 10,000 | 10,000 |
| 10-510-7400 | Capital Outlay - Equipment | 0 | 358,190 | 210,709 | 171,000 | 248,000 | 248,000 | 248,000 |
| 10-510-7600 | Capital Outlay - Facility | 0 | 38,523 | 0 | 0 | 0 | 0 | 0 |
| 10-510-9200 | Employee Wellness Program Expense | 0 | 0 | 0 | 6,000 | 6,000 | 6,000 | 6,000 |
| 10-510-9000 | Investigations & Drug Enforcement | 585 | 1,200 | 1,520 | 500 | 500 | 500 | 500 |
| 10-510-9204 | Wake ABC Grant | 3,095 | 15,260 | 3,296 | 6,124 | 14,756 | 14,756 | 14,756 |
| 10-510-9205 | Grant - Governor's Crime Commission | 0 | 0 | 24,098 | 0 | 24,500 | 24,500 | 24,500 |
| 10-510-9300 | State Law Enforcement Forfeiture | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-510-9400 | Federal Law Enforcement Forfeiture | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-510-9500 | FICA Expense | 69,689 | 74,051 | 73,547 | 93,500 | 107,000 | 107,500 | 107,500 |
| 10-510-9700 | Retirement Expense | 114,602 | 122,657 | 123,148 | 183,000 | 209,500 | 225,000 | 225,000 |
| Total Police | | 1,268,803 | 1,756,497 | 1,599,951 | 1,923,014 | 2,309,107 | 2,336,057 | 2,336,057 |

Fire Services

| | | | | | | | | |
|----------------------------|--|---------------|------------|--------------|--------------|--------------|--------------|--------------|
| 10-530-9100 | Wake County Hazardous Material | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-530-9200 | Wake County Fire Inspections - Town Facilities | 366 | 202 | 186 | 650 | 650 | 650 | 650 |
| 10-530-9300 | Wake County Fire Inspections - Businesses | -2,334 | 489 | 2,057 | 4,250 | 4,250 | 4,250 | 4,250 |
| Total Fire Services | | -1,968 | 691 | 2,243 | 4,900 | 4,900 | 4,900 | 4,900 |

Public Works

| | | | | | | | | |
|-------------|--|---------|---------|---------|---------|---------|---------|---------|
| 10-560-0100 | Salaries - Regular | 296,849 | 349,057 | 487,880 | 583,000 | 725,000 | 750,500 | 750,500 |
| 10-560-0200 | Salaries - Part-Time | 0 | 0 | 0 | 4,000 | 0 | 0 | 0 |
| 10-560-0300 | Salaries - Overtime | 0 | 0 | 2,762 | 6,000 | 12,000 | 8,000 | 8,000 |
| 10-560-1100 | Utilities - Water | 0 | 1,398 | 2,547 | 3,000 | 3,800 | 3,800 | 3,800 |
| 10-560-1200 | Utilities - Heating Fuel | 1,800 | 2,929 | 3,336 | 3,900 | 3,000 | 3,000 | 3,000 |
| 10-560-1300 | Utilities - Streetlights | 123,593 | 124,251 | 130,109 | 141,075 | 155,000 | 155,000 | 155,000 |
| 10-560-1400 | Travel, Training, & Schools | 3,146 | 1,291 | 5,964 | 7,175 | 10,000 | 10,000 | 10,000 |
| 10-560-1500 | Maintenance & Repair - Buildings & Grounds | 0 | 9,086 | 2,448 | 9,100 | 15,500 | 15,500 | 15,500 |
| 10-560-1600 | Maintenance & Repair - Equipment | 12,766 | 10,976 | 8,611 | 23,000 | 33,500 | 33,500 | 33,500 |
| 10-560-1700 | Maintenance & Repair - Vehicles | 23,937 | 37,211 | 23,711 | 27,400 | 43,600 | 43,600 | 43,600 |
| 10-560-2100 | Facility & Equipment Rental | 4,012 | 4,951 | 16,093 | 6,200 | 6,200 | 6,200 | 6,200 |
| 10-560-3100 | Fuel Expense | 14,827 | 17,763 | 25,003 | 22,000 | 32,000 | 32,000 | 32,000 |
| 10-560-3300 | Departmental Supplies | 8,827 | 12,243 | 8,400 | 11,150 | 13,200 | 13,200 | 13,200 |
| 10-560-3400 | Street Signs & Fixtures | 4,225 | 4,879 | 3,667 | 7,200 | 14,300 | 10,300 | 10,300 |
| 10-560-3600 | Uniforms | 3,634 | 10,080 | 9,626 | 13,000 | 17,300 | 17,300 | 17,300 |
| 10-560-4000 | Contract Services - Stormwater | 0 | 0 | 10,320 | 18,000 | 24,000 | 24,000 | 24,000 |
| 10-560-4100 | Downtown Lights - Maintenance & Repair | 407 | 356 | 1,608 | 5,500 | 5,500 | 5,500 | 5,500 |
| 10-560-4200 | Contract Services - Tree Removal | 0 | 0 | 0 | 2,000 | 7,000 | 7,000 | 7,000 |
| 10-560-4300 | Contract Services - Grade Streets | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-560-4400 | Contract Services - Snow Removal | 1,329 | 4,394 | 4,204 | 4,500 | 5,000 | 5,000 | 5,000 |
| 10-560-4500 | Holiday Decorations | 11,751 | 5,879 | 7,216 | 4,500 | 4,500 | 4,500 | 4,500 |
| 10-560-4600 | Maintenance & Repair - Streets | 4,651 | 2,239 | 4,808 | 4,500 | 5,000 | 5,000 | 5,000 |
| 10-560-4700 | Maintenance & Repair - Drainage | 2,033 | 928 | 17,474 | 6,400 | 10,000 | 10,000 | 10,000 |

| | | | | | | | | |
|---------------------------|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 10-560-4800 | Maintenance & Repair - Sidewalk | 295 | 184 | 2,215 | 7,500 | 7,500 | 7,500 | 7,500 |
| 10-560-5300 | Dues & Subscriptions | 0 | 270 | 468 | 2,610 | 3,000 | 3,000 | 3,000 |
| 10-560-5500 | Minimum Housing Enforcement | 0 | 0 | 0 | 1,000 | 1,200 | 1,200 | 1,200 |
| 10-560-7300 | Non-Capital Expense Items | 0 | 0 | 0 | 10,500 | 18,335 | 18,335 | 18,335 |
| 10-560-7400 | Capital Outlay - Equipment | 1,000 | 313,172 | 151,728 | 240,000 | 176,000 | 176,000 | 176,000 |
| 10-560-7500 | Lease Expense | 0 | 0 | 62,064 | 62,500 | 62,500 | 62,500 | 62,500 |
| 10-560-7600 | Capital Outlay - Facilities | 231,843 | 36,980 | 0 | 0 | 0 | 0 | 0 |
| 10-560-8100 | Contract Services - Residential Collection | 352,745 | 404,440 | 468,254 | 457,000 | 640,000 | 640,000 | 640,000 |
| 10-560-8200 | Contract Services - Commercial Collection | 7,063 | 6,063 | 7,705 | 9,500 | 9,500 | 9,500 | 9,500 |
| 10-560-8300 | Contract Services - Leaf & Limb | 23,417 | 17,753 | 52,464 | 60,000 | 60,000 | 60,000 | 60,000 |
| 10-560-9205 | Stormwater Maintenance - Phase II | 9,315 | 35,946 | 37,609 | 10,500 | 10,500 | 0 | 0 |
| 10-560-9500 | FICA Expense | 22,250 | 26,409 | 37,461 | 45,000 | 56,000 | 57,500 | 57,500 |
| 10-560-9700 | Retirement Expense | 36,046 | 40,219 | 57,945 | 88,000 | 109,000 | 120,000 | 120,000 |
| Total Public Works | | 1,201,761 | 1,481,347 | 1,653,699 | 1,906,710 | 2,298,935 | 2,318,435 | 2,318,435 |

Powell Bill - Local Roads Program

| | | | | | | | | |
|--|-------------------------------------|------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 10-570-0100 | Salaries - Regular | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-570-0200 | Salaries - Part-Time | 4,997 | 3,489 | 0 | 0 | 0 | 0 | 0 |
| 10-570-0400 | Professional Services - Engineer | 260 | 1,403 | 908 | 2,500 | 2,500 | 2,500 | 2,500 |
| 10-570-4200 | ADA Compliance - Street Maintenance | 0 | 0 | 0 | 20,000 | 20,000 | 20,000 | 20,000 |
| 10-570-4300 | Contract Services - Grade Streets | 1,235,283 | 4,500 | 0 | 12,900 | 21,300 | 21,300 | 21,300 |
| 10-570-4400 | Debt Service - Powell Bill | 137,035 | 145,979 | 142,743 | 139,600 | 136,200 | 136,200 | 136,200 |
| 10-570-9500 | FICA Expense | 378 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-570-9700 | Retirement Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Powell Bill - Local Roads Program | | 1,377,953 | 155,371 | 143,650 | 175,000 | 180,000 | 180,000 | 180,000 |

Parks and Recreation

| | | | | | | | | |
|-----------------------------------|---|----------------|------------------|----------------|----------------|----------------|----------------|----------------|
| 10-620-0100 | Salaries - Regular | 308,054 | 316,586 | 337,264 | 380,500 | 410,000 | 414,000 | 414,000 |
| 10-620-0200 | Salaries - Part-Time | 39,052 | 26,900 | 52,278 | 41,487 | 49,200 | 49,200 | 49,200 |
| 10-620-0400 | Umpires & Officials | 32,670 | 33,945 | 33,880 | 34,300 | 39,300 | 39,300 | 39,300 |
| 10-620-1000 | Utilities - Telephone | 297 | 537 | 0 | 700 | 700 | 700 | 700 |
| 10-620-1200 | Utilities - Fuel | 2,731 | 3,098 | 2,758 | 3,860 | 3,000 | 3,000 | 3,000 |
| 10-620-1300 | Utilities - Electric | 27,736 | 29,876 | 33,569 | 30,950 | 31,000 | 31,000 | 31,000 |
| 10-620-1400 | Travel, Training, & Schools | 771 | 1,913 | 1,052 | 2,950 | 3,550 | 3,550 | 3,550 |
| 10-620-1500 | Maintenance & Repair - Building & Grounds | 23,768 | 26,248 | 26,871 | 40,100 | 41,500 | 41,500 | 41,500 |
| 10-620-1600 | Maintenance & Repair - Equipment | 3,896 | 3,447 | 2,895 | 9,350 | 12,650 | 12,650 | 12,650 |
| 10-620-1700 | Maintenance & Repair - Vehicles | 414 | 1,127 | 1,301 | 2,275 | 4,850 | 4,850 | 4,850 |
| 10-620-1800 | Utilities - Water | 5,899 | 9,289 | 12,385 | 10,350 | 11,000 | 11,000 | 11,000 |
| 10-620-2100 | Facility & Equipment Rental | 7,171 | 8,089 | 13,413 | 7,480 | 7,600 | 7,600 | 7,600 |
| 10-620-3100 | Fuel Expense | 2,451 | 2,672 | 3,142 | 3,150 | 5,400 | 5,400 | 5,400 |
| 10-620-3200 | Online Processing Fees | 0 | 0 | 6,299 | 5,500 | 6,000 | 6,000 | 6,000 |
| 10-620-3300 | Departmental Supplies | 17,431 | 21,117 | 23,342 | 15,300 | 26,100 | 26,100 | 26,100 |
| 10-620-3600 | Uniforms | 24,780 | 25,120 | 30,189 | 26,500 | 35,000 | 35,000 | 35,000 |
| 10-620-4400 | Contract Services - Master Plan | 0 | 0 | 12,500 | 0 | 0 | 25,000 | 25,000 |
| 10-620-4600 | Contract Service - Janitorial Services | -1,775 | -875 | 190 | 0 | 500 | 500 | 500 |
| 10-620-5300 | Dues & Subscriptions | 800 | 445 | 400 | 1,475 | 1,625 | 1,625 | 1,625 |
| 10-620-5400 | Participants Insurance | 258 | -276 | 124 | 1,550 | 1,550 | 1,550 | 1,550 |
| 10-620-5600 | Team Registration Fee | 780 | 540 | 761 | 2,200 | 3,400 | 3,400 | 3,400 |
| 10-620-5700 | Special Programs and Grant Expense | 14,642 | 136,470 | 11,794 | 17,100 | 20,000 | 20,000 | 20,000 |
| 10-620-5800 | Trackout Program | 10,870 | 10,017 | 9,747 | 20,000 | 20,000 | 20,000 | 20,000 |
| 10-620-5900 | Scholarship Program | 0 | 0 | 0 | 1,000 | 1,000 | 1,000 | 1,000 |
| 10-620-7300 | Non-Capital Expense Items | 0 | 0 | 0 | 13,800 | 18,000 | 18,000 | 18,000 |
| 10-620-7400 | Capital Outlay - Equipment | 5,495 | 4,147 | 7,495 | 0 | 0 | 0 | 0 |
| 10-620-7500 | Lease Expense | 0 | 0 | 5,996 | 6,000 | 6,000 | 6,000 | 6,000 |
| 10-620-7600 | Capital Outlay - Facilities | 147,626 | 702,547 | 62,262 | 25,500 | 48,000 | 23,000 | 23,000 |
| 10-620-9100 | Tree City Program Expense | 499 | 217 | 636 | 1,000 | 1,000 | 1,000 | 1,000 |
| 10-620-9200 | Employee Wellness Program Expense | 425 | 0 | 175 | 500 | 500 | 500 | 500 |
| 10-620-9500 | FICA Expense | 26,480 | 26,249 | 29,837 | 33,000 | 35,000 | 36,000 | 36,000 |
| 10-620-9700 | Retirement Expense | 36,964 | 38,582 | 41,821 | 57,500 | 62,000 | 66,500 | 66,500 |
| Total Parks and Recreation | | 740,185 | 1,428,027 | 764,377 | 795,377 | 905,425 | 914,925 | 914,925 |

Non-Departmental

| | | | | | | | | |
|-------------------------------|-----------------------------------|----------------|----------------|----------------|----------------|------------------|----------------|----------------|
| 10-660-0600 | Group Insurance - Active | 273,911 | 289,889 | 305,552 | 423,000 | 469,000 | 494,000 | 494,000 |
| 10-660-0800 | Unemployment Insurance | 798 | 0 | 938 | 17,000 | 17,000 | 17,000 | 17,000 |
| 10-660-0900 | Group Insurance - Retirees | 71,022 | 56,314 | 53,442 | 82,500 | 85,000 | 85,000 | 85,000 |
| 10-660-5400 | Insurance and Bonds | 106,211 | 109,101 | 109,354 | 127,500 | 135,000 | 135,000 | 135,000 |
| 10-660-8000 | Safety Program Expenses | 1,854 | 3,425 | 3,310 | 4,165 | 4,200 | 4,200 | 4,200 |
| 10-660-8500 | Employee Education | 0 | 1,065 | -1,065 | 3,000 | 3,000 | 3,000 | 3,000 |
| 10-660-9000 | Employee Assistance Program (EAP) | 0 | 0 | 0 | 9,000 | 0 | 0 | 0 |
| 10-660-9100 | Debt Service - General Fund | 152,581 | 296,314 | 381,584 | 257,500 | 320,000 | 255,000 | 255,000 |
| 10-660-9200 | Bad Debt Expense | 166 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Non-Departmental | | 606,543 | 756,108 | 853,114 | 923,665 | 1,033,200 | 993,200 | 993,200 |

| | | | | | | | | |
|-------------------------------------|--------------------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|
| Special Appropriations | | | | | | | | |
| 10-690-9200 | Wendell Historical Society | 0 | 500 | 500 | 500 | 500 | 500 | 500 |
| 10-690-9500 | Interact | 0 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 10-690-9800 | East Wake Education Foundation | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| Total Special Appropriations | | 1,000 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| Total Expenses | | 6,427,614 | 7,320,604 | 6,419,046 | 7,527,766 | 16,772,550 | 19,507,171 | 19,507,171 |
| Difference | | 1,464,331 | -182,137 | 845,127 | 0 | -2,496,876 | 0 | 0 |

Governing Body

Description of Service: The Governing Body is the elected leadership of the Town organization responsible for setting the policy and making legislative decisions.

Revenues:

No revenues are directly attributed to the Governing Body

Expenditures:

| | FY 2020 | FY 2021 | % Change |
|-----------|-----------|----------|----------|
| Personnel | \$28,800 | \$42,000 | 45.8 |
| Operating | \$71,400 | \$51,700 | -27.6 |
| Capital | 0 | 0 | 0 |
| Total | \$100,200 | \$93,700 | -6.5 |

Summary of Department Budget:

Board personnel expenses increased (\$13,200) to the average of comparative market consistent with Compensation and Classification Study for employees. Operating expenses reduced for no municipal election (-\$19,100) and reduced training (-\$1,000).

Staffing:

The Mayor and five Commissioners are not considered employees of the Town of Wendell.

In working to achieve the vision for the Town of Wendell, the Board of Commissioners have committed to the following:

- **Strive for efficiency** in the way we handle business. We are hard-working and attend all meetings.
- Keep the **best interests of the Town** uppermost in our minds.
- Consider all aspects of a situation and make **thorough, deliberate, and well-reasoned decisions**.
- **Explore all viewpoints**. We are open to hearing from others, learning from them and compromising, when needed.
- **Stay cohesive, collaborative, collegial, and connected** to the manager and to each other.
- **Demonstrate respect for all opinions**, especially in public. And we support the decisions of the Board. Once decisions are made by the majority, we support that decision.
- Tackle **new and novel ideas** and processes.

Administration

Description of Service:

Provides managerial oversight, record keeping, human resources, communication services and strategic plan implementation for the organization.

Revenues:

No revenues are directly attributed to Administration.

Expenditures:

| | FY 2020 | FY 2021 | % Change |
|-----------|-----------|-----------|----------|
| Personnel | \$313,500 | \$457,500 | 45.9 |
| Operating | \$67,400 | \$72,400 | 7.4 |
| Capital | 0 | \$32,000 | --- |
| Total | \$380,900 | \$561,900 | 47.5 |

Summary of Department Budget:

Personnel expenses to reflect compensation and classification market average, full-year salary and benefits for the Human Resources Administrator, and 3% in-range adjustment (\$114,500). Contract legal services increased (\$6,500) to reflect current workload. Increases in training (\$1,700) and dues & subscriptions (\$1,000) for new human resources function. Advertising increased (\$2,000) for social media management software and maintain Visit Raleigh tourism publication (\$4,000). Capital outlay (\$32,000) to initiate the legally required ADA transition plan.

Staffing:

| | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 |
|----------------------------|---------|---------|---------|---------|---------|
| Positions Approved (FTE's) | 2 | 2 | 3 | 4 | 4 |

The Human Resources Administrator position was added in FY 2020. No new positions in FY 2021.

FY 2020 Achievements

1. Recruitment of the Assistant to Town Manager and Human Resources Administrator positions.
2. Completion of the Compensation & Classification Study to ensure market-based pay grades and ranges necessary to retain and recruit talent.
3. Established a communication plan, enhanced communication products, and established regular Board communications for strategic initiatives.

FY 2021 Challenge

1. Updating human resource policies and processes to meet the needs of a growing community and legal requirements while balancing capital project time demands.

Goals, Work Units, and Performance Measures:

1. Provide quality service in the execution, index and maintenance of records; develop agendas and draft minutes; and prepare and maintain appointment records for the Town Board of Commissioners.

Work Unit:

- Meetings attended
- Minutes drafted
- Agendas developed
- Number of citizen advisory boards
- Number of members serving on all citizen advisory boards
- Number of members with terms expiring
- Number of letters to members with terms expiring

Performance Measures:

- Percentage of agendas/packets distributed Wednesday prior to the meeting:
- Percentage of minutes adopted without correction
- Average work hours per set of minutes
- Percentage of minutes completed within four days following meeting
- Percentage of Board documents indexed and distributed within two days following Board action
- Percentage of nomination lists presented to the Board four weeks prior to expiration of term
- Continue professional education and development to achieve clerk certification

2. Seek to provide transparent governance and timely correspondence to the Commission and community using appropriate and innovative communication methods and media.

Work Units:

- Number of weekly correspondences
- Number of social media posts developed and shared
- Website and social media numbers
- Topic memos and correspondence to the Commission
- Speaking engagements and civic organization participation

Performance Measures:

- Develop a communication plan to market Wendell to external interests and increase communication for internal interests.
- Develop and/or share new social media content for each department at least every other two weeks at least 95% of the time.
- Provide a weekly correspondence from management to the Commission at least 92% of the time.

3. Build an inclusive and diverse Town organization that promotes employee development, effective public service, and innovative efficiencies while implementing the Board's Strategic Plan.

Work Units:

- Number of employees
- Leave days taken
- Turnover rate

Performance Measures:

- Maintain a turnover rate of employees leaving the organization under 12%.
- Increase certificates and courses taken by staff by 10%.
- Review and update, as appropriate, at least 33% of the Town personnel policies.
- Complete a compensation and classification study and update all job descriptions.
- Provide quarterly progress reports to the Board and public for strategic initiatives.

Information Technology

Description of Service:

Provides technical assistance and advice to departments on the application of technology and innovative practices to improve efficiencies and effectiveness.

Revenues:

No revenues are directly attributed to Information Technology.

Expenditures:

| | FY 2020 | FY 2021 | % Change |
|-----------|-----------|-----------|----------|
| Personnel | \$68,800 | \$0 | -100 |
| Operating | \$76,960 | \$141,760 | 84.2 |
| Capital | \$15,000 | \$25,000 | 66.7 |
| Total | \$160,760 | \$166,760 | 3.7 |

Summary of Department Budget:

IT services were contracted to Carolinas IT (\$85,000) and personnel expenses eliminated (-\$68,800). Capital (\$25,000) provides for the replacement of approximately 18 laptops with docking stations or desktop workstations. Carolinas IT has completed an initial needs assessment will work to establish a multi-year capital replacement plan in FY 2021.

Staffing:

| | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 |
|----------------------------|---------|---------|---------|---------|---------|
| Positions Approved (FTE's) | 1 | 1 | 1 | 1 | 0 |

The IT Administrator position is eliminated in FY 2021. IT remains a contract service with Carolinas IT.

FY 2020 Achievements:

1. Selection of Carolinas IT as the provider of IT services and support to the Town.
2. Completed an assessment of current technology to identify immediate technology needs and establish a prioritized plan for future needs.
3. Replace an unsupported server identified as an immediate technology need.

FY 2021 Challenges:

1. Establishing a sustainable IT replacement schedule that reflects the needs of a growing organization.
2. Provide training and service to employees in a manner that increases productivity, decreases down-time, and improves security and resilience.

Goals, Work Units, and Performance Measures:

To be determined in FY 2021 after completing the onboarding for information technology services.

