ANNUAL BUDGET
FISCAL YEAR 2022

Town of Wendell,
North Carolina

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Town of Wendell

North Carolina

For the Fiscal Year Beginning

July 1, 2020

Christopher P. Morrill

Executive Director

TOWN OF WENDELL
NORTH CAROLINA

2021-2022 BUDGET

FOR THE YEAR ENDING JUNE 30, 2022

Town Officials

Mayor and Town Commission

Virginia R. Gray – Mayor
John Boyette – Mayor Pro Tempore
Joe DeLoach – Commissioner
Jason Joyner – Commissioner
Jon Lutz – Commissioner
Phil Tarnaski – Commissioner

Officials

Marvin "Marc" Collins
Town Manager

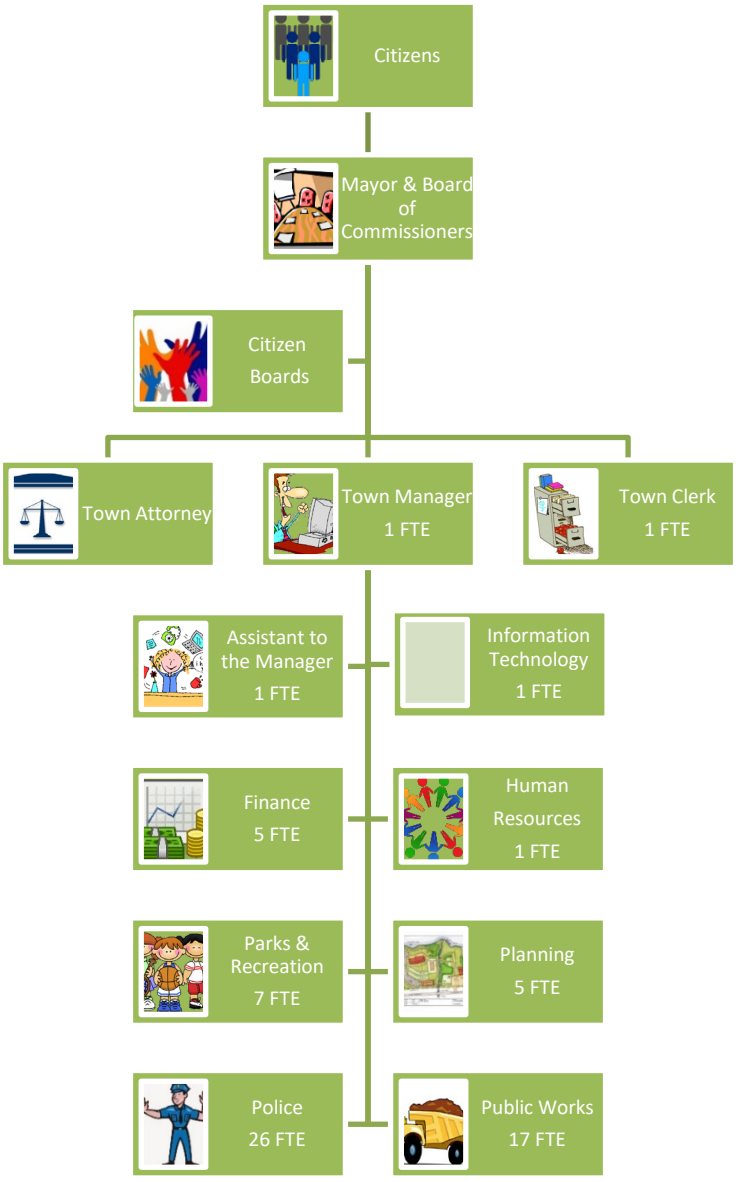
James P. Cauley, III
Town Attorney

Megan Howard
Town Clerk

Department Heads and Budget Staff

Brian Bray – Public Works Director
Niki Jones – Planning Director
Bill Carter – Police Chief
Butch Kay – Finance Director
Jeff Polaski – Parks & Recreation Director
Stephanie Smith –Assistant to the Manager
Garrett Johnson – Assistant Finance Director

FY 2022 Organization Chart



65 Full Time Equivalents (FTE)
NOTE: Elected Officials, Citizen Boards, and the Town Attorney are not Employees of the Town of Wendell. The five (5) Citizen Advisory Boards are Planning Board, Board of Adjustment, Economic Development Committee, Apearance Commission and Parks & Recreation Advisory Board. Effective July 1, 2021, the Parks & Recreation Advisory Board serves in the capacity as the Tree Board. The organization chart does not reflect part-time, seasonal, or contract labor used by the Town to provide additional service.

15 E Fourth St, Wendell NC 27591 919.365.4450
www.townofwendell.com

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 2021-2022 (FY 2022) 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 2022 Budget document continues the proven format to provide transparency and information to the public.

The FY 2022 budget totals $23,317,452, which represents a 19.5% increase over FY 2021 due primarily to carryover capital projects as part of over $13 million in planned capital expenses. No change in property tax rate is recommended and the Town Budget proposes a flat property tax rate of $0.47 per $100 of taxable values.

Utility services provided in the Town remain Water, Sewer, and Storm Water. With the final payments required to complete the utility system Merger Agreement with Raleigh Utilities, water and sewer will reflect the water and sewer rates adopted by the City of Raleigh for the system in FY 2022. A new annual utility fee of $20 is proposed in FY 2022 for the Stormwater Utility to offset ad valorem subsidy of the required program.

While most fees remain unchanged, the Budget proposes increases to the Solid Waste Fee and Auto Decal Fee as well as establishing a new fee charged for Construction Drawing Review. The solid waste fee increases to $25 per month, a $3 increase, to offset increased billing and service costs in the Solid Waste program. The Auto Decal Fee increases to $30 annually, a $10 per vehicle increase, to offset Street Program costs associated with repairing and resurfacing local roads. Finally, a comparative analysis of area development fees identified the need to recoup Planning Department costs associated with the review of construction drawings. The Budget proposes the new fee of $700 be charged costs associated with an estimated 20 reviews.

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 $135 million in new development being assessed for FY 2022 (a

14% increase compared to $85.3 million in FY 2021) and increasing residential and commercial development rates reflected in planning and permitting programs. Despite continued growth, the development of the budget in FY 2022 remains cautious due to uncertainties remaining due to COVID-19 impacts on revenues and services.

Budget Priorities

The development of the FY 2022 Budget reflected the anticipated challenges related to capital project needs, regulatory and infrastructure program requirements, and community growth impacts while maintaining a structurally sound budget. The recommended Budget addresses the following eight (8) challenges:

1. Implement the Five-Year Pavement Management Plan (Streets Program)

A significant service enhancement incorporated into the FY 2022 Budget is the establishment of a Streets Program line-item budget that provides for road maintenance, major road repairs, street debt service, staff oversight of the program, and contract engineering services totaling $994,300. The program anticipates contracting repairs to 42 local streets in FY 2022 alone consistent with Year 1 of the Five-Year Pavement Management Plan prepared by the Town Engineer. This represents a $766,000 commitment to maintaining streets compared to previous years under that provided under $10,000 per year in road maintenance with occasional major repair work. The 5-Year Capital Improvement Plan (CIP) fully plans for the implementation of the Pavement Management Plan. To assist with funding the Streets Program, the Budget provides for an increase in the Auto Decal Fee from $20 to $30 charged annually per vehicle. The new rate is consistent with area community rates and is committed to the Streets Program by Statute. This ends a significant period of deferred streets maintenance as standard practice in Wendell.

2. Initiate the Stormwater Utility Program in Preparation of the 2022 Program Audit

The Town of Wendell is scheduled to receive an audit from the State to ensure compliance with or identify steps necessary for compliance for the MS4 permit for stormwater. To determine the current regulatory compliance status of the Wendell permit, the Town Engineer, WithersRavenel, completed a Stormwater Program Gap Analysis in FY 2020. Components reviewed and recommendations for next steps were provided for the Stormwater Management Plan, fiscal analysis, ordinance review, employee training, public education, public participation, utility mapping, control measure inspections, facility maintenance, and other components of the Federally required permit. The Town Engineer completed a fiscal cost and revenue analysis to determine costs and funding options for a compliant program in FY 2021 and reported to the Board in April 2021. To initiate the findings of the gap analysis the Town has hired a Stormwater Program Manager in FY 2021. The FY 2022 Budget includes a separate line-item department for the Stormwater Program to assist with transparency and cost accounting for the utility. An initial Stormwater budget of $178,350 is provided and includes an increased investment in program engineering and stormwater maintenance. The CIP includes capital vehicles ($1,090,000) and utility infrastructure expenses ($1,659,000) during the 5-year plan with capital expenses starting in Year 2. To offset General Fund revenue and reserve subsidy of the utility, the Budget initiates a new Stormwater Fee in the annual amount of $20 that will be collected with the annual tax billing from Wake County. A comparative analysis (provided in Supplemental and Statistical Materials) demonstrates a low rate comparative to nearby jurisdictions and necessitates future increases to further align the utility to be funded by users rather than property owners.

3. Address Increased Solid Waste Service Levels and Program Costs

Several factors have contributed to the necessity to increase the Solid Waste Fee from $22 per moth to $25 per month ($36 total annual increase) including billing cost increases, tipping fee increases, increased service for Downtown, and a service increase for curbside yard waste scheduled pick-ups. The City of Raleigh handles billing and collections for solid waste fee on behalf of the Town of Wendell. The billing cost is increasing from $0.50 to $0.84 per monthly bill. The solid waste contract requires the Town to pay the fees related to tonnage (tipping fee) and the yard waste facility and landfill and is increasing due to growth and residents working more from home. The town installed solid waste facilities in Downtown as an incentive for reinvestment and aesthetic enhancement through coordinated location and service. This increase in service is included in the increase. Finally, the Town is responding to resident service requests to increase the number of curbside, call-in yard waste pick-ups from two to three. This additional staff time and equipment use is included in the increase. Cost recovery for the solid waste program services remain fully covered as fee-based and not subsidized by ad valorem taxes or other General Fund sources.

4. Growth Impacts on Staffing

Growth continues to drive organization staff growth to maintain existing service levels. The primary departments impacted by growth are Police and Public Works as new homes generate additional service calls and development adds lane miles to maintain and patrol. With the expansion in the number of parks in neighborhoods and connectivity with greenways, Parks and Recreation will also be impacted by growth as additional Parks Maintenance Technician positions are needed in future fiscal years. The growth of operational (line) departments also increases transactions and complexity in staff departments that necessitate positions. Directly proportional to the growth are Planning and Code Enforcement services that are plan, permit, and inspection driven. The FY 2022 Budget adds four (4) positions (2 Police, 1 Information Technology, and 1 Public Works). The 10-year staffing analysis is updated to reflect current staffing projections for upcoming fiscal years due to these challenges. Finally, the analysis also includes a report of reclassifications to ensure that titles and job descriptions best fit the program and service needs of the community in comparison with the work completed by Town employees.

5. Capital Facility and Infrastructure Needs

The continued challenge in the FY 2022 Budget and five-year CIP is the ability to ensure equitable facilities, infrastructure, public spaces, and services in recently developed and established areas of Wendell. The FY 2022 Budget makes significant strides in addressing the inequalities through its capital project program. Facility investment includes the construction of a new Town Hall and acquisition of land for a future Police Station. The CIP provides in year 2 and 3 the design and construction of a new Public Works yard. The Streets Program provides for work on 42 local streets in addition to larger resurfacing and sidewalk projects in the area of West Academy, Landing View extension, and Wendell Boulevard sidewalk and intersection improvements. Pedestrian safety is improved with ADA improvements and sidewalk gap closing in the neighborhood west of Downtown and adding signalized crossing to connect neighborhoods north of Downtown safely across US Highway 64 Business. The design of the first Town greenway along Main Street's undeveloped right-of-way and design of the Hollybrook Road Neighborhood Park are funded in FY 2022 with the neighborhood park being constructed in FY 2023. A recreation facility frequently requested by residents is the splashpad which is included for design in FY 2023 and construction in FY 2024.

6. Maintain Structural Balance

While capital project funding remains the primary fiscal challenge moving forward, the underlying operating budget is sustainable and balanced without the assistance of one-time funding or reserves. The addition of expanded and new services as previously described for streets, stormwater, and solid waste was captured through fee increases and increased valuation from new development. Operating projections looking forward maintain the structural balance of revenues meeting or exceeding expenses. While improvements in valuation from new development occurred in FY 2021, insufficient growth occurred to meet capital needs without use of the General Fund Reserve ($940,059) in the FY 2022 Budget. Similar capital project deficits exist for each

7. Vehicle Lease versus Purchasing

The FY 2022 Budget provides for the Town to begin moving the vehicle fleet from purchased to leased. The primary driver for the change is an anticipated savings during the 5-year capital improvement plan timeframe of $418,587 and $1,115,086 over the anticipated eight (8) year lease agreement period when comparing expenses for leasing versus purchasing a like number of vehicles. The FY 2022 provides for the lease of 13 new vehicles for $224,016 compared to the cost of $519,496.75 to purchase those same vehicles ($295,480.76 saving in year 1). The program maintains flexibility of the Town to select makes, models, modifications, and determine maintenance locations. The lease program provides for a competitive buy or return program at the end of the lease period. An additional savings not considered in the comparative is the lease program reimbursement for minor maintenance of vehicles that the Town pays for when vehicles are purchased. Heavy equipment and specialty vehicles are not included in the lease program and will continue to be purchased. The approval of any lease agreement is a separate purchasing process from the Budget and will be presented after completion of a competitive vendor analysis. The goal of the decision is to both save taxpayer expense (efficiency) and maintain department functionality (effectiveness).

General Fund

Revenues

Total revenues for FY 2022 are $23,317,452. Revenues include a bank borrowing for capital projects of $9,760,132 (42% of revenue) ad valorem (property) tax of $5,017,566 (22% of revenue), unrestricted intergovernmental revenues of $2,172,800 (9% of revenue), restricted intergovernmental revenues of $1,960,020 (8% 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 2022 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 and be normalized as restrictions lesson when appropriate for public health conditions.

Expenses

Total expenses for the FY 2022 budget are $23,317,452 including a fund balance appropriation of $940,059 for capital expenses.

Operating

Operating expenses of $4,074,919 accounts for 17% 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 61 to 65 in FY 2022. The four (4) new positions include a Police Officer and a Police Sergeant (starting January 1, 2022), a Public Works Specialist, and an IT Specialist (starting in January 2022). 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 positions, the budget provides for a 3% increase for in-range adjustments. 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 2022 to reflect new positions. Staff is working with the benefit consultant to provide health plan options to reduce employee costs for dependent and spouse plans. Personnel costs (salary, FICA, and retirement) total $5,286,139 and represent 23% of expenses in the FY 2022 budget.

Capital Expenditures

The capital budget for FY 2022 is $13,963,154 with revenues matching expenditures. Highlights of the capital budget include a $5,175,888 investment in transportation and infrastructure projects, $264,266 in vehicle, equipment, and technology, $8,483,000 in buildings, grounds and land, and $40,000 in economic and community development in FY 2022. 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 2022 through FY 2026 for a total expenditure of $35,962,070. 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 2022 budget in the amount of $11 million for the design and construction of a new Town Hall and significant infrastructure and park investment. $362,000 is allocated to retire principal and interest of past debt. The net debt of the Town is $13,004,326 and the legal debt margin (amount legally available) is $73,422,196. Debt service represents 1% of the FY 2022 budgeted expenses.

Fund Balance

The FY 2022 budget appropriates $940,059 from the fund balance to fund capital expenditures. The remaining fund balance of 82.6% 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. In addition to the debt service pass-though, capital project expenses and revenues are included for the Landing View Drive capital project for the extension of water and sewer from the townhome project adjoining Wendell Park to the end of Third Street. The lines will provide water and sewer service to the new Town Hall utilizing past developer system fees. For FY 2022, the Water Fund revenue and expense is $759,760. The Sewer fund revenue and expense is $769,760.

Budget Summary

The FY 2022 budget represents a significant investment in infrastructure, facilities, and public spaces while working to incorporate services for streets, stormwater, fleet replacement, and solid waste that advance Wendell and demonstrate a commitment of the Town organization to service. 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 2022 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 the 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 2022 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 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 2022 and years two through five are for planning purposes. Capital projects are expenditures over $10,000 and typically involves facilities, land, plans, vehicles, and equipment. A description of each expense is provided in the capital improvement program. The debt management program is provided in this section to identify current debt of the Town. A five-year Operations Plan is also included 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 2022. Finally, a glossary of terms and common acronyms is provided.

Town of Wendell
FY 2021-2022 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
September 16, 2020*	Board Work Session for 2021 Strategic Plan Update	Local procedure
January 2021	Review of Financial Policy for Amendments	Local procedure
January 13, 2021	Initial budget materials provided to Departments	Local procedure
February 27, 2021*	Board of Commission Budget Retreat	Local procedure
March 8, 2021*	Draft 2021 Strategic Plan Presentation	Local procedure
March 31, 2021	Department Requests Submitted to Budget Officer (LGBFCA deadline is April 30)	NCGS 159.10
April 12, 2021*	Adoption of 2021 Strategic Plan Presentation	Local Procedure
April 12, 2021*	Approval of Financial Policy Amendments (if needed)	Local procedure
April 26, 2021*	Detailed Budget Work Session Presentation of Draft Budget	Local procedure
May 5, 2021	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 1, 2021	Publish budget statement and public hearing date	NCGS 159.12
2nd Week of May	Individual Meetings with Commissioners (if needed)	Local procedure
May 10, 2021*	Budget Hearing	NCGS 159.12
May 24, 2021*	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 Polices

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 2021 and recommended no changes for Fiscal Year 2022.

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 insure 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 an Annual Comprehensive Financial Report (ACFR) 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.

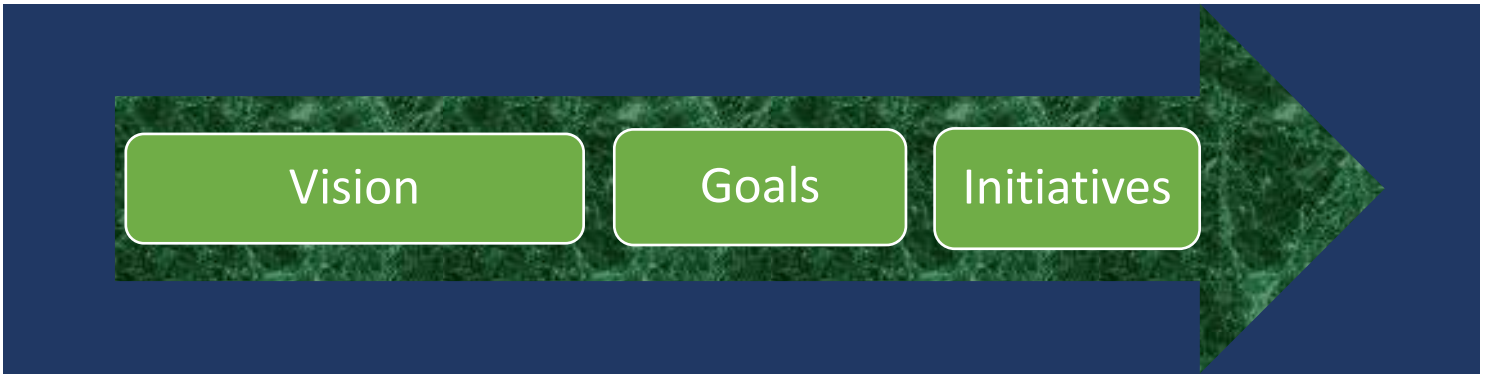
8. Asset Replacement Schedule - The Town will set forth an outline/criteria for the replacement of Town owned vehicles and equipment in order to ensure that replacement is in the most efficient and cost effective manner.
   - The criteria chart (see attached) takes into account age, mileage, condition, 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.

…Small Town, Big Charm

The Town of Wendell, NC

STRATEGIC PLAN

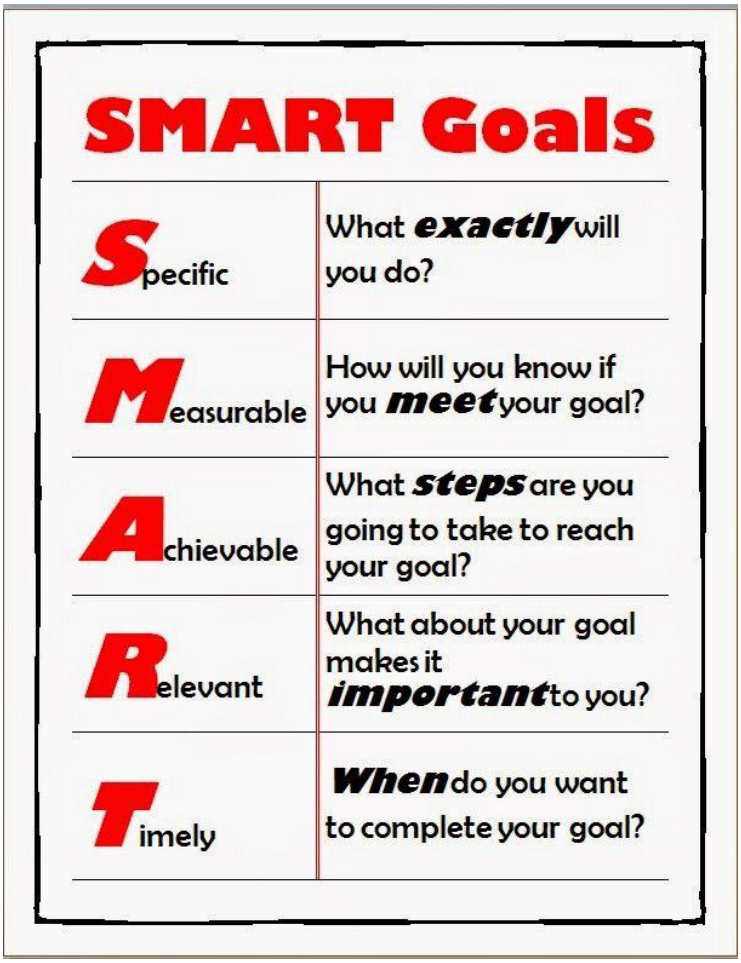


Adopted by the Board of Commissioners April 12, 2021

Town of Wendell - Small Town, Big Charm

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.



The *2021 Town of Wendell Strategic Plan* carries forward select strategic initiatives from the 2019 Strategic Plan in-process and the prioritization of the annual strategic planning session from Fall 2020. The strategic planning session included input from the Board and staff to identify next steps to advance the realization of 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 / Back to Front)

Dr. Jon Lutz, Commissioner
Jason Joyner, Commissioner
John Boyette, Mayor Pro-Tem
Phil Tarnaski, Commissioner
Virginia Gray, Mayor
Joe DeLoach, Commissioner

Town of Wendell - Small Town, Big Charm

VISION STATEMENT

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.

Town of Wendell - Small Town, Big Charm

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.

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.

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. Complete the update to the Comprehensive Land Use Plan and begin efforts to implement recommendations in the Unified Development Ordinance (UDO).
2. Create a vibrant Downtown connected to all neighborhoods by identifying sites for infill mixed-use development and update the UDO to implement recommendations for the Downtown to encourage such redevelopment.
3. Pursue brownfields grants through the Regional Brownfield Coalition at TJCOG or as a Town to encourage Downtown redevelopment.
4. Develop economic development program marketing material to assist with recruiting companies to locate to Wendell.

Strategic Initiatives

1. Establish a broadband policy and action plan to ensure that residents and businesses have sufficient access to succeed.
2. Develop action plans for areas suitable for non-residential development (ETJ expansion, land assembly, proactive zoning, utility partnerships, etc.).
3. Establish a plan for the future use of the old Town Hall property.
4. Implement a Downtown streetscape project to further improvements and updates necessary to encourage private investment and placemaking.
5. Work with public art and tourism partners to establish the Wendell Mural Trail to encourage awareness of public art and visitation.
6. Expand Wendell WiFi to incorporate more public areas and parks.
7. Seek Commission representation at the Wendell Chamber of Commerce similar to participation with other community non-profits.

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.

Strategic Initiatives (A continued)

8. Increase involvement of the Town in business recruitment efforts of the State and County.
9. Improve walkability Downtown, including enhanced intersections and gateways, to improve customer "friendliness", public safety, and aesthetic quality.
10. Identify development options for vacant and dilapidated parcels.
11. Complete a Community College Area small area plan to guide industrial, office, commercial, and mixed-use development in the areas surrounding the I-87 corridor near the community college site.
12. Work with Wake Technical Community College (WTCC) to complete the design and permitting for Phase I of the new WTCC campus in Wendell.
13. Establish a Wendell Falls Parkway / Eagle Rock Road Small Area Plan to guide development and transportation improvements surrounding this critical intersection.

