

Town of Morrisville

Adopted Annual Operating Budget & CIP

Stronger Foundation

FY2024

100 TOWN HALL DRIVE

MORRISVILLE, NC 27560

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BUDGET@TOWNOFMORRISVILLE.ORG

Harris Mill Fire Station

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Morrisville

Live connected. Live well.

To Our Readers:

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

An abbreviated version is used during Town Council's deliberations to facilitate the presentation and discussion. This document is the full version released following the adoption of the budget.

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Organization

- Strategic Plan
- Organizational Chart
- Elected & Appointed Officials & Staff

Morrisville Carpenter Road Project Ribbon Cutting



Strategic Plan

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

Mission Statement

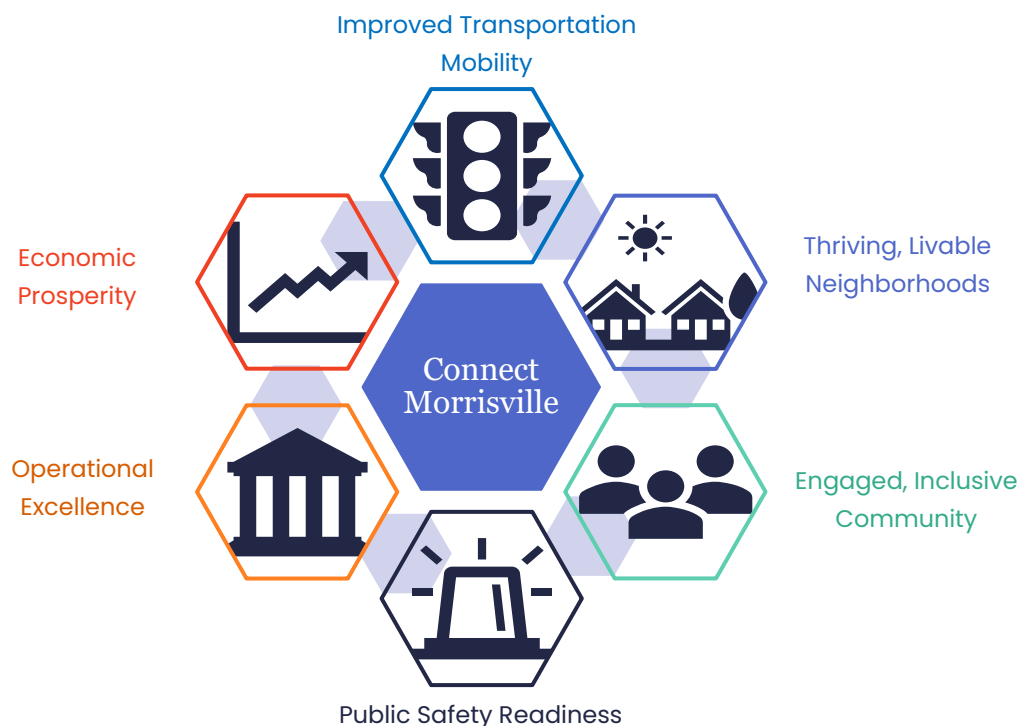
Connecting our diverse community to an enhanced quality of life through innovative programs and services.