Finance

Description of Service:

The Finance Department is responsible for administering the Town's financial policies and procedures which include: accounts payable, accounts receivable, annual audit process, annual budget preparation, cash and investment management, financial reporting, and payroll. The department establishes and maintains an accounting and reporting system in accordance with state and federal laws and Generally Accepted Accounting Principles (GAAP).

Revenues:

No revenues are directly attributed to Finance.

Expenditures:

| | FY 2020 | FY 2021 | % Change |
|-----------|-----------|-----------|----------|
| Personnel | \$314,500 | \$425,500 | 35.3 |
| Operating | \$18,600 | \$22,950 | 23.4 |
| Capital | 0 | 0 | 0 |
| Total | \$333,100 | \$448,450 | 34.6 |

Summary of Department Budget:

Personnel expenses to reflect compensation and classification market average, new Accountant I position salary and benefits, and 3% in-range adjustment (\$111,000). Contract Services (\$6,000) for estimated post-employment benefit (OPEB) expenses increased \$1,000 due to organization growth. Increases in training (\$2,500) and supplies (\$500) for employee advancement department growth.

Staffing:

| | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 |
|----------------------------|---------|---------|---------|---------|---------|
| Positions Approved (FTE's) | 4 | 4 | 4 | 4 | 5 |

A new Accountant I position is proposed to maintain existing service levels due to organization growth and growing complexity of procurement.

FY 2020 Achievements:

1. Received recognition from the Government Finance Officers Association (GFOA) for the first Distinguished Budget Presentation Award.
2. Prepared and submitted the Comprehensive Annual Financial Report (CAFR) for recognition from the GFOA for a Certificate of Achievement for Excellence in Financial Reporting for the third consecutive year. Received the recognition for the FY 2018 CAFR in May 2019.
3. Obtained an unqualified opinion for the Annual Audit for Fiscal Year 2019.

FY 2021 Challenges:

1. Staffing to provide adequate segregation of duties to maintain compliance with auditing standards and adhere to the Local Government Budget and Fiscal Control Act.

Goals, Work Units, and Performance Measures:

Ensure that organization procurement and purchasing practices are legally compliant. To accomplish this challenge, the department would need the resource of an additional staff member dedicated to assist all departments. A centralized purchasing system could result in cost saving measures and provide an efficient procurement process.

Department Goals, Work Units, and Performance Measures:

1. Provide transparent and accurate fiscal management, inclusive communication and financial information to comply with governmental and regulatory requirements.

Work Unit:

- Complete Audit, Comprehensive Annual Financial Report (CAFR), and Distinguished Budget Presentation Award applications.

Performance Measure:

- Submit to the required agencies by established deadlines and receive certificates from the Governmental Finance Officers Association (GFOA) of the achievement for excellence in financial reporting.

2. Maintain customer service for accounts payable by providing timely invoice processing to vendors for goods and services.

Work Unit:

- Process 1,260 checks on an annual basis

Performance Measure:

- Complete weekly accounts payable and submit payments to vendors by established due dates at least 90% of the time.

3. Maintain customer service to the organization by preparing accurate payroll to all employees including elected officials.

Work Unit:

- Prepare 26 payrolls on an annual basis.

Performance Measure:

- Complete bi-weekly payroll in a timely manner to meet direct deposit deadlines with at least 95% accuracy.

4. Ensure that organization procurement and contracting practices are legally compliant and transparent.

Work Unit:

- Evaluation of all acquisitions of goods and services over \$30,000 to include the number of acquisitions evaluated and process used.

Performance Measure:

- Achieve 100% legal compliance for purchasing and contracts.

Economic Development

Description of Service:

The Economic Development program provides services, administers grants, and engages the community to induce investment by new and existing businesses, encourages diversification of land use, and promotes a vibrant downtown economy.

Revenues:

No revenues are directly attributed to Economic Development.

Expenditures:

| | FY 2020 | FY 2021 | % Change |
|-----------|----------|----------|----------|
| Personnel | 0 | 0 | 0 |
| Operating | \$48,600 | \$62,300 | 28.2 |
| Capital | 0 | 0 | 0 |
| Total | \$48,600 | \$62,300 | 28.2 |

Summary of Department Budget:

Provides \$10,000 for the Downtown façade grant program and \$4,000 to participate in the TJCOG regional brownfield program. Increases economic development consultant services to add five (5) additional hours of service per month (\$6,000) and program expenses (\$2,000). Maintains level funding for Downtown programming and the Appearance Commission.

Staffing:

No staff is accounted for in the Economic Development Department. Economic Development remains a contract service with Sanford Holshouser.

FY 2020 Achievements

1. Established an economic development program, secured consulting services, and participated in the successful recruitment of new businesses to diversify the tax base.
2. Adopted an updated Economic Development Strategic Plan that incorporated recommendations of a community-based assessment completed by the North Carolina Department of Commerce.
3. Established a Special Event Policy and worked with community partners to enhance existing special events (use of Main Street and parade routes) and create new events (Meet on Main and Wendell Farmers Market).

FY 2021 Challenges

1. Establishing an existing business program to build community relationships, direct business to resources, and encourage sustainable growth.
2. Advance efforts to identify properties suitable for job creating uses and promote the development of building product.
3. Identify next steps for sustained downtown business development.

Goals, Work Units, and Performance Measures:

To be developed in FY 2020 in coordination with contracted services.

Planning

Description of Service:

The Planning Department works with the community to create a vibrant town that meets the quality of life needs of all residents, revitalizes the downtown and local economy, supports preservation of history, and protects natural resources and community assets.

Revenues:

| | FY 2020 | FY 2021 | % Change |
|----------------------|-----------|-----------|----------|
| Dev./ Plan. Fees | \$120,450 | \$130,000 | 7.9 |
| Engineer Review Fees | \$26,000 | \$37,500 | 44.2 |
| Total | \$146,450 | \$167,500 | 14.4 |

Expenditures:

| | FY 2020 | FY 2021 | % Change |
|-----------|-----------|-----------|----------|
| Personnel | \$271,500 | \$350,500 | 29.1 |
| Operating | \$90,700 | \$110,950 | 22.3 |
| Capital | \$60,000 | \$90,000 | 50.0 |
| Total | \$422,200 | \$551,450 | 30.6 |

Summary of Department Budget:

Development and Planning fees are projected to increase with continued growth. Personnel expenses reflect the compensation and classification study, 3% in-range adjustment, and full-year salary for the Assistant Director reclassification in FY 2020. Engineer review fees are accounted for in both revenue and expense lines in FY 2021. A \$29,200 increase in professional services reflects actual engineering expenses in Planning beyond fees charged for development. Reimbursement for streetlight expenses increases \$1,000 due to growth. Training is increased by \$1,000 for AICP certifications. The Comprehensive Land Use Plan update is completed in FY 2021 (\$90,0000). In addition, the Planning Department will provide oversight for the Neighborhood Improvement Program, Wendell Boulevard Pedestrian Project, Main Street Extension Greenway, and the Buffalo Creek Open Space Acquisition Project funded in the Building and Grounds Department.

Staffing:

| | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
|----------------------------|---------|---------|---------|---------|
| Positions Approved (FTE's) | 4 | 4 | 4 | 4 |

The Code Enforcement position was transferred to Public Works and the Planner position was added in FY 2019. The Senior Planner position was reclassified as the Assistant Planning Director in FY 2020. No new positions are proposed in FY 2021.

FY 2020 Achievements:

1. Significant advancement of downtown redevelopment with 1 N. Main façade improvements and E. Campen Street project (in coordination with Bearded Bee Microbrewery).
2. Assisted with strong permit activity including 228 new single-family permits through January 2020, Wendell Falls Public Safety Facility, Public Grocery Store site plan, Tree Light Apartments, Wendell Falls Parkway Townhomes, and SPC Mechanical conditional district and permits.

3. Prepared grant submittals Wendell Falls Pedestrian Projects (2 CAMPO LAPP grants); Neighborhood Improvement Program (Wake County Community Revitalization grant); Open space preservation on Buffalo Creek (Wake County Open Space grant and Clean Water Management Trust Fund grant); and the Main Street Greenway (Wake County Greenways grant).

FY 2021 Challenge:

1. Development of the Comprehensive Plan to guide appropriate growth, community appearance, and preserve community and environmental assets.
2. Continue staff development and training initiatives while maintaining service levels for development processes, permitting, and strategic project implementation.
3. Implement strategic initiative projects for infrastructure and connectivity including the Wendell Boulevard Pedestrian Project, Main Street Greenway Project, and the Neighborhood Improvement Program.

Goals, Work Units, and Performance Measures:

1. Proactively support regulatory changes to advance downtown vibrancy, sustainable economic growth, and community character.

Work Units:

- Adoption of an updated Comprehensive Plan
- Adoption of town-initiated text amendments
- Adoption of identified UDO amendments for the Downtown area

Performance Measures:

- a. Facilitate an update to the Town's Comprehensive Plan to reflect changing demographics, growth patterns, and desired outcomes.
 - b. Perform annual updates to the Wendell Unified Development Ordinance.
 - c. Revise the zoning uses for the Downtown area in the UDO to promote downtown vibrancy and better reflect community and business preference and market needs.
2. Support and enhance economic growth and development in a manner which maintains a positive quality of life and reflects Wendell's unique community character.

Work Units:

- New home permit issuance
- Trade Permit issuance
- Attendance at regional meetings and workshops
- Support 2020 Census efforts
- Attendance at quarterly update meetings with Wendell Falls
- Creation of a vacant property inventory
- Adoption of an updated economic development strategic plan
- Development of Wendell Blvd Sidewalk Design Study

Performance Measures:

- a. Facilitate permitting activity within the Town in a clear, consistent, and timely manner.
- b. Engage with local and regional partners to maximize opportunities for collaboration and advance mutually beneficial outcomes.
- c. Identify opportunities for infill housing and commercial development in Downtown and establish a program to promote the potential development or redevelopment projects.

- d. Update the economic development strategic plan to reflect the NC Department of Commerce vision, stakeholder, and engagement sessions to include an action plan for implementation.
 - e. Pursue capital projects which improve access to recreational amenities, institutions, retail, jobs, and basic services.
3. Pursue organizational improvements which enhance transparency, efficiency, and customer service.
- Work Units:
- Development of a comparison table identify the range of Neighborhood Meeting requirements employed by comparable communities.
 - Development of a priority list of internal procedural changes to clarify and streamline zoning, development, and annexation application submittals.
 - Completion of a Wendell Development FAQ document.
 - Completion of training and certification courses.
- Performance Measures:
- a. Evaluate Neighborhood meeting requirements employed by neighboring jurisdictions to promote transparency and public participation in development decisions.
 - b. Evaluate departmental policies and procedures to establish more efficient service deliveries.
 - c. Facilitate a better understanding of Wendell's key zoning and development requirements through the creation of a condensed Wendell Development Frequency Asked Questions (FAQ) document.
 - d. Pursue and support opportunities for professional development and training.

Public Buildings and Grounds

Description of Service:

Public Buildings and Grounds is a budget cost-center used to track expenses for buildings and grounds used or owned by the Town of Wendell.

Revenues:

No revenues are directly attributed to Public Buildings and Grounds.

Expenditures:

| | FY 2020 | FY 2021 | % Change |
|-----------|-----------|--------------|----------|
| Personnel | 0 | 0 | 0 |
| Operating | \$165,840 | \$174,370 | 5.1 |
| Capital | \$185,000 | \$10,698,224 | 5,682.8 |
| Total | \$350,840 | \$10,872,594 | 2,999 |

Summary of Department Budget:

Reductions in operations in non-capital equipment (-\$7,000) and senior center scheduled maintenance (-\$1,200). Operations highlights include increased maintenance and repair for building and grounds (\$7,500), landscaping contract (\$5,000), and facility and equipment rental (\$4,200). Significant capital projects are included in the budget though the Town Hall (\$6,100,000, Park Access Road and Repaving Project (\$1,100,000), and Wendell Boulevard Pedestrian Project (\$1,629,164) will extend beyond FY 2021. Additional capital projects in FY 2021 in Building and Grounds include the Neighborhood Improvement Program for Zone 1 west of Downtown (\$1,093,540), Main Street Extension Multi-Use Trail (\$300,000), and the Buffalo Creek Open Space Acquisition Project (\$465,520).

Staffing:

No staff is accounted for in the Public Buildings and Grounds Department in FY 2021.

FY 2020 Achievements:

1. Senior Center repairs and maintenance.
2. Redesign yard waste design services to reduce facility and land impacts for storing debris.
3. Selection of the Owner's Project Manager Cumming Corp and starting the design selection process for Town Hall.

FY 2021: Challenge:

Maintain aging facilities within constrained budgets until replacement facilities or renovation projects are planned and constructed.

Goals, Work Units, and Performance Measures:

To be developed in FY 2021 in coordination with the consolidation of Building and Grounds cost centers.

Police

Description of Service:

The Police Department delivers the highest quality law enforcement services by establishing and maintaining partnerships to ensure a high quality of life for all persons that are a part of the community.

Revenues:

| | FY 2020 | FY 2021 | % Change |
|------------------|----------|----------|----------|
| Golf Cart Fees | \$3,500 | \$5,000 | 42.9 |
| Court Revenue | \$750 | \$750 | 0 |
| Wake ABC Grant | \$6,124 | \$14,756 | 141 |
| Gov. Crime Comm. | 0 | \$24,500 | --- |
| Total | \$10,374 | \$45,006 | 333.8 |

Expenditures:

| | FY 2020 | FY 2021 | % Change |
|-----------|-------------|-------------|----------|
| Personnel | \$1,502,000 | \$1,750,000 | 16.5 |
| Operating | \$250,014 | \$338,057 | 35.2 |
| Capital | \$171,000 | \$248,000 | 45.0 |
| Total | \$1,923,014 | \$2,336,057 | 21.5 |

Summary of Department Budget:

Personnel increases (\$248,000) include compensation and classification study, 3% in-range adjustment, and two new police officer positions starting January 1, 2021. Contract legal services (\$10,600) is added to provide after-hours legal advice to staff. Overtime (\$6,000) provides officers an alternative to compensatory leave and a part-time line (\$7,500) covers an existing auxiliary officer. Equipment maintenance increased (\$5,200) to cover new position equipment. Department supplies increased (\$1,200) for ammunition. Uniforms increased (\$7,850) to cover new employee expenses and to begin replacing worn-out gear. Communications increased (\$9,491) to cover contract system expenses. The capital outlay of \$248,000 replaces and equips two existing patrol vehicles and provides two new vehicles.

The wellness program is maintained (\$6,000) to reimburse officers' gym membership costs. The Wake ABC grant (\$14,756) provides funding for two (2) years of Camp Choices and overtime for officers at community education events. The Governor's Crime Commission grant (\$24,500) provides for equipment.

Staffing:

| | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 |
|----------------------------|---------|---------|---------|---------|---------|
| Positions Approved (FTE's) | 18 | 19 | 20 | 22 | 24 |

The Police Officer position was added in FY 2019. A Police Officer position and a Records and Training Administrator position were added in FY 2020. The FY 2021 proposes two (2) new police officer positions starting January 1, 2021 to provide for increased community engaged policing and maintain staffing during leave and training.

FY 2020 Achievements

1. Completed grant-based procurement of replacement handguns and duty gear. All officers were issued equipment and qualified with the new weapons.
2. On schedule to fill open positions for three (3) officers and a CALEA accreditation manager.
3. Installed a medicine drop-off box at the police department and held a prescription drop off event to provide for proper disposal of old and unused medications.
4. Accepted into the Watch for Me NC program to increase pedestrian and bicycle safety resulting in increased enforcement and communications to promote public awareness.

FY 2021 Challenge

1. Maintain staffing at four (4) officers per shift and increase staffing to provide for appropriate training and leave.
2. Ensure appropriate staffing to improve community engagement and respond to increased community events for a rapidly growing community.
3. Initiate implementation of the CALEA accreditation process including the review, updating, and development of all department policies.
4. Continue efforts to expand training and resources for officers to remain informed of the ever changing legal, constitutional, and professional best practices in law enforcement.

Department Goals, Work Units, and Performance Measures:

1. Provide high quality law enforcement services in order to promote a safe and secure community.
 - a. Continue to provide core police services of community patrol and response to emergency and non-emergency calls at current levels.
 - b. Review and enhance departmental policies, practices and training to achieve CALEA accreditation.
 - c. Expand use of electronic communications resources to provide public safety information and increase community partnerships.
 - d. Enhance Community partnerships through consistent use of community engaged policing methods.

Work Units:

- Call Volume (community patrol)
- Accreditation implementation plan (accreditation)
- Postings on approved social media/web sites (communications)

- Community engagement report

Performance Measures:

- Maintain an 90th percentile response time from time dispatched until on scene of 7 minutes.
 - Establish a core team tasked to investigate CALEA accreditation and provide to guide the organization to meet that standard within 3 years of signing CALEA contract.
 - Post at least one public awareness informational notice per week onto the approved social media/web sites.
 - Participate in a minimum of 12 community events per year which are focused on education, understanding and partnering across the diverse greater Wendell Community.
2. Ensure staff development is focused on policy development, recruitment, retention and personal development ensuring that staff is invested in the enhancement of livable family friendly neighborhoods.
 - a. Training Committee will complete a review of Career Development Program with a focus on community engagement, officer safety, and traditional law enforcement skill development.
 - b. Implement a Community Engagement Policing training program
 - c. Enhance training of Managers and Supervisors.
 - d. Utilize best practices to actively recruit the most suitable applicants from the available work force with represents the community.

Work Units:

- Published draft revised Career Development Program.
- Published Training Guideline including accomplishments.
- Training Records.
- Published Recruitment Plan.

Performance Measures:

- By October 2020, Committee will submit a completed review and include any proposed changes for consideration.
 - By September 2020, publish a Guiding Document that includes needs assessments, recommended training by position and methods to adjust as needed with a plan to implement by January 2021.
 - Each manager/supervisor should attend a minimum of one criminal justice leadership/supervisory based training program per year.
 - A recruitment team will be established and tasked with development and implementation, by October 2020, of a published recruitment plan, benchmarks and a reporting process to determine effectiveness.
3. Respond to community members in need in a manner that promotes compassion, support and understanding in order to promote safe neighborhoods and businesses.
 - a. Expand the number of officers trained to provide advanced crisis intervention support to community members.
 - b. Identify community-based resources available to persons in crisis or in need of assistance.
 - c. Expand enforcement of drug violations.

Work Units:

- Training Records
- Resource Directory for Crisis Intervention
- Cases opened

Performance Measures:

- Assign at least two officers per year to attend formal Crisis Intervention Training.
- By June 2020, identify and provide public access to a Wake County relevant published resource referral guide to ensure persons in crisis can be directed to appropriate agencies that can best address their needs. In December 2019, resources were updated on the police department website.
- Increase agency-initiated drug investigations by 25%.

Fire Services

Description of Service:

The Fire Services program tracks expenses for fire inspections of Town properties and businesses. Fire protection is provided by the Wendell Fire Department, not a Town department, and funded through the Wake County Fire Tax. Ambulance service is provided by East Wake EMS through a contract with Wake County and is also not a Town Department. Hazardous Material response service is provided by the City of Raleigh by contract with the Town and funded by the Wake County Fire Tax.

Revenues:

No revenues are directly attributed to Fire Services.

Expenditures:

| | FY 2020 | FY 2021 | % Change |
|-----------|---------|---------|----------|
| Personnel | 0 | 0 | 0 |
| Operating | \$4,900 | \$4,900 | 0 |
| Capital | 0 | 0 | 0 |
| Total | \$4,900 | \$4,900 | 0 |

Summary of Department Budget:

No change is proposed in the Fire Services budget for FY 2021. Operating expenses provide for fire inspections for Town facilities and contract service requirements for uncollected business inspections.

Staffing:

No staff is accounted for in the Fire Services Budget.

Public Works

Description of Service:

Provides maintenance and replacement services for public infrastructure, buildings, and grounds in the areas of stormwater, code enforcement, streets, sidewalks, facilities, solid waste, landscaping, and maintenance.

Revenues:

| | FY 2020 | FY 2021 | % Change |
|---------------------|-----------|-----------|----------|
| Sidewalk & Driveway | \$13,000 | \$15,000 | 15.4 |
| Code Enforcement | \$2,100 | \$2,100 | 0 |
| Solid Waste Fees | \$670,000 | \$715,000 | 6.7 |
| NCDOT Mowing | \$3,487 | \$3,487 | 0 |
| Total | \$688,587 | \$735,587 | 6.8 |

Expenditures:

| | FY 2020 | FY 2021 | % Change |
|-----------|-------------|-------------|----------|
| Personnel | \$726,000 | \$936,000 | 28.9 |
| Operating | \$878,210 | \$1,143,935 | 30.3 |
| Capital | \$302,500 | \$238,500 | -21.2 |
| Total | \$1,906,710 | \$2,318,435 | 21.6 |

Summary of Department Budget:

Personnel increases (\$210,000) include compensation and classification study, 3% in-range adjustment, and two new positions (Stormwater Manager and Public Works Specialist I). Growth continues to drive operations increases such as streetlights (\$13,925) and residential collection (\$183,000). Increased maintenance is needed for buildings (\$6,400), equipment (\$10,500), and vehicles (\$16,200) due to increased use and scheduled repairs and replacements. Additional funding is provided for street signs and fixtures (\$3,100) and tree removal (\$5,000) for safety enhancements. Stormwater contract services includes (\$24,000) for stormwater program development by the Town Engineer and drainage maintenance is increased (\$3,600). Non-capital expenses include a replacement snowplow (\$7,725), briner (\$6,180), and concrete grinder (\$2,060).

Staffing:

| | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 |
|----------------------------|---------|---------|---------|---------|---------|
| Positions Approved (FTE's) | 7 | 10 | 13 | 14 | 16 |

Three positions were added in FY 2019 and the department underwent a restructuring of existing positions that resulted in an administrative assistant, a superintendent, and an additional crew leader position. A Public Works Specialist position was added in FY 2020 that was transferred to Code Enforcement due to development growth. Two (2) new positions are proposed in FY 2021 to include a Stormwater Manager to administer EPA Phase II program compliance and a Public Works Specialist to replace the transferred position.

FY 2020 Achievements

1. Downtown utility replacement and road resurfacing in partnership with Raleigh Water and NC Department of Transportation.

2. Facility maintenance efforts to improve building safety and public use at both the Senior Center (various projects) and Wendell Park (sewer line installation to ballfield).
3. Improved training and professional development for staff through the American Public Works Association (APWA) for professional development, OSHA safety training, First Line Supervisor training for crew leaders, and code enforcement training.

FY 2021 Challenge

1. Staffing and program development for stormwater to ensure legal compliance and preparation in advance of the 2022 NCDENR community stormwater audit.
2. Acquire a front-end loader to ensure proper equipment is available for loading debris and to avoid maintenance and/or damage when using less suitable existing equipment.
3. Acquire two (2) vehicles to provide one new vehicle for the storm water position and replace a truck used by landscaping that is beyond its useful service life.