East Campen Row Project – Downtown Wendell

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. Complete department policy reviews and finish (if eligible) CALEA accreditation.
2. Implement the Neighborhood Improvement Program in Zone 1 in coordination with Wake County Community Development Block Grant (CDBG) funding to improve infrastructure, accessibility, and housing west of Downtown.
3. Design and construct Neighborhood Improvement Program improvements in Zone 2 to include improvements to Wendell Boulevard crosswalks and sidewalk connectivity.
4. Continue department-wide training on implicit bias and community engaged policing.
5. Implement a community-wide “Neighborhood Clean-up Day”.
6. Complete Crisis Intervention Training (CIT) for all police officers to properly assist persons in crisis receive appropriate agency referrals.

Strategic Initiatives

1. Establish and communicate a community engagement plan for the Police Department to expand visibility and engagement of the officers in the community.
2. Evaluate reducing the speed limit on local roads in residential neighborhoods to 25 mph unless otherwise posted.
3. Update the implementation strategies for the 2017 Wendell Pedestrian Plan.
4. Develop a pedestrian and bicycle safety strategy including public education, communication, and enforcement.
5. Initiate a process to evaluate minor collector and local road intersections for traffic calming measures to include all areas of Town.
6. Evaluate traffic calming, crosswalk enhancements, and enforcement measures for the intersections of Third Street / Wendell Falls Parkway and Daniel Ridge / Vintage Point.
7. Establish officers as community engagement specialists to further encourage a positive police presence in neighborhoods, at community events, and through public education.
8. Complete a comparative analysis of minimum housing codes and enforcement to encourage safe housing options for both rental and home ownership options.

Town of Wendell - Small Town, Big Charm

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. Support the implementation of NCDOT maintenance initiatives in Wendell including, but not limited to, the replacement of Old Battle Bridge and the East resurfacing project to repave Wendell Boulevard.
2. Implement the recommendations of the 2020 pavement condition survey in FY 2022 and FY 2023.
3. Advance efforts of the stormwater management plan in advance of the FY 2023 program audit by the State.
4. Complete construction of the Wendell Boulevard Pedestrian and Intersections improvements funded by the NCDOT Local Area Project Program (LAPP) through CAMPO.
5. Establish a project funding strategy for transportation, bike, and pedestrian improvements eligible for CAMPO and other outside agencies for projects identified in adopted plans.

Strategic Initiatives

1. Establish an infrastructure plan for the connection and extension of water and sewer in coordination with City of Raleigh Public Utilities Department (CORPUD) to promote appropriate development, annexation, and close service gaps.
2. Prioritize and prepare intersection improvements for NCDOT and CAMPO funding processes to include Wendell Falls Parkway / Eagle Rock Road and US 64 (Wendell Boulevard) / Eagle Rock Road realignment.
3. Work with regional partners to identify and implement additional bus stops and plan for future transit options to include bus route (transit) expansion into the WTCC campus area.
4. Design and implement the next phase of a multi-purpose path connecting Downtown to Wendell Falls and Downtown to the WTCC campus on Buffalo Creek.
5. Evaluate transportation options for seniors in the Wendell area in coordination with transit partners, Resources for Seniors, and Wake County.
6. Conduct a study to explore the extension of Fourth Street and Main Street.
7. Complete a tree health study to encourage a healthy tree canopy and improved public safety.
8. Identify cost-effective measures to improve aesthetics at Town gateways.

Town of Wendell - Small Town, Big Charm

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. Design and construct a neighborhood park at the Hollybrook Road park site.
2. Work with the Meet on Main group and Wendell Chamber of Commerce to coordinate a year-round special event schedule.
3. Complete the design of the Main Street Greenway in preparation of an application to Wake County for greenway funds to assist with construction costs.
4. Evaluate the fee-in-lieu process for parks and open space in the UDO to better align the outcomes with implementing the Comprehensive Parks and Recreation Master Plan (Master Plan).
5. Design a Wendell Park enhancement project to include the construction of a restroom / picnic shelter near the playground, extension of WiFi to the ballfield area, resurfacing driveways and parking, and extending a sidewalk from Third Street to the Community Center.
6. Update the Wendell Greenway Plan and establish an implementation schedule.
7. Complete construction on a second entrance into Wendell Park.

Strategic Initiatives

1. Implement the splash pad recommendation from the Master Plan at a Downtown location.
2. Encourage Wake County to initiate the design and construction of Lake Myra Park.
3. Identify and plan for the acquisition of a second community park or a significant expansion to Wendell Park along Buffalo Creek.
4. Identify and provide for the acquisition of the next neighborhood park identified in the Master Plan.
5. Develop a “mobile recreation service” to provide various field sports and programs to neighborhood locations.
6. Coordinate and plan with Wake County for the future development of the next library site in Wendell.
7. Prepare a funding schedule and strategy to implement the Master Plan.
8. Secure open space for future park development as recommended in the Master Plan.
9. Establish a public art policy and program.

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. Complete and initiate implementation of the ADA Transition Plan.
2. Update and implement the employee evaluation and development program.
3. Evaluate health plan options for competitive costs and comparative service for spouse and dependent care coverages.
4. Complete the borrowing and construction of the new Town Hall.
5. Review and amend the bylaws, policies, and procedures for appointed boards consistent with best practice and Commission guidance.

Strategic Initiatives

1. Evaluate current policies and practices to enhance efforts to improve customer service and community engagement.
2. Complete acquisition of properties for the future construction of a public works yard and police station.
3. Initiate design and construction of a new public works yard.
4. Establish a timeline and financial plan for the future design and construction of a new police station.
5. Evaluate the process for golf cart registration and inspections.
6. Implement efforts to establish secure, resilient operations that enhances Town services in digital and mobile environments.
7. Evaluate and update the Town asset management system including purchasing, tracking, and disposition of assets.
8. Conduct a cost-benefit analysis of leased versus owned fleet to ensure that the most cost-effective method is used as the Town organization grows.
9. Implement enhancements to employee professional development and continuing education opportunities to establish succession planning and to meet ever increasing skills needed for public service delivery.

Connecting the *2021 Town of Wendell Strategic Plan* to the FY 2022 Budget

At the September 16, 2020 Work Session, the Board of Commissioners participated in a facilitated process to identify new or advance existing strategic goal initiatives that mattered most to them individually. The members shared their initiatives to assist in developing Board initiatives. The initiatives were shared with department heads to assist with crafting department budget requests for the FY 2022 Budget.

The draft 2021 Strategic Plan was presented to the Board of Commissioners and public on March 8, 2021. A month was provided to receive public feedback and recommended edits from the Board. The final draft of the FY 2021 Strategic Plan was adopted by the Board of Commissioners on April 12, 2021 and incorporated into the FY 2022 Budget document.

The FY 2022 Budget represents Year 1 of the two-year strategic plan and is developed to maximize opportunities to achieve 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 plan.

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

<u>GOAL 1: Downtown Vibrancy, Economic Growth, and Community Character</u>

- Implements final phase of Comprehensive Land Use Plan, Eagle Rock Road focus area plan, and Community College Area small area plan ($40,000) in FY 22
- TJCOG Regional Brownfield Program ($4,000) in FY 22
- Façade Grant program funding ($10,000) in FY 22
- Pine Street Streetscape and Parking ($825,000) in FY 24
- Main Street Streetscape Refurbishments ($1,000,000) in FY 26

<u>GOAL 2: Public Safety and Neighborhood Improvement</u>

- Two (2) additional Police positions for Community Engagement in FY 22
- Implement Zone 1 Neighborhood Improvements ($1,163,540) in FY 22
- Design Zone 2 Neighborhood Improvements ($100,000) in FY 22
- Implement Zone 2 Neighborhood Improvements ($500,000) in FY 23
- Wendell Falls Parkway / Third Street Intersection Project ($1,000,000) in FY 2024

<u>GOAL 3: Infrastructure, Transportation, and the Environment</u>

- Implements Five-Year Pavement Management Plan in CIP ($3,265,000) over 5 years
- Implements Street Maintenance & Resurfacing Program ($766,000) in FY 22
- Constructs the Wendell Boulevard Pedestrian Project ($2,164,348) in FY 22
- Provides for a Stormwater Fee and funds Stormwater Capital Plan ($1,659,000) over 5 years
- Provides funding for Pedestrian Plan projects ($1,000,000) over last 4 years of CIP
- Constructs connector between Lake Glad and Wendell Falls ($750,000) in FY 25

<u>GOAL 4: Parks, Recreation, Special Events, and Culture</u>

- Provides for Hollybrook Road Neighborhood Park design ($185,000) in FY 22 and construction ($1,800,000) in FY 23.
- Provides for the Main Street Greenway design ($75,000) in FY 22 and construction ($500,000) in FY 23

- Plans for a Wendell Park enhancement ($675,000) in FY 26
- Constructs Landing View Drive as 2nd park entrance ($1,100,000) in FY 22
- Plans for the construction of a 2nd greenway section ($575,000) in FY 26
- Designs the Downtown splashpad ($100,000) in FY 23 and builds ($750,000) in FY 24
- Provides for a second neighborhood park design and construction ($675,000) in FY 26

GOAL 5: Organization Culture and Communication

- Provides for the construction of a new Town Hall ($7,503,000) in FY 22
- Design and construction of a new public works yard ($3,850,000) in FY 24
- Land acquisition for new police station ($750,000) in FY 22
- Implements a vehicle lease program ($1,993,932) over 5 years.

New Town Hall Design – 309 Landing View Drive

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 2021-2022 BUDGET ORDINANCE
O-17-2021

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, 2021, and ending June 30, 2022, in accordance with the chart of accounts heretofore established for this town:

CODE	GENERAL FUND		AMOUNT
10-410	Governing Body	$	122,460
10-420	Administration	$	538,100
10-430	Information Technology	$	229,710
10-440	Finance	$	470,200
10-450	Economic Development	$	64,800
10-490	Community Development/Planning	$	656,050
10-500	Public Buildings & Ground	$	12,770,018
10-510	Police - Law Enforcement	$	2,453,798
10-530	Fire Services	$	3,900
10-560	Public Works	$	2,782,805
10-570	Streets	$	994,300
10-580	Stormwater	$	178,350
10-620	Parks and Recreation	$	1,133,300
10-660	Non-Departmental	$	917,161
10-690	Special Appropriations	$	2,500
	FUND SUBTOTAL	$	23,317,452
	WATER and SEWER FUND		
30-660	Non-Departmental	$	214,250
32-660	Non-Departmental	$	555,510
	FUND SUBTOTAL	$	769,760
	TOTAL FUND ALLOCATIONS	**$**	**24,087,212**

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, 2021 and ending June 30, 2022, as follows:

CODE	FUND		AMOUNT
10	General Fund	$	23,317,452
30 & 32	Water and Sewer Fund	$	769,760
	TOTAL FUND ALLOCATIONS	**$**	**24,087,212**

Section 3: That found included in Section 1 of this ordinance are appropriations in an amount of $253,000 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 2021-22:

ACCOUNT	DEBT SERVICE DESCRIPTION		AMOUNT
10-570-4400	Street and Drainage Improvement Projects	$	133,000
10-660-9100	Open Space and Facility Improvements	$	120,000
30-660-9100	Water Bond and Clean Water Loan	$	50,000
32-660-9100	Sewer Bond and Buffalo Creek Loan	$	450,000
	TOTAL	**$**	**753,000**

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 $1,080,000,000 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 _____ this ordinance is hereby adopted this 24th day of May, 2021.

Ayes:	
Nays:	
Absent:	

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 2022 Budget, the General Fund is balanced with a property tax of forty-seven ($0.47) cents per one hundred dollars ($100) valuation which is flat (no increase) in comparison to last fiscal year.

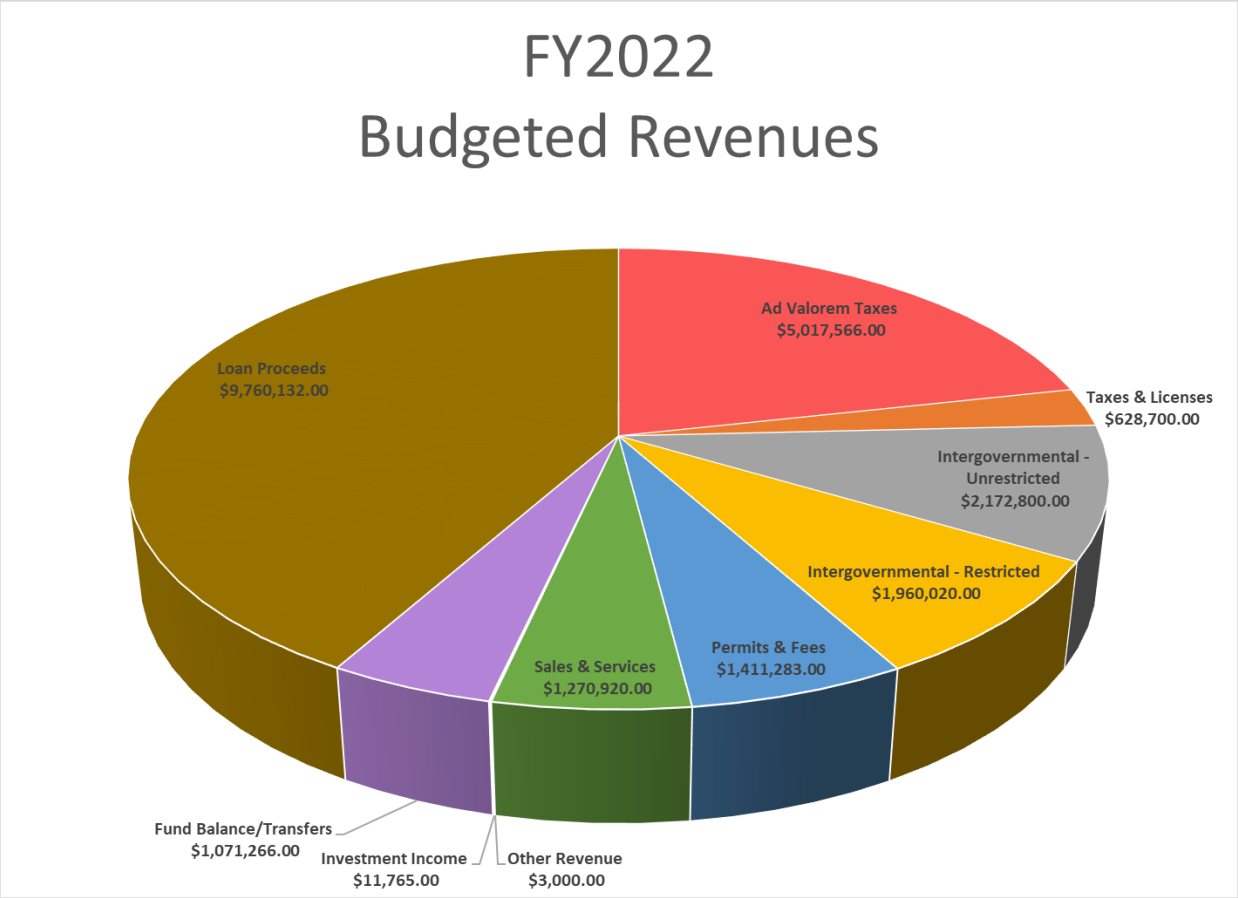
	FY 2022	Capital	Net
Governing Body	$ 122,460.00	$ -	$ 122,460.00
Administration	$ 538,100.00	$ -	$ 538,100.00
Information Technology	$ 229,710.00	$ 40,250.00	$ 189,460.00
Finance	$ 470,200.00	$ -	$ 470,200.00
Economic Development	$ 64,800.00	$ -	$ 64,800.00
Community Development/Planning	$ 656,050.00	$ 40,000.00	$ 616,050.00
Public Buildings & Grounds	$ 12,770,018.00	$ 12,556,128.00	$ 213,890.00
Police - Law Enforcement	$ 2,453,798.00	$ -	$ 2,453,798.00
Fire Services	$ 3,900.00	$ -	$ 3,900.00
Public Works	$ 2,782,805.00	$ 224,016.00	$ 2,558,789.00
Streets	$ 994,300.00	$ 573,000.00	$ 421,300.00
Stormwater	$ 178,350.00	$ -	$ 178,350.00
Parks & Recreation	$ 1,133,300.00	$ 260,000.00	$ 873,300.00
Non-Departmental	$ 907,161.00	$ -	$ 907,161.00
Special Appropriations	$ 2,500.00	$ -	$ 2,500.00
	$ 23,307,452.00	$ 13,693,394.00	$ 9,614,058.00

Ad Valorem Taxes	$5,017,566
Licenses & Permits	$628,700
Intergovernmental Revenues - Unrestricted	$2,172,800
Intergovernmental - Restricted	$1,960,020
Permits & Fees	$1,421,283
Sales & Services	$1,270,920
Other Revenues	$3,000
Investment Income	$11,765
Transfers/Fund Balance	$1,071,266
Loan Proceeds	$9,760,132
Total Revenues	**$23,317,452**

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.

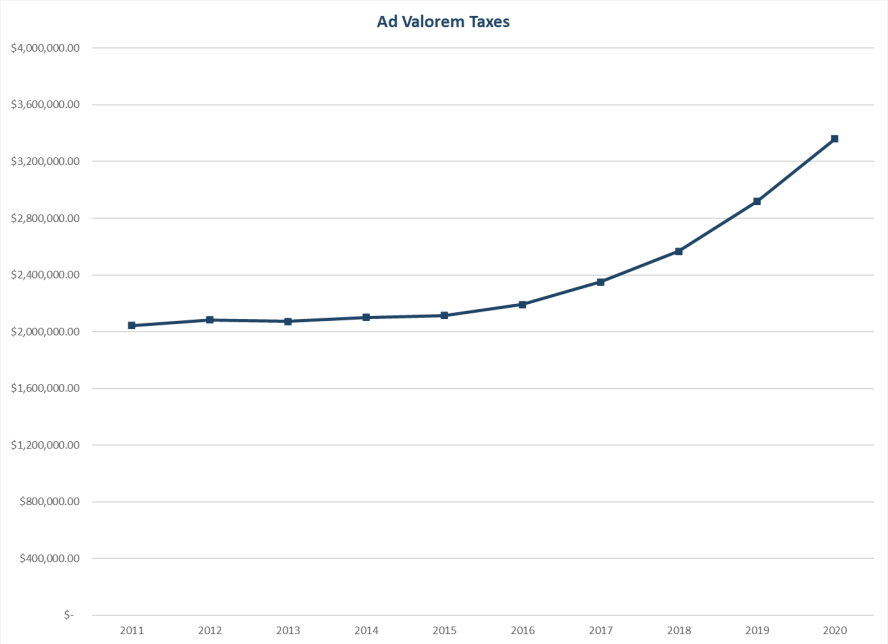
Revenues by Type – Descriptions, Trends, and Assumptions

A summary of revenues by type for FY 2022 is provided followed by revenue descriptions, trends, and assumptions.



AD VALOREM TAXES

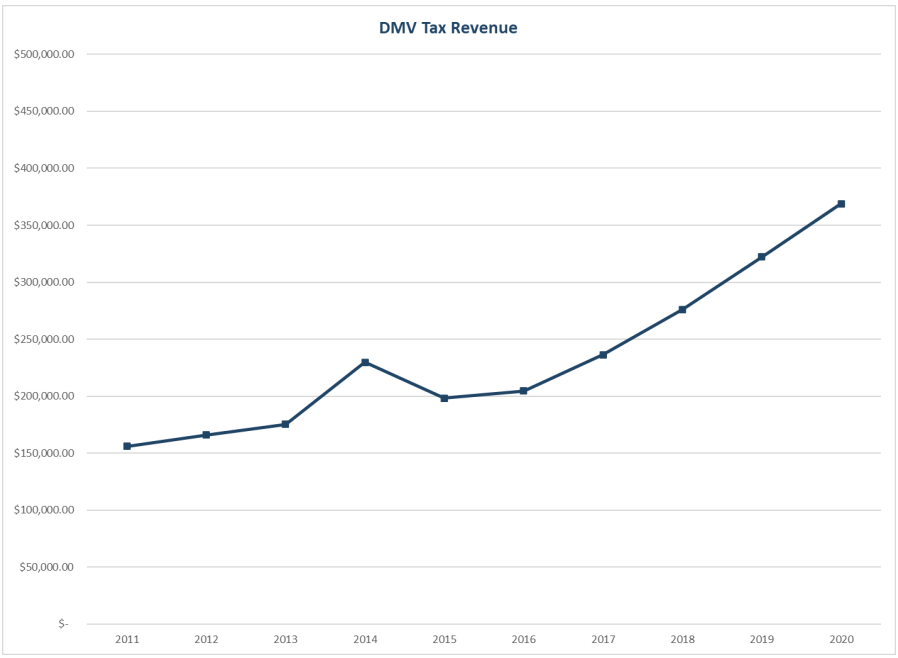
Ad valorem taxes are taxes paid on the real and personal property located within the Town's corporate limits. Taxes for real and personal property are levied in a fiscal year based upon the preceding January 1st valuations and the tax rate established by the Town; the adopted tax rate is applied per 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. The Town of Wendell's tax rate will be $0.47 per one hundred dollars ($100) valuation of property. The Town utilizes an estimated 96.84% collection rate for ad valorem taxes. The total Taxes Ad Valorem is budgeted at $5,017,566.



TAXES & LICENSES

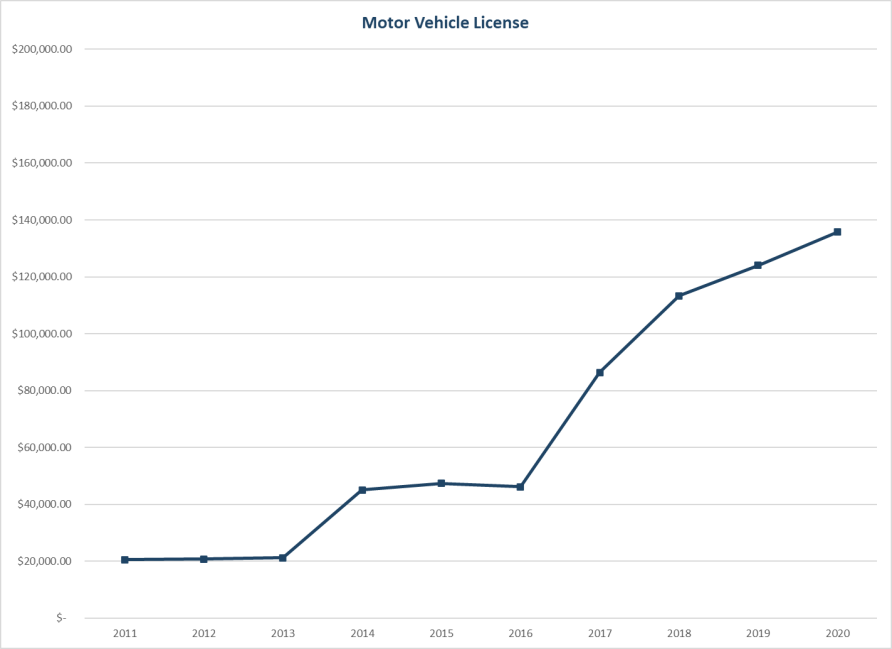
DMV Tax Revenue

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 $405,000 in DMV Tax Revenues, which represents a $83,000, or 25.78%, increase from the Fiscal Year 2021 budget. This increase is based upon the expected continued growth that has been experienced Town-wide for the past several years along with bringing budgetary estimates more in line with historical data.



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 will be increasing its motor vehicle license tax to statutorily maxed $30 per vehicle. The Town is anticipating on receiving $216,000 in Motor Vehicle License taxes; this represents an increase of 74.19% or $92,000 in gross dollars. Taking the rate increase into account, the growth rate is approximately 16.13%. 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. The Town has contracted with WithersRavenel to establish a Five-Year Pavement Management Plan. The motor vehicle license taxes, in their entirety, will go towards putting the first year of the program into effect.



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 $7,500 in Golf Cart Fees. This budgeted figure allows for approximately 50% of current registrations to "lapse" and not be renewed for Fiscal Year 2022.

Beer & Wine License

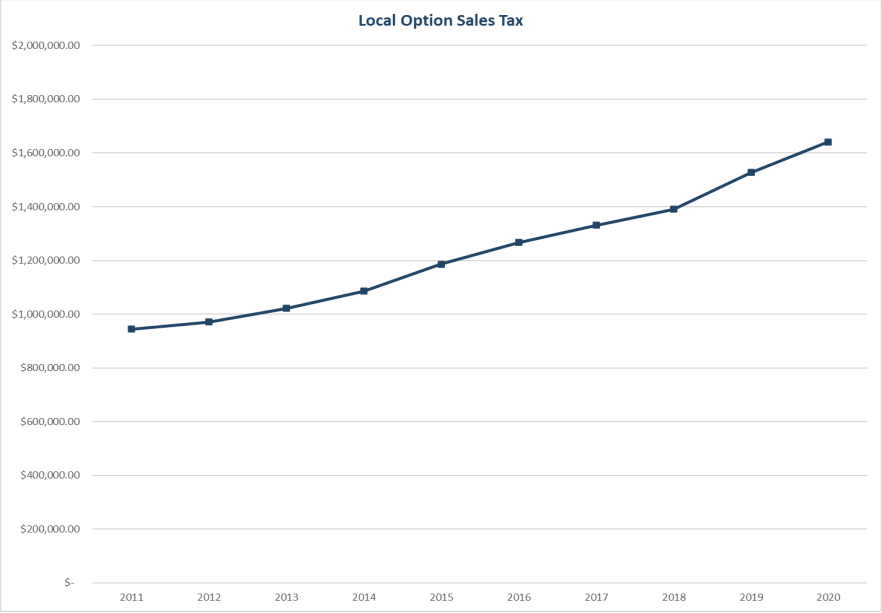
A person holding any of the following retail ABC permits for an establishment located in the Town of Wendell shall obtain from the Town a license for that activity. Licenses permitting the sale of malt beverages for on-premise consumption are levied at an annual tax of $15; licenses permitting the sale 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 2021.