Vision Statement

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

Values

Dedication – Integrity – Courtesy – Innovation



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

GOALS & OBJECTIVES



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

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

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

Obj. 1.3: Explore and evaluate traffic management options



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

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

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

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



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

Obj. 3.1: Validate community interest/desires/needs

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

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



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

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

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



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

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

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

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



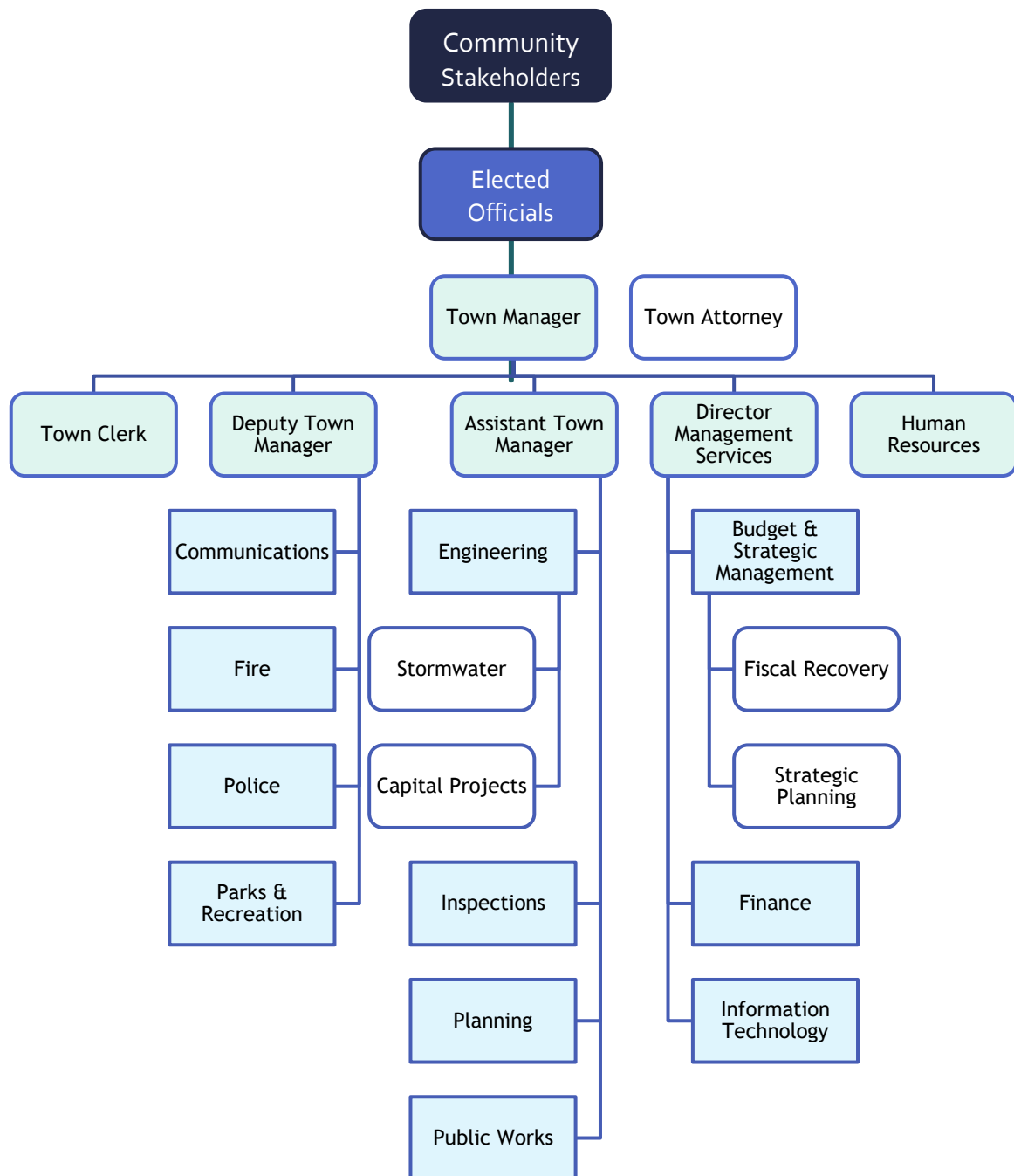
Goal 6: Economic prosperity - *Promote a business-friendly environment to diversify the economic base and attract an educated and highly skilled workforce*