Goals, Work Units, and Performance Measures:

1. Provide municipal services and enforcement for the efficient and effective removal of leaf, limb, and debris; street clearing; timely code enforcement; solid waste contract management; and utility contract management.

Work Units:

- Total yards of debris collected from leaf, limb, & street clearing.
- Total lane miles (all of town) from leaf, limb, & street clearing.
- Number of code violations.
- Number of inspections for driveways, foundations, and final certificates of occupancy.

Performance Measures:

- Provide weekly leaf and limb removal to the town 90% of the time, with the goal of completing the weekly route 50% of the time.
 - Provide a minimum of monthly street clearing service to all town-maintained roads at least 92% of the time.
 - Provide street clearing in the downtown service area twice per month 100% of the time.
 - Respond to all code enforcement service requests within 2 business days (or as scheduled) at least 90% of the time.
2. Ensure the maintenance, replacement, and extension of adequate sidewalk, street, stormwater, and street light infrastructure to maintain a high quality of life and clean environment for a growing community.

Work Units:

- Total miles of town sidewalk maintained.
- Total miles of town streets maintained.
- Total linear feet of known stormwater pipes (Public and Private).
- Total number of public streetlights.

Performance Measures:

- Inspect all town sidewalks for maintenance needs two times per year.
- Establish a sidewalk maintenance and replacement plan by the end of Q2 FY 2020.

- Complete a monthly street condition inspection and fill potholes within one week 92% of the time.
- Acquire engineering services to prepare a street resurfacing priority list by the end of Q1 FY 2020.
- Clean all stormwater catch basins annually 100% of the time.
- Complete monthly street light inspections and correct normal deficiencies within 3 weeks 92% of the time.

3. Maintain safe and efficient buildings, grounds, and streetscapes.

Work Units:

- Number and square feet of facilities maintained.
- Work hours needed to complete the landscaping route.
- Total facility work orders.
- Total grounds work orders.

Performance Measures:

- Complete monthly needs and safety inspections for all buildings and grounds 100% of the time.
- Complete all town construction projects on time and within budget 100% of the time.
- Conduct mowing, landscaping, and weekly maintenance during season 85% of the time.
- Conduct maintenance inspection for Town Square and streetscape two times per year and make needed repairs, as budget allows, within 30 days 92% of the time.

4. Develop operational practices to ensure proper maintenance of the town vehicle fleet and equipment, safety practices, and professional development.

Work Units

- Number of vehicles and equipment maintained.
- Total cost of vehicle maintenance.
- Number of wrecks and incidents.
- Total training certificates received or renewed by the department last year.

Performance Measures:

- Complete all vehicle and equipment service inspections weekly 98% of the time.
- Conduct a maintenance inspection within one week following use for heavy equipment 100% of the time.
- Maintain safety certifications for all employees, as applicable, 100% of the time.
- Provide training opportunities for all employees related to safety, equipment uses, and customer service at least 92% of the time.

Powell Bill – Local Roads Program

Description of Service:

The Local Roads program tracks the expenditure of Powell Bill Funds received from the State that are restricted to eligible road maintenance expenses.

Revenues:

| | FY 2020 | FY 2021 | % Change |
|-------------------|-----------|-----------|----------|
| Powell Bill Funds | \$175,000 | \$180,000 | 2.9 |
| Total | \$175,000 | \$180,000 | 2.9 |

Expenditures:

| | FY 2019 | FY 2020 | % Change |
|-----------|-----------|-----------|----------|
| Personnel | 0 | 0 | 0 |
| Operating | \$175,000 | \$180,000 | 2.9 |
| Capital | 0 | 0 | 0 |
| Total | \$175,000 | \$180,000 | 2.9 |

Summary of Department Budget:

Payment of debt for past road improvements account is \$136,200. An ADA Compliance program is established (\$20,000) to retrofit local road sidewalk crossings and road grading funds (\$21,300). Both line items will be used in coordination with the Neighborhood Improvement Program (Zone 1) infrastructure improvements.

Staffing:

No staff is accounted for in the Powell Bill – Local Roads Program.

FY 2020 Achievements:

1. Partnered with Raleigh Utilities for repave portions of First Street, Second Street, Parrish Court and Hester Court.

FY 2020: Challenge:

Implementing street and sidewalk infrastructure improvements as part of the Neighborhood Improvement Program Zone 1 Capital Project.

Goals, Work Units, and Performance Measures:

Not applicable in FY 2021.

Parks and Recreation

Description of Service:

Offers high-quality recreational, cultural, and leisure opportunities for residents and visitors through facilities, programming, parks, and special events.

Revenues:

| | FY 2020 | FY 2021 | % Change |
|----------------------|-----------|-----------|----------|
| Rec. Revenue | \$89,565 | \$91,000 | 1.6 |
| Rec. Sponsorship | \$5,600 | \$5,600 | 0 |
| Rec. Rental Proceeds | \$37,600 | \$37,600 | 0 |
| Rec. – Trackout | \$51,250 | \$51,250 | 0 |
| Park Concessions | \$1,200 | \$1,700 | 41.7 |
| Totals | \$185,215 | \$187,150 | 1.0 |

Expenditures:

| | FY 2020 | FY 2021 | % Change |
|-----------|-----------|-----------|----------|
| Personnel | \$512,487 | \$565,700 | 10.4 |
| Operating | \$251,390 | \$320,225 | 27.4 |
| Capital | \$31,500 | \$29,000 | 7.9 |
| Total | \$795,377 | \$914,925 | 15.0 |

Summary of Department Budget:

Recreation revenues and sponsorships are projected flat due to COVID-19 impacts on programming. If programming is further impacted, program expenses will be reduced to offset losses. Personnel lines increased for compensation and classification study, 3% in-range adjustment, and increased part-time funding (\$7,713) due to increased use and a market rate pay adjustment. Part-time and contract staff expenses will be significantly lower if programs are further impacted by COVID-19. Operating increases adjust expenses to match actual due to increases in recreation program activity including departmental supplies (\$8,500) and uniforms (\$9,800). Non-capital expenses include drinking stations, picnic tables, an ice machine, and stairs to the lower parking area. The capital projects include new lights at the tennis courts (\$23,000) and a site-specific plan for a new neighborhood park (\$25,000).

Staffing:

| | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 |
|----------------------------|---------|---------|---------|---------|---------|
| Positions Approved (FTE's) | 6 | 6 | 6 | 7 | 7 |

No new positions are proposed in FY 2021. A parks maintenance position (Grade 10) will be reclassified from to a parks supervisor position (Grade 13).

FY 2020 Achievements

1. Completion of the Comprehensive Recreation Master Plan to identify existing and future recreation, parks, and open space needs.
2. Establishment of the Youth Athletic Scholarship program to provide all Wendell you the opportunity to participate and play sports.
3. Served an additional 21% in users over prior year for Parks and Recreation programs, facilities, and events.

FY 2021 Challenges

1. Facilities, equipment, and fields require additional maintenance and more frequent replacement due to the increased users and frequency of use.
2. Increased use of facilities and growing programs requires additional resources for part-time and contract services to provide staffing to maintain service levels.
3. Initiate efforts identified in the Parks and Recreation Master Plan to acquire land for parks and to provide connectivity between neighborhoods and parks.
4. Covid-19 makes all previous challenges moot and a complete redesign of services is needed.

Goals, Work Units, and Performance Measures:

Staff is re-evaluating this section for Parks & Recreation in light of Covid-19. When possible, staff will refer to 2019 work measures to maintain data.

Non-Departmental

Description of Service:

The Non-Departmental section is comprised of organization-wide expenses such as debt service, life insurance, health insurance, retiree expenses, and other benefit related costs.

Revenues:

No revenues are directly attributed to Non-Departmental programs.

Expenditures:

| | FY 2019 | FY 2020 | % Change |
|-----------|-----------|-----------|----------|
| Personnel | 0 | 0 | 0 |
| Operating | \$923,665 | \$993,200 | 7.5 |
| Capital | 0 | 0 | 0 |
| Total | \$923,665 | \$993,200 | 7.5 |

Summary of Department Budget:

Health insurance estimates are increased \$71,000 to account for full-year employee coverage, new positions, and 16% premium increases due to claim history in FY 2020. Debt service payments are decreased by \$2,500 consistent with payment schedules. The employee education assistance program is continued (\$3,000) and the employee assistance program (EAP) is included in the insurance program.

Staffing:

No staff is accounted in Non-Departmental programs.

FY 2020 Achievements:

1. Continued servicing of existing debt.
2. Maintaining insurance coverage for retirees.

FY 2021: Challenge:

Maintain competitive benefits to attract quality professionals to the organization in a manner that is cost-sustainable to the community.

Goals, Work Units, and Performance Measures:
Not applicable in FY 2020.

Special Appropriations

Description of Service:

Special appropriations provide annual funding support to agencies outside of the Town organization that support community and Town goals as determined by the Board of Commissioners.

Revenues:

No revenues are directly attributed to Special Appropriations.

Expenditures:

| | FY 2020 | FY 2021 | % Change |
|-----------|---------|---------|----------|
| Personnel | 0 | 0 | 0 |
| Operating | \$2,500 | \$2,500 | 0 |
| Capital | 0 | 0 | 0 |
| Total | \$2,500 | \$2,500 | 0 |

Summary of Department Budget:

Outside agencies receiving funding are as follows:

- Wendell Historical Society \$500
- InterAct \$1,000
- East Wake Educational Foundation \$1,000

Staffing:

No staff is accounted for in Special Appropriations.

FY 2020 Achievements:

1. Maintained funding to outside agencies as determined by the Board of Commissioners.

FY 2021: Challenge:

Provide an equitable program to receive and consider outside agency funding requests that encourages fiscal sustainability and return on the community investment.

Goals, Work Units, and Performance Measures:

Not applicable in FY 2021.

General Fund Balance

The General Fund Balance is simply the accumulation of revenues minus expenditures over time. The purpose of this savings provides the Town with cash flow, emergency funds for unexpected expenses, and to facilitate saving money over time for anticipated capital projects. The Local Government Commission (LGC) set 8% as a minimum fund balance target for NC local governments. The Town of Wendell policy is to maintain a minimum unassigned fund balance of 40% of the operating (non-capital) budget. The current and fund balance history are provided in the following table.

| | Fiscal Year | | | | | | | | | |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--|
| | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017* | 2018 | 2019 | |
| Restricted | \$ 441,449 | \$ 555,157 | \$ 310,202 | \$ 416,973 | \$ 229,137 | \$ 374,024 | \$ 1,364,711 | \$ 362,791 | \$ 450,652 | |
| Committed | \$ 1,239,884 | \$ 1,249,178 | \$ 386,131 | \$ 263,203 | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Assigned | \$ - | \$ - | \$ 222,869 | \$ 125,000 | \$ 891,450 | \$ 18,000 | \$ 176,970 | \$ 245,800 | \$ 696,500 | |
| Unassigned | \$ 2,755,351 | \$ 2,833,622 | \$ 3,400,310 | \$ 3,952,032 | \$ 3,862,538 | \$ 5,052,270 | \$ 5,328,810 | \$ 6,030,012 | \$ 6,336,576 | |
| Total | \$ 4,436,684 | \$ 4,637,957 | \$ 4,319,512 | \$ 4,757,208 | \$ 4,983,125 | \$ 5,444,294 | \$ 6,870,491 | \$ 6,638,603 | \$ 7,483,728 | |
| Change in Total Fund Balance | \$ 391,553 | \$ 201,273 | \$ (318,445) | \$ 437,696 | \$ 225,917 | \$ 461,169 | \$ 1,426,197 | \$ (231,888) | \$ 845,125 | |
| Change in Assigned/Unassigned Fund Balance | \$ 78,271 | \$ 789,557 | \$ 453,853 | \$ 676,956 | \$ 316,282 | \$ 435,510 | \$ 770,032 | \$ 757,264 | | |
| Assigned Fund Balance is designated fund balance appropriation for succeeding budget year. | | | | | | | | | | |
| * Reporting loan proceeds to spend in FY 2018 | | | | | | | | | | |

BUDGETARY FUND BALANCE CALCULATION

FY 2021 Operating Budget:

\$19,507,171 Total - \$11,317,224 Capital = \$8,189,947 Operating Budget

Formula to Calculate the Budgetary Fund Balance:

2019 Unassigned Fund Balance / 2021 Operating Budget * 100% = FY 21 Budgetary Fund Balance
 \$7,483,728 / \$8,189,947 *100% = **91.4% is the budgetary fund balance for FY 2021.**

This exceeds Town Policy (40%) and Local Government Commission minimum (8%)

Water and Sewer Funds

Prior to 2006, the Town of Wendell operated and maintained its own water and sewer systems. Today, water and sewer services are provided to the Town of Wendell by the City of Raleigh following a merger agreement in 2006 that combined the systems of Raleigh, Wake Forest, Rolesville, Wendell, Knightdale, Zebulon, and Garner. The merger agreement provides customers located in the Town of Wendell's corporate limits and urban services areas are provided a schedule of rates, fees, and charges sufficient to recover all costs required to complete the water and sewer utility merger. The costs include, but are not limited to, capital upgrades and improvements, administration, and other transfer costs directly related to water and sewer. Until the merger is completed, the water and sewer rates will increase 5% annually for customers of the Town of Wendell.

The Water Fund and Sewer Fund are maintained as passthrough funds to receive revenues from the City of Raleigh to pay past debts issued for capital improvements. The funds may be used for Town participation in the extension of water or sewer lines, as provided for in the merger agreement, but have not been used in this manner, to date. The Local Government Commission provides the debt payment amount annually for the Town to pay; the City of Raleigh reimburses the Town for the debt payment. The amount budgeted exceeds the amount anticipated by the auditor for the outstanding debt for both water and sewer loans. The loan for past water improvements is scheduled retire following Fiscal Year 2022; the sewer loan is scheduled to retire in Fiscal Year 2023.

However, the Town of Wendell is experiencing growth at a rate that exceeds the established merger completion schedule which has led to a large increase in customer accounts and has allowed for the merger to be completed earlier than anticipated. The anticipated merger date is now June 30, 2021 based on growth estimates. The Town of Wendell and City of Raleigh have agreed to complete the merger at an earlier date of October 1, 2020 depending on the economic impacts of Covid-19 on revenue projections. If the merger is completed in the current fiscal year, the remaining debt will be retired early on that date.

No personnel, operations, or capital expenditures are attributed to the Water and Sewer Funds. No funds are transferred to or from the Water and Sewer Funds in Fiscal Year 2021. Only revenue from the City of Raleigh is received and expended for the retirement of debt.

| Account | Account Description | FY 18/19 Budget | FY 19/20 Proposed | FY 19/20 Adopted | FY 20/21 Estimate | FY 21/22 Estimate | FY 22/23 Estimate |
|-----------|--|--------------------|----------------------|---------------------|----------------------|----------------------|----------------------|
| | REVENUES | | | | | | |
| 30-399-04 | City of Raleigh - Debt Payment - Water | 132,149 | 50,000 | 50,000 | 50,000 | 50,000 | 0 |
| 32-399-04 | City of Raleigh - Debt Payment - Sewer | 803,807 | 450,000 | 450,000 | 430,000 | 420,000 | 410,000 |
| | TOTAL REVENUES | 935,956 | 500,000 | 500,000 | 480,000 | 470,000 | 410,000 |
| | EXPENSES | | | | | | |
| 30-660-91 | Non-Departmental - Debt Service - Water Fund | 132,149 | 50,000 | 50,000 | 40,000 | 50,000 | 0 |
| 32-660-91 | Non-Departmental - Debt Service - Sewer Fund | 803,807 | 450,000 | 450,000 | 430,000 | 420,000 | 410,000 |
| | TOTAL EXPENSES | 935,956 | 500,000 | 500,000 | 470,000 | 470,000 | 410,000 |

Long-Range Financial Planning

The Town of Wendell uses long-range financial planning to establish a plan for capital projects that require more money to implement, capitalizing funds for capital projects through the issuance of debt and lease obligations, and developing projections for operating expenses based on trend analysis, the 10-year staffing analysis, and the capital improvement plan. The 5-year operating budget projection is new to the budget document in FY 2021.

The capital expenditures detailed in this section only apply to General Fund Expenditures. Capital expenditures and debt related to utilities are detailed in the Water and Sewer Fund section. It is important to note that planning for capital expenses and the issuance of debt is just that... planning. The long-range financial planning does not obligate the Town to expend the funds as shown. The plans are evaluated and adjusted annually based on the capital needs, obligations, economic conditions, and fiscal policies of the time. Circumstances may arise that necessitates the addition or removal of capital improvements during the fiscal year.

Capital items are defined as expenses exceeding \$10,000 that include facilities, land, infrastructure, vehicles, equipment, technology, or plans. Capital expenses can also include projects that extend the life of existing capital items and projects. Long-term borrowing is confined to fund significant capital improvements that have an extended life when it is not practical to fund the project from existing revenues or fund balance reserves.

The Capital Improvement Program (CIP) identifies a five-year plan identifying the capital projects needed by the Town. Year one of the CIP is the capital budget that is included in the budget ordinance for funding approval in FY 2020. Years two through five are for planning purposes only and subject to review. Typically, capital items progress towards funding over time, but can be delayed during the annual evaluation. The Capital Budget for FY 2021 is \$11,317,224. Debt service and lease payments total for FY 2021 is \$459,700. The total capital improvement and debt budget for FY 2021 is \$11,776,924. The total cost for capital improvements for the five-year CIP for FY 2021 through FY 2025 is \$21,490,622.

Like the General Fund budget, the CIP is divided into revenues and expenses. The FY 2021 budget identifies the use Sales Tax revenues to cover a portion of the cost of existing principle and interest debt payments due during the FY 2021 fiscal year. During years two through five, the goal is to increase the use of Sales Tax revenues as a regular funding source for capital improvements. In each successive year, increments of \$200,000 from Sales Tax will be used to fund the CIP. The use of the Sales Tax will increase revenues available for capital purchases needed during this period of community and organization growth and reduce the use of fund balance and loans to fund minor capital needs, such as equipment and vehicles. The additional revenue will also provide funding for future borrowing needs for facility and land needs.

Capital expenses are divided into four broad categories of expenses as follows: (1) transportation and infrastructure; (2) vehicles, equipment, and technology; (3) buildings, grounds, and land; and (4) economic and community development. The CIP Summary lists all the capital improvements and payments for debt and leases for the five-year period. The CIP Summary also provides an estimate of fund balance policy compliance based on current year numbers that maintains a balance above 40%. Project descriptions are provided for each capital improvement. Each project description includes a project scope, cost estimate, phasing if it extends beyond a single-year, funding sources, and connection to the strategic plan and other adopted plans.

**FY 2021 through FY 2025 Capital Improvement Program
Project Descriptions**

A description is provided for each of the projects identified in the CIP. The item descriptions are subject to change due to changing project scope, cost fluctuations, and other factors. All projects are subject to compliance with purchasing and contracts provisions of the Local Government Fiscal Control Act and Town Codes and Policies prior to the expenditure of funds. The projects descriptions are provided in the order listed in the CIP Summary using the four broad categories of projects.

In addition to guidance from departments on core service needs and adopted plans, the Town of Wendell uses the following Asset Replacement Criteria Chart to evaluate vehicles for replacement. All replacement vehicles in the plan meet the criteria to warrant action or are anticipated to do so in the fiscal year the asset is scheduled for replacement in the CIP. Assets are evaluated annually.

***Town of Wendell
Asset Replacement
Criteria Chart***

| Type | Points | Description |
|-------------------------|---------------|--|
| <i>Age</i> | 1 | One point assigned for each year of the chronological age, based on in-service date |
| <i>Mileage/Hours</i> | 1 | One point assigned for each 10,000 miles of operation or 250 hours |
| <i>Type of Service</i> | 1 | Standard sedans, SUVs, Light Trucks (includes admin police vehicles) |
| | 2 | Vehicle/equipment that pulls trailer, hauls heavy loads, or has continued off-road usage |
| | 3 | Police patrol vehicles |
| <i>Condition</i> | 1 | Good condition - minor imperfections in body and paint surface, interior fair (no rips, tear, burns), good drive train |
| | 2 | Poor condition - noticeable imperfections in body and paint surface, minor rust, bad interior (one or more rips, tears, burns), weak /noisy drive train |
| | 3 | Damaged/lemon condition - previous/current accident damage, poor body and paint surface, rust (holes), bad interior (rips, tears, burns), drive train components damaged or inoperable |
| <i>Maintenance Cost</i> | 1 | Low maintenance - costs are less than or equal to 30% of replacement cost |
| | 2 | Medium maintenance - costs are 31% to 70% of replacement cost |
| | 3 | High maintenance - costs are greater than 71% of replacement cost |

Debt Management Program

The FY 2021 budget does plan for a new debt issuance in this fiscal year. The Capital Improvement Plan provides for a \$8,500,000 bank loan in late FY 2021 to provide funding for principally the Town Hall project. A list of capital expenditures that identifies the bank loan projects and the anticipated amounts are as follows:

| Project | Amount of Expense | Bank Loan |
|---|-------------------|------------------|
| Wendell Boulevard Pedestrian Project | 1,629,164 | 366,835 |
| Multi-Purpose Trail Project | 300,000 | 134,340 |
| Neighborhood Improvement Program | 1,093,540 | 627,240 |
| Park Access Road & Repaving Project | 1,110,000 | 1,110,000 |
| PW Pickup Truck Replacement (2) | 72,000 | |
| Kioti UTV | 19,000 | |
| Police Vehicle Replacement Program (4) | 248,000 | |
| Technology Replacement Program | 25,000 | |
| Front End Loader | 70,000 | |
| Wendell Park Tennis Court Lights | 23,000 | |
| Park Land Acquisition | 465,520 | 161,585 |
| Town Hall Project | 6,100,000 | 6,100,000 |
| ADA Transition Plan | 32,000 | |
| Neighborhood Park Design | 25,000 | |
| Comprehensive Land Use Plan Update | 90,000 | |
| Light tower/Generator - PW | 15,000 | |
| GF Debt (Principal & Interest) | 255,000 | |
| Powell Bill Debt (Principal & Interest) | 136,200 | |
| Equipment Lease Paments | 68,500 | |
| Total | 11,776,924 | 8,500,000 |
| Non-debt Capital | 11,317,224 | |

This section will provide graphics that identify the current long-term debt, a summary of the estimated changes in long-term debt for FY 2021, and the computation of the legal debt margin as required by the Local Government Fiscal Control Act (LGFCA). The debt margin represents the balance available that the Town could legally borrow. As indicated in the table, the Town of Wendell retains a low debt profile despite the need for generational capital facility investments and has sufficient capacity for additional borrowing in the event of an emergency that necessitates such an expenditure. No additional borrowing is anticipated within the 5-year capital planning period.