INTERGOVERNMENTAL

Unrestricted

Local Option Sales Tax

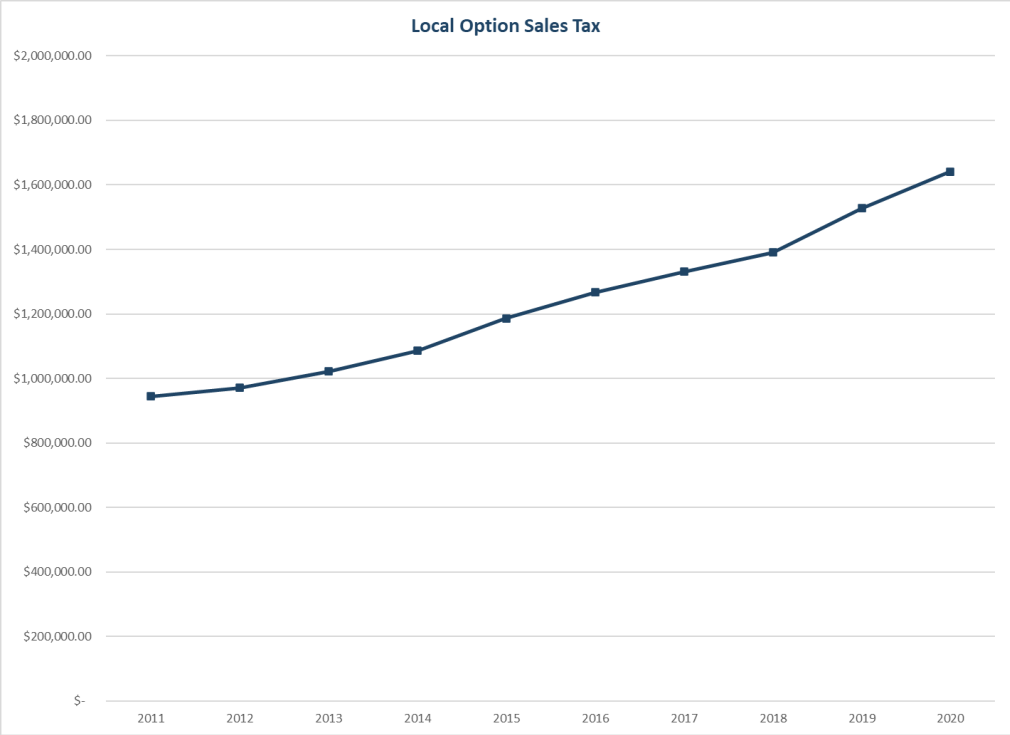
The local sales and use taxes are levied by the Wake County Board of Commissioners and is collected by the State of North Carolina on behalf of the County. The local option sales tax rate of 2¢ consists of three separate taxes that are authorized by North Carolina General Statutes: Article 39 1¢ tax, 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 0.96, or 96%). 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. Preparing for and heading into Fiscal Year 2021, there was a lot of uncertainty regarding many of the Town's revenue sources, especially Local Option Sales Tax. The budgetary figure for Local Option Sales Tax was approached with great caution not knowing what the ongoing economic effects of COVID-19 would be. It was with great fortune, however, that North Carolina lawmakers passed legislation that ensured that taxes for online sales (i.e., Amazon.com) were being accounted for and remitted to the State. The level at which sales taxes have been received thus far for the Town can greatly be attributed to this legislative change.



Now heading into Fiscal Year 2022, The Town of Wendell is anticipating receiving $1,725,300 in local option sales taxes; this represents an increase of 15.40%, or $230,300, from Fiscal Year 2021. This relatively large increase takes into account a few different drivers. First, the previously referenced legislative change effecting online sales can be considered a new "sub-source" of sales tax revenue that will remain constant moving forward barring any legislative amendment. Secondly, the Town is exercising a bit of optimism that the economy will continue to recover as we move closer to a post-COVID-19 environment. And finally, this revenue estimate will be more in line with actual historical data that is currently being experienced.

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 helps 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 2022 will see a $5,000 (1.33%) decrease in budgeted Utility Franchise Tax revenues. This adjustment is based on the North Carolina League of Municipalities is projecting that three of the four Utility Franchise Tax components will see a decrease in taxes.



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 2022, the Town is expecting to receive $24,000 in net revenues from the local ABC Board; this represents a $20,000 or 20% increase from Fiscal Year 2021. This particular budgetary adjustment accounts for realized increases in actual revenues received while still maintaining a level of caution.

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 2022, 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 2021.

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 $29,500 in beer & wine taxes, an increase of 3.51% or $1,000. The Fiscal Year 2021 distributions for the Beer & Wine Tax were not made at the time of adoption of the Fiscal Year 2022 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 $29,512 over the last three 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 2021 distributions. Additionally, to support historical data trends, the North Carolina League of Municipalities projects that both FY 2021 and FY 2022 will see increases in 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 $17.48 and the mileage-based allocation to be $1,458.01; both of these are rate increases from the previous years projections. The Town is anticipating on receiving $183,000 in Powell Bill funds for Fiscal Year 2022; this is an increase of $3,000 budgeted for Fiscal Year 2021, which represents a 1.67%. The Town's continued growth in population and lane mileage will help grow this revenue source.

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 2022, the Town of Wendell is expected to receive $1,773,349 in grant funding to complete various projects and programming. The majority of these grant funds are continuations of projects reported in the Fiscal Year 2021 budget that were not expended. The Town anticipates receiving $2.51 million in direct Federal funding through the America Rescue Plan (ARP) Act. The funds are not budget in the FY 2022 Budget to allow appropriate review of Treasury rules regarding the eligibility of uses and requirements for reporting and accounting for the expenditures. A plan will be developed and Budget amended later in the year.

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. A new fee to account the Construction Drawing Reviews is added in FY 2022 at the rate of $700 per review to offset ad valorem subsidy of the development activity expense. 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 $130,000 to $155,000 for Fiscal Year 2022. The increase incorporates the continued town-wide growth and brings it more in line with actual historical data.

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 2022, the Town has budgeted for $15,000 of revenues to be derived from sidewalk and driveway fees. This is consistent with the budgetary estimates used for Fiscal Year 2021.

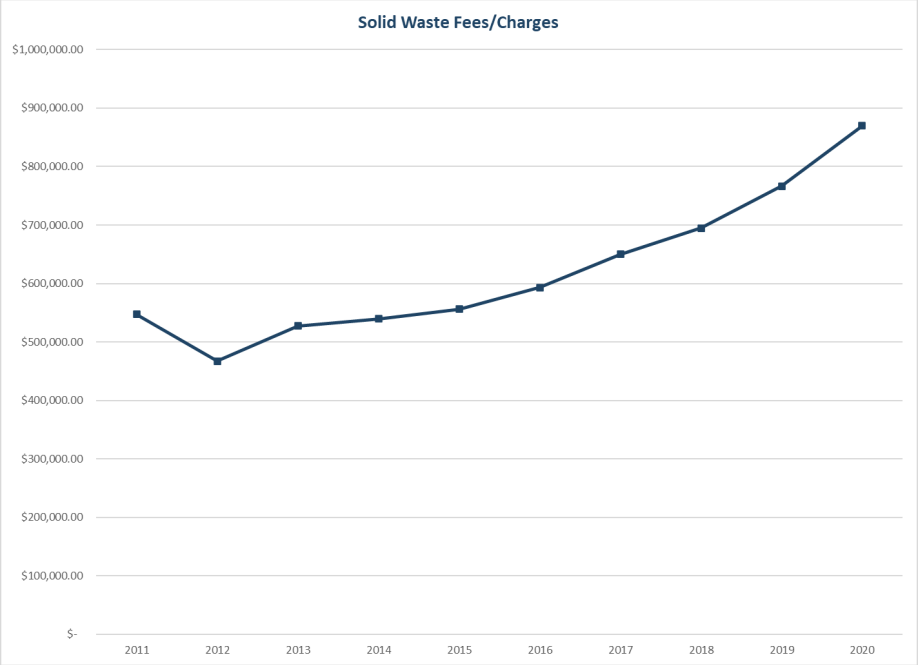
Stormwater Fees

The Town will be implementing a new stormwater fee beginning in Fiscal Year 2022. The Town will charge the fee to help offset the costs associated with developing and maintaining a town-wide stormwater system program. The fee will be billed, collected, and disbursed by Wake County on behalf of the Town of Wendell through the annual property tax bill process. On the onset, the Town will charge an introductory flat rate of $20 per taxable property within the Town's corporate jurisdiction. The Town anticipates to receive $92,380 in stormwater fees in FY 2022 based on 4,619 taxable properties, as provided by Wake County Tax Administration. The Town of Wendell has contracted with WithersRavenel to develop a stormwater program cost analysis; with the cost analysis, WithersRavenel provided a fee study analysis to help recover program costs. The Town can utilize this information to increase the annual fee, as necessary, to help fund the program.

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 2022, the Town will increase its Solid Waste Fee form $22 per month to $25 per month and is anticipating receiving $1,093,000 in fees. This represents a 52.98% increase over Fiscal Year 2021 in gross dollars; accounting for the fee increase, the increase is more along the lines of 34.62%. This increase is attributable to the increasing costs of continued residential growth, increased downtown refuse services, and increased yard waste services to provide an additional scheduled curbside service.



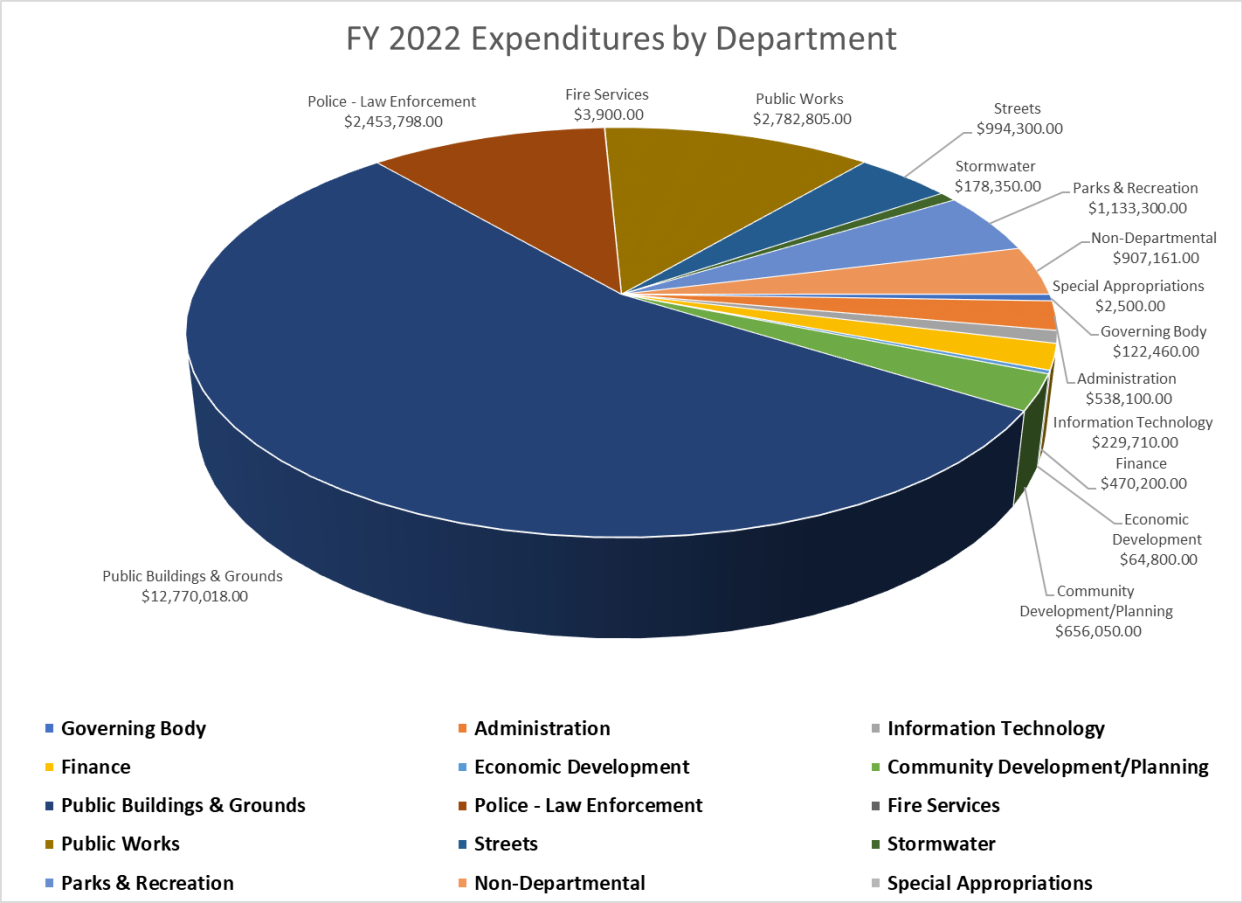
Recreation Fees

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 decrease by $22,330 from $185,450 to $163,120; the decrease is a result of a reduction in anticipated facility rental fees. From an individual revenue source approach, recreation fees from athletic programming is the sole driver for the revenue increase.

INTEREST ON INVESTMENTS

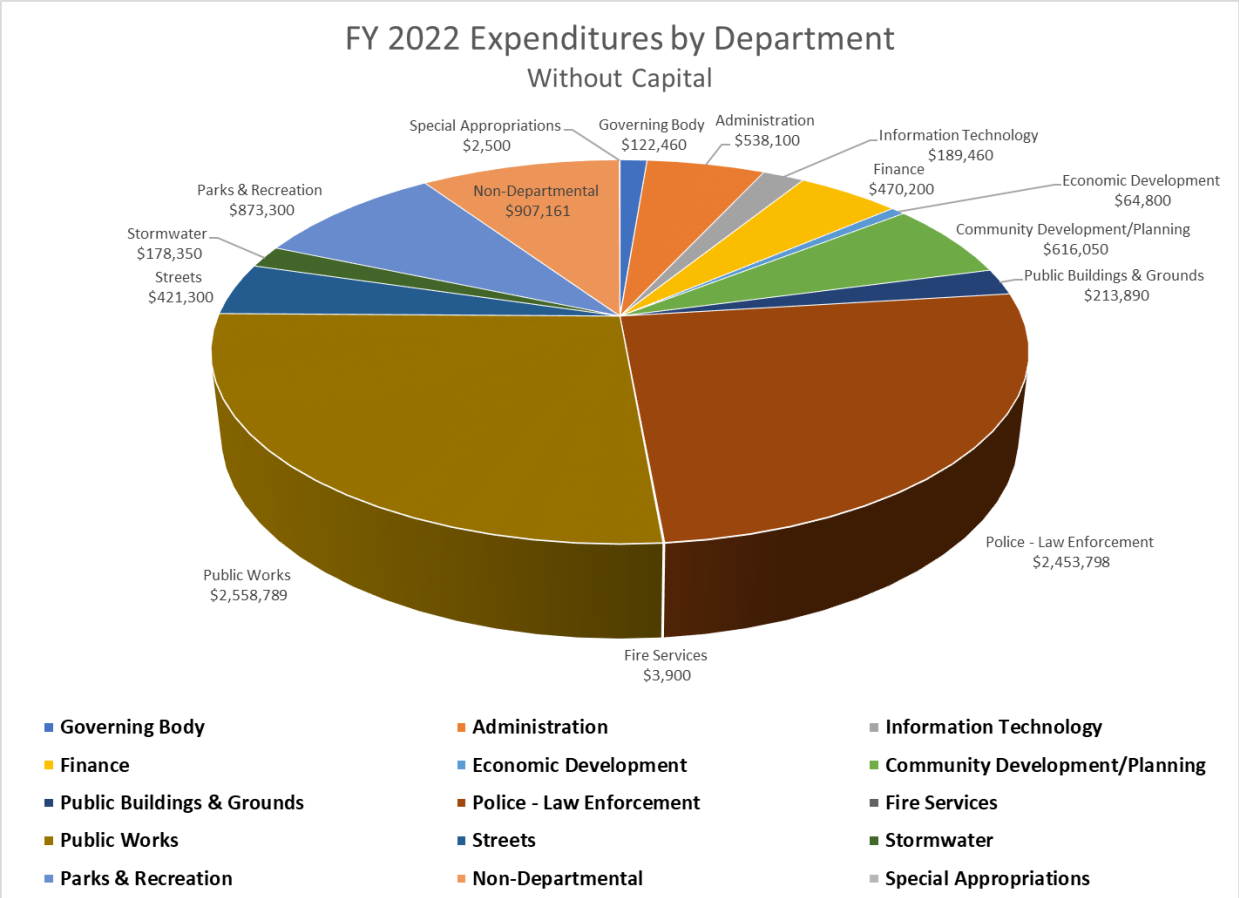
Municipalities are authorized to invest their idle cash. Funds for investment come from capital and operating revenues and fund balances. State law prescribes the authorized types of investments, and the law reflects the dual policy goals of minimizing the risk of investments and maximizing the liquidity 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 is setting its projected interest earnings at $11,675 for Fiscal Year 2022. This is a significant decrease comparted to previous budgetary estimates. Interest rates have dropped tremendously in the COVID-19 environment and the Town has earned minimal earnings on its idle cash funds in Fiscal Year 2021. The Town will remain cautious heading into Fiscal Year 2022 and keep estimates consistent with what is being observed in the current environment with hopes that rates will increase in the near future.

Expenditures by Function (Department and Category)



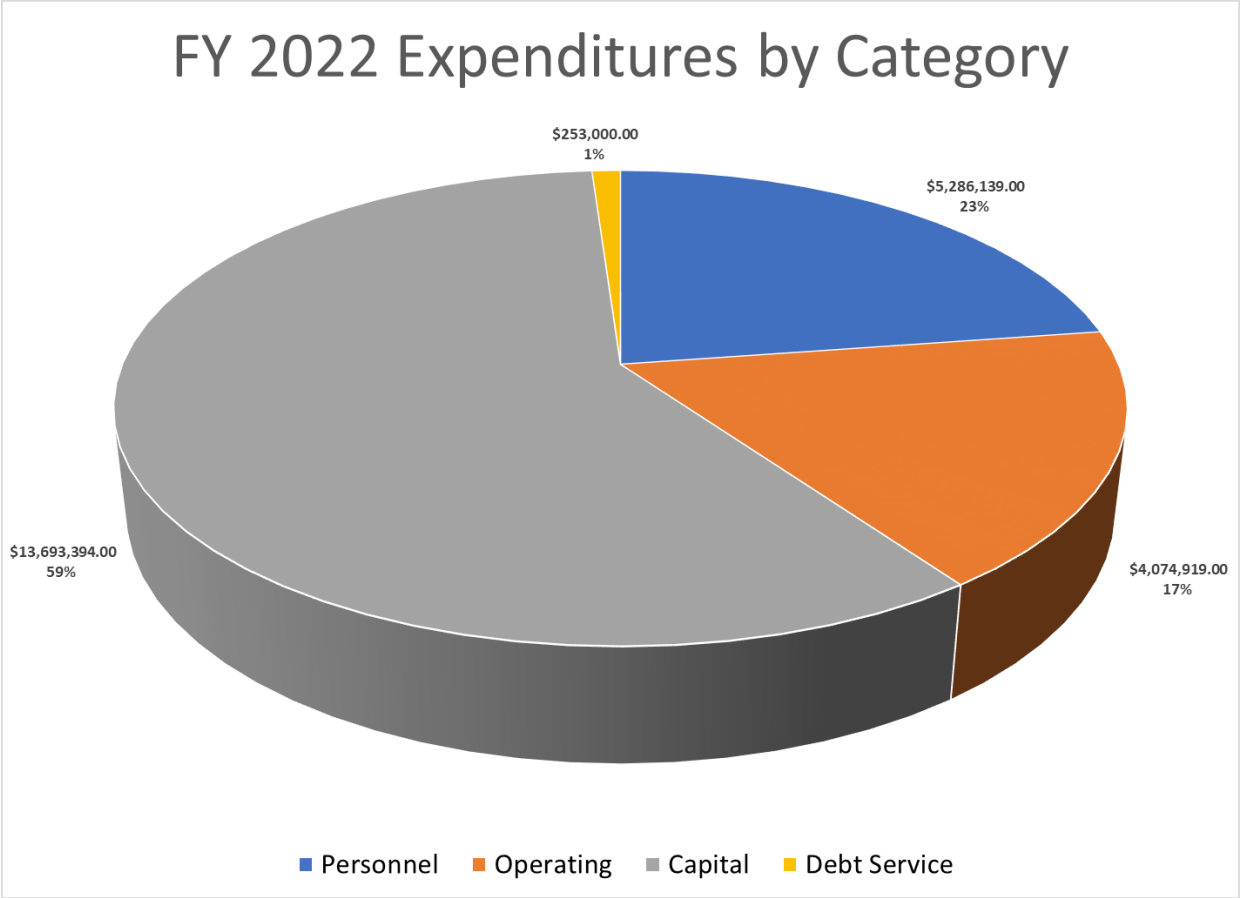
While providing an accurate visual of the All Categories expenditures, the FY 2022 Expenditures by Department graph demonstrates that the significant capital projects in the Public Building and Grounds Department masks the usual nature of the General Fund expenses in the Operating Budget. The graph does indicate a significant effort by the Town in FY 2022 to reinvest in facilities, public places, and infrastructure in coordination with the policy goals of the Strategic Plan. Many of the capital expenses and their associated revenues are carry-over efforts from prior fiscal years with the new Town Hall project and its associated borrowing being the primary reason.

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 (35.1%) and Police (25.5%) 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 9.4%, parks and recreation (9.1%), and Planning (6.4%) reflect other prominent expenses.



New to the FY 2022 Budget are departments for the Streets and Stormwater programs in the Public Works Department. The departments assist Finance in tracking cost allocations to these programs as well as increase transparency to the public to reflect how fees collected are utilized.

	FY 2022	Capital	Net
Governing Body	$ 122,460.00	$ -	$ 122,460.00
Administration	$ 538,100.00	$ -	$ 538,100.00
Information Technology	$ 229,710.00	$ 40,250.00	$ 189,460.00
Finance	$ 470,200.00	$ -	$ 470,200.00
Economic Development	$ 64,800.00	$ -	$ 64,800.00
Community Development/Planning	$ 656,050.00	$ 40,000.00	$ 616,050.00
Public Buildings & Grounds	$ 12,770,018.00	$ 12,556,128.00	$ 213,890.00
Police - Law Enforcement	$ 2,453,798.00	$ -	$ 2,453,798.00
Fire Services	$ 3,900.00	$ -	$ 3,900.00
Public Works	$ 2,782,805.00	$ 224,016.00	$ 2,558,789.00
Streets	$ 994,300.00	$ 573,000.00	$ 421,300.00
Stormwater	$ 178,350.00	$ -	$ 178,350.00
Parks & Recreation	$ 1,133,300.00	$ 260,000.00	$ 873,300.00
Non-Departmental	$ 907,161.00	$ -	$ 907,161.00
Special Appropriations	$ 2,500.00	$ -	$ 2,500.00
	$ 23,307,452.00	$ 13,693,394.00	$ 9,614,058.00



The FY 2021 Budget divides expenses into four categories, capital, personnel, operating, and debt service. Capital expenses represent $13,693,394 (58.8%) of the budget with the generational expense of a new Town Hall ($7.5 million) and investments in infrastructure such as roads, sidewalks, and greenways accounting for approximately $5.2 million. Personnel expenses account for $5,286,139 (22.7%) 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 $4,074,919 (17.5%) 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 $253,000 (1.1%) of expenses after retiring two loans early in FY 2021. With the anticipated borrowing for capital projects in FY 2022, 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 2022 are provided in the following chart. The full-time equivalents (FTE) increase from 61 to 65 with additions of an Officer and Sergeant positions in the Police Department, Public Works Specialist I in Public Works, and IT Specialist in Information Technology.