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

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

Obj. 6.3: Promote and advocate for public education needs

Organizational Chart – Adopted FY2024



Elected & Appointed Officials & Staff

MAYOR AND TOWN COUNCIL



Mayor	TJ Cawley
Mayor Pro-Tem	Liz Johnson
Council Member	Donna Fender
Council Member	Satish Garimella
Council Member	Steve Rao
Council Member	Anne Robotti
Council Member	Vicki Scroggins-Johnson

APPOINTED OFFICIALS AND STAFF

Town Manager	Martha Paige
Town Attorney	Frank Gray
Deputy Town Manager	Brandon Zuidema
Assistant Town Manager	Giselle Rodriguez-Villanueva
Director of Management Services	Jeanne Hooks
Chief Information Officer	Rick Ralph
Communications & Outreach Director	Wil Glenn
Finance Director	Nancy Emslie
Fire Chief	Nate Lozinsky
Fiscal Recovery Officer	Michael James
Human Resources Director	Lauri Shedlick
Inspections Director	Shandy Padgett
Parks and Recreation Director	Mary Faucette
Planning Director	Michele Stegall
Police Chief	Pete Acosta
Public Works Director	Jeffery Brown
Stormwater Engineer Manager	Ben Mills
Strategic Performance Manager	Erin Hudson
Town Clerk	Eric Smith
Town Engineer	Mark Spanioli



Fire Department
Posting the Colors



Budget Summary

- Budget Snapshot
- Budget Message
- Budget Priorities
Summary
- Budget Ordinances &
Resolutions

Budget Snapshot



The capital budget includes streets & sidewalks, parks & open spaces, Town Center, and stormwater restorations.

\$23M

**Invested in the
Capital Budget for
Fiscal Year 2024.
Total 5-year CIP =
\$71.5M.**

\$49.5M

**Fiscal Year 2024 Annual Operating
Budget delivering Core Services to the
Community. Your tax dollars at work for
you!**



\$3M Provides for Parks, Recreational and Cultural Resources. Quality of life services include recreation, fitness, organized sports, camps, & cultural events to name a few.



\$8.6M Allows Public Works to maintain and care for public facilities, vehicles, roads, parks, and provides solid waste & recycling services.

**Your Town,
Your Future –
Check out the
Budget Online
Today!**



\$14.9M

Supports Public Safety. This includes fire protection and prevention, emergency services, & law enforcement resources.



\$370,000

A home with a value of \$370,000 will pay \$1,443 in Morrisville property taxes @ 39 Cents per \$100 assessed value.

(Other fees will apply annually relating to stormwater & vehicle fees.)



\$6.4M

Development

Services consist of Planning, Engineering, & Inspections. This provides for development oversight & review including code enforcement, permitting, stormwater, capital project management & Smart Shuttle program.



\$16.6M

General

Government includes administration, communications, human resources, budget & capital planning, financial reporting, & technology innovations with smart solutions & open data.

\$3.8M Remaining ARPA Funds

invested in playground updates, facility repairs, capital cost estimating, proactive street maintenance, technology replacements, equipment, Pugh House study, staff space needs, security initiatives, mural pilot program, revenue replacement & other onetime needs. (OnetimeResourceUse)

Budget Message

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



May 9, 2023

Mayor Cawley and Members of Town Council:

INTRODUCTION

The proposed FY 2024 operating budget and capital investment program is presented for your consideration. This budget has been prepared in alignment with guidance and feedback provided by Town Council, primarily at the annual winter retreat, expressing its concern about the lingering impacts of COVID and potential economic downturns in the economy that could be facing both our residents and businesses. Public input into the budget process illustrates some of these same concerns about affordability of living in Morrisville. Additional information about the budget process and budget input is provided later in this message.

Town Council has expressed a desire to balance identified needs within existing resources as much as possible rather than pass along additional financial burden to Morrisville taxpayers. An opportunity to increase recurring operational resources through the implementation of a solid waste user fee for those taxpayers benefitting from that service was tabled during the retreat. Staff continues to believe that this mechanism for building ongoing budget capacity is essential to the provision of future services and should continue to be explored in the future. Staff has approached the consideration of a tax increase in similar fashion and has not recommended a tax increase for FY 2024 with one exception – affordable housing – which is discussed in more detail in that section of the budget document.