The annual debt service requirements related to debt are:

| Annual Debt Service Requirements | | | | | |
|----------------------------------|-------------------------|------------|--------------------------|-----------|--------------|
| Year Ending June 30 | Governmental Activities | | Business-type Activities | | Total |
| | Principal | Interest | Principal | Interest | |
| 2020 | \$ 391,255 | \$ 68,123 | \$ 417,048 | \$ 39,957 | \$ 916,383 |
| 2021 | \$ 331,035 | \$ 59,010 | \$ 417,048 | \$ 29,572 | \$ 836,665 |
| 2022 | \$ 332,813 | \$ 50,906 | \$ 417,048 | \$ 19,187 | \$ 819,954 |
| 2023 | \$ 215,733 | \$ 42,780 | \$ 381,866 | \$ 8,802 | \$ 649,181 |
| 2024 | \$ 205,500 | \$ 36,520 | \$ - | \$ - | \$ 242,020 |
| 2025-2029 | \$ 816,500 | \$ 94,188 | \$ - | \$ - | \$ 910,688 |
| 2030-2031 | \$ 200,000 | \$ 13,160 | \$ - | \$ - | \$ 213,160 |
| | \$ 2,492,836 | \$ 364,687 | \$ 1,633,010 | \$ 97,518 | \$ 4,588,051 |

A summary of estimated changes in long-term debt in FY 2021 is as follows:

| FY 2021 Estimated Changes in Long-Term Debt | | | | |
|---|---------------------------------------|------------------------|--------------------------|---------------------------------------|
| | Estimated Balance June 30, 2020 | Estimated Additions | Estimated Retirements | Estimated Balance June 30, 2021 |
| General Fund Debt | \$ 2,398,145 | \$8,500,000 | \$ 390,045 | \$ 10,508,100 |
| Water and Sewer Fund Debt | \$ 1,273,523 | \$ - | \$ 1,273,523 | \$ - |
| Total Debt | \$ 3,671,668 | \$8,500,000 | \$ 1,663,568 | \$ 10,508,100 |

The computation of the legal debt margin is as follows:

| Computation of Legal Debt Margin | |
|--------------------------------------|----------------------|
| Estimated Assessed Value - FY 2020 | \$ 750,097,606 |
| Debt Limit (at 8% of assessed value) | \$ 60,007,808 |
| Net Debt | \$ 10,508,100 |
| Legal Debt Margin | \$ 49,499,708 |



Five (5) Year Operating Budget Projections

The operating budget projections include planning for the current budget year (FY 2021) and the successive four (4) budget years. The projections in the table below assist with evaluating how sustainable the proposed rates, expenditures, staffing, and debt schedule is when projected over time. In determining and reviewing the table, the reader should understand that the figures are for planning purposes and fiscally conservative in nature. Revenue trends are under-reported in the projection and expenditures assume line items are fully expended and cost estimates are higher than typically occur.

As the document is for planning purposes, it is evaluated annually to ensure that proposed rates generate sufficient revenue to cover projected costs and changes are made each year to reflect actual conditions. For example, if Covid-19 adversely impacts the economy for revenues, expenditures for staff, capital, and operations are reduced accordingly.


| FY 2021 to FY 2025 Operating Budget Projections | | | | | | |
|---|----------------------------------|-----------|-----------------|-----------------|-----------------|-----------------|
| FY 21 Budget | Description | | FY 22 Projected | FY 23 Projected | FY 24 Projected | FY 25 Projected |
| | Revenues | | | | | |
| 4,392,196 | Ad Valorem Taxes | | 4,875,338 | 5,411,625 | 6,006,903 | 6,667,663 |
| 451,200 | Taxes & Licenses | | 457,968 | 464,838 | 471,810 | 478,887 |
| 1,937,500 | Intergovernmental (Unrestricted) | | 2,034,375 | 2,136,094 | 2,242,898 | 2,355,043 |
| 2,199,507 | Intergovernmental (Restricted) | | 637,487 | 640,487 | 643,487 | 1,096,487 |
| 189,000 | Permits & Fees | | 192,780 | 196,636 | 200,568 | 204,580 |
| 914,450 | Sales & Services | | 969,317 | 1,027,476 | 1,089,125 | 1,154,472 |
| 3,700 | Other Revenue | | 3,700 | 3,700 | 3,700 | 3,700 |
| 115,000 | Investment Income | | 115,000 | 115,000 | 115,000 | 115,000 |
| 9,304,618 | Loan Proceeds and Transfers | | 400,000 | 400,000 | 400,000 | 400,000 |
| 19,507,171 | Total Revenue | | 9,685,965 | 10,395,855 | 11,173,492 | 12,475,832 |
| | Expenses | | | | | |
| | Department | Category | | | | |
| 93,700 | Governing Body | | | | | |
| 561,900 | Administration | Personnel | 4,823,500 | 5,230,117 | 5,661,680 | 6,109,414 |
| 166,760 | Information Technology | | | | | |
| 448,450 | Finance | Operating | 2,570,080 | 2,669,979 | 2,773,761 | 2,881,577 |
| 62,300 | Economic Development | | | | | |
| 551,450 | Community Development/Planning | Capital | 1,576,800 | 1,492,635 | 1,590,510 | 1,857,420 |
| 10,872,594 | Public Buildings & Grounds | | | | | |
| 2,336,057 | Police - Law Enforcement | Debt | 1,010,600 | 887,010 | 931,093 | 924,630 |
| 4,900 | Fire Services | | | | | |
| 2,318,435 | Public Works | | | | | |
| 180,000 | Powell Bill | | | | | |
| 914,925 | Parks & Recreation | | | | | |
| 993,200 | Non-Departmental | | | | | |
| 2,500 | Special Appropriation | | | | | |
| 19,507,171 | Total Expenses | | 9,980,980 | 10,279,741 | 10,957,044 | 11,773,041 |
| | | | | | | |
| 0 | Surplus/Deficit | | -295,015 | 116,114 | 216,448 | 702,791 |

In analyzing the following chart, the reader will recognize that while FY 2022 will be challenging, revenues account for expenditures over time and a sustainable budget is proposed. The retirement of debt following FY 2022 and revenue growth due to continued development activity structurally resolve the short-term deficit. The projections assist Management and Finance staff is seeking reductions in expenditures or delaying capital projects actual revenues do not outperform expenditures.


Town of Wendell - Capital Improvement Program Summary for Fiscal Years 2021 through 2025

FIVE YEAR CAPITAL IMPROVEMENT PROGRAM

| | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | Total |
|---|-------------------|------------------|------------------|------------------|------------------|-------------------|
| <u>CAPITAL REVENUES</u> | | | | | | |
| Sales Tax | 228,042 | 600,000 | 800,000 | 1,000,000 | 1,200,000 | 3,828,042 |
| Powell Bill (Road Funds) | 177,500 | 180,000 | 180,000 | 180,000 | 180,000 | 897,500 |
| Powell Bill Reserve | 60,000 | | | | | 60,000 |
| Motor Vehicle License Fee (Auto Decal Fee 75%) | 90,000 | 91,800 | 93,635 | 95,510 | 97,420 | 468,365 |
| NCDOT Locally Admin. Projects Program (LAPP) | 1,262,329 | | | | | 1,262,329 |
| FY 21 Bank Loan | 8,500,000 | | | | | 8,500,000 |
| Wake County Greenway Grant | 142,500 | | | 250,000 | | 392,500 |
| Wake County Open Space Grant | 109,185 | | | | | 109,185 |
| Clean Water Management Trust Fund | 185,750 | | | | | 185,750 |
| Wake County Neighborhood Revitalization Funds | 275,000 | 200,000 | 200,000 | 200,000 | 200,000 | 1,075,000 |
| Parks & Recreation Trust Fund | | 250,000 | | | 250,000 | 500,000 |
| NCLM Insurance Grant | 2,000 | | | | | 2,000 |
| Land, Water, Conservation Fund | | | 250,000 | | | 250,000 |
| Fund Balance Appropriation | 744,618 | 400,000 | 400,000 | 400,000 | 400,000 | 2,344,618 |
| TOTAL CAPITAL REVENUES | 11,776,924 | 1,721,800 | 1,923,635 | 2,125,510 | 2,327,420 | 19,873,289 |
| <u>LONG-TERM EXPENSES (CAPITAL AND DEBT)</u> | | | | | | |
| <u>Capital Expenses</u> | | | | | | |
| <u>Transportation and Infrastructure</u> | | | | | | |
| Repaving Program | | 135,800 | 137,635 | 139,510 | 141,420 | 554,365 |
| Sidewalk Program | | | 100,000 | 100,000 | 100,000 | 300,000 |
| Wendell Boulevard Pedestrian Project | 1,629,164 | | | | | 1,629,164 |
| Multi-Purpose Trail Project | 300,000 | | | 500,000 | | 800,000 |
| ADA Local Road Compliance | | 20,000 | 20,000 | 20,000 | 20,000 | 80,000 |
| Neighborhood Improvement Program | 1,093,540 | 400,000 | 400,000 | 400,000 | 400,000 | 2,693,540 |
| Park Access Road & Repaving Project | 1,110,000 | | | | | 1,110,000 |
| <u>Vehicles, Equipment, and Technology</u> | | | | | | |
| Light Tower / Generator (Public Works) | 15,000 | | | | | 15,000 |
| Pickup Truck Replacement (Public Works) | 72,000 | | | 35,000 | | 107,000 |
| Kioti UTV | 19,000 | | | | | 19,000 |
| Jet Machine | | | 65,000 | | | 65,000 |
| Police Vehicle Replacement Program | 248,000 | 171,000 | 171,000 | 171,000 | 171,000 | 932,000 |
| GIS Plotter | | | 14,000 | | | 14,000 |
| Technology Replacement Program | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 125,000 |
| Knuckleboom Truck Replacement | | | | 200,000 | | 200,000 |
| Ravo Street Sweeper (2nd Unit Lease) | | | 60,000 | | | 60,000 |
| Front End Loader | 70,000 | | | | | 70,000 |
| <u>Buildings, Grounds, and Land</u> | | | | | | |
| Wendell Park Tennis Court Lights | 23,000 | | | | | 23,000 |
| Park Land Acquisition | 465,520 | | 500,000 | | | 965,520 |
| New Parks Construction | | 500,000 | | | 500,000 | 1,000,000 |
| Evidence Room Generator | | 25,000 | | | | 25,000 |
| Town Hall Project | 6,100,000 | | | | | 6,100,000 |
| ADA Transition Plan & Implementation | 32,000 | | | | | 32,000 |
| Neighborhood Park Design | 25,000 | | | | | 25,000 |
| <u>Economic and Community Development</u> | | | | | | |
| Comprehensive Land Use Plan Update | 90,000 | | | | | 90,000 |
| Campan Alley Phase 2 | | 300,000 | | | | 300,000 |
| Main Street Streetscape Refurbishments | | | | | 500,000 | 500,000 |
| Total Capital Expenses | 11,317,224 | 1,576,800 | 1,492,635 | 1,590,510 | 1,857,420 | 17,277,589 |
| <u>Debt Service and Lease Payments</u> | | | | | | |
| General Fund Debt - Principal & Interest | 255,000 | 249,200 | 128,900 | 116,200 | 113,100 | 862,400 |
| Powell Bill Debt - Principal | 136,200 | 132,900 | 129,610 | 126,393 | 123,030 | 648,133 |
| Equipment Lease Payments | 68,500 | 68,500 | 68,500 | 128,500 | 128,500 | 462,500 |
| FY 21 Bank Borrowing (Principal & Interest) | | 560,000 | 560,000 | 560,000 | 560,000 | 2,240,000 |
| Subtotal Debt Service and Lease Payments | 459,700 | 1,010,600 | 887,010 | 931,093 | 924,630 | 4,213,033 |
| Total Capital and Debt | 11,776,924 | 2,587,400 | 2,379,645 | 2,521,603 | 2,782,050 | 21,490,622 |
| Difference (Revenues - Expenditures) | 0 | -865,600 | -456,010 | -396,093 | -454,630 | -1,617,333 |
| Fund Balance Policy (over 40%) | 91.4 | 80.8 | 75.2 | 70.4 | 64.9 | |

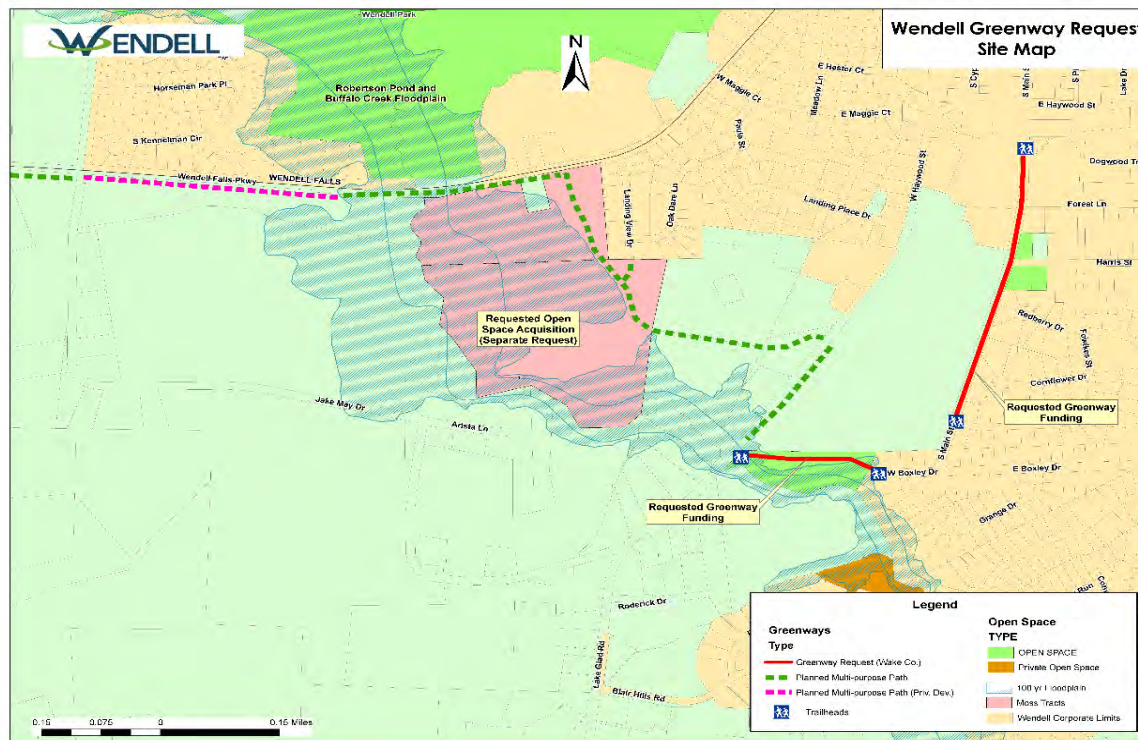
| | | | | | |
|---|-----------|-----------|-----------|-----------|-----------|
| Project Title: Repaving Program | | | | | |
| Estimated Project Budget: | | | | | |
| FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | Total |
| 0 | \$135,800 | \$137,635 | \$139,510 | \$141,420 | \$554,365 |
| <p><u>Project Description:</u> The Town of Wendell is responsible for maintaining 33.42 miles of public local roads. The average lifespan of an asphalt road surface is 15 to 20 years with proper maintenance. Average resurfacing costs vary between \$35 to \$42 per linear foot. The Town resurfacing schedule is currently on a 22 year cycle using a \$38 unit cost and total funds available annually from the Powell Bill and Auto Decal Fee. The repaving program identifies funding available that is available beyond the debt service for past resurfacing projects. Unspent funds will be programmed into the available funds for the following year. It is typical for the Town to defer annual spending for several years to achieve a better project cost due to reduced mobilizations or to take advantage of material costs. The Town has the local roads evaluated regularly and ranked based on physical condition to establish the project list. Project cost and available funding are also used to prioritize the project list. The Town engineering service is conducting a pavement condition survey to evaluate the roads in FY 2020.</p> | | | | | |
|  | | | | | |
| <p><u>Impact on Operating Budget:</u> The initial impact on the operating budget is minimal as the work is contracted to an outside company. Existing Public Works staff will provide project management and assist with road closings and adjoining property notifications. Adjustments to the recurring maintenance lines and staffing to complete work occurs when new roads are added to the local road system. Replacement is incorporated into this recurring project.</p> | | | | | |
| <p><u>Funding Sources:</u> Powell Bill funds not allocated to debt service and 75% of Motor Vehicle License Fee (Auto Decal Fee).</p> | | | | | |
| <p><u>Connection to Adopted Plan(s):</u> Strategic Plan initiative to implement a street repaving program.</p> | | | | | |

| | | | | | |
|---|---------|-----------|-----------|-----------|-----------|
| Project Title: Sidewalk Program | | | | | |
| Estimated Project Budget: | | | | | |
| FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | Total |
| 0 | 0 | \$100,000 | \$100,000 | \$100,000 | \$300,000 |
| <p><u>Project Description:</u> Project implements a recurring sidewalk program to provide for the extension and replacement of sidewalks in the Town. The program will implement sidewalk projects identified in the 2017 Comprehensive Pedestrian Plan and will leverage local funds with state and federal programs. FY 2023 through FY 2025 initiates minor replacements and repairs in coordination with the completion of the Wendell Boulevard Sidewalk project that is identified as a separate project.</p> <div data-bbox="462 594 1031 1270" data-label="Image"> </div> | | | | | |
| <p><u>Impact on Operating Budget:</u> The initial impact on the operating budget is minimal as the work is contracted to an outside company. Existing Public Works staff will provide project management and assist with road closings and adjoining property notifications. A maintenance and replacement plan with costs for the sidewalk system is being developed in FY 2021.</p> | | | | | |
| <p><u>Funding Sources:</u> \$300,000 from the General Fund. Town will seek to leverage funding with grants.</p> | | | | | |
| <p><u>Connection to Adopted Plan(s):</u> Strategic plan initiatives to establish a sidewalk maintenance and extension program. Implements projects identified in the 2017 Comprehensive Pedestrian Plan.</p> | | | | | |

| | | | | | |
|---|---------|---------|---------|---------|-------------|
| Project Title: Wendell Boulevard Pedestrian Project | | | | | |
| Estimated Project Budget: | | | | | |
| FY 2021 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | Total |
| \$1,629,164 | 0 | 0 | 0 | 0 | \$1,629,164 |
| <p>Project Description: This project involves completion of design, ROW acquisition, construction, and NEPA documentation for a planned sidewalk connection between Wendell Elementary and Hanor Lane, as well as closing Wall Street and signaling the intersection of Wendell Blvd and Wendell Falls Pkwy. The consultant determines ROW acquisition needs, identifies utility conflicts, and develops a plan to provide a 5 foot sidewalk along the north/east side of Wendell Boulevard to bridge the existing gap. In order to provide a safe connection to the school, this would also involve the realignment or crossing of Marshburn Road as it approaches Wendell Blvd. The design will be completed in early FY 2021 and accounts for utility adjustments or drainage conflicts, identify where easements may be required, identify areas where curbing may be needed, and provide for safe pedestrian crossings at driveways and intersections. All work would be performed in a manner which is compliant with LAPP projects. The Town is receiving two(2) LAPP projects to complete the ROW acquisition and construction of the project. The cost of the subsequent LAPP project is estimated at \$1.3 Million of which the Town would be responsible for at least 20% to 30%. Construction begins in FY 2021 and may extend into FY 2022.</p> | | | | | |
|  | | | | | |
| <p>Impact on the Operating Budget: Initial impacts are minimal with outside consultants completing design, permitting, and construction for the project. Existing Planning staff will provide oversight of the consultant contracts. Ongoing sidewalk maintenance will be based on final design.</p> | | | | | |
| <p>Funding Sources: FY 2021 funding is \$1,262,329 from the NCDOT Locally Administered Projects Program (LAPP) with a \$351,835 local match, and \$15,000 for consultant bid administration funded from the 2021 Bank Loan.</p> | | | | | |
| <p>Connection to Adopted Plan(s): Strategic Plan initiative and 2017 Comprehensive Pedestrian Plan recommended project.</p> | | | | | |

| | | | | | |
|--|---------|---------|-----------|---------|-----------|
| Project Title: Multi-Purpose Trail Project | | | | | |
| Estimated Project Budget: | | | | | |
| FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | Total |
| \$300,000 | 0 | 0 | \$500,000 | 0 | \$800,000 |


Project Description: FY 2021 provides for the design and construction of 3,200 feet of 12-foot paved trail on the S. Main Street right-of-way. This is the first segment of a 3.3 mile trail that would connect Downtown to the Park and Wendell Falls. A second phase of the project is scheduled for design and construction in FY 2024.



Impact on the Operating Budget: No impacts to FY 2021 Budget other than project administration by existing Planning staff. Reclassification of a Parks Supervisor position and additional maintenance equipment and materials being developed for FY 2022 and beyond.

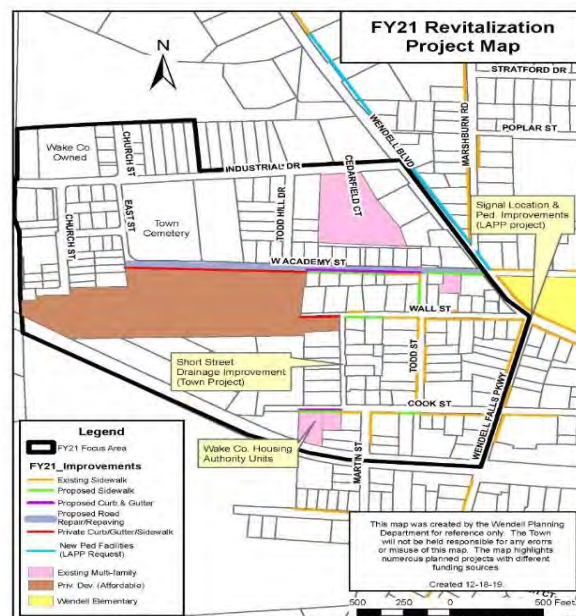
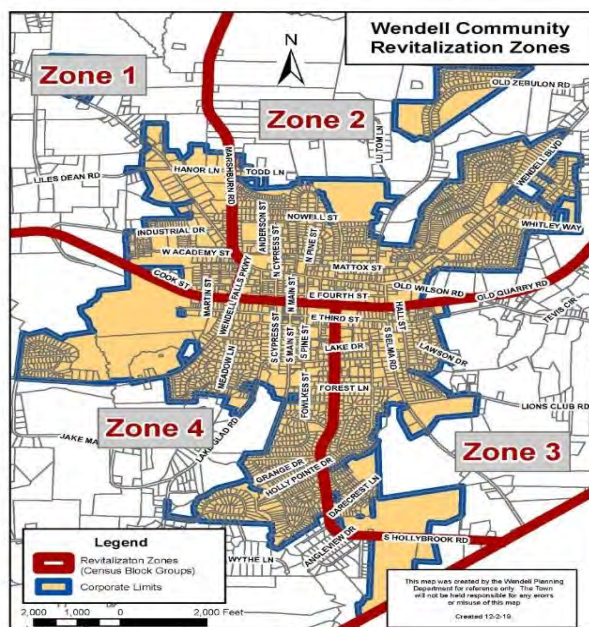
Funding Sources: FY 2021 funding includes \$142,500,000 from Wake County bond funding, \$134,340 from Town debt issuance, and \$23,160 from the General Fund. Future phases anticipate split funding of grant and Town funding (\$250,000 / \$250,000).