TOWN STAFF IN FULL TIME EQUIVALENTS*							
Fiscal Years							
Department	2017	2018	2019	2020	2021	2022	FY 2022 New Positions Recommended
Administration	2	2	3	3	4	4	No new position
Finance	4	4	4	4	5	5	No new position
Information Technology	1	1	1	1	0	1	IT Specialist (1/22 Start)
Parks and Recreation	6	6	6	7	7	7	No new position
Planning	4	4	4	4	5	5	No new position
Police							
Sworn	17	18	19	20	22	24	Police Officer & Sergeant (1/22 Start)
Non-Sworn	1	1	1	2	2	2	No new position
Public Works	7	10	13	14	16	17	Public Works Specialist
Total Positions	**42**	**46**	**51**	**55**	**61**	**65**	

* Excludes temporay 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 2022	FY 2023
Sergeant (PD) Police Officer (PD) Public Works Specialist (PW) IT Specialist (IT)	Police Officer (PD) Police Officer (PD) Public Works Specialist (PW) Communications Specialist (Admin) Zoning Administrator (PLN)
FY 2024	FY 2025
Parks Maintenance Technician (P&R) Specialty Unit Sergeant (PD) Public Works Specialist (PW) Assistant Town Manager (Admin) Economic Development Specialist (Admin)	Specialty Unit Officer (PD) Specialty Unit Officer (PD) Administrative Support Specialist (PLN) Public Works Specialist (PW)
FY 2026	FY 2027
Crew Leader (PW) Police Officer (PD) Public Works Specialist (PW) Human Resource Specialist (Admin)	Special Populations & Events Manager (P&R) Police Officer (PD) Command Staff (PD) Purchasing Specialist (FIN)
FY 2028	FY 2029
Innovation & Technology Director (IT) Police Officer (PD) Parks Maintenance Technician (P&R) Public Works Specialist (PW)	Town Engineer (Admin) Police Officer (PD) Recreation Program Assistant (P&R) Transportation Planner (PLN)
FY 2030	FY 2031
Budget Analyst (FIN) Facilities Supervisor (PW) Police Officer (PD) Public Works Specialist (PW)	Parks Maintenance Technician (P&R) Public Works Specialist (PW) (Police Officer (PD) Budget & Management Analyst (Admin)

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 positions are budgeted to start January 1, 2022 with the remaining Public Works position scheduled to start July 1, 2021. If 4th quarter revenues warrant restraint in the 1st quarter of FY 2022, positions will be held un-filled, except for the IT Specialist position. The IT Specialist position will start after January 1, 2022 to allow time to learn systems being installed in the new Town Hall and coordinate staff training of the same.

The FY 2022 provides full-year funding for positions reclassified or added during FY 2021 as identified in the following table.

Original Position Title	**Reclassification Position Title**
New Position	Planner II (PLN)
Senior Public Works Specialist (PW)	Streets Program Manager (PW)
Police Officer (PD)	Lieutenant (PD)
Police Officer (PD)	Lieutenant (PD)
Senior Accountant (FIN)	Assistant Finance Director (FIN)
Public Works Superintendent (PW)	Assistant Public Works Director (PW)

The Personnel Policy provides for the Town Manager to periodically review portions of the position classification plan and make minor revisions to ensure that classifications accurately reflect the job duties and responsibilities required by departments. The Board last approved a major revision to the Pay and Classification Plan in FY 2021.

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 2022 GENERAL FUND BUDGET - REVENUE AND EXPENDITURE SUMMARY								
Account	Account Description	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Requested	FY 21/22 Proposed	FY 21/22 Adopted
	REVENUES							
	Ad Valorem Taxes							
10-301-0300	Ad Valorem Taxes - Prior Years	2,677	7,941	4,596	5,100	5,100	5,100	
10-301-0400	Ad Valorem Property Tax - Current	2,566,419	2,918,749	3,359,622	4,381,096	5,006,966	5,006,966	
10-301-0500	Tax Penalty & Interest	5,069	6,850	5,720	4,000	4,000	4,000	
10-301-0600	Payment in Lieu of Taxes	3,093	2,802	1,704	2,000	1,500	1,500	
	Total Ad Valorem Taxes	***2,577,258***	***2,936,342***	***3,371,642***	***4,392,196***	***5,017,566***	***5,017,566***	***0***
	Licenses and Permits							
10-301-0700	DMV Tax Revenue	276,016	322,145	368,849	322,000	340,000	405,000	
10-319-0000	Auto Decal Fee	113,343	124,032	135,751	124,000	135,000	216,000	
10-319-1000	Golf Cart Fees	1,324	4,131	7,407	5,000	7,500	7,500	
10-325-0000	Beer and Wine (Town)	200	210	210	200	200	200	
	Total Licenses and Permits	***390,883***	***450,518***	***512,217***	***451,200***	***482,700***	***628,700***	***0***
	Intergovernmental Revenues - Unrestricted							
10-337-0000	Utility Franchise	376,903	392,768	395,771	375,000	370,000	370,000	
10-341-0000	Beer & Wine Tax	28,296	29,567	30,675	28,500	29,500	29,500	
10-345-0000	Local Option Sales Tax	1,391,013	1,526,932	1,641,418	1,495,000	1,500,000	1,725,300	
10-347-0000	ABC Net Revenue	20,593	24,706	28,853	20,000	24,000	24,000	
10-352-0100	South Wake Landfill Revenue	14,019	14,796	21,230	15,000	20,000	20,000	
10-368-0000	Solid Waste Disposal Tax	4,429	4,746	5,375	4,000	4,000	4,000	
	Total Intergovernmental Revenues - Unrestricted	***1,835,253***	***1,993,516***	***2,123,322***	***1,937,500***	***1,947,500***	***2,172,800***	***0***
	Intergovernmental Revenues - Restricted							
10-343-0000	Powell Bill Funds	175,014	178,830	183,163	180,000	183,000	183,000	
10-380-0000	State Law Enforcement Forfeiture	1,328	184	316	0	0	0	
10-380-0100	Grant - NC Department of Commerce	0	50,000	0	0	0	0	
10-380-200	Grant - Clean Water	0	0	0	185,750	0	0	
10-380-0300	Grant - NCDOT - LAPP	0	0	0	1,262,329	1,404,093	1,404,093	
10-380-0600	Grant - CDBG Projects	36,052	0	0	275,000	255,000	255,000	
10-381-0400	Grant - Wake ABC	0	0	29,991	251,685	14,756	14,756	
10-381-0500	Grant - Governor's Crime Commission	0	24,200	0	2,000	24,500	24,500	
10-381-0700	Grant - PARTF	192,519	0	0	14,756	75,000	75,000	
10-382-0200	NC Works - Career Development Services	9,993	6,647	0	24,500	0	0	
10-382-0300	NCDOT - Mowing	1,877	3,393	3,488	3,487	2,800	3,671	
10-382-0400	Grant - United Arts Council	0	5,000	0	0	0	0	
10-399-0000	State/Federal Disaster Revenue	51,642	0	0	0	0	0	
	Total Intergovernmental Revenues - Restricted	***468,425***	***268,254***	***216,958***	***2,199,507***	***1,959,149***	***1,960,020***	***0***
	Permits & Fees							
10-333-0000	Street Closing Fees	0	130	320	0	0	0	
10-335-0300	Light Reimbursements	0	3,766		0	0	0	
10-339-0000	Administrative Invoice Fees	1,858	2,001	3,768	2,000	1,000	1,000	
10-350-0000	Raleigh Transaction Fees	1,644	1,567	1,581	1,650	1,650	1,650	
10-351-0100	Court Revenue - Officer Fees	2,167	1,190	1,012	750	750	750	
10-353-0000	Stormwater Fees	0	0	0	0	0	92,380	
10-356-0000	Development/Planning Fees	138,188	154,803	150,659	130,000	140,000	155,000	
10-356-0100	Sidewalk & Driveway Fees	0	21,300	21,240	15,000	15,000	15,000	
10-356-0200	Engineer Review Fees	0		46,531	37,500	50,000	50,000	
10-357-0000	Code Enforcement Fees	1,773	5,324	124	2,100	2,100	2,100	
10-358-0200	Fee in Lieu of Sidewalks	0	0	0	0	0	1,500	
10-358-0300	Fee in Lieu of Streets	0	0	0	0	0	1,101,903	
	Total Permit & Fees	***145,630***	***190,081***	***225,234***	***189,000***	***210,500***	***1,421,283***	***0***
	Sales & Services							
10-359-0000	Solid Waste Services	694,920	766,538	869,832	715,000	900,000	1,093,800	
10-361-0000	Cemetery Revenue	7,200	16,200	23,400	5,000	5,000	5,000	
10-361-0100	Cemetery Monument Deposit	2,400	4,800	10,200	2,500	2,500	2,500	
10-365-0000	Recreation Revenue	90,423	101,822	56,980	91,000	91,000	91,000	
10-365-0100	Recreation Sponsorship	8,000	10,220	3,000	5,600	5,600	5,600	
10-365-0200	Recreation Rental Proceeds	32,110	36,786	24,097	37,600	15,000	15,000	
10-365-0500	Recreation Revenue - Trackout	63,089	73,519	54,418	51,250	51,250	51,520	
10-370-0000	Wake Transit Revenue	3,000	2,250	3,000	1,500	1,500	1,500	
10-383-0000	Sale of Fixed Assets	56,182	89,870	5,051	5,000	5,000	5,000	
	Total Sales & Services	***957,324***	***1,102,005***	***1,049,977***	***914,450***	***1,076,850***	***1,270,920***	***0***

	Other Revenues							
10-331-0000	Park Concession Revenue	1,260	3,059	1,633	1,700	1,200	1,200	
10-332-0000	Facility Rent	1,500	1,501	1,570	1,500	1,500	1,500	
10-335-0000	Miscellaneous Revenues	81	564	1,244	500	300	300	
10-367-0200	Gasoline Tax Refund	0	107	940	0	0	0	
10-378-0000	Duke Energy Underground Service Charge	0	0	3,345	0	0	0	
10-393-0100	Cell Tower Proceeds	9,000	1,000	1,000	0	0	0	
10-399-0100	Insurance Revenue	0	149,000		0	0	0	
	Total Other Revenues	***11,841***	***155,231***	***9,732***	***3,700***	***3,000***	***3,000***	***0***
	Investment Income							
10-329-0000	Interest on Investments	67,884	168,227	130,661	115,000	*6,900*	*11,765*	
	Total Investment Income	***67,884***	***168,227***	***130,661***	***115,000***	***6,900***	***11,765***	***0***
	Transfers - Fund Balance - Loan Proceeds							
10-388-0000	Loan Proceeds - Facilities	507,000	0	0	8,500,000	10,080,317	9,760,132	
10-398-0000	Fund Balance Appropriation	176,970	0	0	744,618	0	940,059	
10-398-0100	Fund Balance - Powell Bill	0	0	0	60,000	0	131,207	
	Total Transfers - Fund Balance - Loan Proceeds	***683,970***	***0***	***0***	***9,304,618***	***10,080,317***	***10,831,398***	***0***
	TOTAL REVENUES	**7,138,468**	**7,264,173**	**7,639,743**	**19,507,171**	**20,784,482**	**23,317,452**	**0**
	EXPENSES							
	Governing Body							
10-410-0100	Salaries - Board Compensation	26,600	26,600	26,600	39,000	39,000	39,000	
10-410-0500	Professional Services - Legal	12,000	22,802	21,466	24,000	24,000	22,000	
10-410-0600	Professional Services - Audit	13,500	13,600	13,000	14,000	15,000	15,000	
10-410-1400	Training	420	365	350	1,500	1,500	1,500	
10-410-4600	Contract Services - Election	12,099	0	14,402	0	117,681	28,960	
10-410-4700	Codification - Town Ordinances	3,086	0	4,113	5,500	5,500	5,500	
10-410-4800	Contract Services	0	0	0	0	0	0	
10-410-5300	Dues & Subscriptions	3,143	3,815	3,519	4,200	4,200	4,200	
10-410-5700	Miscellaneous Expense	2,919	1,185	2,564	1,500	1,500	1,500	
10-410-5800	Board Retreat	-23	380	403	1,000	2,000	1,800	
10-410-5900	Contract Services - New Manager	22,280	9,098	0	0	0	0	
10-410-9500	FICA Expense	2,035	2,035	2,035	3,000	3,000	3,000	
	Total Governing Body	***98,059***	***79,881***	***88,452***	***93,700***	***213,381***	***122,460***	***0***
	Administration							
10-420-0100	Salaries - Regular	181,309	252,664	269,795	369,500	377,500	377,500	
10-420-0500	Professional Services - Legal	16,916	27,943	27,907	25,000	25,000	20,000	
10-420-1100	Postage	0	0	0	0	0	0	
10-420-1400	Travel, Training, & Schools	920	1,863	7,216	12,500	15,000	12,000	
10-420-1600	Maintenance & Repair Equipment	1,080	1,018	2,760	1,200	1,200	1,200	
10-420-2100	Facility & Equipment Rental	532			1,200	1,200	1,200	
10-420-2600	Advertising	3,450	6,450	6,495	6,000	7,000	6,500	
10-420-3300	Departmental Supplies	1,472	1,622	1,444	3,000	3,000	3,000	
10-420-3600	Uniforms	0	0	0	0	0	0	
10-420-4400	Contract Services - Communication	0	0	3,000	0	0	0	
10-420-4500	Contract Services - Bus Service	3,380	3,373	3,385	4,000	4,000	4,000	
10-420-4700	Contract Services - Personnel Study	0	0	8,250	0	2,500	0	
10-420-5300	Dues & Subscriptions	11,898	13,038	12,898	15,000	15,500	15,500	
10-420-5700	Miscellaneous - Staff Expense	3,003	2,537	3,969	4,500	4,500	4,000	
10-420-7400	Capital Outlay	0	0	0	32,000	0	0	
10-420-9500	FICA Expense	12,285	18,180	19,315	28,500	29,200	29,000	
10-420-9700	Retirement Expense	27,300	31,378	36,427	59,500	64,500	64,200	
	Total Administration	***263,544***	***360,066***	***402,861***	***561,900***	***550,100***	***538,100***	***0***
	Information Technology							
10-430-0100	Salaries - Regular	54,133	7,943	0	0	30,000	30,000	
10-430-1400	Travel, Training, & School	1,339	0	0	0	0	0	
10-430-1600	Maintenance & Repair - Equipment	1,173	272	144	1,000	1,000	1,000	
10-430-2100	Aircard/Data Expense	1,824	1,558	1,444	1,860	1,860	1,860	
10-430-3300	Departmental Supplies	278	0	0	500	500	500	
10-430-4100	Licenses & User Fees	17,864	17,882	22,786	20,300	40,100	43,600	
10-430-4600	Contract Services - Data Process	22,168	21,658	21,694	24,600	10,000	10,000	
10-430-4700	Contract Services - Maintenance	4,189	2,819	4,267	8,500	8,500	8,500	
10-430-4800	Contract Services - Support	0	40,833	69,143	85,000	85,000	85,000	
10-430-7400	Capital Outlay - Equipment	11,657	10,465	19,461	25,000	40,250	40,250	
10-430-7600	Capital Outlay - Facilities	0	0	0	0	0	0	
10-430-9500	FICA Expense	3,693	582	0	0	3,000	3,000	
10-430-9700	Retirement Expense	6,622	1,009	0	0	6,000	6,000	

	Total Information Technology	***124,940***	***105,021***	***138,939***	***166,760***	***226,210***	***229,710***	***0***
	Finance							
10-440-0100	Salaries - Regular	215,242	252,663	258,961	344,000	359,000	358,300	
10-440-0200	Salaries - Part-Time	1,085	0	0	0	0	0	
10-440-1100	Postage	1,400	1,400	700	1,400	1,400	1,400	
10-440-1200	Printing	0	0	438	900	1,300	1,300	
10-440-1400	Travel, Training & Schools	1,818	1,863	1,247	5,000	6,800	5,000	
10-440-1600	Maintenance & Repair Equipment	1,080	1,018	1,160	1,900	1,400	1,400	
10-440-2100	Facility & Equipment Rental	532	1,191	1,083	2,100	2,200	2,200	
10-440-3300	Departmental Supplies	4,415	1,622	1,919	4,250	4,300	4,300	
10-440-3600	Uniforms	0	0	0	0	0	0	
10-440-4900	Contract Services - OPEB	3,975	4,453	381	6,000	6,000	6,000	
10-440-5300	Dues & Subscriptions	590	1,500	1,075	1,200	1,300	1,300	
10-440-5600	Bank Service Charges	0	0	56	200	500	500	
10-440-5700	Miscellaneous - Staff Expense	0	0	140	0	0	0	
10-440-7400	Capital Outlay - Equipment	0	0	0	0	0	0	
10-440-9500	FICA Expense	16,903	18,180	19,644	26,500	28,000	27,500	
10-440-9700	Retirement Expense	20,666	31,378	35,536	55,000	61,000	61,000	
	Total Finance	***267,705***	***315,268***	***322,338***	***448,450***	***473,200***	***470,200***	***0***
	Economic Development							
10-450-0500	Professional Services - Legal	0	3,920	2,500	0	0	0	
10-450-4500	Façade Grants	4,000	0	47,232	10,000	10,000	10,000	
10-450-4600	Contract Services - Economic Development	0	173	25,217	38,000	38,000	38,000	
10-450-4700	TJCOG Regional Brownfields Consortium	0	0	4,000	4,000	4,000	4,000	
10-450-4800	Eastern Wake Entrepreneur Program	0	0	0	0	7,500	7,500	
10-450-8000	Economic Development Committee	-54	-56	0	300	300	300	
10-450-9000	Appearance Committee	-2,794	-2,406	1,849	10,000	10,000	5,000	
	Total Economic Development	***1,152***	***-2,290***	***80,798***	***62,300***	***69,800***	***64,800***	***0***
	Planning							
10-490-0100	Salaries - Regular	216,214	171,357	238,462	283,000	404,000	375,400	
10-490-0400	Professional Services - Engineer Developers	2,163	719	82,305	50,000	50,000	50,000	
10-490-0500	Professional Services - Legal	17,974	22,855	28,823	20,000	20,000	20,000	
10-490-0600	Professional Services - Engineer Town	0	0	0	0	20,000	20,000	
10-490-1200	Printing	0	0	0	400	400	400	
10-490-1300	Streetlight Reimbursement - Developers	20,610	0	17,607	19,000	21,000	21,000	
10-490-1400	Travel, Training, & Schools	2,071	1,844	2,427	4,750	6,500	6,500	
10-490-1600	Maintenance & Repair - Equipment	2,887	963	1,126	2,000	2,000	2,000	
10-490-1700	Maintenance & Repair - Vehicles	687	347	308	0	0	0	
10-490-2100	Facility & Equipment Rental	2,278	1,456	1,425	1,800	1,800	1,800	
10-490-2600	Advertising/Public Notices	3,059	4,476	3,093	4,000	6,000	6,000	
10-490-3100	Fuel Expense	1,775	511	516	1,050	1,050	1,050	
10-490-3300	Departmental Supplies	1,594	746	1,161	2,300	3,000	3,000	
10-490-3600	Uniforms	836	0	0	0	0	0	
10-490-4600	Contract Services	700	7,688	26,840	2,500	2,500	2,500	
10-490-4700	Contract Services - Cell Tower	6,500	0	0	0	0	0	
10-490-4800	Contract Services - Comp Plan	0	0	17,665	90,000	25,000	40,000	
10-490-5300	Dues & Subscriptions	1,029	674	1,147	2,650	4,000	4,000	
10-490-7500	Lease Expense	0	0	0	0	8,500	8,500	
10-490-9200	Surveying and Recording of Maps	99	277	124	500	1,000	1,000	
10-490-9500	FICA Expense	16,473	13,115	18,260	22,000	31,500	28,900	
10-490-9700	Retirement Expense	26,786	20,914	32,963	45,500	69,000	64,000	
	Total Planning	***323,735***	***247,943***	***474,251***	***551,450***	***677,250***	***656,050***	***0***
	Public Buildings and Grounds							
10-500-1000	Utilities - Telephone	45,712	43,879	44,023	51,000	51,000	51,000	
10-500-1100	Utilities - Water	1,726	1,491	1,643	2,500	2,500	2,500	
10-500-1300	Utilities - Electric	8,180	8,855	8,241	10,200	10,200	10,200	
10-500-1400	Utilities - Fuel	1,233	1,073	1,080	1,800	1,800	1,800	
10-500-1500	Maintenance & Repair - Buildings/Ground	30,982	12,609	21,991	22,500	22,500	22,500	
10-500-1600	Maintenance & Repair - Equipment	266	1,927	1,121	3,000	3,000	3,000	
10-500-1700	Maintenance & Repair - Vehicle	0	0	0	1,800	2,700	2,700	
10-500-1800	Maintenance & Repair - Senior Center	10,352	15,890	8,481	8,000	8,000	3,000	
10-500-1900	Maintenance & Repair - Cemetery	0	0	1,595	2,400	2,400	2,400	
10-500-2100	Facility & Equipment Rental	8,744	6,456	10,301	11,000	11,000	11,000	
10-500-3300	Departmental Supplies	0	90	114	300	300	300	
10-500-4500	Contract Services	0	7,500	0	0	0	0	
10-500-4600	Contract Services - Janitor	14,000	12,600	12,600	14,300	14,300	14,300	
10-500-4700	Contract Services - Landscaping	36,540	37,245	34,620	35,000	65,000	70,620	
10-500-4800	Contract Services - Pest Control	2,410	2,160	2,160	3,120	3,620	3,620	

10-500-4900	Contract Services - HVAC	4,225	5,546	5,546	5,950	5,950	5,950	
10-500-7300	Non-Capital Expense Items	0	1,900	6,690	0	52,500	7,500	
10-500-7400	Capital Outlay - Equipment	0	18,685	0	0	0	0	
10-500-7600	Capital Outlay - Facilities	495,883	110,298	190,930	6,100,000	7,503,000	7,548,000	
10-500-7700	Capital Outlay - Infrastructure - Roads, Sidewalks	0	0	0	3,832,704	4,096,725	4,258,128	
10-500-7800	Capital Outlay - Land Acquisition	0	0	0	765,520	1,004,000	750,000	
10-500-9000	Cemetery Monument Refunds	675	1,500	2,400	1,500	1,500	1,500	
	Total Public Buildings and Ground	***660,928***	***289,704***	***353,536***	***10,872,594***	***12,861,995***	***12,770,018***	***0***
	Police							
10-510-0100	Salaries - Regular	971,466	975,923	1,087,037	1,404,000	1,654,000	1,662,200	
10-510-0200	Salaries - Part-Time	0	0	5933.25	7500	7,500	7,500	
10-510-0300	Salaries - Overtime	0	0	764	6,000	6,000	6,000	
10-510-0500	Professional Services - Legal	0	0	0	10,600	10,650	10,650	
10-510-1000	Utilities - Fuel	1,154	1,130	838	1,500	1,500	1,500	
10-510-1100	Utilities - Water	1,375	1,297	918	1,850	1,850	1,850	
10-510-1300	Utilities - Electricity	3,930	4,699	4,595	5,400	5,600	5,600	
10-510-1400	Court Parking	2	3	0	100	100	100	
10-510-1500	Maintenance & Repair - Building & Grounds	7,052	3,313	0	0	0	0	
10-510-1600	Maintenance & Repair - Equipment	15,712	13,116	13,274	26,250	34,600	34,600	
10-510-1700	Maintenance & Repair - Vehicles	14,856	19,364	19,552	24,200	27,600	27,600	
10-510-1800	Training & Education Expense	3,772	3,341	5,737	19,000	20,600	20,600	
10-510-1900	Emergency Communications	65,950	76,678	72,638	88,601	99,592	99,592	
10-510-2100	Facility & Equipment Rental	11,546	11,915	12,896	17,500	18,150	18,150	
10-510-3100	Fuel Expense	35,960	35,644	36,215	43,600	45,600	45,600	
10-510-3300	Departmental Supplies	3,437	1,733	5,886	14,850	13,500	13,500	
10-510-3600	Uniforms	8,202	12,459	12,337	18,150	28,850	28,850	
10-510-4500	Recruitment Expense	0	0	0	4,400	6,900	6,900	
10-510-5300	Dues & Subscriptions	2,202	3,018	5,876	6,300	8,100	8,100	
10-510-7300	Non-Capital Expense Items	0	0	7,413	10,000	34,000	10,000	
10-510-7400	Capital Outlay - Equipment	358,190	210,709	170,101	248,000	252,000	0	
10-510-7500	Lease Expense	0	0	0	0	16,050	16,050	
10-510-7600	Capital Outlay - Facility	38,523	0	0	0	0	0	
10-510-9000	Investigations & Drug Enforcement	1,200	1,520	0	500	500	500	
10-510-9200	Employee Wellness Program Expense	0	0	2,975	6,000	6,000	6,000	
10-510-9204	Wake ABC Grant	15,260	3,296	21,851	14,756	14,756	14,756	
10-510-9205	Grant - Governor's Crime Commission	0	24,098	0	24,500	24,500	0	
10-510-9500	FICA Expense	74,051	73,547	81,939	107,500	127,000	127,500	
10-510-9700	Retirement Expense	122,657	123,148	151,454	225,000	282,000	280,100	
	Total Police	***1,756,497***	***1,599,951***	***1,720,228***	***2,336,057***	***2,747,498***	***2,453,798***	***0***
	Fire Services							
10-530-9200	Wake County Fire Inspections - Town Facilities	202	186	353	650	650	650	
10-530-9300	Wake County Fire Inspections - Businesses	489	2,057	2,144	4,250	4,250	3,250	
	Total Fire Services	***691***	***2,243***	***2,497***	***4,900***	***4,900***	***3,900***	***0***
	Public Works							
10-560-0100	Salaries - Regular	349,057	487,880	575,652	750,500	678,000	762,328	
10-560-0200	Salaries - Part-Time	0	0	0	0	16,000	16,000	
10-560-0300	Salaries - Overtime	0	2,762	4,129	8,000	24,000	8,000	
10-560-1100	Utilities - Water	1,398	2,547	3,095	3,800	4,500	4,000	
10-560-1200	Utilities - Heating Fuel	2,929	3,336	2,352	3,000	3,500	3,500	
10-560-1300	Utilities - Streetlights	124,251	130,109	137,585	155,000	165,000	150,000	
10-560-1400	Travel, Training, & Schools	1,291	5,964	5,210	10,000	11,000	13,000	
10-560-1500	Maintenance & Repair - Buildings & Grounds	9,086	2,448	7,656	15,500	13,500	13,500	
10-560-1600	Maintenance & Repair - Equipment	10,976	8,611	23,850	33,500	33,500	33,500	
10-560-1700	Maintenance & Repair - Vehicles	37,211	23,711	34,318	43,600	40,000	40,000	
10-560-2100	Facility & Equipment Rental	4,951	16,093	5,804	6,200	7,500	7,500	
10-560-3100	Fuel Expense	17,763	25,003	26,423	32,000	32,000	32,000	
10-560-3300	Departmental Supplies	12,243	8,400	10,811	13,200	15,000	15,000	
10-560-3400	Street Signs & Fixtures	4,879	3,667	6,415	10,300	10,000	10,000	
10-560-3600	Uniforms	10,080	9,626	12,147	17,300	18,400	18,400	
10-560-4100	Downtown Lights - Maintenance & Repair	356	1,608	2,447	5,500	5,000	5,000	
10-560-4200	Contract Services - Tree Removal	0	0	8,500	7,000	6,900	6,900	
10-560-4400	Contract Services - Snow Removal	4,394	4,204	2,268	5,000	7,300	7,300	
10-560-4500	Holiday Decorations	5,879	7,216	3,553	4,500	12,000	12,000	
10-560-5300	Dues & Subscriptions	270	468	1,470	3,000	6,000	2,750	
10-560-5500	Minimum Housing Enforcement	0	0	200	1,200	1,200	1,200	
10-560-7300	Non-Capital Expense Items	0	0	10,091	18,335	35,400	35,400	
10-560-7400	Capital Outlay - Equipment	313,172	151,728	268,114	176,000	285,000	0	
10-560-7500	Lease Expense	0	62,064	62,064	62,500	78,500	302,516	
10-560-7600	Capital Outlay - Facilities	36,980	0	60	0	0	0	