All Town departments and staff have been highly engaged in the process of building this year's budget, virtually from scratch. While a base budget philosophy has been utilized to manage and evaluate year over year growth for the past ten years, departments "scrubbed" base budgets with emphasis on managing inflationary growth and identifying potential existing capacity in the resources needed to manage current programs and services.

As a result of these efforts, staff was able to affirm the effective management of base budget resources as lean but adequate. Significant available resources to repurpose toward new requests were not identified. Through strategic cost containment review, staff was able to reduce the inflationary impact on base operational budgets from approximately 3% to 0% prior to the consideration of new base budget needs.

Core programs and services were also evaluated to ensure they continue to fulfill intended goals and provide value to the community. There are no recommended changes to core programs and services. Regular, routine assessment should continue as our town's priorities and expectations change. With constrained resources, there are no new programs or program expansions in the FY 2024 proposed budget.

The Town has continued to benefit from strong natural growth in tax base that has provided for the necessary adjustments to existing personnel costs and operating expenditures. The second tier of the stormwater equivalent residential unit (ERU) has been utilized to support the Stormwater Capital Investment Program and user fees have been adjusted where appropriate to better cover costs of services and offset the town's rising costs. Effective July 1, administrative and processing fees for revenue collection will be included in costs of programs and/or passed along to customer fees for those services. User fees remain the best approach to manage costs of services based on use/participation rather than being borne by all taxpayers.

Property revaluation is planned for 2024 and will impact FY 2025 revenue calculations – this will be a critical opportunity to capture and retain essential revenues to support the recurring operational needs of the town. Review and analysis of the revenue neutral tax rate (RNTR) for FY 2025 budget preparation will be the best opportunity to address the long-range additional personnel needs and to expand and grow desired programs that cannot be incorporated into this year's budget proposal.

THE RECOMMENDED BUDGET HAS BEEN BALANCED THROUGH CAREFUL AND DELIBERATE ATTENTION TO THESE KEY PRINCIPLES AND PRIORITIES:

- *Commitment to existing staff through necessary market adjustments, merit pay, and job classification review. Support of our service providers is a significant component of both overall budget requests and recurring budget growth this year. There is no more impactful component of our operations than our staff.*
- *Focus on how the community benefits from budget requests.*
- *Incorporation of goals and priorities espoused by Town Council. Examples include affordable housing and public art.*
- *Project acceleration, especially those already in the development pipeline, and responsible planning for both anticipated and unknown cost escalation.*
- *Maintenance of capital reserve allocations to support future planning and the Capital Investment Program.*
- *Strategic replacement of existing assets, including buildings, vehicles, and equipment.*

Emphasis continues to be placed on maintaining the strong financial position enjoyed by the town, as evidenced by three AAA credit ratings, a strong fund balance, and a robust Capital Investment Program. Issuance of the second series of bonds is planned during FY 2024. Continued growth in the McCrimmon Parkway corridor will be integral to long-range forecasting and planning. The remaining American Recovery Plan Act (ARPA) funds have been utilized to

both support non-recurring expenditures and necessary projects and those of special interest to Town Council.

The FY 2024 proposed operating budget influences are **meeting our needs, maintaining the strong foundation we have built for the community, and focusing on what is ahead**. Together these themes will carry the Town into a strong and vibrant future.