Connection to Adopted Plan(s): Strategic Plan initiatives, 2017 Comprehensive Pedestrian Plan, and the Wake County Greenway Plan.

| | | | | | |
|--|----------|----------|----------|----------|----------|
| Project Title: ADA Local Road Compliance | | | | | |
| Estimated Project Budget: | | | | | |
| FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | Total |
| 0 | \$20,000 | \$20,000 | \$20,000 | \$20,000 | \$80,000 |
| <p><u>Project Description:</u> The NCDOT is partnering with the Town in FY 2022 to update intersection crossings to meet the requirements of the Americans with Disabilities Act (ADA). The project uses Federal Transportation Alternatives Program (TAP) funds that have a 80:20 match ratio for Federal to state or local funds. The NCDOT is planning to make improvements at 20 intersections of state maintained roads and will cover the match. The Town is responsible for local streets and will coordinate the program with neighborhood improvements and sidewalk projects when possible.</p>  | | | | | |
| <p><u>Impact on the Operating Budget:</u> Initial impacts will be existing Public Works staff providing oversight to contractor completing the work. Ongoing maintenance and repair of the accessible crossing will be similar to existing curb-and-gutter crossings.</p> | | | | | |
| <p><u>Funding Sources:</u> \$20,000 provided annually from Powell Bill funds received. Project budget may expand to include Federal Transportation Alternatives Program (TAP) funds through NCDOT with a 80:20 Federal to Local funding ratio using the Powell Bill funds as the match if available.</p> | | | | | |
| <p><u>Connection to Adopted Plan(s):</u> Strategic Plan initiative and 2017 Comprehensive Pedestrian Plan recommendation.</p> | | | | | |

| Project Title: Neighborhood Improvement Program | | | | | |
|---|-----------|-----------|-----------|-----------|-------------|
| Estimated Project Budget: | | | | | |
| FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | Total |
| \$1,093,540 | \$400,000 | \$400,000 | \$400,000 | \$400,000 | \$2,693,540 |


Project Description: Joint infrastructure and housing project to revitalize neighborhoods eligible for CDBG funding. The Town identified four (4) Census tract zones surrounding Downtown and will rotate concentrated improvements each Fiscal Year. Zone 1, west of Downtown in FY 2021 includes West Academy Street (2,000 LF resurfacing, 1,500 LF curb and gutter, 900 feet sidewalk, and 2 ADA intersection improvements), Cook Street (360 LF sidewalks, 225 LF curb and gutter, and 2 ADA intersection improvements), Wall Street (300 LF sidewalks and 2 ADA intersection improvements), Todd Street (200 LF sidewalks and 2 ADA intersection improvements), and engineering and design. Project design for Zone 2 (North of Downtown) will occur in FY 2021 and start in FY 2022.





Impact on the Operating Budget: Initial impacts will be existing Public Works staff providing oversight to contractor completing the work. Ongoing maintenance and repair of the accessible crossing will be similar to existing curb-and-gutter crossings.

Funding Sources: Zone 1 Project (\$1,093,540) in FY 2021 will be funded by the FY 2021 bank loan (\$627,240), Wake County CDBG (\$275,000), Powell Bill funds (\$101,300 = \$60,000 reserve, \$21,300 road grading, and \$20,000 ADA accessibility), and motor vehicle license tax (\$90,000). Funding for FY 2022 to FY 2025 anticipates \$200,000 Wake County CDBG and \$200,000 Town match per year.

Connection to Adopted Plan(s): Strategic Plan initiative and 2017 Comprehensive Pedestrian Plan recommendation.

| | | | | | |
|---|---------|---------|---------|---------|-------------|
| Project Title: Park Access Road & Repaving Project | | | | | |
| Estimated Project Budget: | | | | | |
| FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | Total |
| \$1,100,000 | 0 | 0 | 0 | 0 | \$1,100,000 |
| <p><u>Project Description:</u> Project extend Landing View Drive from adjoining townhouse development under construction to end of Third Street at the current park entrance to provide a second entrance to the Wendell Park. Remaining funds will be used to resurface existing park driveways and parking and pave unimproved parking adjoining the multi-purpose field.</p>  | | | | | |
| <p><u>Impact on the Operating Budget:</u> Project managed with Town Hall project results in few short term impacts. Ongoing maintenance and repair of the drive and parking should be less that current maintenance costs due to failing condition surface.</p> | | | | | |
| <p><u>Funding Sources:</u> \$1,100,000 funded from FY 2021 bank loan.</p> | | | | | |
| <p><u>Connection to Adopted Plan(s):</u> Strategic Plan initiative and 2019 Parks & Recreation Master Plan.</p> | | | | | |

| | | | | | |
|---|---------|---------|---------|---------|----------|
| Project Title: Mobile Generator with Light Tower | | | | | |
| Estimated Project Budget: | | | | | |
| FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | Total |
| \$15,000 | 0 | 0 | 0 | 0 | \$15,000 |
| <p><u>Project Description:</u> The mobile generator with light tower is requested by Public Works to assist with after-hours work following natural disasters. A secondary use is to provide lighting during special events for safety and risk management. Due to the nature if the intended use, the Town is requesting grant funding from the NCLM Insurance safety program grant.</p> <div style="text-align: center;">  </div> | | | | | |
| <p><u>Impact on the Operating Budget:</u> Minimal costs for maintenance and fuel. Equipment may avoid risk management expenses.</p> | | | | | |
| <p><u>Funding Sources:</u> \$13,000 funded by Town from the General Fund and \$2,000 requested from NCLM safety program grant.</p> | | | | | |
| <p><u>Connection to Adopted Plan(s):</u> Strategic Plan initiatives for employee safety and special event.</p> | | | | | |


| | | | | | |
|--|---------|---------|----------|---------|-----------|
| Project Title: Pickup Truck Replacement | | | | | |
| Estimated Project Budget: | | | | | |
| FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | Total |
| \$72,000 | 0 | 0 | \$35,000 | 0 | \$107,000 |
| <p><u>Project Description:</u> The project provides for the replacement of one (1) pick-up truck used by Public Works consistent with the asset replacement schedule and the purchase of a second vehicle needed for the addition of the stormwater program manager position. A third vehicle is scheduled for FY 2024 consistent with the asset replacement schedule.</p> | | | | | |
|  | | | | | |
| <p><u>Impact on the Operating Budget:</u> Additional vehicles will require additional maintenance, gas, and insurance. Replacement vehicles may reduce expenses as reduced maintenance and parts should be charged while under warranty.</p> | | | | | |
| <p><u>Funding Sources:</u> General Fund.</p> | | | | | |
| <p><u>Connection to Adopted Plan(s):</u> No connection to plans. Maintains existing and mandated service levels.</p> | | | | | |


| | | | | | |
|--|---------|---------|---------|---------|----------|
| Project Title: Kioti UTV | | | | | |
| Estimated Project Budget: | | | | | |
| FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | Total |
| \$19,000 | 0 | 0 | 0 | 0 | \$19,000 |
| <p><u>Project Description:</u> Public Works requests a larger utility vehicle for operations as a sprayer for the stormwater program and convert for other uses at special events. The current utility vehicle is insufficient in size to handle the workload demands and is undersized to fit a proper sprayer. The current utility vehicle will be transfered to Parks and Recreation to reduce wear on its utility vehicle.</p> | | | | | |
|  | | | | | |
| <p><u>Impact on the Operating Budget:</u> Reduces maintenance costs and increases time efficiencies having "right sized" equipment and replacing older vehicle.</p> | | | | | |
| <p><u>Funding Sources:</u> General Fund</p> | | | | | |
| <p><u>Connection to Adopted Plan(s):</u> Strategic Plan initiative to develop a stormwater program and increase efficiencies for existing service level.</p> | | | | | |

| | | | | | |
|---|---------|----------|---------|---------|----------|
| Project Title: Jet Machine | | | | | |
| Estimated Project Budget: | | | | | |
| FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | Total |
| 0 | 0 | \$65,000 | 0 | 0 | \$65,000 |
| <p><u>Project Description:</u> The jet machine is used by the Stormwater crew to maintain stormwater pipes and culverts as required by regulations. Currently, the Town does not own a jet machine and hires a contractor to perform the work. Public Works is evaluating existing stormwater infrastructure conditions and needs to improve the stormwater program to meet regulatory requirements. Until the program is updated and the jet machine is purchased, the Town will continue to use contract assistance in maintaining the system. The cost of the jet machine will be offset by the cost of paying an outside contractor over the life of the equipment.</p> <div data-bbox="362 709 1024 1144" data-label="Image"> </div> | | | | | |
| <p><u>Impact on the Operating Budget:</u> Maintenance line item will increase and the need to schedule replacement in the asset replacement program. The costs offset with stormwater work being completed by existing staff rather than outside contractor.</p> | | | | | |
| <p><u>Funding Sources:</u> General Fund</p> | | | | | |
| <p><u>Connection to Adopted Plan(s):</u> Strategic Plan initiative and regulatory compliance.</p> | | | | | |

| | | | | | |
|--|-----------|-----------|-----------|-----------|-----------|
| Project Title: Police Vehicle Replacement Program | | | | | |
| Estimated Project Budget: | | | | | |
| FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | Total |
| \$248,000 | \$171,000 | \$171,000 | \$171,000 | \$171,000 | \$932,000 |
| <p><u>Project Description:</u> For FY 2021, two (2) replacement vehicles and two (2) new vehicles are recommended as a mid-year purchase. The regular replacement schedule of three (3) vehicles per year is programmed for FY 2021 through FY 2024. The addition of new officers to the department during this period will also necessitate an additional vehicle being added to the purchase schedule.</p> <div data-bbox="418 510 1081 1306" data-label="Image"> </div> | | | | | |
| <p><u>Impact on the Operating Budget:</u> New vehicles increase line items for maintenance, equipment, and gas. Replacement vehicles reduce operating costs with reduced maintenance. Prior to surplus, vehicles are evaluated for continued service as a Town fleet vehicle.</p> | | | | | |
| <p><u>Funding Sources:</u> General Fund</p> | | | | | |
| <p><u>Connection to Adopted Plan(s):</u> No plan reference and maintain existing service.</p> | | | | | |

| | | | | | |
|---|---------|----------|---------|---------|----------|
| Project Title: GIS Plotter Replacement | | | | | |
| Estimated Project Budget: | | | | | |
| FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | Total |
| 0 | 0 | \$14,000 | 0 | 0 | \$14,000 |
| <p><u>Project Description:</u> Replacement of the Town's Wide Format Plotter (to print large format maps). The Town's existing large format plotter is 13+ years old. It is still functioning, but is nearing the end of its useful life. While this is not something in immediate need of replacement, it will likely need replacement within the next few years . Actual cost can vary widely based the desired functionality. A Plotter which does not include scanning/copying functionality could be purchased for less than the estimated amount.</p> | | | | | |
|  | | | | | |
| <p><u>Impact on the Operating Budget:</u> No anticipated impact on the budget as one plotter will replace another without significant efficiencies or cost increases.</p> | | | | | |
| <p><u>Funding Sources:</u> General Fund</p> | | | | | |
| <p><u>Connection to Adopted Plan(s):</u> No plan connection and maintains existing service levels.</p> | | | | | |

| | | | | | |
|---|----------|----------|----------|----------|-----------|
| Project Title: Technology Replacement Program | | | | | |
| Estimated Project Budget: | | | | | |
| FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | Total |
| \$25,000 | \$25,000 | \$25,000 | \$25,000 | \$25,000 | \$125,000 |
| <p><u>Project Description:</u> The project provides for the regular replacement of technology for the organization including servers, work stations, monitors, and laptops. The information technology (IT) program was evaluated and restructured in FY 2020 with the selection of Carolinas IT to provide IT services that includes the replacement of technology in the scope of services. The FY 2021 Budget provides for the replacement of fifteen (15) desktop computers with laptops (or similar portable technologies) with docking stations. The experience with Covid-19 has escalated and expanded the need for resilient work environments that are portable and contain cameras and microphones to participate in virtual meetings.</p> | | | | | |
|  | | | | | |
| <p><u>Impact on the Operating Budget:</u> The operating costs and benefits are anticipated to offset. Efficiencies in new technologies resulting in reduced service costs offsetting with increased software, data storage, and security costs.</p> | | | | | |
| <p><u>Funding Sources:</u> General Fund</p> | | | | | |
| <p><u>Connection to Adopted Plan(s):</u> Strategic Plan initiative and enhances existing service levels.</p> | | | | | |


| | | | | | |
|--|---------|---------|-----------|---------|-----------|
| Project Title: Knuckleboom Truck Replacement | | | | | |
| Estimated Project Budget: | | | | | |
| FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | Total |
| 0 | 0 | 0 | \$200,000 | 0 | \$200,000 |
| <p><u>Project Description:</u> Replacement of a 2012 knuckleboom loader in FY 2024 to provide for continued service. The vehicle is used for heavy debris and waste pickup weekly and is in full-service. With the purchase of a new knuckleboom truck in FY 2019, this vehicle is used in an a reserve capacity during the 5-year lease period of the new vehicle. The outsourcing of leaf and limb weekly service to Waste Industries in FY 2021 may further extend the useful life of this vehicle.</p> | | | | | |
|  | | | | | |
| <p><u>Impact on the Operating Budget:</u> The eventual replacement and sale of the vehicle for surplus will result in maintenance savings. The outsourcing on leaf and limb service will be evaluated to determine if the change results in further savings.</p> | | | | | |
| <p><u>Funding Sources:</u> General Fund</p> | | | | | |
| <p><u>Connection to Adopted Plan(s):</u> Maintain existing service.</p> | | | | | |


| | | | | | |
|---|---------|----------|---------|---------|----------|
| Project Title: RAVO Street Sweeper | | | | | |
| Estimated Project Budget: | | | | | |
| FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | Total |
| 0 | 0 | \$60,000 | 0 | 0 | \$60,000 |
| <p><u>Project Description:</u> The continued addition of development in Wendell Falls and other developments with cul-de-sacs and narrow streets will necessitate the addition of a second Ravo street sweeper to the vehicle fleet in FY 2023. The amount programmed is a lease payment consistent with the current vehicle that was acquired with a five-year lease.</p> <div style="display: flex; justify-content: space-around; align-items: flex-start;">  <div style="text-align: center;">   </div> </div> | | | | | |
| <p><u>Impact on the Operating Budget:</u> Purchase will double the lease payment and maintenance expenses and fuel. The unit does not add capacity, but maintains service level that reduces with growth and increased lane miles to maintain.</p> | | | | | |
| <p><u>Funding Sources:</u> General Fund</p> | | | | | |
| <p><u>Connection to Adopted Plan(s):</u> No plan connection and maintains existing service level.</p> | | | | | |

| | | | | | |
|---|---------|---------|---------|---------|----------|
| Project Title: Front End Loader | | | | | |
| Estimated Project Budget: | | | | | |
| FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | Total |
| \$70,000 | 0 | 0 | 0 | 0 | \$70,000 |
| <p><u>Project Description:</u> Necessary equipment for the expanding stormwater and streets maintenance functions of Public Works. The department currently uses less effective equipment to do the work that causes additional wear and tear on the equipment.</p> | | | | | |
|  | | | | | |
| <p><u>Impact on the Operating Budget:</u> Increased maintenance, gas, and supplies lines in Public Works will be partially offset with reduced equipment costs on other equipment less suited to the work assigned to the front end loader.</p> | | | | | |
| <p><u>Funding Sources:</u> General Fund</p> | | | | | |
| <p><u>Connection to Adopted Plan(s):</u> Strategic Plan initiative to establish a stormwater program and maintain existing service level.</p> | | | | | |

| | | | | | |
|--|---------|---------|---------|---------|----------|
| Project Title: Wendell Park Tennis Court Light Replacement | | | | | |
| Estimated Project Budget: | | | | | |
| FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | Total |
| \$23,000 | 0 | 0 | 0 | 0 | \$23,000 |
| <p><u>Project Description:</u> The current tennis court lights at the Wendell Park are past their useful life and require increased maintenance with reduced return. The capital project provides for the replacement of the lights. The Parks & Recreation Master Plan identifies capital replacements such as this project to maintain existing recreation uses while also growing the system with new parks and facilities.</p>  | | | | | |
| <p><u>Impact on the Operating Budget:</u> Reduces maintenance and electrical costs by installing new efficient lights.</p> | | | | | |
| <p><u>Funding Sources:</u> General Fund</p> | | | | | |
| <p><u>Connection to Adopted Plan(s):</u> Strategic Plan initiative and 2019 Parks & Recreation Master Plan.</p> | | | | | |

| | | | | | |
|---|---------|-----------|---------|---------|-----------|
| Project Title: Park Land Acquisition | | | | | |
| Estimated Project Budget: | | | | | |
| FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | Total |
| \$465,520 | 0 | \$500,000 | 0 | 0 | \$965,520 |
| <p><u>Project Description:</u> The project provides for the acquisition of at least two properties for future parks use. In FY 2021, the Town will seek to partner with the Clean Water Management Trust Fund and Wake County to acquire additional land along Buffalo Creek between Lake Glad Road and Wendell Falls Parkway. The land would provide for passive open space, greenway connectivity, and a much needed road connection. In FY 2023, the Town will seek to acquire land in partnership with the Land, Water, Conservation Fund for a Neighborhood or Community Park as identified in the Parks & Recreation Master Plan.</p> | | | | | |
|  | | | | | |
| <p><u>Impact on the Operating Budget:</u> Acquiring the land will require additional maintenance of park land and greenway by Parks & Recreation and increase road maintenance by Public Works. Additional lane miles may increase State road maintenance funds.</p> | | | | | |
| <p><u>Funding Sources:</u> In FY 2021 the acquisition includes CWMTF (\$185,750), Wake County Open Space Bond Funds (\$109,185) and Town funds (\$161,585) from the 2021 Bank Loan. In FY 2023 the acquisition includes LWCF (\$250,000) and Town General Funds (\$250,000).</p> | | | | | |
| <p><u>Connection to Adopted Plan(s):</u> Strategic Plan initiative, 2019 Parks and Recreation Master Plan, 2011 Greenway Plan, Wake County Greenway Plan, State Trails Program, and 2017 Comprehensive Pedestrian Plan recommendation.</p> | | | | | |

| | | | | | |
|---|-----------|---------|---------|-----------|-------------|
| Project Title: New Park Construction | | | | | |
| Estimated Project Budget: | | | | | |
| FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | Total |
| 0 | \$500,000 | 0 | 0 | \$500,000 | \$1,000,000 |
| <p><u>Project Description:</u> The capital project provides for the construction of a neighborhood park in FY 2022 partnering with PARTF and the Town on Hollybrook Road if the purchase agreement is executed and the property is transferred to the Town. The location and land is well-suited for a neighborhood park as identified by the Parks and Recreation Master Plan adopted in 2019. In FY 2025 is a second neighborhood park or community park in a location to be determined to implement new park needs identified in the Parks and Recreation Master Plan.</p>  | | | | | |
| <p><u>Impact on the Operating Budget:</u> New parks will require additional parks maintenance staffing, materials, and equipment for each new park.</p> | | | | | |
| <p><u>Funding Sources:</u> Each project is funded by PARTF funds (\$250,000) and Town match from the General Fund (\$250,000).</p> | | | | | |
| <p><u>Connection to Adopted Plan(s):</u> Strategic Plan initiative and 2019 Parks and Recreation Master Plan.</p> | | | | | |

| | | | | | |
|---|----------|---------|---------|---------|----------|
| Project Title: Police Evidence Room Generator | | | | | |
| Estimated Project Budget: | | | | | |
| FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | Total |
| 0 | \$25,000 | 0 | 0 | 0 | \$25,000 |
| <p><u>Project Description:</u> The Police Department facility was purchased by the Town in FY 2018. The facility does not have a generator to provide either whole or partial building power service in the event of a loss of electrical service. A generator is necessary to provide for a continuation of service and preservation of evidence (when applicable) during such an outage. While other arrangements for using other facilities is currently made, it creates a hardship on the department during a time that the service of the department is needed most by the community. The project provides funding for the installation of a commercial generator in FY 2022. During FY 2021, the Public Works Department will work with the Police Department and an outside contractor to design and plan for the installation.</p> | | | | | |
|  | | | | | |
| <p><u>Impact on the Operating Budget:</u> Additional electricity use and maintenane costs will be incurred.</p> | | | | | |
| <p><u>Funding Sources:</u> General Fund.</p> | | | | | |
| <p><u>Connection to Adopted Plan(s):</u> No connection to plans and maintain existing service.</p> | | | | | |

| | | | | | |
|---|---------|---------|---------|---------|-------------|
| Project Title: Town Hall Replacement | | | | | |
| Estimated Project Budget: | | | | | |
| FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | Total |
| 6,100,000 | 0 | 0 | 0 | 0 | \$6,100,000 |
| <p><u>Project Description:</u> The current Town Hall was constructed in 1963 and served as the fire station, police station, margistrate court, and Town offices. While currently it is only used as a Town Hall, space is at a premium and viable office space remaining is limited and will require loss of other functional uses (i.e. conference room or permitting space). The Town acquired the services of the Cumming Corporation to evaluate the current structure and estimate future needs. The consultant considered both a renovation and addition at the current site and a new-build construction. The report findings and recommendations resulted in the selection of a property at the end of Third Street on the edge of Wendell Park for the new location. Cummings will serve as owner's project manager. Following a design consultant selection in FY 2020, design will start in early FY 2021 with construction estimated to be finished in early winter 2022 (FY 2022). In addition to the appropriated funds in FY 2022, approximately \$150,000 appropriated in FY 2020 will roll-over with the project.</p> | | | | | |
|  | | | | | |
| <p><u>Impact on the Operating Budget:</u> The projects replaces a smaller, inefficient structure with a larger efficient construction. Maintenance costs will increase slightly, but regulatory compliance issues and insurance risks will be reduced.</p> | | | | | |
| <p><u>Funding Sources:</u> \$6,100,000 in Bank Loan funds in FY 2021 in addition to the remainder of \$150,000 appropriated in FY 2020 that will roll-over.</p> | | | | | |
| <p><u>Connection to Adopted Plan(s):</u> Strategic Plan initiative and maintain enhance existing service.</p> | | | | | |