10-560-8100	Contract Services - Residential Collection	404,440	468,254	617,459	640,000	1,001,000	1,029,600	
10-560-8200	Contract Services - Commercial Collection	6,063	7,705	9,778	9,500	22,200	22,200	
10-560-8300	Contract Services - Leaf & Limb	17,753	52,464	60,685	60,000	42,000	42,000	
10-560-9500	FICA Expense	26,409	37,461	44,345	57,500	54,000	59,558	
10-560-9700	Retirement Expense	40,219	57,945	79,417	120,000	115,500	129,653	
	Total Public Works	***1,442,050***	***1,581,273***	***2,025,900***	***2,271,935***	***2,743,900***	***2,782,805***	***0***
	Streets							
10-570-0100	Salaries - Regular	0	0	0	0	63,600	65,500	
10-570-0300	Salaries - Overtime	3,489	0	0	0	0	0	
10-570-0400	Professional Services - Engineer	1,403	908	1,278	2,500	12,000	6,000	
10-570-4200	ADA Compliance - Street Maintenance	0	0	0	20,000	20,000	0	
10-570-4300	Contract Services - Grade Streets	4,500	0	59,113	21,300	690,000	573,000	
10-570-4400	Debt Service - Powell Bill	145,979	142,743	139,561	136,200	133,000	133,000	
10-570-4600	Maintenance & Repair - Streets	2,239	4,808	2,025	5,000	73,000	193,000	
10-570-4800	Maintenance & Repair - Sidewalk	184	2,215	6,076	7,500	7,500	7,500	
10-570-7400	Capital Outlay - Equipment	0	0	0	0	62,200	0	
10-570-9500	FICA Expense	0	0	0	0	4,900	5,100	
10-570-9700	Retirement Expense	0	0	0	0	11,000	11,200	
	Total Streets	***157,794***	***150,674***	***208,052***	***192,500***	***1,077,200***	***994,300***	***0***
	Stormwater							
10-580-0100	Salaries - Regular	0	0	0	0	75,000	74,900	
10-580-0400	Professional Services - Engineer	0	0	0	0	24,000	24,000	
10-580-4300	Contract Services	0	10,320	27,892	24,000	31,000	31,000	
10-580-4700	Maintenance & Repair - Drainage	928	17,474	11,851	10,000	20,000	20,000	
10-580-5300	Dues & Permits	0	0	0	0	0	900	
10-580-5400	Community Outreach & Education	0	0	0	0	0	2,350	
10-580-7300	Non-Capital Expense Items	0	0	0	0	6,600	6,600	
10-580-9205	Stormwater Maintenance - Phase II	35,946	37,609	2,281	0	0	0	
10-580-9500	FICA Expense	0	0	0	0	6,000	5,800	
10-580-9700	Retirement Expense	0	0	0	0	13,000	12,800	
	Total Stormwater	***36,874***	***65,403***	***42,024***	***34,000***	***175,600***	***178,350***	***0***
	Parks and Recreation							
10-620-0100	Salaries - Regular	316,586	337,264	380,679	414,000	429,500	430,000	
10-620-0200	Salaries - Part-Time	26,900	52,278	34,191	49,200	49,200	49,200	
10-620-0400	Umpires & Officials	33,945	33,880	18,295	39,300	39,300	39,300	
10-620-1000	Utilities - Telephone	537	0	0	700	700	700	
10-620-1200	Utilities - Fuel	3,098	2,758	2,450	3,000	3,650	3,650	
10-620-1300	Utilities - Electric	29,876	33,569	22,279	31,000	33,000	31,000	
10-620-1400	Travel, Training, & Schools	1,913	1,052	899	3,550	2,950	2,950	
10-620-1500	Maintenance & Repair - Building & Grounds	26,248	26,871	31,359	41,500	41,800	41,800	
10-620-1600	Maintenance & Repair - Equipment	3,447	2,895	10,252	12,650	13,900	13,900	
10-620-1700	Maintenance & Repair - Vehicles	1,127	1,301	1,200	4,850	5,480	3,500	
10-620-1800	Utilities - Water	9,289	12,385	8,545	11,000	11,500	11,500	
10-620-2100	Facility & Equipment Rental	8,089	13,413	7,195	7,600	7,600	7,600	
10-620-3100	Fuel Expense	2,672	3,142	3,008	5,400	7,200	7,200	
10-620-3200	Online Processing Fees	0	6,299	4,683	6,000	6,000	6,000	
10-620-3300	Departmental Supplies	21,117	23,342	10,169	26,100	25,700	25,700	
10-620-3600	Uniforms	25,120	30,189	10,694	35,000	35,000	30,000	
10-620-4400	Contract Services - Master Plan	0	12,500	6,650	25,000	0	0	
10-620-4600	Contract Service - Janitorial Services	-875	190	-175	500	500	500	
10-620-5300	Dues & Subscriptions	445	400	475	1,625	2,350	2,350	
10-620-5400	Participants Insurance	-276	124	-76	1,550	1,550	1,550	
10-620-5600	Team Registration Fee	540	761	2,320	3,400	3,400	3,400	
10-620-5700	Special Programs and Grant Expense	136,470	11,794	12,310	20,000	18,500	18,500	
10-620-5800	Trackout Program	10,017	9,747	7,550	20,000	20,000	20,000	
10-620-5900	Scholarship Program	0	0	0	1,000	1,000	1,000	
10-620-7300	Non-Capital Expense Items	0	0	4,093	18,000	8,500	8,500	
10-620-7400	Capital Outlay - Equipment	4,147	7,495	0	0	0	0	
10-620-7500	Lease Expense	0	5,996	5,996	6,000	6,000	6,000	
10-620-7600	Capital Outlay - Facilities	702,547	62,262	3,800	23,000	438,000	260,000	
10-620-9100	Tree City Program Expense	217	636	45	1,000	1,000	1,000	
10-620-9200	Employee Wellness Program Expense	0	175	101	500	500	500	
10-620-9500	FICA Expense	26,249	29,837	31,673	36,000	37,000	37,000	
10-620-9700	Retirement Expense	38,582	41,821	51,678	66,500	69,000	69,000	
	Total Parks and Recreation	***1,428,027***	***764,377***	***672,337***	***914,925***	***1,319,780***	***1,133,300***	***0***
	Non-Departmental							
10-660-0600	Group Insurance - Active	289,889	305,552	410,575	494,000	552,000	527,161	
10-660-0800	Unemployment Insurance	0	938	2,002	17,000	17,000	17,000	

10-660-0900	Group Insurance - Retirees	56,314	53,442	62,896	85,000	85,000	85,000	
10-660-5400	Insurance and Bonds	109,101	109,354	117,020	135,000	159,000	159,000	
10-660-8000	Safety Program Expenses	3,425	3,310	5,821	4,200	6,000	6,000	
10-660-8100	Emergency Preparedness	0	0	9,937	0	0	0	
10-660-8500	Employee Education	1,065	-1,065	0	3,000	3,000	3,000	
10-660-9100	Debt Service - General Fund	296,314	381,584	253,121	255,000	254,000	120,000	
	Total Non-Departmental	***756,108***	***853,114***	***861,372***	***993,200***	***1,076,000***	***917,161***	***0***
	Special Appropriations							
10-690-9200	Wendell Historical Society	500	500	750	500	500	500	
10-690-9500	Interact	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	
	Total Special Appropriations	***2,500***	***2,500***	***2,750***	***2,500***	***2,500***	***2,500***	***0***
	Total Expenses	**7,320,604**	**6,415,126**	**7,396,336**	**19,507,171**	**24,219,314**	**23,317,452**	**0**
	Difference	-182,137	849,047	243,407	0	-3,434,832	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 2021	FY 2022	% Change
Personnel	$42,000	$42,000	0
Operating	$51,700	$80,460	55.6
Capital	$0	$0	0
Total	$93,700	$122,460	30.7

Summary of Department Budget:
Board personnel expenses were flat for FYT 2022. Operating expenses increased for the municipal election ($28,960) and increased retreat expenses for two meetings (+$800).

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 2021	FY 2022	% Change
Personnel	$457,500	$470,700	2.9
Operating	$72,400	$67,400	-6.9
Capital	$32,000	$0	-100
Total	$561,900	$538,100	-4.2

Summary of Department Budget:
Personnel expenses to reflect a 3% in-range adjustment ($13,200). Operations decreased (-$5,000) due to a like reduction in budgeted legal expenses. No capital projects are budgeted in this department resulting in the reduction compared to FY 2021.

Staffing:

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Positions Approved (FTE's)	2	2	3	4	4

The Human Resources Administrator position was added in FY 2020. No new positions in FY 2022.

FY 2021 Achievements

1. Management of organization and worked with Board during Covid-19 pandemic.
2. Worked with Public Works and the Town Engineer in the development of appropriate services levels for streets, stormwater, and solid waste.
3. Worked with Town Hall committee and provided staff assistant to the owner's project manager Cummings for the design of the new Town Hall.

FY 2022 Challenge

1. As Covid response became the dominating challenge of FY 2021, the anticipated challenge to update human resource policies and processes to meet the needs of a growing community and legal requirements while balancing capital project time demands remains.

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 2021	FY 2022	% Change
Personnel	$0	$39,000	------
Operating	$141,760	$150,460	6.1
Capital	$25,000	$40,250	61.0
Total	$166,760	$229,710	37.7

Summary of Department Budget:
Personnel expenses reflect an IT Specialist position being added in January 1, 2022 to assist with new Town Hall systems, phone system replacement, and website. Capital ($40,250) provides for the replacement of approximately 13 laptops with docking stations or desktop workstations using a Governor's Crime Commission grant for Police and General Fund for new position. Operations remains relatively flat for FY 2022 with a consolidation of licenses and user fees for software from other departments providing the greatest change.

Staffing:

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Positions Approved (FTE's)	1	1	1	0	1

The IT Administrator position is re-established to start January 1, 2022 in FY 2022. IT remains a contract service with Carolinas IT.

FY 2021 Achievements:
1. Covid response to technology needs to allow for virtual meetings to maintain the ability for the Town to conduct business.
2. Covid response to staff technology needs to replace aging desktop computers with laptops and access to work files through an RDS system.
3. Participate in the design of the new Town Hall to identify technology needs in the planned space.

FY 2022 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 2022 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 2021	FY 2022	% Change
Personnel	$425,500	$446,800	5.0
Operating	$22,950	$23,400	2.0
Capital	$0	$0	0
Total	$448,450	$470,200	4.9

Summary of Department Budget:
Personnel expenses a 3% in-range adjustment and full-year salaries for Accountant I and Assistant Director ($21,300). Operations includes a minor increase ($450) due to OPED costs and bank charges. No capital expenses are budgeted.

Staffing:

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Positions Approved (FTE's)	4	4	4	5	5

No new changes in staffing are planned for FY 2022.

FY 2021 Achievements:
1. Received recognition from the Government Finance Officers Association (GFOA) for the second 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 fourth consecutive year. Received the recognition for the FY 2019 CAFR in spring 2020.
3. Obtained an unqualified opinion for the Annual Audit for Fiscal Year 2020.

FY 2022 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 2021	FY 2022	% Change
Personnel	0	0	0
Operating	$62,300	$64,800	4.0
Capital	0	0	0
Total	$62,300	$64,800	4.0

Summary of Department Budget:
Provides $10,000 for the Downtown façade grant program and $4,000 to participate in the TJCOG regional brownfield program. Maintains economic development contract services ($38,000). Maintains level funding for Downtown programming and the Appearance Commission is reduced (-$5,000) with intentions of grants offsetting the reduction.

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

FY 2021 Achievements

1. Worked with NC Rail to raise awareness of the short line in Wendell.
2. Provided communications and links thru Town media platforms for businesses impacted by Covid to guide them to resources and programs available.
3. Completed two (2) murals Downtown associated with East Campen Row and Kuja Studios.

FY 2022 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 2022 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 2021	FY 2022	% Change
Dev./ Plan. Fees	$130,000	$155,000	19.2
Engineer Review Fees	$37,500	$50,000	33.3
Total	$167,500	$205,000	22.4

Expenditures:

	FY 2021	FY 2022	% Change
Personnel	$350,500	$468,300	33.6
Operating	$110,950	$139,250	25.5
Capital	$90,000	$48,500	-46.1
Total	$551,450	$656,050	19.0

Summary of Department Budget:
Development and Planning fees are projected to increase with continued growth. Personnel expenses reflect the 3% in-range adjustment and full-year salary for the Planner II position approved in FY 2021. 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 2018	FY 2019	FY 2020	FY 2021	FY 2022
Positions Approved (FTE's)	4	4	4	5	5

A Planner II position was approved mid-year in FY 2021.

FY 2021 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 for growth of residential and commercial land uses.
3. Advanced design for Wendell Falls Pedestrian Projects (2 CAMPO LAPP grants) and Neighborhood Improvement Program (Wake County Community Revitalization grant).

FY 2022 Challenge:
1. Completion 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 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. Perform annual updates to the Wendell Unified Development Ordinance.
   b. 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
   - Attendance at quarterly update meetings with Wendell Falls
   - Creation of a vacant property inventory
   - Initiate construction of Wendell Blvd Sidewalk Design

   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. 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 2021	FY 2022	% Change
Personnel	$0	$0	0
Operating	$174,370	$213,890	22.7
Capital	$10,698,224	$12,556,128	17.4
Total	$10,872,594	$12,770,018	17.5

Summary of Department Budget:
Operations increases ($39,520) are mainly due to increased service additions to landscaping contract ($35,620). Significant capital projects are included in the budget though the Town Hall ($7,503,000, Landing View Drive construction ($1,100,000), and Wendell Boulevard Pedestrian Project ($2,164,348). Additional capital projects in FY 2022 in Building and Grounds include the Neighborhood Improvement Program for Zone 1 west of Downtown ($1,163,540), Police Station Land Acquisition ($750,000) and Neighborhood Improvement Program for Zone 2 Design and Wendell Boulevard Crossing ($100,000). Building facility improvements for HVAC at the Police Station and Community Center ($20,000) and new roof at the Senior Center ($25,000) extend the facility life of those buildings.

Staffing:
No staff is accounted for in the Public Buildings and Grounds Department in FY 2022.

FY 2021 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 2022: 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 2021	FY 2022	% Change
Golf Cart Fees	$5,000	$7,500	50
Court Revenue	$750	$750	0
Wake ABC Grant	$14,756	$14,756	0
Gov. Crime Comm.	$24,500	$24,500	---
Total	$45,006	$47,506	5.6

Expenditures:

	FY 2021	FY 2022	% Change
Personnel	$1,750,000	$2,083,300	19.0
Operating	$338,057	$354,448	4.8
Capital	$248,000	$16,050	-93.5
Total	$2,336,057	$2,453,798	5.0

Summary of Department Budget:
Personnel increases ($333,300) include the 3% in-range adjustment, full-year salary for two (2) reclassified lieutenant positions, and two new positions (1 Sergeant and 1 Officer) starting January 1, 2021. Operations increases ($16,391) include uniforms increased ($10,700) to cover new employee expenses and to begin replacing worn-out gear. The capital lease expense ($16,050) is for the replacement of Taser systems.

Staffing:

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Positions Approved (FTE's)	19	20	22	24	26

A 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 added two (2) police officer positions starting January 1, 2021 that were reclassified to Lieutenant Positions. Two (2) positions proposed in FY 2022 include a sergeant and an officer.

FY 2021 Achievements
1. Hired accreditation manager to assist with CALEA accreditation process.
2. Completed review, revision, and training on essential use of force policies.
3. All officers have completed or are scheduled to complete Crisis Intervention Training (CIT) specific to Wake County and Wendell.

FY 2022 Challenge
1. Maintain staffing at four (4) officers per shift and increase staffing to provide for appropriate training and leave.
2. Continued implementation of the CALEA accreditation process including the review, updating, and development of all department policies.

3. Expand the use of electronic communications resources to provide public safety information.
4. Enhance community partnerships through consistent use of community engaged policing methods.

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 2021	FY 2022	% Change
Personnel	0	0	0
Operating	$4,900	$3,900	-20.4
Capital	0	0	0
Total	$4,900	$3,900	-20.4

Summary of Department Budget:
No change is proposed in the Fire Services budget for FY 2022. 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 2021	FY 2022	% Change
Sidewalk & Driveway	$15,000	$15,000	0
Code Enforcement	$2,100	$2,100	0
Solid Waste Fees	$715,000	$1,093,800	53.0
NCDOT Mowing	$3,487	$3,671	5.3
Total	$735,587	$1,114,571	51.5

Expenditures:

	FY 2021	FY 2022	% Change
Personnel	$936,000	$975,539	4.2
Operating	$1,097,435	$1,504,750	37.1
Capital	$238,500	$302,516	26.8
Total	$2,271,935	$2,782,805	22.5

Summary of Department Budget:
Personnel increases ($39,539) include the 3% in-range adjustment, full-year of the reclassified Streets Program Manager position, and new Public Works Specialist I position. Growth continues to drive operations increases ($407,315) primarily due to solid waste program cost increases and increasing services levels in Downtown and yard waste curbside service. The capital increase ($64,016) reflects the lease of 13 new vehicles.

Staffing:

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Positions Approved (FTE's)	10	13	14	16	17

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 were added in FY 2021.

FY 2021 Achievements
1. Downtown improvements for parking, solid waste, bike racks, and aesthetics were implemented.
2. The new yard waste can service was implemented with significant public outreach.
3. Leased office space added to the public works yard to prolong facility life for three (3) years until a new yard is designed and constructed.

FY 2022 Challenge
1. Staffing and program development for stormwater to ensure legal compliance and preparation in advance of the 2022 NCDENR community stormwater audit.

2. Staff and program development to implement the 5-Year Pavement Management Plan.

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 scheduled curbside leaf and limb removal service 93% of the time and provide at least three (3) leaf season complete route services (100%) 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.
   - Complete a monthly street condition inspection and fill potholes within one week 92% of the time.
   - Acquire engineering services to oversee and implement year 1 of the Street Program.
   - 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.

Streets

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 2021	FY 2022	% Change
Auto Decal Fee	$124,000	$216,000	74.2
Powell Bill Funds	$180,000	$183,000	1.7
Total	$304,000	$399,000	31.3

Expenditures:

	FY 2021	FY 2022	% Change
Personnel	$0	$81,800	-----
Operating	$192,500	$339,500	76.4
Capital	$0	$573,000	-----
Total	$192,500	$994,300	416.5

Summary of Department Budget:
The Streets Program Manager position is added to the department ($81,800). Payment of debt for past road improvements account is $133,000. Operations increases ($147,000) includes the implementation of significant road maintenance increases in conjunction with capital increases ($573,000) for major repairs to streets.

Staffing:

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Positions Approved (FTE's)	0	0	0	1	1

Streets Program Manager position reclassified in the Public Works Budget in FY 2021 and moved to the Streets Budget in FY 2022.

FY 2021 Achievements:
1. Completed the evaluation of all Town Streets and established a Pavement Condition Index rating for the roads and Five-Year Pavement Management Plan.
2. Hired a crew leader position to work with the Town Engineer in FY 2021 on implementation of the plan.

FY 2022: Challenge:
Implementing street and sidewalk infrastructure improvements for year 1 of the Five-Year Pavement Management Plan prepared by the Town Engineer in FY 2021.

Goals, Work Units, and Performance Measures:
To be developed after 2022.

Stormwater

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 2021	FY 2022	% Change
Stormwater Fee	$0	$92,380	-----
Total	$0	$92,380	-----

Expenditures:

	FY 2021	FY 2022	% Change
Personnel	$0	$93,500	-----
Operating	$34,000	$84,850	149.6
Capital	$0	$0	0
Total	$34,000	$178,350	424.6

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:

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Positions Approved (FTE's)	0	0	0	1	1

The Stormwater Program Manager position was filled in FY 2021 in the Public Works budget and moved to the Stormwater budget in FY 2022.

FY 2021 Achievements:
1. Made significant drainage repairs due to failed lines and heavy rains.
2. Completed the Stormwater Program Gap Analysis and Stormwater Program Fiscal Analysis.

FY 2022: Challenge:
Continuing to advance the stormwater program in advance of the 2022 program audit by the State.

Goals, Work Units, and Performance Measures:
To be developed after 2022.

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 2021	FY 2022	% Change
Rec. Revenue	$91,000	$91,000	0
Rec. Sponsorship	$5,600	$5,600	0
Rec. Rental Proceeds	$37,600	$15,000	-60.1
Rec. – Trackout	$51,250	$51,520	0.5
Park Concessions	$1,700	$1,200	-29.4
Totals	$187,150	$164,320	-12.2

Expenditures:

	FY 2021	FY 2022	% Change
Personnel	$565,700	$585,200	3.4
Operating	$320,225	$282,100	-11.9
Capital	$29,000	$266,000	817.2
Total	$914,925	$1,133,300	23.9

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 the 3% in-range adjustment ($19,500). Part-time and contract staff expenses will be significantly lower if programs are further impacted by COVID-19, though some opening of programs is occurring. Operations remain largely flat to FY 2021 that was significantly impacted by Covid. Capital projects increase ($237,000) for the design of the Hollybrook Road Neighborhood Park and Main Street Greenway projects with construction anticipated in FY 2023.

Staffing:

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Positions Approved (FTE's)	6	6	7	7	7

No new positions are proposed in FY 2022. A parks maintenance position was reclassified to a parks supervisor position in FY 2021.

FY 2021 Achievements

1. Adapted to Covid-19 pandemic impacts on revenues and operations to provide unique and safe recreation alternatives and enhanced open space offerings.
2. Completed the Park Master Plan for the Hollybrook Road Neighborhood Park and submitted a grant request to PARTF for funding assistance.
3. Assumed staffing responsibility for the Wendell Farmers Market.