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

The budget message outlines the key focus areas and provides important information that frames the budget requests:

- Budget Priorities Overview with Strategic Plan Alignment
- Budget Ordinance/Resolutions
- General Fund Detail (abbreviated)
- Capital Investment Program [CIP] (summary only)
- Position and Pay Grade Classification Schedule
- User Fee Schedule and Fee Change Recommendations

The proposed budget document has been streamlined to highlight essential areas of attention for budget presentation and analysis. The adopted budget document will include expanded content such as related information and supporting materials including:

- Town Organizational Chart
- Elected and Appointed Officials Listing
- Budget Snapshot
- Department Budget Schedules
- Budget Process Narrative
- Basis of Budget Narrative
- Policy Narrative
- Long-Range Forecast
- Glossary

Note: The Budget Snapshot and Long-Range Forecast will be included and discussed as part of the budget presentation.

BUDGET OVERVIEW

The proposed tax rate for FY 2024 remains recommended at \$0.39 per \$100 of property valuation. Of this amount, 3-cents are dedicated to bond projects approved by voters in November 2021 for public safety, parks and recreation, streets, and sidewalks and connectivity projects. The second issuance of bonds, projected at \$13,900,000, is planned for execution in FY 2024. The future debt service for this bond issuance is part of the current debt service model and does not require an additional adjustment to the tax rate.

The proposed stormwater Equivalent Residential Unit (ERU) fee increases \$10 from \$40 to \$50 per ERU to support the stormwater operations and capital infrastructure studies that were completed in FY 2022. The second adjustment results from deferral of some of the proposed fee recommended in FY2023 and is essential for implementation of the Stormwater Capital Investment Program.

An appropriation of \$1,238,800 of the Town's fund balance is proposed to support essential one-time General Fund expenditures. All remaining ARPA funds totaling \$4,690,000 must be appropriated in 2024 and of that \$2,750,000 has been used to support budget requests for key projects and initiatives prioritized by Town Council and that align with community input. The remaining balance of \$1,940,000 is planned for use with Town Center and Crabtree Creek Nature Park. Additional discussion of the fund balance and ARPA is included in those sections of the budget message.

A major update to the Capital Investment Program (CIP) was completed during FY 2023 to reflect Town Council priorities, review policy direction, capture new projects, and adjust project cost estimates. The Stormwater Capital Investment Program was formalized in FY 2023 to address long-term infrastructure needs specifically for stormwater projects. Town Council completed multiple prioritization exercises and held several work sessions to explore projects of mutual interest and evaluate financing strategies for FY 2024 and future years.

CIP capital budget items proposed in the FY 2024 budget include investments in Town Center Phase I, Crabtree Creek Nature Park, Phase 2 of Intersection Improvements, an allocation of funds for parkland purchases, design of the Sawmill Creek Tributary, and additional resources towards the Airport Boulevard Extension Road project.

The total proposed operating budget for FY 2024 is \$49,490,000 for the following annually adopted funds:

General Fund	\$ 48,200,000
Stormwater Fund	\$ 1,290,000

The proposed FY 2024 General Fund Budget less transfer appropriations equate to \$40,315,000 and reflects an approximate 7.8% overall increase as compared to the original FY 2023 budget less transfers of \$37,375,000 (both include Healthcare Premiums). Growth in expenditures can be observed primarily in personnel and personnel related costs for current staff and existing infrastructure projects for FY 2024 over FY 2023. Limited staffing and program expansion opportunities are available for FY 2024 within available resource levels.

For FY 2024, the available capacity between revenues and base budget expenditures for the combined operating funds is approximately \$4.4 million. Basic routine services and recurring expenses (excluding transfers, contributions and grants, and one-time capital outlay) are approximately \$42.7 million at the current fiscal year's operational service levels. Proposed additions to recurring and routine expenditures to the base operating budget are \$3,186,500 for FY 2024 and represent a 7.5% growth to the base operating budget and less as compared to the

average 11% growth over the last five years. These increases are primarily to competitively compensate employees, support increased benefits costs, and address recurring costs for operations and programs such as traffic signal maintenance, solid waste services, sustainability, parkland lease, Smart Shuttle operations, and town events.