| | | | | | |
|--|---------|---------|---------|---------|----------|
| Project Title: ADA Transition Plan | | | | | |
| Estimated Project Budget: | | | | | |
| FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | Total |
| \$32,000 | 0 | 0 | 0 | 0 | \$32,000 |
| <p><u>Project Description:</u> The Americans with Disabilities Act, as amended, requires local governments to comply with certain regulations upon reaching the size of fifty (50) employees. One such requirement is the development of an ADA Transition Plan within three (3) years. The Town of Wendell reached 50 employees in FY 2019 and hired a Human Resources Administrator in mid-FY2020 to serve as the ADA Coordinator among other duties. The project provides funding for consultant services to assist Town staff in the development of the ADA Transition Plan. The plan will guide the Town to compliance with the ADA requirements and in doing so, improve accessibility of the organization, its programs, facilities, and communications to all of the community. Staff will release a RFQ for consultant services in early FY 2021 and work with the consultant to design the project scope and schedule. (Graphic credit Beaufort, NC)</p> <div style="text-align: center;">  </div> | | | | | |
| <p><u>Impact on the Operating Budget:</u> The construction of a new Town Hall will reduce the largest anticipated operating cost to implement the Plan. Significant costs will be incurred to update sidewalk and park accessibility and maintain property and infrastructure as accessible.</p> | | | | | |
| <p><u>Funding Sources:</u> General Fund</p> | | | | | |
| <p><u>Connection to Adopted Plan(s):</u> Strategic Plan initiative and ADA compliance.</p> | | | | | |

| | | | | | |
|---|---------|---------|---------|---------|----------|
| Project Title: Neighborhood Park Site Specific Master Plan | | | | | |
| Estimated Project Budget: | | | | | |
| FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | Total |
| \$25,000 | 0 | 0 | 0 | 0 | \$25,000 |
| <p><u>Project Description:</u> The 2019 Parks and Recreation Master Plan identifies the need for three (3) new neighborhood parks to provide open space with recreation amenities within a walkable / bikable distance of residential neighborhoods in Town. To implement this recommendation, the Town has approved a land purchase-sale agreement for approximately 23 acres on Hollybrook Road for the development of a neighborhood park. The location is well suited for a park and is located within the area identified in the plan as in need of a park. The Parks and Recreation Trust Fund (PARTF) requires a site specific master plan for projects seeking funding. The capital project provides funding for a consultant to work with Parks and Recreation staff to prepare a site specific master plan for the Hollybrook Road neighborhood park location in preparation for submitting a grant request to PARTF in FY 2021 for design and construction funding in FY 2022.</p> | | | | | |
| <p><u>Impact on the Operating Budget:</u> The development of a site specific master plan will not have an impact on the operating budget.</p> | | | | | |
| <p><u>Funding Sources:</u> General Fund</p> | | | | | |
| <p><u>Connection to Adopted Plan(s):</u> Strategic Plan initiative and 2019 Parks and Recreation Master Plan.</p> | | | | | |

| | | | | | |
|--|---------|---------|---------|---------|----------|
| Project Title: Comprehensive Land Use Plan Update | | | | | |
| Estimated Project Budget: | | | | | |
| FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | Total |
| \$90,000 | 0 | 0 | 0 | 0 | \$90,000 |
| <p><u>Project Description:</u> Update of the Wendell Comprehensive Plan to reflect changing demographics, community preferences, growth patterns, and desired community outcomes. The project started in FY 2020 and will finish in FY 2021. The current Comprehensive Plan was adopted 11 years ago and no longer effectively reflects the Town's predicted growth patterns or desired community vision. As a result, it's usefulness for guiding other adopted plans, planning initiatives, and capital expenditures is becoming increasingly limited. Following a RFQ process, the Board of Commissioners selected the Nealon-Lane Planning Team to prepare the plan in February 2020.</p> <p>Project Scope:</p> <ol style="list-style-type: none"> 1. Review of Existing Background Data and Policy context 2. Conduct a Growth Capacity and Market Analysis 3. Perform initial collection of public input on desired future vision (Questionnaires/Surveys) 4. Develop Draft Goals and Objectives, with related policy recommendations 5. Develop Draft Land Use Plan 6. Community Review of Draft Products (Comprehensive Charrette process) 7. Based on community and Citizen Board review, finalize the final report <ol style="list-style-type: none"> a. Final Report to include appropriate goals, objections, implementation strategies with timelines, maps, illustrations, and all necessary background information and appendices. b. Final Report must also include action plans for integrating the implementation strategies into ongoing planning, evaluation and budgeting processes for both capital and operating budgets, including key performance measures. | | | | | |
| <p><u>Impact on the Operating Budget:</u> No impact on the operating budget of the Town. Results may assist in prioritizing capital improvements and programs sought by the community.</p> | | | | | |
| <p><u>Funding Sources:</u> General Fund in FY 2020 and FY 2021. Some FY 2020 project funds may roll-over to FY 2021 to meet consultant compensation obligations.</p> | | | | | |
| <p><u>Connection to Adopted Plan(s):</u> Strategic Plan initiative</p> | | | | | |

| | | | | | |
|---------------------------|-----------|-----------------------------------|---------|---------|-----------|
| Project Title: | | Campen Alley Improvements Phase 2 | | | |
| Estimated Project Budget: | | | | | |
| FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | Total |
| 0 | \$300,000 | 0 | 0 | 0 | \$300,000 |


Project Description: The project provides funding to address enhancements to the East Campen Alley project funded and in construction in FY 2020 and early FY 2021. Potential projects could include parking improvements on Pine Street, small business/farmers market improvements, performance stage, burying utilities in phase 1 conduit, public art and landscaping, street furniture, shade structures, and other enhancements that build vibrancy in the public spaces Downtown.



Impact on the Operating Budget: Impacts will be dependent on improvements included in the project. Increases to Public Works landscaping crew staffing, materials, and equipment are anticipated as a result of new improvements Downtown.

Funding Sources: General Fund. Town staff will seek State and other grant funding and private investment to leverage the Town funds and enhance the project.

Connection to Adopted Plan(s): Strategic Plan initiative and Economic Development Strategic Plan.

| | | | | | |
|---|---------|---------|---------|-----------|-----------|
| Project Title: Main Street Streetscape Refurbishments | | | | | |
| Estimated Project Budget: | | | | | |
| FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | Total |
| 0 | 0 | 0 | 0 | \$500,000 | \$500,000 |
| <p><u>Project Description:</u> Tree wells in the past were not correctly sized for the variety of street tree installed. Additionally, the Town streetlight electrical service was located within the drip zone of the trees resulting in lines being caught in roots. Roots growing outside of tree wells results in damage to concrete slabs. The project will address these challenges with the replacement of street trees, electrical service, and improve accessibility on Main Street.</p>  | | | | | |
| <p><u>Impact on the Operating Budget:</u> Implementing the project will result in significant cost savings in electrical repairs, repairing damaged sidewalk due to inappropriate tree wells, and reduced risk. Public investment may encourage private investment and increased valuation.</p> | | | | | |
| <p><u>Funding Sources:</u> General Fund. Staff will seek State grant funding to enhance the project.</p> | | | | | |
| <p><u>Connection to Adopted Plan(s):</u> Strategic Plan initiative and Economic Development Strategic Plan</p> | | | | | |

Supplemental and Statistical Materials

The supplemental and statistical section of the budget provides the context for understanding the decisions made in developing the budget. This is accomplished by providing the history and form of government, demographics and statistics, a comparison of rates and fees with other communities, the proposed FY 2021 fee schedule, a list of outside agency service partners, and a glossary of terms and acronyms commonly used in local government. The information provided is intended to reflect the environment in which the budget is developed by gaining understanding where the community came from, the political environment in which decisions are made, the people and economy that are served, and the language that is used in the budget.

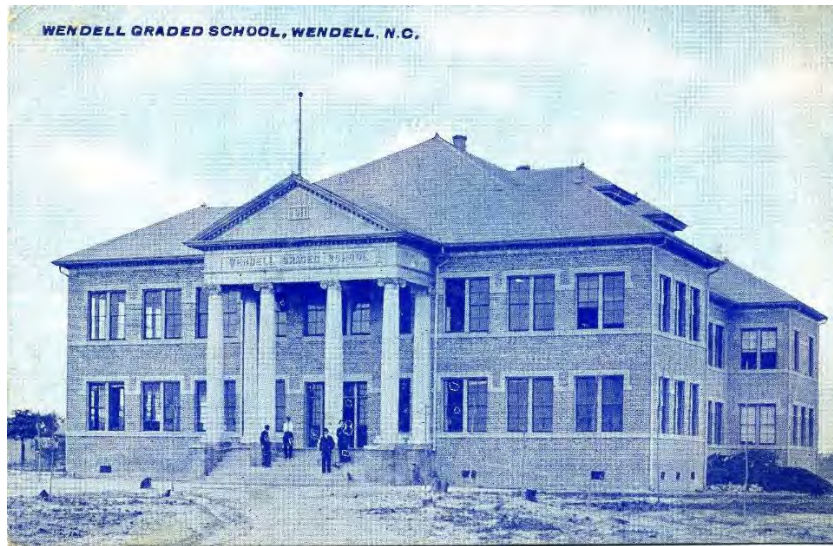
History of Wendell – A Small Town with Big Charm

The Town of Wendell started in the 1850's when Tobacco Farmers in nearby Granville County were impacted by what came to be known as the Granville County Wilt. With the failure of the tobacco crop, the farmers moved into eastern Wake County looking for fertile soil to plant their crops. With the influx of farming families, Ambrose Rhodes donated land for a school to be built. The new school was called the Rhodes School and was located on the same site as the current Wendell Elementary School on Wendell Boulevard. The school grew with the community and the name was changed to the Wendell Academy in 1891.



The growth of the farming community induced the formation of a small village. The establishment of "community" led to the need for a name. The population asked the school teacher, M.A. Griffin, to come up with a name for this area. The teacher's favorite poet, Oliver Wendell Holmes, inspired the new town to be named Wendell in honor of the poet. However, the arrival of the railroad changed the pronunciation of the name. The railroad porters calling out, "WEN-DELL", emphasizing each syllable led the townspeople to use the oft repeated, new pronunciation that continues to this day by locals.

Continued growth encouraged a post office in 1891 which was restored by the Wendell Historical Society and remains on the corner of Fourth Street and Oakland Street. However, the oldest institution in the community was religion, with the establishment of Hephzibah Baptist Church in 1809. The incorporation of the Town in 1903 and election of its first Mayor led to establishment of Main Street and further growth of the community as a regional tobacco center and railroad stop. The first newspaper, the Wendell Clarion, was opened in 1911 and succeeded by the Gold Leaf Farmer. The County constructed a new brick school in 1911 and graduated its first class in 1915. The Town government accepted the Council-Manager form of government in 1934 and hired its first manager.



While railroad passenger service and tobacco farming are parts of the community's past, the Town of Wendell retains its historic Downtown and role as a regional hub in the greater Raleigh metro area. Although the railroad spur remains active, the population is served by convenient interstate access to Raleigh and benefits from the high quality of life of the Triangle Region of North Carolina. With demographics of the population constantly evolving, Wendell retains its "Small Town, Big Charm" motto. This character is attracting a new generation of migrants seeking "fertile soil" in a welcoming and affordable community to recreate, thrive, and live as part of an exceptional small town.

Form of Government

The Town of Wendell adopted the Council-Manager form of government in 1934 as is reflected in the Town Charter and Town Code of Ordinances. The Mayor and five Commissioners are elected at-large and serve staggered, four-year terms. A municipal election was held in November 2019 to elect the Mayor and two Commissioners. In November 2021, a municipal election will be held to elect three Commissioners. The Board of Commissioners select one of its members to act as Mayor Pro Tempore to perform the duties of the Mayor in the Mayor's absence. For budgetary purposes, the Board of Commissioners vote on the adoption of the Budget Ordinance that sets the revenues and expenses for the next fiscal year in accordance with the North Carolina Local Government Fiscal Control Act (LGFCA). The Mayor only votes in the event of a tie vote by the Board of Commissioners.

The Town Manager is appointed by the Board of Commissioners and is the head of the administrative branch of the city government and serves at the pleasure of the Board of Commissioners. The Town Manager is appointed as the Town budget officer as proscribed by the LGFCA. The budget officer is responsible for the preparation of the annual budget for submission to the Board of Commissioners and to execute the annual budget ordinance and any project ordinances.

The Finance Director is appointed as the Finance Officer under the LGFCA. In this capacity as the chief financial officer for the Town, the Finance Director is responsible for establishing and maintaining the accounting system, controlling expenditures and dispersing moneys, preparing and presenting financial reports, managing the receipt and deposit of moneys, managing the debt service obligations, and supervising investments.

Population, Demographics, and Statistics

The Town of Wendell is growing due to large-scale development like Wendell Falls and a growing number of small to mid-size residential developments. The last population estimate from the NC Office of State Budget and Management was 6,843 on July 1, 2017. The Wake County Planning Department estimated the population to be 7,566 as of July 1, 2018, a 10.6% increase from the prior year State estimate. A comparative 10% growth rate during FY 2019 would result in a projected population of 8,322 as of July 1, 2019. The following projection provides for a 4% growth rate over a 10-year period in addition to the Wendell Falls development.

| Town of Wendell Population History and Projection | | | | | |
|--|-------------------------|------------------|------------------------------------|------------------------------------|-----------------------------|
| Year | Estimated Population | 4% Projection | Wendell Falls 3,606 Units | Wendell Falls Pop. Growth | Total Town Population |
| 2007 | 5,742 | | | | 5,742 |
| 2008 | 5,798 | | | | 5,798 |
| 2009 | 6,001 | | | | 6,001 |
| 2010 | 5,886 | | | | 5,886 |
| 2011 | 6,001 | | | | 6,001 |
| 2012 | 6,093 | | | | 6,093 |
| 2013 | 6,149 | | | | 6,149 |
| 2014 | 6,224 | | | | 6,224 |
| 2015 | 6,337 | | 104 | | 6,337 |
| 2016 | 6,533 | | 152 | | 6,533 |
| 2017 | 6,843 | | 200 | | 6,843 |
| 2018 | 7,809 | | 213 | | 7,809 |
| 2019 | | 8,121 | 244 | 633 | 8,754 |
| 2020 | | 8,446 | 250 | 648 | 9,727 |
| 2021 | | 8,784 | 538 | 1,395 | 11,461 |
| 2022 | | 9,135 | 250 | 648 | 12,460 |
| 2023 | | 9,501 | 250 | 648 | 13,474 |
| 2024 | | 9,881 | 250 | 648 | 14,502 |
| 2025 | | 10,276 | 250 | 648 | 15,546 |
| 2026 | | 10,687 | 250 | 648 | 16,606 |
| 2027 | | 11,115 | 250 | 648 | 17,681 |
| 2028 | | 11,559 | 200 | 519 | 18,645 |
| 2029 | | 12,022 | 200 | 519 | 19,626 |
| 2030 | | 12,502 | | | 20,107 |

Town of Wendell



Wake County, North Carolina
Quick Fact Data Sheet

Demographics

2010 Population: 5,845
2018 Estimated Population: 7,809

Source: U.S. Census Bureau

For zip code 27591, ETJ Limits:

Number of Employees: 2,710
Number of Businesses: 577
Annual Payroll in Millions of Dollars: \$111.4

Source: Census Zip Code Business Patterns, 2016

Median Age, Corporate Limits: 38.6
Housing Units, 2018: 2,627

Source: U.S. Census Bureau

Some College, Associate's Degree or higher: 61.6%
Median Family Income: \$56,011
Owner-Occupied Housing: 65.9%

Source: ACS 5-Year Estimates, 2018

Welcome to WENDELL

*** Small Town, Big Charm ***

Location

Corporate Limits, 4/2020: 5.76 sq mi
Extraterritorial Jurisdiction (ETJ), 4/2020: 9.44 sq mi

Source: Town of Wendell Planning Department



Finances

Tax Base, 2019-2020: \$750,097,606
79% Residential / 21% Commercial

Source: Wake County Revenue Department

General Fund Budget, 2019-2020: \$8,027,766

Source: Town of Wendell Finance Department

Top 5 Tax Revenue Generators in 2019:

- 1) NASH Wendell Falls, LLC
- 2) Daedong USA Inc
- 3) MLC Automotive, LLC
- 4) Measurements Group Inc
- 5) Tidewater Investors, LLC

Source: Wake County Revenue Department

Tax Rates 2019:

Town of Wendell

\$0.490 per \$100 valuation

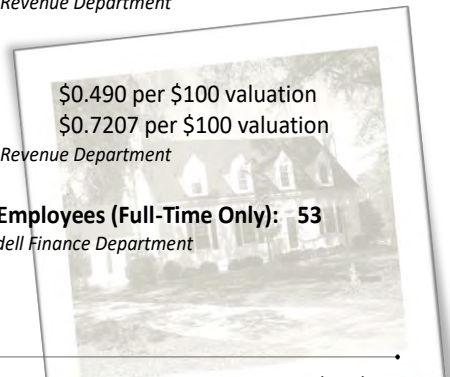
Wake County

\$0.7207 per \$100 valuation

Source: Wake County Revenue Department

Number of Town Employees (Full-Time Only): 53

Source: Town of Wendell Finance Department



Recreation

Wendell Park and Community Center: 103 acres (est.)

601 W. Third Street, Wendell NC

(919) 366-2266

Amenities: Wendell Community Center, Tennis Courts, Dog Park, Frisbee Golf, Doug Proctor Field, Wendell Park Large Field, Hugh T. Moody Nature Trail, Fitness Trails, Large Picnic Shelter, Small Picnic Shelter, Playgrounds

Additional: Lake Myra County Park * Lake Myra School Fields * East Wake Community Field * Wendell Middle School Gym and Fields * Carver Elementary Ball Fields * Thompson Field * Wendell Elementary School Gym * Town Square * Old Carver School Field * Buffalo Creek Cypress Swamp * Robertson's Mill Pond Preserve * Procter Farm Preserve * Turnipseed Nature Preserve

Source: Town of Wendell Parks and Recreation Department

Last Updated: April 27, 2020

Town of Wendell

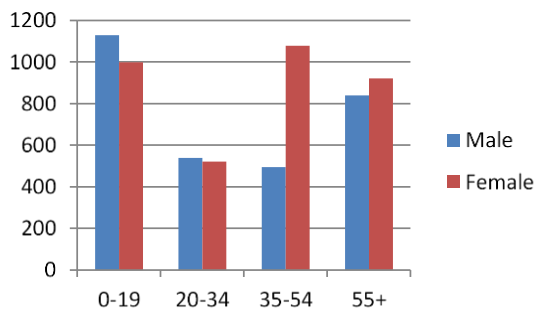


Wake County, North Carolina
Demographic and Housing Data Fact Sheet

Population

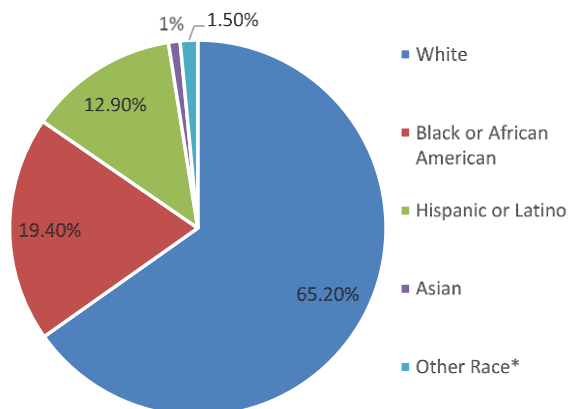
| | |
|----------------------------------|---------------|
| 2018 Population Estimate: | 7,809 |
| Male: | 3,560 (45.6%) |
| Female: | 4,248 (54.4%) |
| 2010 Population: | 5,845 |

| | |
|--------------------------------|-------|
| 2018 Population by Age: | |
| 0-19 | 31.8% |
| 20-34 | 15.9% |
| 35-54 | 24.9% |
| 55+ | 27.5% |



Median Age, Corporate Limits: 38.6

Race and Ethnicity



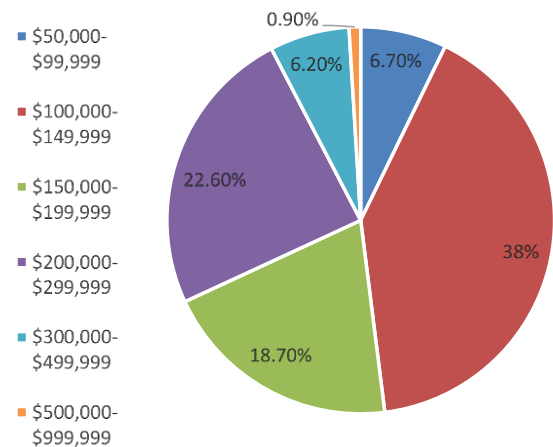
*Includes two or more races and other races not represented here

Housing

| | |
|-----------------------------------|---------------|
| Average Household Size: | 2.73 |
| Total Housing Units, 2018: | 2,627 |
| Occupied: | 2,502 (95.2%) |
| Owner Occupied: | 1,732 |
| Renter Occupied: | 770 |
| Vacant: | 125 (4.8%) |



Housing Value:



Median Housing Value (2020): \$200,695

Source – Wake County Tax Assessor

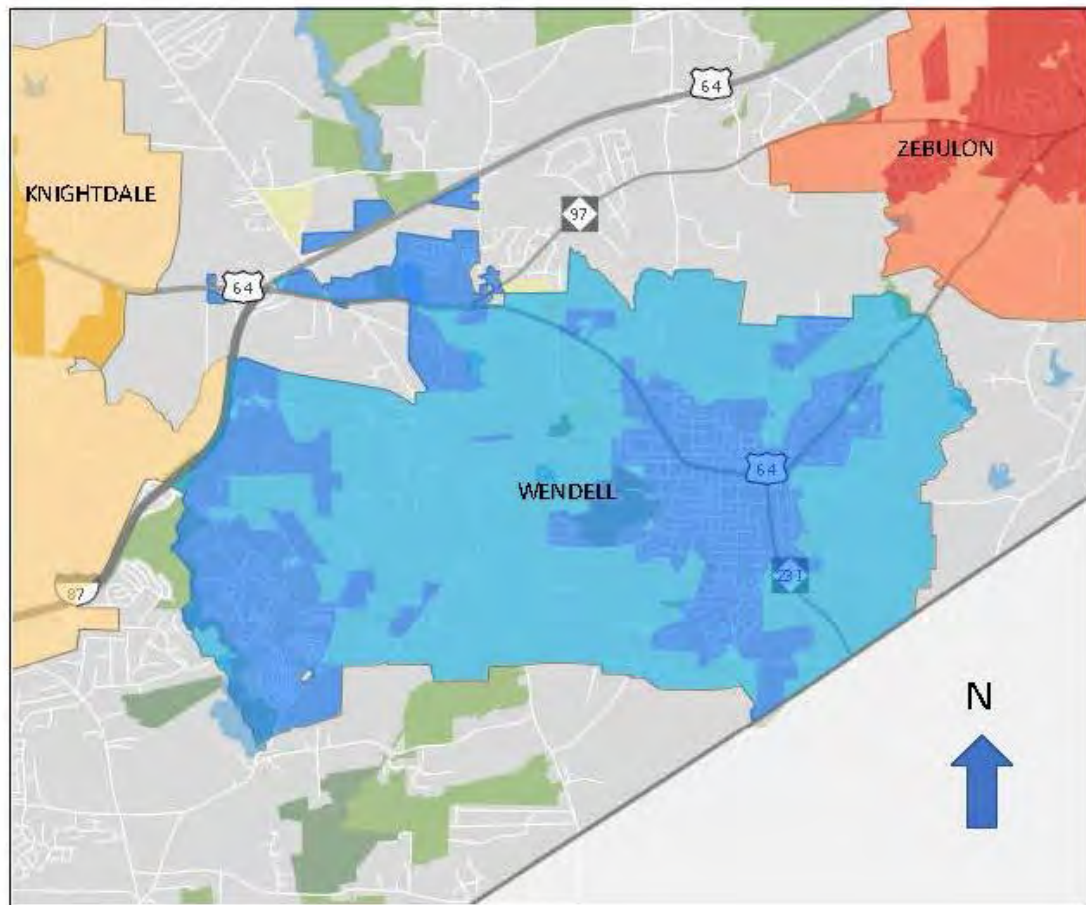
| | |
|----------------------------|-------|
| Gross Rent, occupied units | |
| \$0 - \$499 | 17.5% |
| \$500 - \$999 | 48.4% |
| \$1000 - \$1499 | 30.4% |
| \$1,500 & above | 3.7% |