FY 2022 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 and complete the design of a neighborhood park and greenway to prepare for construction in FY 2023.
4. Covid-19 makes all previous challenges moot and may require redesign of services as 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 2021	FY 2022	% Change
Personnel	0	0	0
Operating	$993,200	$917,161	-7.7
Capital	0	0	0
Total	$993,200	$917,161	-7.7

Summary of Department Budget:
Health insurance estimates are increased $33,161 to account for full-year employee coverage, new positions, and potential coverage changes to make the dependent and spouse coverage plans more affordable for employees. Debt service payments are decreased by $135,000 consistent with payment schedules and the early retirement of two (2) borrowings in FY 2021.

Staffing:
No staff is accounted in Non-Departmental programs.

FY 2021 Achievements:
1. Retirement of two (2) debts early.
2. Evaluating health coverage for employees to provide comparative benefits that are more affordable.

FY 2022: 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 2022.

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 2021	FY 2022	% 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 2021 Achievements:
1. Maintained funding to outside agencies as determined by the Board of Commissioners.

FY 2022: 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 2022.

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	2020
Restricted	$ 441,449	$ 555,157	$ 310,202	$ 416,973	$ 229,137	$ 374,024	$1,364,711	$ 362,791	$ 450,652	$ 452,383
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	$ 744,618
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	$6,530,136
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	$7,727,137
Change in Total Fund Balance	$ 391,553	$ 201,273	$ (318,445)	$ 437,696	$ 225,917	$ 461,169	$1,426,197	$ (231,888)	$ 845,125	$ 243,409
Change in Assigned/Unassigned Fund Balance		$ 78,271	$ 789,557	$ 453,853	$ 676,956	$ 316,282	$ 435,510	$ 770,032	$ 757,264	$ 241,678

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 2022 Operating Budget:

$23,317,452 Total - $13,963,154 Capital = $9,354,298 Operating Budget

Formula to Calculate the Budgetary Fund Balance:

2020 Unassigned Fund Balance / 2022 Operating Budget * 100% = FY 22 Budgetary Fund Balance
$7,727,137 / $9,354,298 *100% = **82.6% is the budgetary fund balance for FY 2022.**

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 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.

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 allowed for the merger to be completed earlier than anticipated. Raleigh acknowledged receipt of funds from Wendell rate payers in March 2021 sufficient to retire Merger obligations. Utility bills reflected the change to lower system-wide rates in May 2021. The Merger will officially be closed when the capital projects required in the Merger are closed out in the next couple years. Any balance due the Town is returned in the form of capacity at that time.

No personnel or operations expenditures are attributed to the Water and Sewer Funds. The Budget recognizes System Development Fees in the amount of $319,760 as revenue in the Water and Sewer Funds to provide capital project funding in a like amount for the Landing View Drive (2nd Park Entrance) project. No funds are transferred to or from the Water and Sewer Funds in Fiscal Year 2022.

Account	Account Description	FY 20/21 Budget	FY 21/22 Proposed	FY 21/22 Adopted	FY 22/23 Estimate	FY 23/24 Estimate	FY 24/25 Estimate
	REVENUES						
30-374-00	Developer System Fees - Water	0	164,250		0	0	0
30-399-04	City of Raleigh - Debt Payment - Water	50,000	50,000		0	0	0
32-374-00	Developer System Fees - Sewer	0	105,510		0	0	0
32-399-04	City of Raleigh - Debt Payment - Sewer	450,000	450,000		450,000	0	0
	TOTAL REVENUES	**500,000**	**769,760**	**0**	**450,000**	**0**	**0**
	EXPENSES						
30-660-76	Non-Departmental - Capital Projects - Water	0	164,250		0	0	0
30-660-91	Non-Departmental - Debt Service - Water	50,000	50,000		0	0	0
32-660-76	Non-Departmental - Capital Projects - Sewer	0	105,510		0	0	0
32-660-91	Non-Departmental - Debt Service - Sewer	450,000	450,000		450,000	0	0
	TOTAL EXPENSES	**500,000**	**769,760**	**0**	**450,000**	**0**	**0**

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 continued after being added 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 2022. 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 2022 is $13,963,154. Debt service and lease payments total for FY 2022 is $362,050. This is a reduction from $459,700 in FY 2021 due to the early retirement of two debts. The total capital improvement and debt budget for FY 2022 is $14,325,204. The total cost for capital improvements for the five-year CIP for FY 2022 through FY 2026 is $35,962,070.

Like the General Fund budget, the CIP is divided into revenues and expenses. The FY 2022 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 2022 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. 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. 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 2022 through FY 2026 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
Age	1	One point assigned for each year of the chronological age, based on in-service date
Mileage/Hours	1	One point assigned for each 10,000 miles of operation or 250 hours
Type of Service	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
Condition	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
Maintenance Cost	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

Town of Wendell - Capital Improvement Program Summary for Fiscal Years 2022 through 2026

FIVE YEAR CAPITAL IMPROVEMENT PROGRAM

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
CAPITAL REVENUES						
Sales Tax	229,050	1,863,324	2,012,389	2,173,381	2,347,251	**8,625,395**
Powell Bill (Road Funds)	133,000	133,000	133,000	133,000	133,000	**665,000**
Powell Bill Reserve	131,207	0	0	0	0	**131,207**
Motor Vehicle License Fee	0	233,380	251,940	272,190	293,865	**1,051,375**
NCDOT Locally Admin. Projects Program (LAPP)	1,404,093	0	750,000	0	0	**2,154,093**
FY 22 Bank Loan	9,760,132	1,239,868	0	0	0	**11,000,000**
FY 2024 Bank Loan (Public Works Yard)	0	0	3,850,000	0	0	**3,850,000**
Wake County Greenway Grant	0	250,000	0	0	250,000	**500,000**
Wake County Open Space Grant	0	125,000	0	0	0	**125,000**
Clean Water Management Trust Fund	0	250,000	0	0	0	**250,000**
Wake County CDBG Grant	255,000	0	150,000	0	0	**405,000**
Parks & Recreation Trust Fund	75,000	225,000	0	0	300,000	**600,000**
Land, Water, Conservation Fund	0	0	0	250,000	0	**250,000**
Governor's Crime Commission Grant	24,500	0	0	0	0	**24,500**
Fee in Lieu - Sidewalks	1,500	0	0	0	0	**1,500**
Fee in Lieu - Streets	1,101,903	0	250,000	750,000	0	**2,101,903**
Developer System Fees	269,760	98,138	0	0	0	**367,898**
Fund Balance Appropriation	940,059	2,398,208	1,789,213	2,067,437	3,186,792	**10,381,709**
TOTAL CAPITAL REVENUES	**14,325,204**	**6,815,918**	**9,186,542**	**5,646,008**	**6,510,908**	**42,484,580**
LONG-TERM EXPENSES (CAPITAL AND DEBT)						
Capital Expenses						
Transportation and Infrastructure						
Streets Resurfacing Program	573,000	615,000	565,000	753,000	759,000	**3,265,000**
Sidewalk Program	0	250,000	250,000	250,000	250,000	**1,000,000**
Wendell Boulevard Pedestrian Project	2,164,348	0	0	0	0	**2,164,348**
Multi-Purpose Trail Project	75,000	500,000	0	75,000	500,000	**1,150,000**
Neighborhood Improvement Program Zone 1	1,163,540	0	0	0	0	**1,163,540**
Neighborhood Improvement Program Zone 2	100,000	500,000	0	0	0	**600,000**
Landing View Drive (2nd Park Entrance)	1,100,000	0	0	0	0	**1,100,000**
Wendell Falls Prkwy - Third St. Intersection Project	0	0	1,000,000	0	0	**1,000,000**
New Road Construction - Lake Glad to WFP	0	0	0	750,000	0	**750,000**
Vehicles, Equipment, and Technology						
Vehicle Replacement Lease Program	224,016	266,028	383,652	445,668	674,568	**1,993,932**
Technology Replacement Program	40,250	45,000	45,000	45,000	45,000	**220,250**
Sweeper Truck	0	290,000	0	300,000	0	**590,000**
Vac-truck	0	0	0	0	500,000	**500,000**
Knuckleboom Truck Replacement	0	0	0	220,000	0	**220,000**
Buildings, Grounds, and Land						
Wendell Park Improvements	0	0	0	500,000	0	**500,000**
Main Street Neighborhood Park	0	0	0	75,000	600,000	**675,000**
Hollybrook Road Neighborhood Park	185,000	1,800,000	0	0	0	**1,985,000**
Stormwater Program Capital	0	64,000	545,000	550,000	500,000	**1,659,000**
Town Hall Project	7,503,000	0	0	0	0	**7,503,000**
Downtown Splash Pad	0	100,000	750,000	0	0	**850,000**
Carver Ballfied Rehabilitation	0	28,000	0	0	0	**28,000**
Police Station Land Acquisition	750,000	0	0	0	0	**750,000**
HVAC Unit Replacements	20,000	10,000	0	0	0	**30,000**
Public Works Yard Project	0	350,000	3,500,000	0	0	**3,850,000**
Senior Center Roof Replacement	25,000	0	0	0	0	**25,000**
Parks & Open Space Acquisition	0	500,000	0	0	0	**500,000**
Evidence Room Generator	0	25,000	0	0	0	**25,000**
Economic and Community Development						
Comprehensive Land Use Plan Update	40,000	0	0	0	0	**40,000**
Pine Street Streetscape and Parking	0	75,000	750,000	0	0	**825,000**
Main Street Streetscape Refurbishments	0	0	0	0	1,000,000	**1,000,000**
Total Capital Expenses	**13,963,154**	**5,418,028**	**7,788,652**	**3,963,668**	**4,828,568**	**35,962,070**
Debt Service and Lease Payments						
General Fund Debt - Principal & Interest	120,000	120,000	120,000	120,000	120,000	600,000
Powell Bill Debt - Principal & Interest	133,000	133,000	133,000	133,000	133,000	665,000
Equipment Lease Payments	109,050	109,050	109,050	93,500	93,500	514,150
FY 22 Bank Borrowing (Principal & Interest)	0	1,035,840	1,035,840	1,335,840	1,335,840	4,743,360
Subtotal Debt Service and Lease Payments	**362,050**	**1,397,890**	**1,397,890**	**1,682,340**	**1,682,340**	**6,522,510**
Total Capital and Debt	**14,325,204**	**6,815,918**	**9,186,542**	**5,646,008**	**6,510,908**	**42,484,580**
Difference (Revenues - Expenditures)	**0**	**0**	**0**	**0**	**0**	**0**
Fund Balance Policy (over 40%)						

Wendell Falls Development Agreement	2,875,000	875,000	875,000	0	875,000	**5,500,000**
American Rescue Plan	1,255,000	1,255,000	0	0	0	**2,510,000**
Annual Savings Estimate	250,000	250,000	250,000	250,000	250,000	**1,250,000**
Estimate of Additions to General Fund Reserve during 5-year CIP						**9,260,000**

Project	Amount of Expense	Bank Loan	Revenues	Amount of Revenues	GF Reserve
Hollybrook Road NP Design & Demolition	185,000		PARTF	75,000	
		110,000	Bank Loan	110,000	
Main Street Greenway Design	75,000		GF Reserve	75,000	75,000
Complete Comp Plan & SAP	40,000		GF Reserve	40,000	40,000
Technology Replacement Program	40,250		Gov Crime Comm	24,500	
			GF Reserve	15,750	15,750
Town Hall	7,503,000	7,503,000	Bank Loan	7,503,000	
Landing View Drive (2nd Park Entrance)	1,100,000	488,592	Bank Loan	488,592	
			Developer System Fees	269,760	
			Fee in Lieu - Streets	341,648	
Neighborhood Improvement Project (Zone 1)	1,163,540		CDBG	255,000	
		908,540	Bank Loan	908,540	
Neighborhood Improvement Project (Zone 2, P1)	100,000		GF Reserve	98,500	98,500
			Fee in Lieu - Sidewalks	1,500	
Wendell Blvd. Pedestrian Project	2,164,348		Fee in Lieu - Streets	760,255	
			LAPP	1,404,093	
Police Station Land Acquisition	750,000	750,000	Bank Loan	750,000	
HVAC System Replacements	20,000		GF Reserve	20,000	20,000
Senior Center Roof Replacement	25,000		GF Reserve	25,000	25,000
Vehicle Replacement Lease Program	224,016		GF Reserve	224,016	224,016
Streets Resurfacing Program	573,000		GF Reserve	441,793	410,040
			Powell Bill Reserve	131,207	
Total	**13,963,154**	**9,760,132**	**Total Revenues**	**13,963,154**	**908,306**
			Difference	**0**	
		-1,239,868	For Park Construction FY 23		

Project Title:	Streets Resurfacing Program				
Estimated Project Budget:					
FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
$573,000	$615,000	$565,000	$753,000	$759,000	$3,265,000

Project Description: 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 Town engineering service completed a pavement condition survey to evaluate the roads in FY 2021. The program costs in the CIP reflect all work identified identified for "Major Repair" in the Five-Year Pavement Management Plan prepared by WithersRavenel. The preventative maintenance portion of the plan is funded in operations.

Impact on Operating Budget: Impacts include the establishment of a Streets Program Manager position and contract engineering expenses related to oversight of the paving contracts. The program outsources the preventative maintenance and major repairs in the Five-Year Pavement Management Plan.

Funding Sources: General Fund Reserve and Powell Bill Reserve fund Year 1. Auto Decal Fee and General Fund Reserve fund years 2 through 5.

Connection to Adopted Plan(s): Strategic Plan initiative to implement a street repaving program.

Project Title:	Sidewalk Program				
Estimated Project Budget:					
FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
$0	$250,000	$250,000	$250,000	$250,000	$1,000,000

Project Description: 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.

Impact on Operating Budget: 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 2023.

Funding Sources: Fund from the General Fund revenues and reserve. Town will seek to leverage funding with grants.

Connection to Adopted Plan(s): Strategic plan initiatives to establish a sidewalk maintenance and extension program. Implements projects identified in the 2017 Comprehensive Pedestrian Plan.

Project Title:	Wendell Boulevard Pedestrian Project				
Estimated Project Budget:					
FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
$2,164,348	$0	$0	$0	$0	$2,164,348

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 signalizing 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 2022 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 Town would be responsible for at least 20% to 30% match to LAPP funds. Construction begins in FY 2022 and may extend into FY 2023. Project amendments are necessary to accomodate Wendell Falls Parkway sotrmwater repairs.

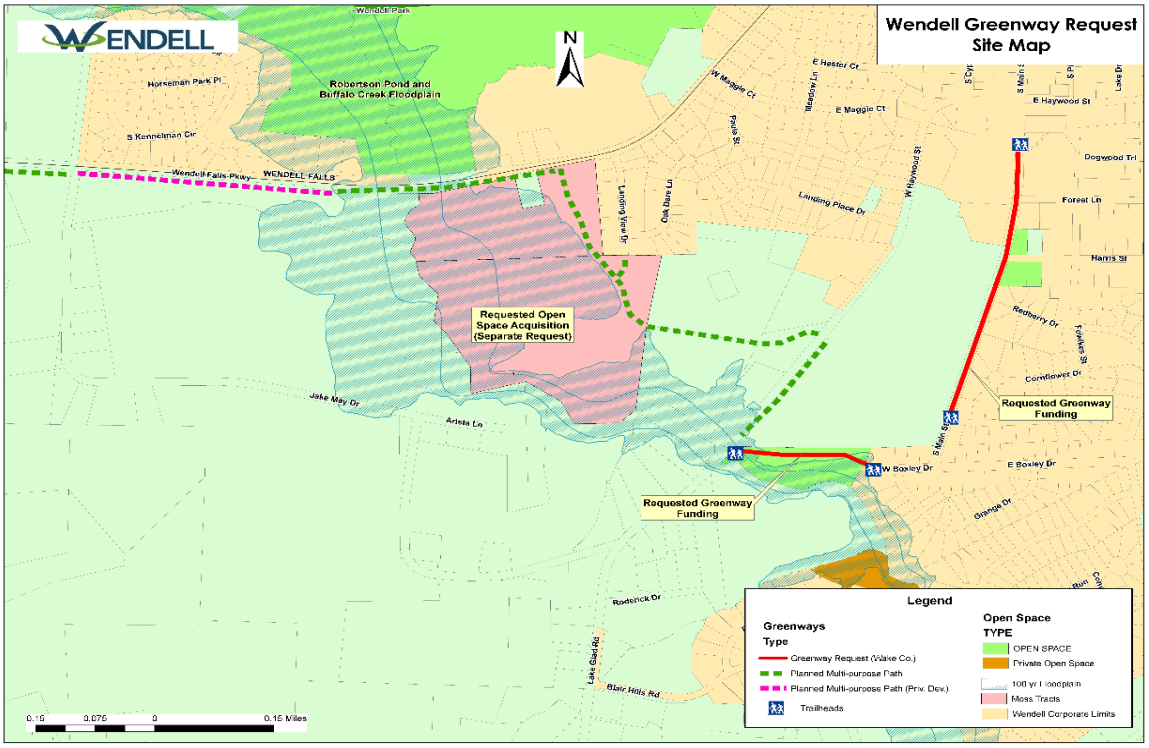
Impact on the Operating Budget: Initial impacts are minimal with outside consultants completing design, permitting, and construction for the project. Existing Planning staff will provide oversite of the consultant contracts. Ongoing sidewalk maintenance will be based on final design.

Funding Sources: FY 2022 funding is $1,404,093 from the NCDOT Locally Administered Projects Program (LAPP) and $760,255 streets fee-in-lieu to meet the local match and non-grant expenses.

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

Project Title:		Multi-Purpose Trail Project			
Estimated Project Budget:					
FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
$75,000	$500,000	$0	$75,000	$500,000	$1,150,000

Project Description: FY 2022 provides for the design of 3,200 feet of 12-foot paved trail on the S. Main Street right-of-way. Construction is planned for FY 2023. 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 2025 and FY 2026 respectively.



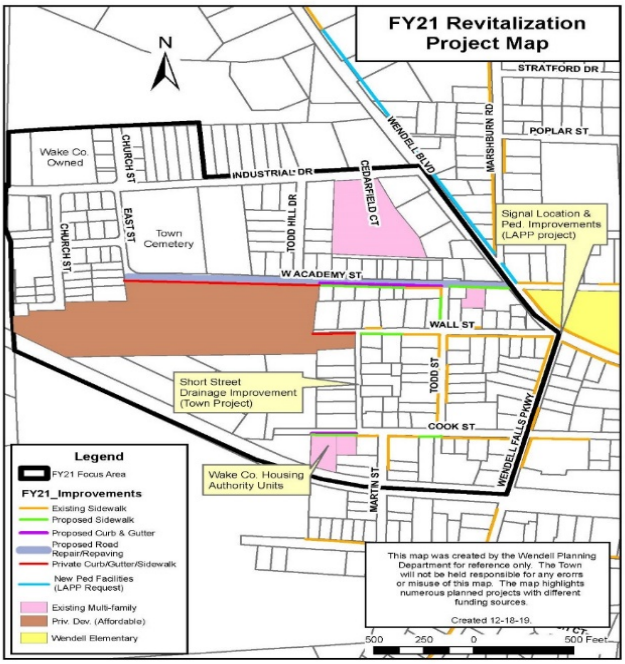
Impact on the Operating Budget: No impacts to FY 2022 Budget other than project administration by existing Parks & Recreation staff. Additional Parks staff, maintenance equipment, and materials being developed for FY 2023 and beyond.

Funding Sources: FY 2022 funding is General Fund Reserve. FY 2023 funding includes $250,000 from Wake County bond funding and $250,000 from General Fund revenues or reserve. Future phases anticipate split funding of grant and Town funding in a like manner.

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

Project Title:	Neighborhood Improvement Program Zone 1				
Estimated Project Budget:					
FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
$1,163,540	$0	$0	$0	$0	$1,163,540

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 2022 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.



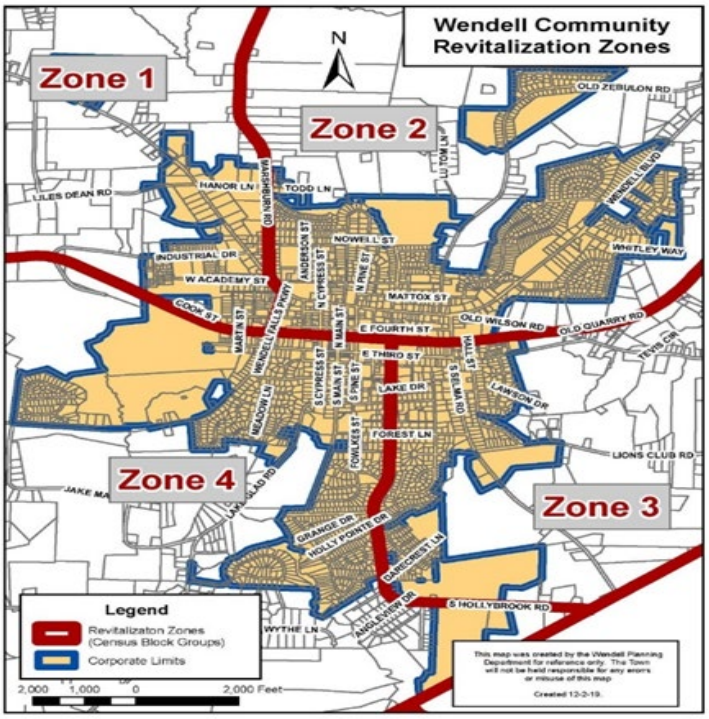
Impact on the Operating Budget: Initial impacts will be existing Public Works staff providing oversight to contractor completing the work. Ongoing maintenance and repair of the accessible crossing will be similar to existing curb-and-gutter crossings.

Funding Sources: Zone 1 Project in FY 2022 funding consists of $255,000 Wake County CDBG funds and $908,540 from FY 2022 bank loan.

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

Project Title:	Neighborhood Improvement Program Zone 2				
Estimated Project Budget:					
FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
$100,000	$500,000	$0	$0	$0	$600,000

Project Description: The Zone 2 project will be completed in two (2) phases over 2 fiscal years. In year 1, a signalized pedestrian crossing will be designed and installed on Wendell Boulevard near the intersections of Main Street and Pine Street. Any remaining funds will be used to initiate the design of the sidewalk improvements planned for Phase 2. Phase 2 will consist of sidewalk gap filling in Zone 2 and improvements to Wake County Housing Authority property (if desired).



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 and sidewalks will be dependent on final linear feet of sidewalk completed.

Funding Sources: Phase 1 includes $98,500 from General Fund Reserve and $1,500 from Sidewalk fee-in-lieu in FY 2022. Phase II is funded by $350,000 from General Fund Reserve in FY 2023 and $150,000 in Wake County CDBG funds in FY 2024.

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

Project Title:	Landing View Drive (2nd Park Entrance)				
Estimated Project Budget:					
FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
$1,100,000	$0	$0	$0	$0	$1,100,000

Project Description: 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.

Impact on the Operating Budget: 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.

Funding Sources: Project funding includes $488,592 from FY 2022 bank loan, $269,760 developer system fees for water & sewer line extensions, and $341,648 from streets fee-in-lieu.

Connection to Adopted Plan(s): Strategic Plan initiative and 2019 Parks & Recreation Master Plan.

Project Title:	Wendell Falls Parkway-Third Street Intersection Project				
Estimated Project Budget:					
FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
$0	$0	$1,000,000	$0	$0	$1,000,000

Project Description: The intersection of Wendell Falls Parkway and Third Street is a prominent intersection of two State roads within the Town. It serves as a commuter route, collector, and park access for vehicles, pedestrians, and cyclists. The intersection suffers from poor drainage and ponding on the road surface. The intersection does not meet ADA crosswalk stardards and needs a signalization study by NCDOT prior to the project. The proposed project addresses these concerns as part of the Locally Administered Project Program.

Impact on the Operating Budget: Reduces costs associated drainage, sidewalks, and public safety created by the current intersection conditions.

Funding Sources: $750,000 funding from LAPP and $250,000 Town match from Streets fee-in-lieu.

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

Project Title:	New Road Construction - Lake Glad to Wendell Falls Parkway				
Estimated Project Budget:					
FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
$0	$0	$0	$750,000	$0	$750,000

Project Description: Provides for the construction of a minor connector road between Lake Glad Road and Wendell Falls Parkway dependent on the sale of property. The connection would provide an alternative cross-street other than First and Third for commuters and reduce traffic in neighborhoods and heavy pedestrian areas of Downtown.

New Road Project Map

N

0 215 430 860 ft

1 inch = 400 feet

Disclaimer
iMaps makes every effort to produce and publish the most current and accurate information possible. However, the maps are produced for information purposes, and are NOT surveys. No warranties, expressed or implied, are provided for the data therein, its use, or its interpretation.

Impact on the Operating Budget: Once constructed, the project would add additional lane miles for maintenance in the Streets Program.

Funding Sources: Project funding is $750,000 from Street fee-in-lieu funds. Staff will attempt to identify grants to assist in the construction of the project.

Connection to Adopted Plan(s): Strategic Plan and Transportation Plan.