Four new positions are requested for FY 2024: an Athletics Maintenance Technician III to support expanded park operations, especially cricket at Church Street Park, a Senior Capital Projects Manager to help manage and promote work on the town's extensive capital projects portfolio, and conversion of two existing part-time positions (one 30-hour and one part-time) to provide for program capacity needs at Cedar Fork Community Center and for the Morrisville Aquatics and Fitness Center pool operations.

Beyond the increase in recurring routine expenditures, the FY 2024 budget proposes an additional \$3,527,300 to support targeted capital projects, programs and initiatives that enhance accomplishment of the strategic plan, maintain Town infrastructure, and address priorities articulated by Town Council such as Pugh House design and a pilot mural public art program.

Recurring/routine and non-routine items are more fully described in the *Budget Priorities Summary*. Substantially, all of these items relate to essential needs: personnel cost adjustments, recurring cost and program increases to maintain current levels of service, and to replace, repair and maintain existing assets and equipment necessary for programs and services. Program funding requests are limited to essential needs to support existing levels of service and not expand programs. FY 2024 proposed operating budget recommendations for personnel, debt, and use of fund balance are described in more detail in the following sections of this budget message.

Capital Reserve allocations of \$2,530,000 million are proposed for future spending in key areas of roadway and transportation improvements, parks and recreation improvements, fire apparatus purchases, other capital investments, and the remaining Municipal Service District project. Fire apparatus reserve allocations have been increased for FY 2024 and will continue to need higher levels of contributions to support future apparatus and equipment needs as the cost of equipment increases.

There is no new debt service anticipated in FY 2024. The second issuance of bonds authorized in November 2021 is anticipated for a February 2024 sale, but no principal or interest payments are scheduled prior to the end of the fiscal year.

Identified budget priorities, including capital reserve allocations, and use of ARPA funds total \$9,243,800 or 18% of the total proposed appropriations. The remaining 82% is existing base budget expenditures. Of the \$9,243,800 in requests for FY 2024, approximately 35% is recurring cost that will become a part of the base budget for FY 2025, a projected \$45.9 million new base budget level.

Town Council continues to explore ways to impact affordable housing opportunities in Morrisville. Phase 2 of the Affordable Housing Plan is underway, and Town Council has authorized development of a program that includes design of a down payment assistance

program and reviewing land donation/land trust options. Town Council will need to evaluate whether to activate the program prior to completion of the affordable housing strategy or consider it further following review of the recommended affordable housing plan framework. Town Council has expressed its desire to support affordable housing initiatives and concern about losing the opportunity to have an impact for the Town. However, there are no existing resources to support ongoing affordable housing program costs.

Should Town Council wish to pursue affordable housing implementation in FY 2024, a one-cent tax increase will be necessary to support expenditures for that program.

Other non-operating budgets for FY 2024 include obligations related to NC pension plan and post-employment obligations:

Retirement Health Care Fund (OPEB)	\$ 578,400
Retirement LEO Separation Allowance Fund	\$ 160,700

Capital Project Funds with approved project ordinances are on multi-year budget schedules and are not related to the annual operating budget ordinance unless through planned interfund transfer(s) or debt obligation(s).

Outlook

The FY 2024 proposed operating budget again recognizes the need to supplant revenue lost from programs with ARPA funds, especially for parks and recreation related activities that remain reduced from pre-pandemic levels, and for which anticipated increases due to expanded programming have not materialized at MAFC. The challenge to recoup these revenues has been further impeded by increased costs for staffing and limited program offerings due to staffing shortages. A comprehensive review of Parks and Recreation program revenues as compared to costs is underway to establish a viable and sustainable framework for addressing these concerns.

FY 2025 revenue analysis, in particular reconsideration of a solid waste fee and the retention of a tax rate level proximate to the existing rate (versus reduction to revenue neutral levels), will be paramount to infusing needed capacity into the budget to meet recurring cost needs such as new staff and program cost increases and expansions. Acknowledging Town Council's concern about the affordability of living in Morrisville, the town continues to demonstrate one of the lowest costs of municipal services in Wake County while still providing an exceptionally high level of service to the community.