Median Rent \$925

Source (all data unless otherwise noted): U.S. Census Bureau

Last Updated: April 27, 2020

Map of Wendell



Comparative Rates and Fee Schedules

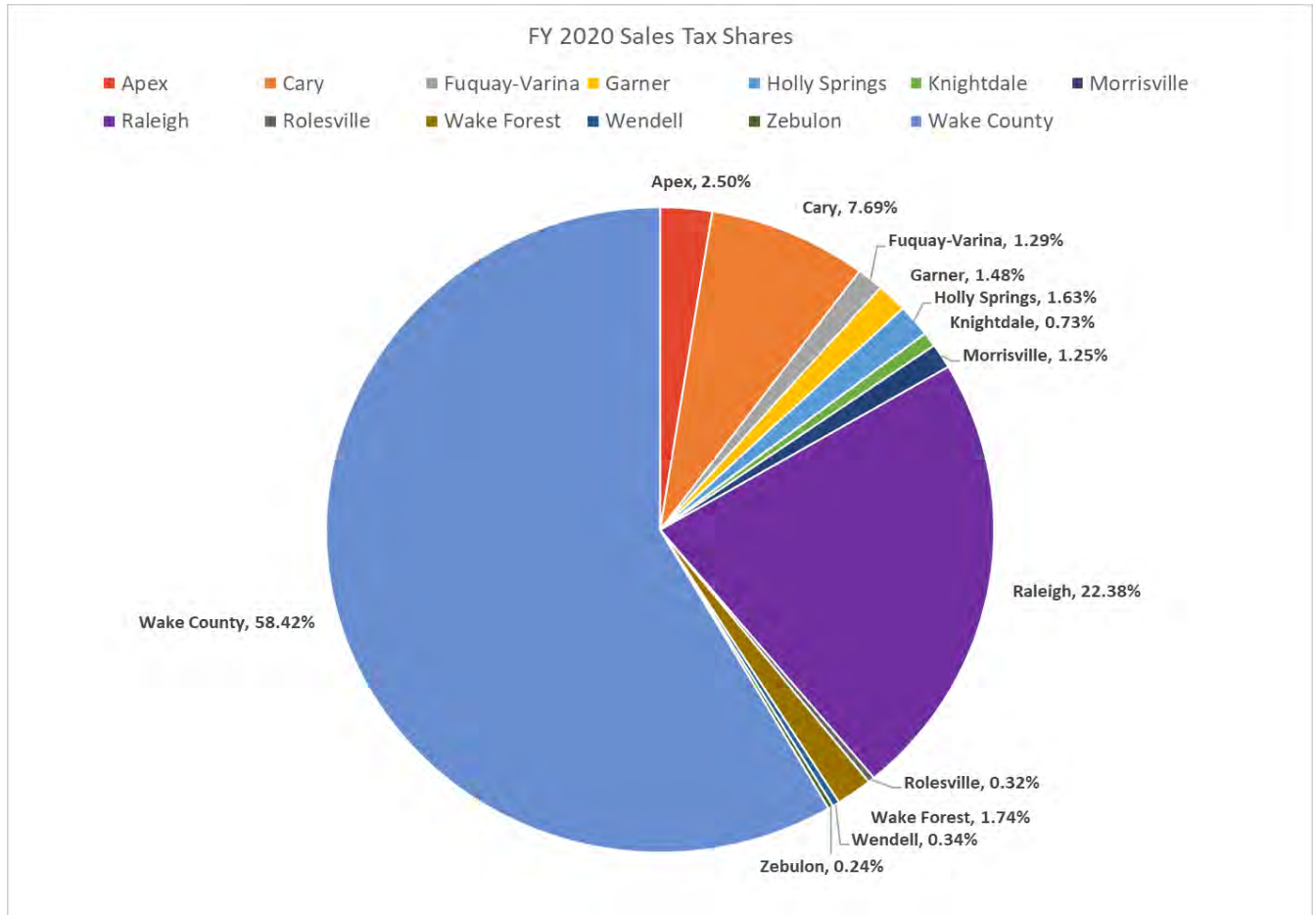
The evaluation of neighboring tax rates, assessed valuation, and fees assist in the development of the budget. While a fiscal goal is to maintain a competitive rate and fee structure, the individual economic, demographic, and political environments can lead to variation.

Property Tax, Assessed Value, and Median House:

The assessed value for the Town of Wendell is the lowest in Wake County due to the amount of residential property, limited commercial development, and a low median house value. The property tax rate (Town and Fire combined) is attributed to this statistic as the provision of core municipal services requires the higher rate to generate comparable revenues to pay for the services. This trend is changing with increased development (moderate value residential and commercial) and rate increases in adjoining communities.

| Wake County Cities and Towns Tax Comparison | | | | | | | | | | | | |
|---|--------------------------|-----|---------------|---------------|---------------------|---------------|------------------|-------------------|-----------------|-------------------|-------------------|------------------|
| FISCAL YEAR 2020 | | | | | | | | | | | | |
| CITY/TOWN | TOTAL VALUE | | TAX RATE | ADDT'L RATES | * PENNY VALUE | # SFD UNITS | AVG. HOUSE | PROPERTY TAX | FIRE TAX | MED. HOUSE | PROPERTY TAX | FIRE TAX |
| Commercial | \$1,586,264,785 | 20% | | | | | | | | | | |
| Residential | \$6,186,807,785 | 80% | | | | | | | | | | |
| Apex | \$7,773,072,570 | | 0.415 | | \$761,761 | 17044 | \$307,976 | \$1,278.10 | | \$ 286,059 | \$1,187.14 | |
| Commercial | \$8,082,665,916 | 30% | | | | | | | | | | |
| Residential | \$18,718,771,407 | 70% | | | | | | | | | | |
| Cary | \$26,801,437,323 | | 0.35 | | \$2,626,541 | 48074 | \$346,481 | \$1,212.68 | | \$ 312,569 | \$1,093.99 | |
| Commercial | \$882,754,054 | 24% | | | | | | | | | | |
| Residential | \$2,723,715,648 | 76% | | | | | | | | | | |
| Fuquay-Varina | \$3,606,469,702 | | 0.4325 | | \$353,434 | 10227 | \$229,428 | \$992.28 | | \$ 222,125 | \$ 960.69 | |
| Commercial | \$1,718,301,345 | 47% | | | | | | | | | | |
| Residential | \$1,935,057,511 | 53% | | | | | | | | | | |
| Garner | \$3,653,358,856 | | 0.56 | | \$358,029 | 8950 | \$183,320 | \$1,026.59 | | \$ 160,192 | \$ 897.08 | |
| Commercial | \$906,439,896 | 18% | | | | | | | | | | |
| Residential | \$4,094,509,017 | 82% | | | | | | | | | | |
| Holly Springs | \$5,000,948,913 | | 0.4825 | | \$490,093 | 11954 | \$299,738 | \$1,446.24 | | \$ 276,087 | \$1,332.12 | |
| Commercial | \$692,774,747 | 37% | | | | | | | | | | |
| Residential | \$1,171,848,047 | 63% | | | | | | | | | | |
| Knightdale | \$1,864,622,794 | | 0.43 | | \$182,733 | 5100 | \$193,915 | \$833.83 | | \$ 188,326 | \$ 809.80 | |
| Commercial | \$2,715,620,177 | 55% | | | | | | | | | | |
| Residential | \$2,257,194,208 | 45% | | | | | | | | | | |
| Morrisville | \$4,972,814,385 | | 0.39 | 0.10 | \$487,336 | 6420 | \$301,224 | \$1,174.77 | | \$ 292,562 | \$1,140.99 | |
| Commercial | \$24,996,237,707 | 41% | | | | | | | | | | |
| Residential | \$35,889,790,729 | 59% | | | | | | | | | | |
| Raleigh | \$60,886,028,436 | | 0.4382 | 0.2129 | \$5,966,831 | 120337 | \$256,697 | \$1,124.85 | | \$ 197,851 | \$ 866.98 | |
| Commercial | \$104,370,338 | 10% | | | | | | | | | | |
| Residential | \$939,622,829 | 90% | | | | | | | | | | |
| Rolesville | \$1,043,993,167 | | 0.48 | | \$102,311 | 2718 | \$300,017 | \$1,440.08 | | \$ 292,562 | \$1,404.30 | |
| Commercial | \$1,332,615,725 | 24% | | | | | | | | | | |
| Residential | \$4,148,927,083 | 76% | | | | | | | | | | |
| Wake Forest | \$5,481,542,808 | | 0.52 | 0.14 | \$537,191 | 13147 | \$273,571 | \$1,422.57 | | \$ 267,777 | \$1,392.44 | |
| Commercial | \$156,640,618 | 21% | | | | | | | | | | |
| Residential | \$593,456,988 | 79% | | | | | | | | | | |
| Wendell | \$750,097,606 | | 0.49 | 0.096 | \$73,510 | 2930 | \$168,291 | \$824.63 | \$161.56 | \$ 143,941 | \$ 705.31 | \$138.18 |
| Commercial | \$828,648,811 | 72% | | | | | | | | | | |
| Residential | \$327,359,536 | 28% | | | | | | | | | | |
| Zebulon | \$1,156,008,347 | | 0.592 | | \$113,289 | 1774 | \$147,209 | \$871.48 | | \$ 127,148 | \$ 752.72 | |
| Commercial | \$49,726,379,630 | 33% | | | | | | | | | | |
| Residential | \$102,458,913,129 | 67% | | | | | | | | | | |
| Wake County | \$152,183,292,759 | | 0.7207 | 0.096 | \$14,913,963 | 65790 | \$298,253 | \$2,149.51 | \$286.32 | \$ 252,912 | \$1,822.74 | \$ 242.80 |
| * 98% collection rate | | | | | | | | | | | | |

Sales Tax Distribution in Wake County:



Vehicle License Tax (Auto Decal Fee):

| | | Fiscal Year | | | | |
|--------------|---------------|-------------|----------|----------|----------|----------|
| | | 2016 | 2017 | 2018 | 2019 | 2020 |
| Municipality | Apex | \$ 5.00 | \$ 10.00 | \$ 15.00 | \$ 20.00 | \$ 25.00 |
| | Cary | \$ 15.00 | \$ 15.00 | \$ 15.00 | \$ 30.00 | \$ 30.00 |
| | Fuquay-Varina | \$ 5.00 | \$ 5.00 | \$ 15.00 | \$ 20.00 | \$ 30.00 |
| | Garner | \$ 15.00 | \$ 15.00 | \$ 15.00 | \$ 30.00 | \$ 30.00 |
| | Holly Springs | \$ 10.00 | \$ 10.00 | \$ 10.00 | \$ 10.00 | \$ 10.00 |
| | Knightdale | \$ 15.00 | \$ 15.00 | \$ 15.00 | \$ 15.00 | \$ 15.00 |
| | Morrisville | \$ 15.00 | \$ 15.00 | \$ 15.00 | \$ 30.00 | \$ 30.00 |
| | Raleigh | \$ 30.00 | \$ 30.00 | \$ 30.00 | \$ 30.00 | \$ 30.00 |
| | Rolesville | \$ 10.00 | \$ 10.00 | \$ 10.00 | \$ 10.00 | \$ 20.00 |
| | Wake Forest | \$ 15.00 | \$ 15.00 | \$ 15.00 | \$ 25.00 | \$ 25.00 |
| | Wendell | \$ 10.00 | \$ 20.00 | \$ 20.00 | \$ 20.00 | \$ 20.00 |
| | Zebulon | \$ 10.00 | \$ 10.00 | \$ 10.00 | \$ 10.00 | \$ 20.00 |

Solid Waste and Recycling Fees:

| | | Solid Waste Fiscal Year | | | | | | | Recycling Fiscal Year | | | | |
|-----------|---------------|----------------------------|----------|----------|----------|----------|-----------|---------------|--------------------------|----------|----------|----------|----------|
| | | 2016 | 2017 | 2018 | 2019 | 2020 | | | 2016 | 2017 | 2018 | 2019 | 2020 |
| Municipal | Apex | \$ 9.92 | \$ 7.97 | \$ 8.17 | \$ 8.30 | \$ 8.51 | Municipal | Apex | \$ 2.41 | \$ 3.31 | \$ 3.39 | \$ 3.44 | \$ 4.28 |
| | Cary | | | | | | | Cary | | | | | |
| | Fuquay-Varina | | | | \$ 14.25 | \$ 14.25 | | Fuquay-Varina | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Garner | \$ - | \$ - | \$ - | \$ - | \$ - | | Garner | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Holly Springs | \$ 9.50 | \$ 9.69 | \$ 9.69 | \$ 9.69 | \$ 9.88 | | Holly Springs | \$ 4.25 | \$ 4.34 | \$ 4.34 | \$ 4.34 | \$ 5.22 |
| | Knightdale | | \$ 10.93 | \$ 11.08 | \$ 11.08 | \$ 11.08 | | Knightdale | | \$ 2.88 | \$ 3.75 | \$ 3.75 | \$ 4.73 |
| | Morrisville | \$ - | \$ - | \$ - | \$ - | \$ - | | Morrisville | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Raleigh | \$ 11.45 | \$ 12.20 | \$ 12.95 | \$ 12.95 | \$ 14.45 | | Raleigh | \$ 2.60 | \$ 2.60 | \$ 2.60 | \$ 2.60 | \$ 2.60 |
| | Rolesville | \$ 19.58 | \$ 19.58 | \$ 19.58 | \$ 19.58 | \$ 9.79 | | Rolesville | \$ 7.38 | \$ 7.38 | \$ 7.38 | \$ 7.38 | \$ 3.69 |
| County | Wake Forest | \$ - | \$ - | \$ - | \$ - | \$ - | County | Wake Forest | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Wendell | | | | | | | Wendell | | | | | |
| | Zebulon | | \$ 19.25 | \$ 19.25 | \$ 19.25 | \$ 20.50 | | Zebulon | | \$ 4.16 | \$ 3.46 | \$ 3.46 | \$ 4.18 |
| | | Yard Waste Fiscal Year | | | | | | | Total Fiscal Year | | | | |
| | | 2016 | 2017 | 2018 | 2019 | 2020 | | | 2016 | 2017 | 2018 | 2019 | 2020 |
| Municipal | Apex | \$ 4.00 | \$ 6.85 | \$ 6.86 | \$ 7.83 | \$ 7.83 | Municipal | Apex | \$ 16.33 | \$ 18.13 | \$ 18.42 | \$ 19.57 | \$ 20.62 |
| | Cary | | | | | | | Cary | \$ 16.00 | \$ 16.00 | \$ 16.00 | \$ 17.00 | \$ 19.50 |
| | Fuquay-Varina | \$ - | \$ - | \$ - | \$ - | \$ - | | Fuquay-Varina | \$ - | \$ - | \$ - | \$ 14.25 | \$ 14.25 |
| | Garner | \$ - | \$ - | \$ - | \$ - | \$ - | | Garner | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Holly Springs | \$ 2.00 | \$ 2.00 | \$ 3.00 | \$ 3.00 | \$ 3.00 | | Holly Springs | \$ 15.75 | \$ 16.03 | \$ 17.03 | \$ 17.03 | \$ 18.10 |
| | Knightdale | \$ - | \$ - | \$ - | \$ - | \$ - | | Knightdale | \$ - | \$ 13.81 | \$ 14.83 | \$ 14.83 | \$ 15.81 |
| | Morrisville | \$ - | \$ - | \$ - | \$ - | \$ - | | Morrisville | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Raleigh | \$ - | \$ - | \$ - | \$ - | \$ - | | Raleigh | \$ 14.05 | \$ 14.80 | \$ 15.55 | \$ 15.55 | \$ 17.05 |
| | Rolesville | \$ 17.04 | \$ 17.04 | \$ 17.04 | \$ 17.04 | \$ 8.52 | | Rolesville | \$ 44.00 | \$ 44.00 | \$ 44.00 | \$ 44.00 | \$ 22.00 |
| County | Wake Forest | \$ - | \$ - | \$ - | \$ - | \$ - | County | Wake Forest | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Wendell | | | | | | | Wendell | \$ 22.00 | \$ 22.00 | \$ 22.00 | \$ 22.00 | \$ 22.00 |
| | Zebulon | \$ - | \$ - | \$ - | \$ - | \$ - | | Zebulon | \$ - | \$ 23.41 | \$ 22.71 | \$ 22.71 | \$ 24.68 |

FY 2020 General Fund Staffing Comparison:

| Department | Wendell | Hillsborough | Pittsboro | Rolesville | Zebulon | Selma |
|---------------------|---------|--------------|-----------|------------|---------|-------|
| Administration | 3 | 9.08 | 2 | 2 | 3 | 4 |
| Finance | 4 | 6 | 4 | 4 | 3 | 6 |
| Planning | 4 | 4 | 5 | 2 | 5 | 3 |
| Parks & Rec | 7 | 1.9 | 0 | 4.5 | 5 | 8 |
| Safety & RM | 0 | 1 | 0 | 0 | 0 | 0 |
| IT | 1 | 1 | 0 | 0 | 0 | 0 |
| Stormwater | 0 | 3 | 0 | 0 | 2 | 0 |
| Police | 22 | 31.23 | 14 | 21 | 22 | 25.5 |
| Fire Marshall EM | 0 | 1.8 | 0 | 0 | 0 | 0 |
| Public Works | 14 | 11.1 | 9 | 4 | 12 | 9.5 |
| Econ Dev | 0 | 1 | 0 | 1 | 0 | 0 |
| Library | 0 | 0 | 0 | 0 | 0 | 3 |
| Cemetery | 0 | 0 | 0 | 0 | 0 | 2 |
| Fire | 0 | 0 | 0 | 0 | 15 | 10 |
| Total | 55 | 71.11 | 34 | 38.5 | 67 | 71 |

2018 Comparative Community Population, Growth Rate, and Land Area:

| | 2010 Population | 2018 Population | Population Growth Rate | 2010 Land Area (sq mi) | 2018 Land Area (sq mi) | Land Area Growth Rate |
|---------------------------------------|--------------------|--------------------|---------------------------|---------------------------|---------------------------|--------------------------|
| Wendell | 5,845 | 7,132 | 22% | 5.204 | 5.45 | 5% |
| Nearby Comparisons: | | | | | | |
| Hillsboro | 6,087 | 7,483 | 23% | 5.33 | 5.61 | 5% |
| Pittsboro | 3,743 | 4,615 | 23% | 4.14 | 4.83 | 17% |
| Rolesville | 3,786 | 6,635 | 75% | 3.93 | 4.83 | 23% |
| Selma | 6,073 | 6,643 | 9% | 4.85 | 4.93 | 2% |
| Zebulon | 4,433 | 4,986 | 12% | 4.14 | 4.86 | 17% |
| Current Comparisons: | | | | | | |
| Aberdeen | 6,350 | 7,859 | 24% | 8.51 | 8.79 | 3% |
| Black Mountain | 7,848 | 8,460 | 8% | 6.70 | 6.73 | 0% |
| Fletcher | 7,187 | 8,249 | 15% | 6.41 | 6.41 | 0% |
| Gibsonville | 6,410 | 7,279 | 14% | 3.50 | 3.55 | 2% |
| Woodfin | 6,123 | 6,651 | 9% | 8.79 | 8.90 | 1% |
| 5-7 Year Growth Comparisons: | | | | | | |
| Archdale | 11,415 | 12,168 | 7% | 8.21 | 8.66 | 5% |
| Knightdale | 11,401 | 15,305 | 34% | 6.21 | 7.68 | 24% |
| Lewisville | 12,639 | 13,356 | 6% | 13.97 | 14.27 | 2% |
| Mebane | 11,393 | 13,850 | 22% | 8.36 | 9.74 | 17% |
| Waxhaw | 9,859 | 14,249 | 45% | 11.54 | 12.03 | 4% |
| 10-15 Year Growth Comparisons: | | | | | | |
| Clayton | 16,116 | 21,150 | 31% | 13.51 | 15.09 | 12% |
| Clemmons | 18,627 | 20,059 | 8% | 11.81 | 11.85 | 0% |
| Fuquay Varina | 17,937 | 26,924 | 50% | 12.09 | 16.20 | 34% |
| Leland | 13,527 | 20,297 | 50% | 19.78 | 19.85 | 0% |
| Harrisburg | 11,526 | 17,469 | 52% | 9.05 | 11.40 | 26% |
| Kernersville | 23,123 | 25,205 | 9% | 17.32 | 17.88 | 3% |
| Mint Hill | 22,722 | 27,522 | 21% | 23.92 | 24.18 | 1% |

FY 2020 Parks and Recreation Program Fees:

| (Resident / Non-Resident) | | | | | | | | |
|---------------------------|----------------------------------|------------|------------------|----------------|--|--|-------------------|---------------------|
| | Baseball | T-Ball | Soccer | Volleyball | Mens' Softball | Mens' Basketball | Co-Ed Softball | Co-Ed Volleyball |
| Wendell | 3-5yr \$60/\$80 Spring \$25/\$45 | | | | \$575/team \$500+\$25/non-res. Player | \$450/team \$450+\$25/non-res. Player | \$400/team | \$250/team |
| | \$50/\$70 | \$25/\$45 | 6-9yr \$80/\$100 | Fall \$50/\$70 | | | | |
| Clayton | \$35/\$70 | \$25/\$60 | \$25/\$60 | \$25/\$70 | | | N/A | N/A |
| Knightdale | \$45/\$60 | \$25/\$35 | \$88/\$128 | \$25/\$60 | \$40/pleayer | \$55/player | \$40/player | N/A |
| Zebulon | \$45/\$65 | \$35/\$55 | \$45/\$65 | N/A | \$450/team | N/A | N/A | N/A |
| Rolesville | \$53/\$80 | \$53/\$80 | \$53/\$80 | N/A | \$625/team | N/A | N/A | N/A |
| Wake Forest | \$60/\$100 | \$60/\$100 | N/A | \$40/\$80 | \$550/team | N/A | N/A | N/A |



Town of Wendell Legislative & Administrative Fee Schedule

Legislative

Filing Fee:

| | Mayor or Commissioner |
|---|-----------------------|
| Filing fee for elected office for Town of Wendell Board of Commissioners* | \$25 |

Reference(s):

Town of Wendell Resolution – R-18-77 (6/30/1977); NC GS 163A-1620(e)

**Filing fee is collected by the Wake County Board of Elections when candidate files for placement on ballot as Mayor or Town Board of Commissioner.*

Administrative

Check Return Fee:

| | Cost |
|------------------|-------|
| Check Return Fee | \$ 35 |

NC GS 25-3-506

Town Beer & Wine License:

| | Cost |
|---|------------------------------|
| Beer or Wine on Premises [NC GS 105-113.77] | \$ 15 each \$ 30 for both |
| Beer off Premises [NC GS 105-113.77] | \$ 5 |
| Wine off Premises [NC GS 105-113.77] | \$ 10 |
| Wholesale Dealer – Beer or Wine Only [NC GS 105-113.79] | \$ 37.50 |
| Wholesale – Beer and Wine Under Same License [NC GS 105-113.79] | \$ 62.50 |

Golf Cart Fees:

| | Cost |
|--|-------|
| Yearly registration fee | \$100 |
| Transfer of registration to new golf cart replacing an older currently- registered golf cart held by the same owner. | \$ 20 |
| Lost and/or stolen decal fee | \$ 20 |

Town of Wendell Code of Ordinances; Sec. 24-155

Vehicle License Tax:

| | Cost |
|---------------------|-------|
| Vehicle License Tax | \$ 20 |

Town of Wendell Code of Ordinances; Sec 24-131

Reservation of Board Room:

| | Cost |
|---|----------------|
| Reservation of Board Room [outside normal business hours] | \$ 35 per hour |

Town of Wendell Code of Ordinances; Sec 2-334; Policy 106



Town of Wendell Parks & Recreation Fee Schedule

Wendell Community Center, 601 West Third Street

Wendell Resident is defined as a person who lives within the Wendell Corporate Limits.