Project Title:		Vehicle Replacement Lease Program			
Estimated Project Budget:					
FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
224,016	266,028	383,652	445,668	674,568	$1,993,932

Project Description: With a growing fleet of vehicles, the Town sees an opportunity to leverage its funds and maximize return by beginning a vehicle lease program. The Town will begin acquiring vehicles (non-heavy equipment vehicles) on the terms of year leases in order to acquire assets and budgeting for them on a more routine basis. The first year will result in the leasing of 13 vehicles; of these vehicles, 9 are replacements of current assets and 4 are based on the needs of a growing staff. The program is designed to replace all current non-police vehicles in the first four years of the program. All current police vehicles are projected to be replaced by Year 8.

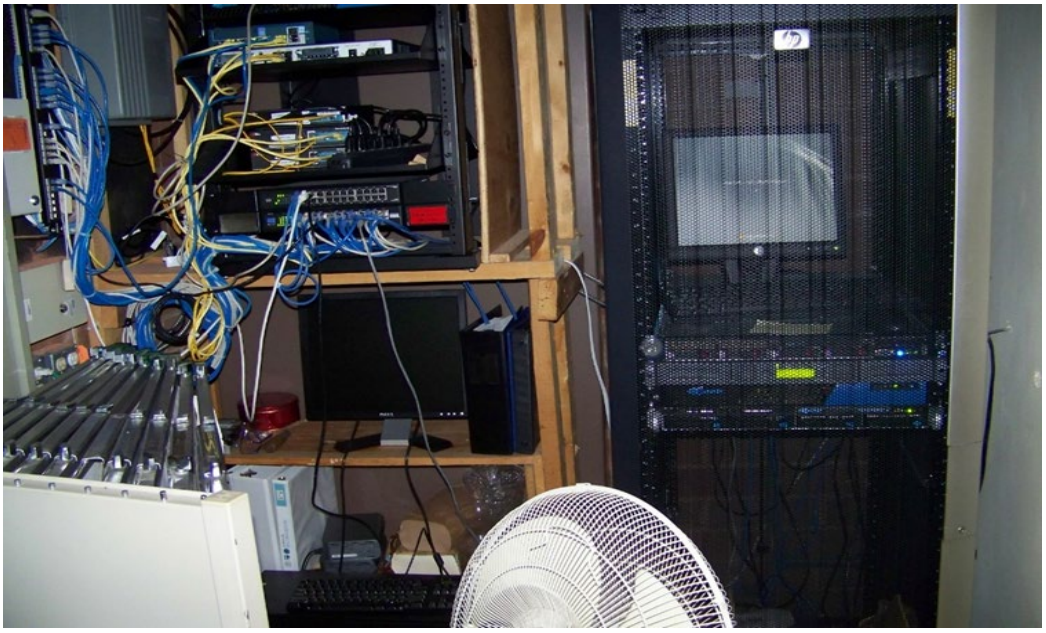
Impact on the Operating Budget: Implementing this program will result in more consistent, systematic budgeting for the acquisition of vehicles. Additionally, a fleet of new vehicles will reduce operating costs through removal of failing assets, better fuel economies in new vehicles, and warranty coverages if major work is necessary.

Funding Sources: General Fund.

Connection to Adopted Plan(s):

Project Title:	Technology Replacement Program				
Estimated Project Budget:					
FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
$40,250	$45,000	$45,000	$45,000	$45,000	$200,250

Project Description: 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 Logically (Carolinas IT) to provide IT services that includes the replacement of technology in the scope of services. The FY 2022 Budget provides for the replacement rugged laptops (or similar portable technologies) for the Police Department and computer systems for new positions appropriate to the position. Out years will continue the technology replacement and provide for systems for new employees.



Impact on the Operating Budget: 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.

Funding Sources: Governors Crime Commission Grant ($24,500) and General Fund Reserve ($15,750) in FY 2022. General Fund revenues and reserve in years 2 through 5 of the CIP.

Connection to Adopted Plan(s): Strategic Plan initiative and enhances existing service levels.

Project Title:	Jet Machine				
Estimated Project Budget:					
FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
$0	$290,000	$0	$300,000	$0	$590,000

Project Description: The sweeper is used by the Stormwater crew to maintain the effectiveness of stormwater pipes and culverts through the removal of dirt and debris from Town roads to greatly reduce the amount of solids that enter the system and waterways. The vehicle in FY 23 replaces the existing vehicle and FY 25 adds a second vehicle due to increased streets and reduce wear on a single vehicle.

Impact on the Operating Budget: Maintenance line item will increase and the need to schedule replacement in the asset replacement program.

Funding Sources: General Fund and Stormwater Fee

Connection to Adopted Plan(s): Strategic Plan initiative and regulatory compliance.

Project Title:	Vac-Truck				
Estimated Project Budget:					
FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
$0	$0	$0	$0	$500,000	$500,000

Project Description: Purchase of a vac-truck for use by Public Works in the Stormwater Program. The vehicle removes debris from pipes and culverts necessary to maintain flows in the stomwater drainage system. The addition of the vehicle in-house will allow additional service to be provided than the current outsourcing of the service for limited contract service.

Impact on the Operating Budget: Increases maintenance line. Operations costs offset with reduce in contract costs for equitable service. Service increases above current contracts will require additional staff expenses.

Funding Sources: General Fund and Stormwater Fee

Connection to Adopted Plan(s): Strategic Plan initiative and regulatory compliance.

Project Title:	Knuckleboom Truck Replacement				
Estimated Project Budget:					
FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
$0	$0	$0	$220,000	$0	$220,000

Project Description: Replacement of a 2012 knuckleboom loader in FY 2025 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.

Impact on the Operating Budget: The eventual replacement and sale of the vehicle for surplus will result in maintenance savings.

Funding Sources: General Fund

Connection to Adopted Plan(s): Maintain existing service.

Project Title:	Wendell Park Improvements				
Estimated Project Budget:					
FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
$0	$0	$0	$500,000	$0	$500,000

Project Description: Improvements to existing park facility include opportunities like WiFi in the ballfield area, a new restroom / picnic shelter building, lighting upgrade for Field #3, sidewalk connectivity in park, field lighting software, and disc golf pad improvements.

Impact on the Operating Budget: Maintenance costs for improvements are minimal.

Funding Sources: General Fund ($250,000) and LWCF Federal grant funds ($250,000).

Connection to Adopted Plan(s): Strategic Plan and 2019 Parks & Recreation Master Plan

Project Title:	Main Street Neighborhood Park				
Estimated Project Budget:					
FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
$0	$0	$0	$75,000	$600,000	$675,000

Project Description: Potential neighborhood park design and construction along proposed Main Street Greenway that could include fishing pond, nature trails, playground, picnic facilities, and parking. The project anticipates design in FY 25 and construction in FY 26.

Impact on the Operating Budget: Increases maintenance costs for Parks & Recreation upon completion. Additional Parks Maintenance staffing included in 10-year Staff Analysis to accommodate system growth.

Funding Sources: General Fund ($375,000) and PARTF grant funding ($300,000).

Connection to Adopted Plan(s): Strategic Plan and 2019 Parks and Recreation Master Plan.

Project Title:	Hollybrook Road Neighborhood Park				
Estimated Project Budget:					
FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
$185,000	$1,800,000	$0	$0	$0	$1,985,000

Project Description: Construction of first public neighborhood scale park consistent with recommendations of the 2019 Parks & Recreation Master Plan. Land on Hollybrook Road was acquired, conceptual plan developed with public input, and PARTF grant submitted in FY 2021. Park provides picnic, accessible playground, adventure play, trails, pickleball courts, basketball court, multi-purpose field and open space as potential amenities. Connectivity to neighborhoods will be coordinated with the project. Design and demolition in FY 22. Construction in FY 23.

Impact on the Operating Budget: Increases maintenance costs for Parks & Recreation upon completion. Additional Parks Maintenance staffing included in 10-year Staff Analysis to accommodate system growth.

Funding Sources: FY 22 Bank Loan ($1,239,868), General Fund ($300,000), and PARTF Grant ($300,000)

Connection to Adopted Plan(s): Strategic Plan and 2019 Parks & Recreation Master Plan

Project Title:	Stormwater Program Capital				
Estimated Project Budget:					
FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
$0	$64,000	$545,000	$550,000	$500,000	$1,659,000

Project Description: Provides for non-vehicle, utility system umprovements to implement basin studies completed prior to work on the drainage system. Specific project expenses will be further defined as studies are completed.

Impact on the Operating Budget: Staff increases in 10-year Staffing Analysis account for additional Public Works employees necessary to maintain stormwater system.

Funding Sources: General Fund and Stormwater Fee

Connection to Adopted Plan(s): Strategic Plan initiative and 2021 Stormwater Program Analysis.

Project Title:	Town Hall Project				
Estimated Project Budget:					
FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
7,503,000	0	0	0	0	$7,503,000

Project Description: 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 serves as owner's project manager. Following a design consultant selection in FY 2020, design started in early FY 2021 with construction estimated to start in fall 2021 and be finished in early summer 2022.

Impact on the Operating Budget: The projects replaces a smaller, inefficient structure with a larger efficient construction. Maintenance costs will increase, but regulatory compliance issues and insurance risks will be reduced.

Funding Sources: $7,503,000 in FY 22 Bank Loan funds.

Connection to Adopted Plan(s): Strategic Plan initiative and maintain / enhance existing service.

Project Title:	Downtown Splash Pad				
Estimated Project Budget:					
FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
$0	$100,000	$750,000	$0	$0	$850,000

Project Description: Provides for the design (FY 23) and construction (FY 24) for a splash pad recreation amenity in a central Downtown location consistent with recommendations of the 2019 Parks & Recreation Master Plan.

Impact on the Operating Budget: New parks will require additional parks maintenance staffing, materials, and equipment for each new park.

Funding Sources: General Fund revenues and reserve

Connection to Adopted Plan(s): Strategic Plan initiative and 2019 Parks and Recreation Master Plan.

Project Title:	Carver Ballfield Rehabilitation				
Estimated Project Budget:					
FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
$0	$28,000	$0	$0	$0	$28,000

Project Description: Provides for the rehabilitation of the Carver Ballfields on WCPSS property used by the Town for recreation programming and associated temporary storage.

Impact on the Operating Budget: No increase in operating due to the project. Project extends the life of existing capital facility.

Funding Sources: General Fund revenues and reserve.

Connection to Adopted Plan(s): Strategic Plan initiative and 2019 Parks & Recreation Master Plan.

Project Title:	Police Station Land Acquisition				
Estimated Project Budget:					
FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
$750,000	$0	$0	$0	$0	$750,000

Project Description: Provides for the acquisition costs for approximately 2.5 acres of land for a future new police station.

Impact on the Operating Budget: Town will include the property in the mowing contract to cover operation increases of land acquisition.

Funding Sources: FY 22 Bank Loan.

Connection to Adopted Plan(s): Strategic Plan initiative.

Project Title:	HVAC Unit Replacement Project				
Estimated Project Budget:					
FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
$20,000	$10,000	$0	$0	$0	$30,000

Project Description: The aging facility HVAC systems require replacement at the Police Station (FY 22), Community Center (FY 22), and Senior Center (FY 23) per the inspection and recommendation of the Town HVAC service contractor and Public Works staff.

Impact on the Operating Budget: Implementing the project will result in operational cost savings by replacing aging systems.

Funding Sources: General Fundreserves.

Connection to Adopted Plan(s): Maintains existing facilities and service levels.

Project Title:	Public Works Yard Project				
Estimated Project Budget:					
FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
$0	$350,000	$3,500,000	$0	$0	$3,850,000

Project Description: Provides for the design (FY 23) and construction (FY 24) of a new public works yard on approximately 5 acres of land near the existing public works yard. The Public Works Yard is necessary due to growth in staff, equipment, and services provided to a growing community. The current Public Works Yard will remain in Town use.

Impact on the Operating Budget: Increases building & grounds lines associated with building maintenance. Staff needed for growing services and facility maintenance included in the 10-year Staffing Analysis.

Funding Sources: FY 24 Bank Loan.

Connection to Adopted Plan(s): Strategic Plan initiative.

Project Title:	Senior Center Roof Replacement				
Estimated Project Budget:					
FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
$25,000	$0	$0	$0	$0	$25,000

Project Description: Provides for the replacement of the Senior Center roof following inspection by a roofing contractor and Public Works staff. Project work will be coordinated with RSS programming and planned parking and walkway improvements by Wake County.

Impact on the Operating Budget: Implementing the project will result in reduced building maintenance expenses in the operating budget.

Funding Sources: General Fund reserves.

Connection to Adopted Plan(s): Maintains existing building and service levels.

Project Title:	Parks & Open Space Acquisition				
Estimated Project Budget:					
FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
$0	$500,000	$0	$0	$0	$500,000

Project Description: The project provides for the acquisition of at least two properties for future parks use. In FY 2023, 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.

Impact on the Operating Budget: 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.

Funding Sources: CWMTF grant ($250,000), Wake County Open Space Bond Funds ($125,000), General Fund revenues and reserves ($125,000).

Connection to Adopted Plan(s): 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.

Project Title:	Evidence Room Generator				
Estimated Project Budget:					
FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
$0	$25,000	$0	$0	$0	$25,000

Project Description: 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.

Impact on the Operating Budget: Additional electricity use and maintenane costs will be incurred.

Funding Sources: General Fund.

Connection to Adopted Plan(s): No connection to plans and maintain existing service.

Project Title:	Comprehensive Land Use Plan Update				
Estimated Project Budget:					
FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
$40,000	$0	$0	$0	$0	$40,000

Project Description: 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 2022. The current Comprehensive Plan was adopted 12 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. The FY 23 funding completes the plan and adds a Small Area Plan for the Wake Tech Campus area at the Interchange of I-87 and US HWY 64.

Project Scope:

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

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.

Impact on the Operating Budget: No impact on the operating budget of the Town. Results may assist in prioritizing capital improvements and programs sought by the community.

Funding Sources: General Fund Reserve.

Connection to Adopted Plan(s): Strategic Plan initiative.

Project Title:	Pine Street Streetscape and Parking				
Estimated Project Budget:					
FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
0	$0	750,000	0	0	$750,000

Project Description: The project provides streetscape, parking, and sidewalks on Pine Street between Third Street and Fourth Street in coordination with NCDOT resurfacing of Pine Street.

Impact on the Operating Budget: Increase maintenance of finished infrastructure compared to current unimproved right-of-way.

Funding Sources: General fund revenues and reserve.

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

Project Title:	Main Street Streetscape Refurbishments				
Estimated Project Budget:					
FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
0	0	$0	$0	$1,000,000	$1,000,000

Project Description: 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.

Impact on the Operating Budget: 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.

Funding Sources: General Fund. Staff will seek State grant funding to enhance the project.

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

Debt Management Program

The FY 2022 budget does plan for a new debt issuance in this fiscal year. The Capital Improvement Plan provides for a $11,000,000 bank loan in early FY 2022 to provide funding for principally the Town Hall project. Additional capital projects receiving bank loan funding include: Hollybrook Road Neighborhood Park, Landing View Drive (2nd Park Entrance), Neighborhood Improvement Project for Zone 1, and Police Station Land Acquisition.

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					
	Governmental Activities		Business-type Activities		Total
Year Ending June 30	Principal	Interest	Principal	Interest	
2021	$ 472,060	$ 64,115	$ 417,048	$29,572	$ 982,795
2022	$ 205,500	$ 48,092	$ 417,047	$19,187	$ 689,826
2023	$ 205,500	$ 42,270	$ 381,886	$ 8,802	$ 638,458
2024	$ 205,500	$ 36,520	$ -	$ -	$ 242,020
2025	$ 205,500	$ 30,626	$ -	$ -	$ 236,126
2026	$ 205,500	$ 24,804	$ -	$ -	$ 230,304
2027-2031	$ 605,500	$ 51,918	$ -	$ -	$ 657,418
	$2,105,060	$298,345	$1,215,981	$57,562	$3,676,947

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

FY 2022 Estimated Changes in Long-Term Debt				
	Estimated Balance June 30, 2021	Estimated Additions	Estimated Retirements	Estimated Balance June 30, 2022
General Fund Debt	$ 1,867,230	$11,000,000	$ 253,592	$ 12,613,638
Water and Sewer Fund Debt	$ 826,922	$ -	$ 436,234	$ 390,688
Total Debt	$ 2,694,152	$11,000,000	$ 689,826	$ 13,004,326

The computation of the legal debt margin is as follows:

Computation of Legal Debt Margin	
Estimated Assessed Value - FY 2021	$ 1,080,331,531
Debt Limit (at 8% of assessed value)	$ 86,426,522
Net Debt	$ 13,004,326
Legal Debt Margin	**$ 73,422,196**

Five (5) Year Operating Budget Projections

The operating budget projections include planning for the current budget year (FY 2022) 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 2022 to FY 2026 Operating Budget Projections

FY 22 Budget	Description		FY 23 Projected	FY 24 Projected	FY 25 Projected	FY 26 Projected
	Revenues					
5,017,566	Ad Valorem Taxes		5,117,917	5,220,276	5,324,681	5,431,175
628,700	Taxes & Licenses		641,274	654,099	667,181	680,525
2,172,800	Intergovernmental (Unrestricted)		2,216,256	2,260,581	2,305,793	2,351,909
1,960,020	Intergovernmental (Restricted)		1,131,138	585,000	1,188,000	740,000
1,421,283	Permits & Fees		1,449,709	1,478,703	1,508,277	1,538,442
1,270,920	Sales & Services		970,422	989,830	1,009,627	1,029,819
3,000	Other Revenue		3,700	3,700	3,700	3,700
11,765	Investment Income		11,765	11,765	11,765	11,765
10,831,398	Loan Proceeds and Transfers		3,638,076	5,639,213	2,067,437	3,186,792
23,317,452	**Total Revenue**		**15,180,257**	**16,843,167**	**14,086,461**	**14,974,127**
	Expenses					
	Department	Category				
122,460	Governing Body					
538,100	Administration	Personnel	6,130,507	6,489,422	6,854,105	7,229,728
229,710	Information Technology					
470,200	Finance	Operating	4,170,993	4,254,413	4,339,501	4,426,291
64,800	Economic Development					
656,050	Community Development/Planning	Capital	5,418,028	7,788,652	3,963,668	4,828,568
12,770,018	Public Buildings & Grounds					
2,453,798	Police - Law Enforcement	Debt	1,397,890	1,397,890	1,682,340	1,682,340
3,900	Fire Services					
2,782,805	Public Works					
994,300	Streets					
178,350	Stormwater					
1,133,300	Parks & Recreation					
917,161	Non-Departmental					
2,500	Special Appropriation					
23,317,452	**Total Expenses**		**17,117,418**	**19,930,377**	**16,839,614**	**18,166,927**
0	Surplus/Deficit		-1,937,162	-3,087,210	-2,753,153	-3,192,800

In analyzing the following chart, the reader will recognize that while funding capital projects creates a deficit and will be the primary challenge. Revenues account for operating and staffing expenditures over time and a represent a sustainable budget. The retirement of debt following FY 2021 and revenue growth due to continued development activity structurally resolve the short-term deficit during revaluations which are not factored into revenues projections. Further, capital funds related to development agreements, the American Rescue Plan (ARP) Act, and additional grant funds are anticipated to close the gap in capital expenses versus revenues within the 5-year period and will be accounted for in future fiscal year budgets. The projections assist Management and Finance staff is seeking reductions in expenditures or delaying capital projects actual revenues do not outperform expenditures.

Supplemental and Statistical Materials

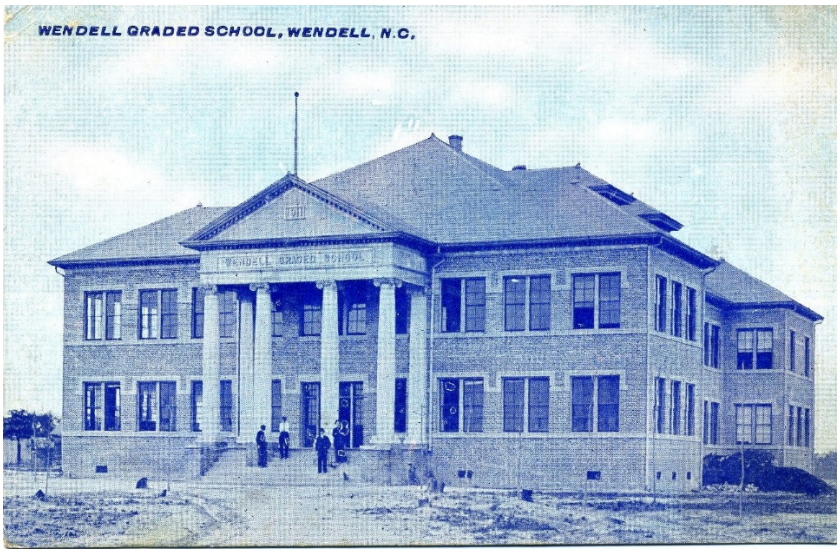
The supplemental and statistical section of the budget provides the context for understanding the decisions made in developing the budget. This is accomplished by providing the history and form of government, demographics and statistics, a comparison of rates and fees with other communities, the proposed 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" lead 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 offer 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 8,577 on July 1, 2019, a 10% increase from the prior year State estimate. Census estimates from 2020 project the current population to exceed 10,000. 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

Wendell Population Projection based on Current Residential Project Development

	Current Units		Under Construction	Approved	Proposed	Total	
Housing Unit by Type	Total Units 8-15-2020*	Percent of Units	Units**	Units**	Units**	Units	Percent of Units
Apartment	369	9.9	288	84	315	1,056	13.5
Residential Single-Family	3,245	87.5	731	1,025	737	5,738	73.6
Townhouse	96	2.6	127	590	191	1,004	12.9
	3,710	100	1,146	1,699	1,243	7,798	100

* Per Wake County Revenue Data

** Per Town of Wendell Planning

Population Estimate	9,616	2,970	4,404	3,222	20,212

Town of Wendell

Wake County, North Carolina

Quick Fact Data Sheet

Demographics

2010 Population:	5,845
2019 Estimated Population:	8,577

Source: U.S. Census Bureau

For zip code 27591, ETJ Limits:

Number of Employees:	3,619
Number of Businesses:	577
Annual Payroll in Millions of Dollars:	$111.4

Source: Census Zip Code Business Patterns, 2018

Median Age:	34.3
Housing Units, 2019:	2,828

Source: U.S. Census Bureau

Some College, Associate's Degree or higher:	64.6%
Median Household Income:	$59,236
Owner-Occupied Housing:	65.4%

Source: ACS 5-Year Estimates, 2015-2019

Welcome to WENDELL

*** Small Town, Big Charm ***

Location

Corporate Limits, 3/2021:	6.24 sq mi
Extraterritorial Jurisdiction (ETJ), 3/2021:	8.96 sq mi

Source: Town of Wendell Planning Department

Finances

Tax Base, 2020-2021: $1,080,331,531

79% Residential / 21% Commercial

Source: Wake County Revenue Department

General Fund Budget, 2020-2021: $19,507,171

Source: Town of Wendell Finance Department

Top 5 Tax Revenue Generators in 2020:

1) NASH Wendell Falls, LLC
2) Daedong USA Inc
3) MLC Automotive, LLC
4) Measurements Group Inc
5) Wendell Congregate LP

Source: Wake County Revenue Department

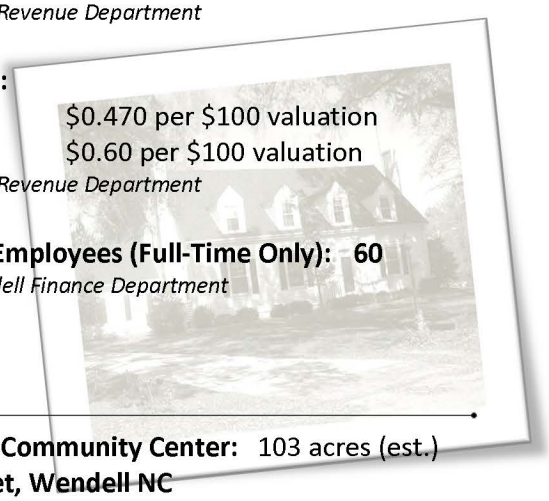
Tax Rates 2020-21:

Town of Wendell	$0.470 per $100 valuation
Wake County	$0.60 per $100 valuation

Source: Wake County Revenue Department

Number of Town Employees (Full-Time Only): 60

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 8, 2021

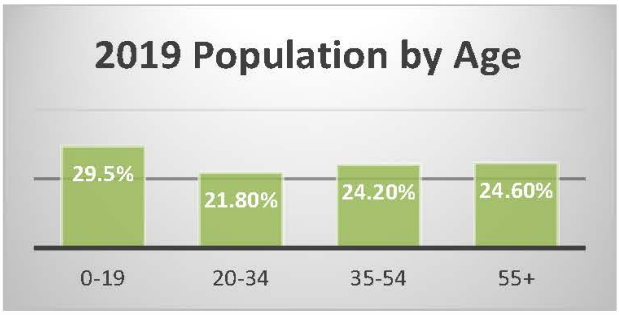
Town of Wendell

Wake County, North Carolina

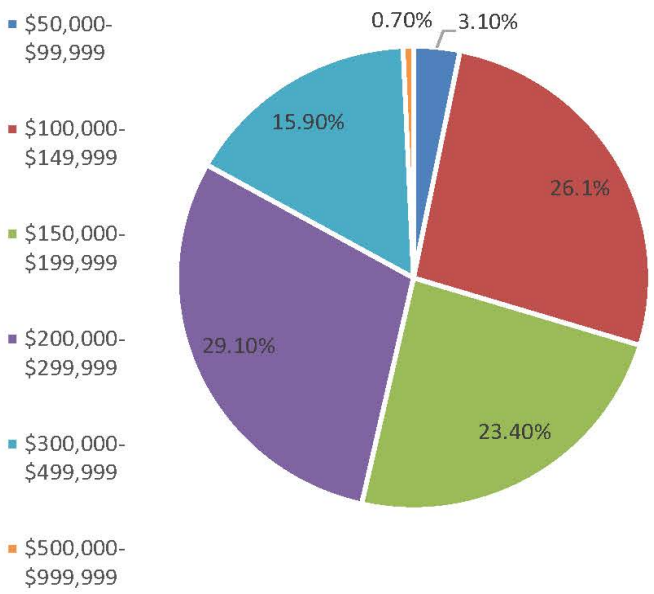
Demographic and Housing Data Fact Sheet

Population

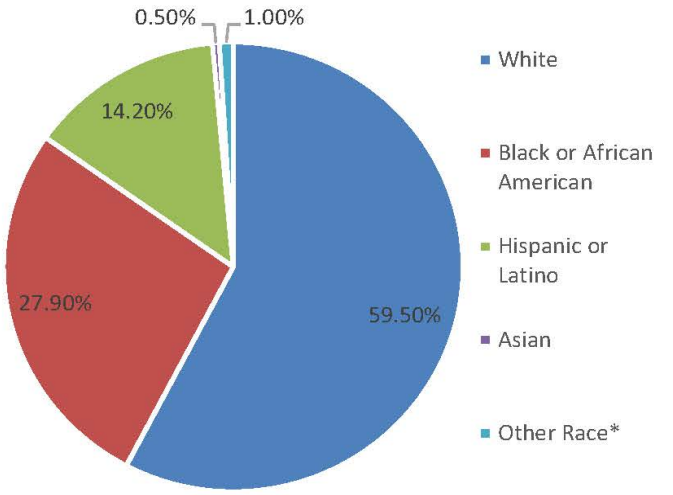
2019 Population Estimate:	8,577
Male:	3,937 (45.9%)
Female:	4,640 (54.1%)
2010 Population:	5,845



Median Age: 34.3



Race and Ethnicity



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

Median Housing Value (2020): **$212,468**

Source – Wake County Tax Assessor

Gross Rent, occupied units	
$0 - $499	21.3%
$500 - $999	36.0%
$1000 - $1499	29.1%
$1,500 & above	13.6%
Median Rent	**$964**

Housing

Average Household Size:	2.72
Total Housing Units, 2019:	2,828
Occupied:	2,686 (94.9%)
Owner Occupied:	1,757
Renter Occupied:	929
Vacant:	142 (5.0%)

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

Last Updated: April 8, 2021

Housing Value:

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.