Visitor is defined as anyone who resides outside the Wendell Corporate Limits.

Open Space is defined as open land that is undeveloped (has no buildings or other built structures) and is accessible to the public.

Registration Fees:

| | Cost |
|-----------------------------------|----------------------------------|
| Youth T-ball/Girls Volleyball | Resident: \$25 Visitor: \$45 |
| Tiny Basketball | \$30 |
| Youth Athletics | Resident: \$50 Visitor: \$70 |
| Track –Out Camp | \$ \$30 per day |
| Adult Church Softball | \$500 per team |
| Adult Co-Ed Softball | \$400 per team |
| Adult Basketball (25 and older) | \$450 per team |
| Adult Co-Ed Volleyball | \$300 per team |
| Adult Beach Volleyball | \$100 per team |
| Adult Fast Pitch Softball | \$450 per team |
| Soccer | \$60 – 3 to 6, \$80 – 7 to 10 |
| Wiffleball | \$25 per person |
| Kickball | \$25 per person |
| Community Garden | \$15 per person |
| Weight Room | \$10 per person |
| CPR/First Aid/Babysitting Classes | \$25/\$25/\$35 or \$60 for all 3 |

Facility Rental Fees

Athletic Fields (Non-Tournament)

| Activity | Cost |
|--|--------------------------------|
| Deposit | \$30 and non-refundable |
| Field Use | \$30 per hour |
| Parks & Recreation Staff | \$35 per hour |
| Lining (baseball/softball) | \$50 per event |
| Lining (soccer) | \$75 per event |
| Lights (baseball/softball/multi-purpose field) | \$30 per hour |
| Mowing | \$30 per event |
| Cross Country / Open Space | \$30 per hour (2 hour minimum) |

Athletic Fields (Tournament)

| Activity | Cost |
|------------------------------|---|
| Deposit | \$50 and non-refundable |
| Field Use | \$200 per field per day (includes lights) |
| Field #3 | \$100 per day (no lights) |
| Disc Golf Course Tournaments | \$100, Monday – Friday (no lights) |
| Staff | \$250 per day |
| Field Dry Mix | \$10 per bag |

Outdoor Rental

| Activity | Cost |
|---------------------------|--------------------------------|
| Large Shelter - Deposit | \$20 and non-refundable |
| Large Shelter - Rental | \$20 per hour |
| Small Shelter - Deposit | \$15 and non-refundable |
| Small Shelter – Rental | \$15 per hour |
| Beach Volleyball – Rental | \$10 per hour |

Community Center

| Activity | Wendell Resident | Wendell Resident – After Hours | Visitor | Visitor – After Hours |
|--|--|--------------------------------|--|-----------------------|
| Deposit | Equal to one hour Wendell Resident rate | | | |
| Conference Room | | | | |
| Activity Room A | \$15 per hour | \$35 per hour | \$40 per hour | \$60 per hour |
| Activity Room B | \$25 per hour | \$45 per hour | \$50 per hour | \$70 per hour |
| Gym (and Stage) | \$65 per hour | \$85 per hour | \$80 per hour | \$100 per hour |
| Youth Birthday Party (12 years and younger) | \$120 (2 hours) | n/a | \$140 (2 hours) | n/a |
| Entire Facility – First four hours | \$125 per hour | n/a | \$150 per hour | n/a |
| Entire Facility – After initial four hours | \$175 per hour | n/a | \$200 per hour | n/a |
| +Entire Facility – First four hours HOLIDAY RATE | n/a | \$175 per hour | n/a | \$200 per hour |
| +Entire Facility – After initial four hours HOLIDAY RATE | n/a | \$225 per hour | n/a | \$250 per hour |
| Entire Facility and Serving Alcohol – 3 p.m. to 12 a.m. | \$2,500* Flat fee includes: parks and recreation staff, police officers, security, insurance, dumpster and clean-up fees. | | \$3,000* Flat fee includes: parks and recreation staff, police officers, security, insurance, dumpster and clean-up fees. | |
| Set-up and/or break down | n/a | \$20 per hour | n/a | \$20 per hour |
| Dumpster Fee | \$125 | | | |
| Insurance Fees | \$200; waived if certificate of liability is provided to Parks & Recreation staff. | | | |
| Port-o-John Rental | Event coordinator to contact rental facility. Event coordinator to provide information to Parks & Recreation staff. | | | |

+Holidays are defined as those recognized by the Town of Wendell. No event shall be schedule during the recognized Town holidays of Thanksgiving and Christmas.

* Fee schedule is subject to change upon approval by the Wendell Town Board of Commissioners. Actual cost for the use of the entire facility will be based upon the date of the event. If the increased cost is more than the renter is willing to pay, a refund will be made and the reservation cancelled.

Facility Cleaning Rate (Gym and/or Entire Facility)

| Number of Participants | Cost |
|------------------------|-------|
| Up to 100 (no alcohol) | \$125 |
| 101 or more persons | \$250 |
| Event serving alcohol | \$250 |

Facility Staffing

| Expected Participants | Less than 250 | 250-500 |
|-----------------------|-------------------------------------|---------------------------------------|
| No Alcohol | 1 P&R supervisor | 1 police officer & 2 P&R supervisors |
| ~With Alcohol | 1 police officer & 1 P&R supervisor | 2 police officers & 2 P&R supervisors |

~Code of Ordinance Section 14-21; Parks and Recreation Policies and Procedures



Town of Wendell Special Event Fee Schedule

Space for special event request is reserved upon receipt and approval of a Special Event Permit Application and all applicable special event fees. The Special Event Permit Application must be submitted with

| Fee Description | Cost |
|---|--------------------------|
| Public Space Use Deposit for Special Event [Includes all downtown areas] | \$100 and non-refundable |
| Public Space Use Fee | \$25 per hour of use |
| Street Closing Fee* [Includes cones and/or barricades] | \$40 and non-refundable |

Does not apply to Town sponsored or co-sponsored events.

*Does not apply to NCDOT maintained roads

Special Events Staffing

The Town of Wendell will determine the minimum staffing levels for each event.

| Staffing Fees | |
|--|---------------|
| Includes Parks & Recreation, Police Officer and Public Works staff | \$35 per hour |



Town of Wendell Planning / Development Fee Schedule

Effective July 1, 2019: All fees are to be remitted prior to processing and/or action being taken by the Town on behalf of the applicant. Fee schedule is subject to change upon approval by the Wendell Town Board of Commissioners.

Building Permit and Inspections Fee Schedule is subject to change based on fees established by the Wake County Board of Commissioners.

Development Infrastructure Fee Schedule is subject to change based on fees set by the City of Raleigh and Duke Energy.

Development Infrastructure Submittal Fees

Duke Energy Underground Service Charge

See separate Duke Energy Fee Schedule available in the Wendell Planning Dept.

Wireless Communication Fees

| | |
|--|--|
| Collocations/Modifications | \$1,000 plus 3 rd party fee |
| New Structure | \$2,500 plus 3 rd party fee |
| Project Requiring Special Use (plus 3 rd party fee) | \$2,500 plus 3 rd party fee and Special Use fee |

Residential Solid Waste and Recycling

| | |
|--|--|
| Solid Waste Fees* (<i>Chapter 18, Town Code of Ordinances</i>) | \$22 per month *Shown on Raleigh Utility Bill |
|--|--|

City of Raleigh

Residential: Water, Sewer and Other System Fees

See separate City of Raleigh Fee Schedule available in the Wendell Planning Dept.

Commercial:

See separate City of Raleigh Fee Schedule available in the Wendell Planning Dept.

Development Submittal Fees

| | |
|--|---|
| Residential Building Permit Processing | |
| New Dwelling/Addition/Renovation | \$100 |
| Detached Garage/Secondary Dwelling/Pool | \$100 |
| Unheated Storage Building/Unenclosed Deck/Stairs/Ramp | \$0 |
| Commercial Building Permit Processing: | |
| New Structure/Addition/Renovation | \$100 |
| Administration - Other | |
| Demolition Permit Processing Fee | \$25 |
| Trade Permit Processing Fee | \$20 |
| Contractor Change Form Fee | \$60 or up to max of \$180 per occurrence |
| Zoning Compliance Permits | |
| Residential Compliance | \$25 |
| Accessory Structure / Deck | \$25 |
| Residential New Structure | \$100 |
| Multi-Family New Structure | \$100 |
| Commercial Zoning Compliance Only | \$50 |
| Commercial Addition or Renovation | \$50 |
| Commercial New Structure | \$250 |
| Signage | |
| Window / Sign Face Replace | No Charge |
| Wall Awning Sign | \$ 30 |
| Monument Sign | \$ 50 |
| Two or more of any type | \$ 60 |
| Temporary Signs (for profit only) | \$ 20 |
| Zoning Related Hearing Items | |
| Annexation | \$350 |
| Zoning Text Amendment | \$550 |
| Special Use Request Application | \$550 |
| Variance Application | \$550 |
| Zoning Map Amendment / Conditional District Request | \$550 |
| Rezoning Application | \$550 |
| Appeal of Zoning Administrator or Board of Adjustment | \$300 |
| Plan Review | |
| Sketch Plan | \$150 |
| Preliminary Plat – Minor Subdivision / Recombination: | \$150 |
| Preliminary Plat – Major Subdivision / Master Plan | \$400 (plus \$5/lot) |
| Commercial Site Plan / Preliminary Plat | \$400 |
| Final Plat – Major Subdivision | \$200 (plus \$5/lot) |
| Re-submittal fees – (beginning with 3 rd submittal) | ½ original submittal fee |

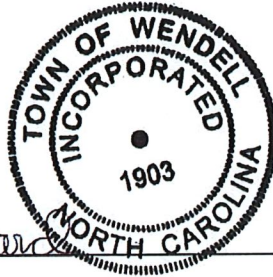
| | |
|---|--|
| Cemetery | |
| In-Town Applicant | \$1,200 |
| Out-of-Town Applicant | \$2,400 |
| Monument Deposit* | \$600 *refundable fee |
| Printed Maps / Document | |
| Comprehensive Master Plan – 8.5 x 11 size (B & W) | \$20 (bound) |
| Unified Development Ordinance – 8.5 x 11 size (B & W) | \$60 (bound) |
| Zoning Map or Future Development Map – 24 x 36 size (color) | \$25 |
| Printed Customized Map – 24 x 36 size | \$25 (+ additional customization administrative fee) |
| Printed Customized Map/Document – 36 x 48 size or larger | \$30 (+ additional customization administrative fee) |
| Other Documents and Plans (3-ring) | \$ 40 |
| Printing 8.5 x 11 (B & W) | \$0.20 per page (Min. 3 copies) |
| Printing 8.5 x 11 (color) | \$0.40 per page (Min. 3 copies) |
| Printing 11 x 17 (B & W) | \$0.50 per page (Min. 2 copies) |
| Printing 11 x 17 (color) | \$1 per page (Min. 2 copies) |
| Miscellaneous Fees | |
| Zoning Penalty/Working Without A Permit | \$100 per day |
| Engineering Fees (Non-Refundable & <i>Prepaid at time of application submittal</i>) | \$1,000 (additional engineering fees billed separately) |
| Development Agreement (new or amendment) | \$400 |
| Water/Sewer Capacity Reservation Fee | Paid for when/if vested rights are extended |
| Solid Waste Fees* | \$22 per month *Shown on Raleigh Utility Bill |
| Sidewalk and/or Driveway Inspection <i>[A re-inspection fee is charged for each extra trip (beyond 2 total trips for sidewalks and/or Driveways combined) necessary to approve a required inspection. Must be paid prior to scheduling a re-inspection.]</i> | <ul style="list-style-type: none"> • Initial and first re-inspection – \$60 Second and subsequent re-inspections - \$60 each |
| Storm Drainage Inspection – If performed by Town Charged to the developer <i>[A re-inspection fee is charged for each extra trip necessary to approve a required inspection. Must be paid prior to scheduling a re-inspection.]</i> | <ul style="list-style-type: none"> • \$1 per linear foot. Re-inspections shall be charged \$1 per linear foot for the affected area. |

| Town of Wendell | |
|--|----------------------|
| Fee in Lieu of Installation | |
| Sidewalk Fee in Lieu | \$25 per linear foot |
| Open Space Fee in Lieu for Multi-family (excluding Townhome) | \$2500 per unit |
| All other Fee in Lieu requests must submit cost estimates of required improvements for review. | |

Duly adopted this 26th day of May, 2020, while in regular session.

ATTEST:

Megan Howard
Megan Howard,
Town Clerk



Virginia R. Gray
Virginia R. Gray,
Mayor

James P. Cauley III
James P. Cauley III,
Town Attorney

Outside Agency Service Partners

As a small town with big charm, the Town of Wendell seeks to provide a high quality of life for its residents and customers. As a growing community, new residents may be familiar with services being provided by the Town or other agencies. To assist direct residents to the appropriate agency responsible for a municipal service in Wendell, the following list of partner agencies and services is provided.

- Ambulance and Paramedic Services – Eastern Wake EMS, Inc. contracts with Wake County to provide paramedic level 911 service response for the Towns of Knightdale, Wendell, Rolesville, and Zebulon and surrounding areas.
- Animal Control – Wake County Animal control provides services for domestic animal issues.
- Building Code Inspections – Inspections and permitting for Building Code compliance is administered by Wake County Inspections.
- Elections – Wake County Board of Elections oversees the municipal and special elections in Wendell, as well as County, State, and Federal elections.
- Fire Inspections – Wake County Fire Inspections provide inspections, permitting, and enforcement for the North Carolina Fire Code.
- Fire Protection – The Wendell Fire Department is a non-profit that contracts with Wake County to provide fire service protection within the Town of Wendell and the surrounding Wendell-Holmes Fire District.
- PEG Channel – PEG Media Partners, a non-profit organization that provides video content to government access channels including East Wake Television, Channel 22, which serves Wendell. The PEG Board is comprised of the Town Managers of communities served including Wendell, Knightdale, Zebulon, Rolesville, Garner, Archer Lodge, and Clayton.
- Public Schools – Public education for grades K-12 is provided by the Wake County Public School System.
- Solid Waste – Residential waste disposal, recycling services, and yard waste are provided by Waste Industries through a contract with the Town and billed on the City of Raleigh Utility Bill. Bulk and seasonal yard waste services are still provided by the Town.
- Stormwater Services – Wake County Environment Services provide stormwater program assistance with permitting and inspections.
- Tax Collection and Appraisal – Wake County Revenue provides tax appraisal and collection services for the Town of Wendell.
- Vital Records – Records for persons born, married, or died in Wendell or Wake County may be accessed at the Wake County Register of Deeds.

- Water and Sewer – The City of Raleigh Utilities Department provide water and sewer service to the Town, Extra Territorial Jurisdiction (ETJ), and Urban Services Area.

Glossary of Terms and Acronyms

The following glossary of terms and acronyms is provided to inform and assist the reader with the language used in the budget.

- ADA – Americans with Disabilities Act, as amended.
- AICP – American Institute of Certified Planners is the American Planning Association verification of qualification for planners.
- Allocate – To set apart portions of budgeted expenditures that are specifically designated for special activities or purposes.
- Appropriation – A legal authorization by the Board of Commissioners to incur obligations and make expenditures for specific purposes.
- APWA – American Public Works Association.
- Balanced Budget – Expenditures equal sum of revenues and appropriated fund balance. NC State Statute requires local governments to adopt a balanced budget.
- Bond – A written promise to repay a specific amount of money with interest within a specific time period, usually long-term.
- Budget – A proposed plan for raising and spending money for specified programs, functions, activities or objectives during a fiscal year.
- Budget Ordinance – The ordinance that levies taxes and appropriates revenues for specific purposes, functions, activities or objectives during a fiscal year.
- Budget Year – The fiscal year for which a budget is proposed, or a budget ordinance is adopted extending from July 1 to June 30.
- Budgetary Control – The control or management of a governmental unit in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.
- CAFR – Comprehensive Annual Financial Report is a set of governmental financial reports, including the annual audit reports, meeting the requirements of the Governmental Accounting Standards Board (GASB).
- CALEA – Commission on Accreditation for Law Enforcement Agencies is a credentialing authority for law enforcement agencies.

- Capital Improvement Program (CIP) – A strategic plan for capital expenditures to be incurred over a fixed period of five future years, summarizing estimated project costs and sources of financing.
- Capital Assets – Assets of long-term character which are intended to continue to be held or used by the Town, including land, buildings, machinery, furniture and other equipment.
- Capital Outlay – An expenditure for the acquisition of or addition to fixed assets tracked by departments with an expected useful life of more than one year.
- Capital Project – An undertaking involving construction, purchase, or major renovation of a building, utility system, or other structure and equipment having a useful life of at least 15 years and an estimated cost of at least \$10,000.
- Contingency – An appropriation controlled by the Board of Commissioners intended for emergencies and unforeseen circumstances not otherwise budgeted.
- Debt Service – The sum of money required to pay installments of principal and interest on bonds, notes, and other evidences of debt accruing within a fiscal year.
- Department – An organizational unit of the Town responsible for carrying out a major governmental function.
- Division – A sub-unit of a department that has responsibility for a specific function within the department.
- Enterprise Fund – A proprietary fund that reports any activity supported wholly or in part with user fees charged to external users and is operated using business principals. Examples include the Water and Sewer Funds.
- Expenditure – The spending of money by the Town for programs or projects included within the approved budget.
- FICA – Federal Insurance Contributions Act is a payroll contribution made by both employees and employers to fund the federal programs of Social Security and Medicare.
- Fiscal Year (FY) – A twelve-month period of time to which the annual operating budget applies and at the end of which the financial position and results of operation are determined (July 1 through June 30).
- FTE – Full time equivalent is used in staffing to indicate the number of permanent full-time and part-time positions in a department or organization.
- Fund – A fiscal and accounting entity with a self-balancing set of accounts recording cash and other resources, together with all liabilities or balances, for the purpose of carrying on specific activities or attaining certain objectives.
- Fund Balance – The difference between the assets and liabilities in a governmental fund.

- Fund Balance Appropriated – A budgetary amount representing the fund’s equity to be used to offset expenditures.
- Fund Balance Available – The amount of fund balance determined at the end of the preceding fiscal year that is available for appropriation and expenditure in the current year.
- GAAP – Generally Accepted Accounting Principles.
- GASB - Governmental Accounting Standards Board.
- General Fund – The General Fund accounts for the financial resources of the government. General Fund revenues include property taxes, licenses and permits, local taxes, and other types of revenue. The fund includes police protection, finance, administration, information technology, planning, parks and recreation, and public works.
- GFOA – Government Finance Officers Association.
- Governmental Funds – Funds generally used to account for tax supported purposes.
- Grant – A contribution or gift in cash or other assets from another government or non-profit to be used for a specific purpose.
- ICMA – International City/County Manager’s Association
- Internal Service Funds – A proprietary funds used to report any activities that provides goods or services by one Town department to other Town departments on a cost reimbursement basis.
- LGC – The Local Government Commission provides assistance and financial oversight to local governments and public authorities in North Carolina. It is staffed by the Department of the State Treasurer and approves the issuance of debt for all units of local government and assists those units with financial management.
- NCDOT – North Carolina Department of Transportation.
- OPEB – Other Post-Employment Benefits.
- PEG – A non-profit organization that provides video content to local government access channels including East Wake Television, Channel 22, that serves Wendell.
- PEG Channel – A public, educational, or governmental access channel provided to a county or city.
- Personnel Services – Expenditures related to the compensation of employees, including full-time and part-time salaried, overtime, FICA, and retirement benefits.

- Proprietary Funds – Funds used to separate, control, and track financial resources of business-type activities carried out by a government. The two proprietary fund types include enterprise funds and internal service funds.
- Recovered costs – Expenditures incurred by one Town department or division and recovered by way of charging them to the Town department or division causing the expenditures.
- RFP – Request for Proposals is a means to procure services from potential vendors.
- Revaluation – Assignment of value to properties, buildings, vehicles, and equipment used for business and residential purposes by the Wake County Revenue Office. State law requires all property to be revalued no less frequently than once every eight (8) years.
- Revenue – Income received or anticipated by a local government from either tax or non-tax sources.
- ROW – Right-of-way is the public easement area for the placement of a road.
- Special Revenue Fund – A governmental fund used to account for the proceeds of special revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditure for specified purposes.
- TJCOG – Triangle J Council of Governments is a regional government that provides services to a seven-county region, including Wake County.
- Transfer – An amount distributed from one fund to finance activities in another fund.
- UDO – Unified Development Ordinance guides development and land use.
- User Fees – Category of revenue that includes fees charged primarily for the delivery or use of a public service.