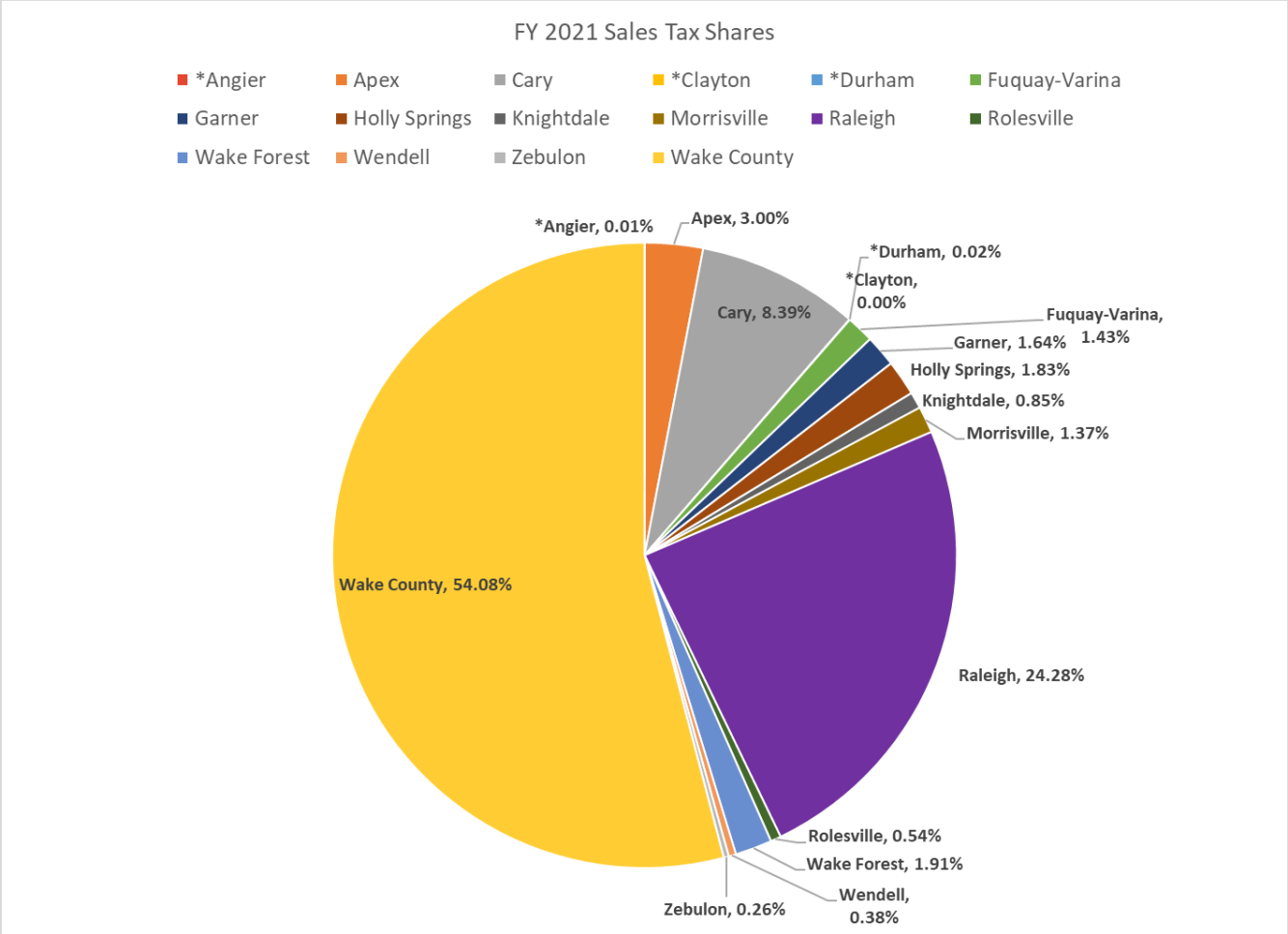
Property Tax, Assessed Value, and Median House:

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 2021													
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	$2,120,900,224	21%											
Residential	$8,120,793,033	79%											
Apex	**$10,241,693,257**		**0.38**			**$1,003,686**	**19073**	**$374,229**	**$1,422.07**		**$ 352,267**	**$1,338.61**	
Commercial	$10,107,894,605	31%											
Residential	$22,171,574,202	69%											
Cary	**$32,279,468,807**		**0.35**			**$3,163,388**	**49005**	**$409,479**	**$1,433.18**		**$ 374,223**	**$1,309.78**	
Commercial	$1,134,225,818	24%											
Residential	$3,540,092,117	76%											
Fuquay-Varina	**$4,674,317,935**		**0.395**			**$458,083**	**10950**	**$279,216**	**$1,102.90**		**$ 272,213**	**$1,075.24**	
Commercial	$2,144,895,272	46%											
Residential	$2,481,671,959	54%											
Garner	**$4,626,567,231**		**0.4971**			**$453,404**	**9277**	**$230,654**	**$1,146.58**		**$ 209,037**	**$1,039.12**	
Commercial	$1,197,532,856	19%											
Residential	$5,062,829,493	81%											
Holly Springs	**$6,260,362,349**		**0.4216**			**$613,516**	**12506**	**$357,287**	**$1,506.32**		**$ 337,759**	**$1,423.99**	
Commercial	$920,825,818	38%											
Residential	$1,491,946,497	62%											
Knightdale	**$2,412,772,315**		**0.42**			**$236,452**	**5274**	**$245,962**	**$1,033.04**		**$ 240,366**	**$1,009.54**	
Commercial	$3,431,382,559	56%											
Residential	$2,747,238,816	44%											
Morrisville	**$6,178,621,375**		**0.36**	**0.00**	**3**	**$605,505**	**6521**	**$366,149**	**$1,318.14**		**$ 353,228**	**$1,271.62**	
Commercial	$32,571,564,114	42%											
Residential	$44,134,700,823	58%											
Raleigh	**$76,706,264,937**		**0.3552**	**0.0000**	**2&4**	**$7,517,214**	**122021**	**$315,879**	**$1,122.00**		**$ 255,811**	**$ 908.64**	
Commercial	$109,623,650	9%											
Residential	$1,144,554,000	91%											
Rolesville	**$1,254,177,650**		**0.46**			**$122,909**	**2889**	**$348,098**	**$1,601.25**		**$ 341,056**	**$1,568.86**	
Commercial	$1,649,081,277	25%											
Residential	$4,945,358,128	75%											
Wake Forest	**$6,594,439,405**		**0.495**	**0.14**	**6**	**$646,255**	**13874**	**$315,418**	**$1,561.32**		**$ 312,865**	**$1,548.68**	
Commercial	$230,045,217	21%											
Residential	$850,286,314	79%											
Wendell	**$1,080,331,531**		**0.47**	**0.096**	**1**	**$105,872**	**3371**	**$217,393**	**$1,021.75**	**$208.70**	**$ 212,468**	**$ 998.60**	**$203.97**
Commercial	$920,877,483	65%											
Residential	$486,733,719	35%											
Zebulon	**$1,407,611,202**		**0.55**			**$137,946**	**2050**	**$193,046**	**$1,061.75**		**$ 184,937**	**$1,017.15**	
Commercial	$62,642,236,405	33%											
Residential	$124,577,358,690	67%											
Wake County	**$187,219,595,095**		**0.60**	**0.096**	**1**	**$18,347,520**	**63272**	**$339,969**	**$2,039.81**	**$326.37**	**$ 300,998**	**$1,805.99**	**$288.96**

* 98% collection rate

Sales Tax Distribution in Wake County:



Vehicle License Tax (Auto Decal Fee):

Municipality	Fiscal Year 2017	2018	2019	2020	2021
*Angier	$ 5.00	$ 5.00	$ 5.00	$ 5.00	$ 5.00
Apex	$ 10.00	$ 15.00	$ 20.00	$ 25.00	$ 30.00
Cary	$ 15.00	$ 15.00	$ 30.00	$ 30.00	$ 30.00
*Clayton	$ 5.00	$ 5.00	$ 30.00	$ 30.00	$ 30.00
*Durham	$ 15.00	$ 15.00	$ 15.00	$ 15.00	$ 15.00
Fuquay-Varina	$ 5.00	$ 15.00	$ 20.00	$ 30.00	$ 30.00
Garner	$ 15.00	$ 15.00	$ 30.00	$ 30.00	$ 30.00
Holly Springs	$ 10.00	$ 10.00	$ 10.00	$ 10.00	$ 25.00
Knightdale	$ 15.00	$ 15.00	$ 15.00	$ 15.00	$ 30.00
Morrisville	$ 15.00	$ 15.00	$ 30.00	$ 30.00	$ 30.00
Raleigh	$ 30.00	$ 30.00	$ 30.00	$ 30.00	$ 30.00
Rolesville	$ 10.00	$ 10.00	$ 10.00	$ 20.00	$ 20.00
Wake Forest	$ 15.00	$ 15.00	$ 25.00	$ 25.00	$ 25.00
Wendell	$ 20.00	$ 20.00	$ 20.00	$ 20.00	$ 20.00
Zebulon	$ 10.00	$ 10.00	$ 10.00	$ 20.00	$ 30.00

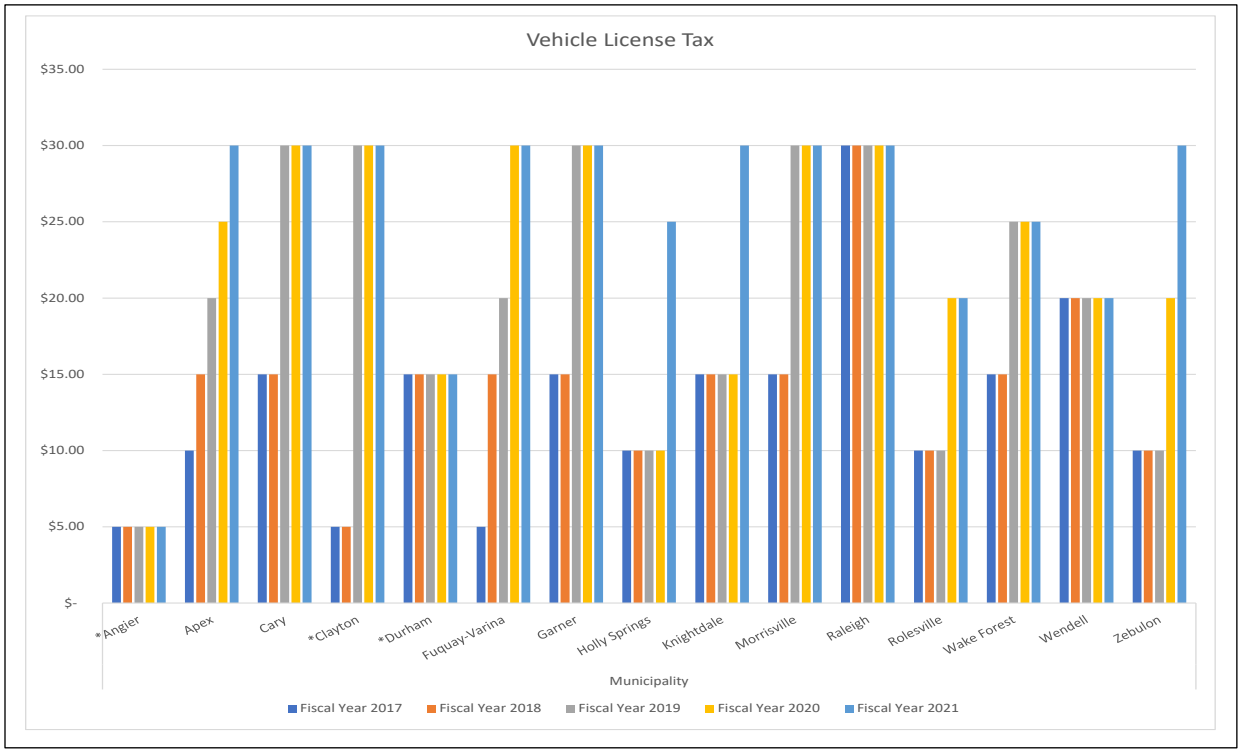
* Partial jurisdiction in Wake County

Stormwater Fee:

Municipality	Annual Fee
Butner	$ 67.00
Creedmoor	$ 107.00
Holly Springs	$ 62.40
Knightdale	$ 51.00
Morrisville	$ 25.00
Nashville	$ 30.00
Wendell	$ 20.00
Wilson	$ 66.00

**Note - Municipal comparisons are effective Fiscal Year 2021. Town of Wendell rate is effective Fiscal Year 2022.*

Vehicle License Tax Chart:



Solid Waste and Recycling Fees:

Municipality	Solid Waste Fiscal Year 2017	2018	2019	2020	2021
Apex	$ 7.97	$ 8.17	$ 8.30	$ 8.51	$ 8.72
Cary					
Fuquay-Varina			$ 14.25	$ 14.25	$ 14.25
Garner	$ -	$ -	$ -	$ -	$ -
Holly Springs	$ 9.69	$ 9.69	$ 9.69	$ 9.88	$ 10.17
Knightdale	$ 10.93	$ 11.08	$ 11.08	$ 11.08	$ 11.75
Morrisville	$ -	$ -	$ -	$ -	$ -
Raleigh	$ 12.20	$ 12.95	$ 12.95	$ 14.45	$ 14.45
Rolesville	$ 9.79	$ 9.79	$ 9.79	$ 9.79	
Wake Forest	$ -	$ -	$ -	$ -	
Wendell					
Zebulon	$ 19.25	$ 19.25	$ 19.25	$ 20.50	$ 20.75

Municipality	Recycling Fiscal Year 2017	2018	2019	2020	2021
Apex	$ 3.31	$ 3.39	$ 3.44	$ 4.28	$ 4.89
Cary					
Fuquay-Varina	$ -	$ -	$ -	$ -	$ -
Garner	$ -	$ -	$ -	$ -	$ -
Holly Springs	$ 4.34	$ 4.34	$ 4.34	$ 5.22	$ 5.42
Knightdale	$ 2.88	$ 3.75	$ 3.75	$ 4.73	$ 4.80
Morrisville	$ -	$ -	$ -	$ -	$ -
Raleigh	$ 2.60	$ 2.60	$ 2.60	$ 2.60	$ 4.60
Rolesville	$ 3.69	$ 3.69	$ 3.69	$ 3.69	
Wake Forest	$ -	$ -	$ -	$ -	
Wendell					
Zebulon	$ 4.16	$ 3.46	$ 3.46	$ 4.18	$ 6.59

Municipality	Yard Waste Fiscal Year 2017	2018	2019	2020	2021
Apex	$ 6.85	$ 6.86	$ 7.83	$ 7.83	$ 7.83
Cary					
Fuquay-Varina	$ -	$ -	$ -	$ -	$ -
Garner	$ -	$ -	$ -	$ -	$ -
Holly Springs	$ 2.00	$ 3.00	$ 3.00	$ 3.00	$ 3.50
Knightdale	$ -	$ -	$ -	$ -	$ -
Morrisville	$ -	$ -	$ -	$ -	$ -
Raleigh	$ -	$ -	$ -	$ -	$ -
Rolesville	$ 8.52	$ 8.52	$ 8.52	$ 8.52	
Wake Forest	$ -	$ -	$ -	$ -	
Wendell					
Zebulon	$ -	$ -	$ -	$ -	$ -

Municipality	Total Fiscal Year 2016	2017	2018	2019	2021
Apex	$ 18.13	$ 18.42	$ 19.57	$ 20.62	$ 21.44
Cary	$ 16.00	$ 16.00	$ 16.00	$ 17.00	$ 19.50
Fuquay-Varina	$ -	$ -	$ 14.25	$ 14.25	$ 14.25
Garner	$ -	$ -	$ -	$ -	$ -
Holly Springs	$ 16.03	$ 17.03	$ 17.03	$ 18.10	$ 19.09
Knightdale	$ 13.81	$ 14.83	$ 14.83	$ 15.81	$ 16.55
Morrisville	$ -	$ -	$ -	$ -	$ -
Raleigh	$ 14.80	$ 15.55	$ 15.55	$ 17.05	$ 19.05
Rolesville	$ 22.00	$ 22.00	$ 22.00	$ 22.00	$ 22.00
Wake Forest	$ -	$ -	$ -	$ -	$ 21.00
Wendell	$ 22.00	$ 22.00	$ 22.00	$ 22.00	$ 22.00
Zebulon	$ 23.41	$ 22.71	$ 22.71	$ 24.68	$ 27.34

FY 2021 General Fund Staffing Comparison:

Department	Wendell	Hillsborough	Pittsboro	Rolesville	Zebulon	Selma (FY20)
Administration	4	9.25	2	3	3	4
Finance	5	4.4	4	5	4	6
Planning	5	4	5	4	5	3
Parks & Rec	7	1.9	0	4.5	5	8
Safety & RM	0	1	0	0	0	0
IT	0	1	0	0	0	0
Stormwater	1	3	0	0	2	0
Police	24	31.23	16	21.5	22	25.5
Fire Marshall EM	0	1.8	0	0	0	0
Public Works	15	11.1	9	4	12	9.5
Econ Dev	0	1	0	1	1	0
Library	0	0	0	0	0	3
Cemetery	0	0	0	0	0	2
Fire	0	0	0	0	15	10
Total	61	69.68	36	43	69	71

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

	2010 Population	2019 Population	Population Growth Rate	2010 Land Area (sq mi)	2019 Land Area (sq mi)	Land Area Growth Rate
Wendell	5,845	7,515	29%	5.204	5.511	5.9%
Nearby Comparisons:						
Hillsborough	6,087	7,809	28%	5.331	5.617	5.4%
Pittsboro	3,743	4,667	25%	4.138	4.848	17.2%
Rolesville	3,786	6,921	83%	3.934	4.870	23.8%
Selma	6,073	6,703	10%	4.848	4.800	-1.0%
Zebulon	4,433	5,165	17%	4.138	4.656	12.5%
Current Comparisons:						
Aberdeen	6,350	8,157	28%	8.510	10.136	19.1%
Black Mountain	7,848	8,515	8%	6.702	6.692	-0.1%
Fletcher	7,187	8,491	18%	6.411	6.390	-0.3%
Gibsonville	6,410	7,382	15%	3.495	3.614	3.4%
Woodfin	6,123	6,673	9%	8.788	9.007	2.5%
5-7 Year Growth Comparisons:						
Archdale	11,415	12,278	8%	8.213	8.766	6.7%
Knightdale	11,401	17,264	51%	6.206	7.457	20.2%
Lewisville	12,639	13,392	6%	13.969	14.380	2.9%
Mebane	11,393	14,329	26%	8.357	9.745	16.6%
Waxhaw	9,859	14,722	49%	11.544	11.956	3.6%
10-15 Year Growth Comparisons:						
Clayton	16,116	23,775	48%	13.511	15.141	12.1%
Clemmons	18,627	20,230	9%	11.810	11.881	0.6%
Fuquay-Varina	17,937	28,109	57%	12.090	15.194	25.7%
Leland	13,527	22,610	67%	19.781	19.797	0.1%
Harrisburg	11,526	18,073	57%	9.051	11.277	24.6%
Kernersville	23,123	26,312	14%	17.322	17.78	2.6%
Mint Hill	22,722	27,754	22%	23.924	24.160	1.0%

FY 2021 Parks and Recreation Program Fees:

	(Resident/Non-Resident)							
	Baseball	T-Ball	Soccer	Volleyball	Men's Softball	Men's Basketball	Co-Ed Softball	Co-Ed Volleyball
Wendell	$50/$70	$25/$45	3-6 yr $60/$80 7-10 yr $80/$100	$25/$45	$500/team	$450/team	$400/team	$300/team
Clayton	$40/$80	$30/$60	$30/$60	N/A	$12.50/$25/player	$12.50/$25/player	$12.50/$25/player	$12.50/$25/player
Knightdale	$45/$65	$25/$40	N/A	N/A	$40/player	$55/player	$40/player	N/A
Zebulon	$45/$65	$35/$55	$45/$65	N/A	$500/team	$500/team	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	$60/$100	$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	$ 30

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 – Ages 3-6	Resident: $60 Visitor: $80
Soccer – Ages 7-10	Resident: $80 Visitor: $100
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 (Jake May, Doug Proctor, Carver 1, Carver 2)	$200 per field per day (includes lights)
Field Use (Field #3)	$100 per day (no lights)
Disc Golf Course Tournaments	$100, Monday – Friday (no lights)
Staff	$250 per staff 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
New Structure	$2,500
Project Requiring Special Use	$2,500 plus Special Use fee

Residential Solid Waste and Recycling	
Solid Waste Fees* (*Chapter 18, Town Code of Ordinances*)	$25 per month *Shown on Raleigh Utility Bill

Stormwater System Fees	
Stormwater Fee*	$25 per year *Shown on annual property tax 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
Construction Drawing Review	$700 per submittal
Final Plat – Major Subdivision	$200 (plus $5/lot)
Re-submittal fees – (beginning with 3rd 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 & *Prepaid at time of application submittal*)	$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
Sidewalk and/or Driveway Inspection *[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.]	• Initial and first re-inspection – $60 Second and subsequent re-inspections - $60 each
Storm Drainage Inspection – If performed by Town Charged to the developer *[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.]	• $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 _____ day of _____, while in regular session.

ATTEST:

_____
Virginia R. Gray,
Mayor

_____
Megan Howard,
Town Clerk

_____
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 and Cardinal Charter School.

- 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.

ACFR – Annual Comprehensive Financial Report is a set of governmental financial reports, including the annual audit reports, meeting the requirements of the Governmental Accounting Standards Board (GASB).

- 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 General 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.

- 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 fund 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 that 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.