As the McCrimmon Parkway corridor develops, an assessment of future tax base growth, commercial/residential mix, and redevelopment opportunities will be vital to forecasting and planning for the long-term desires and needs of the town.

Staffing needs and related office space needs exist and will become more critical to accomplishing the goals and objectives of the strategic plan and providing the desired level of service and programs to the community. Additionally, the changing environment for recruitment and retention of staff, including and perhaps even more importantly part-time staff for direct service needs for parks and recreation programs, requires a comprehensive review to identify approaches to address these needs and impacts long-term.

Commitment to the capital investment program must be maintained to achieve desired outcomes, including incorporating known and unknown cost increases into the CIP planning and careful and deliberate utilization of allocations to capital reserves and maintenance of a healthy fund balance that provides a mechanism for addressing emerging operational or capital opportunities. A future tax rate increase will likely be necessary to support financing the public works facility project.

ACKNOWLEDGEMENTS

The FY 2024 proposed operating budget represents my tenth budget process with the Town of Morrisville. As I reflect on what has occurred in the town over these past ten years, I am proud and honored to be a part of all that has been accomplished through the work of many great co-workers who always professionally represent the town and are committed to providing the highest level of service possible to our community. I have also benefitted from the diverse perspectives, opinions, and approaches to the budget process by members of Town Council and I am always energized by the process we undertake together from introduction to adoption of a budget that reflects the collective work of all.

I have great partners and support all year, and especially during budget preparation and development. This year, we modified the budget process to start earlier, and “front-load” Town Council input into budget goals and priorities. Departments prepared presentations and preview materials that facilitated Town Council’s discussion during the winter retreat and incorporated Town Council feedback into their detailed scrutiny of base budgets, budget requests and user fee evaluation. I commend them for their efforts.

My core support team – Brandon Zuidema, Giselle Rodriguez, Jeanne Hooks, and Lauri Shedlick - have continued to provide guidance, insight and perspective that only make the budget development process better. This year, we enhanced the review through both individual and collective assessment of mid-year budget outlook and budget request materials that have helped provide a reasonable and well-constructed budget proposal. While we each bring our own perspective to the process, the overall consistency in identifying the budget priorities for

the organization are demonstrated in the proposed budget. Thank you to all of them for their ongoing commitment to this work and to the Town Council.

The Budget and Strategic Management team has grown as necessary to support the workload associated with this significant and important annual undertaking. Michael James has spearheaded the comprehensive review of the Capital Investment Program this year, in addition to his other duties as Fiscal Recovery Officer and with small business program development. Dawn Raab has provided Grant Program oversight and special support towards the unique aspects and needs of the Parks, Recreation and Cultural Resources Department budget. Erin Hudson has joined the team and continues to link budget requests with strategic plan goals and objectives. These “budget buddies” are fundamentally important to the budget process and in support of our department’s needs. Extra thanks go to them.

There is no one person that has shared more knowledge and insights about the town’s budget than Jeanne Hooks, who helps me be a better Budget Officer for the town. My trust and confidence in her care, attention and evaluation of our revenues and expenditures are unsurpassed. She is a true partner and collaborator in the work we do on behalf of the community and Town Council.

Special thanks to Town Council for providing me this opportunity to advocate for the town’s needs again this year.

BUDGET DELIBERATION TIMELINE

The budget will be available to the public by May 5 and will be formally presented to Town Council and the community at the May 9, 2023, Town Council Meeting. Formal presentation of the budget will be followed by more in-depth discussion of its development and core components. The budget email portal is open now for public input, questions, and feedback until May 23. Work sessions are planned for May 11, 18 and 25. Budget adoption is anticipated on June 13; if not adopted June 13, adoption would be scheduled on June 27. In accordance with state law, a balanced budget must be adopted before July 1.

A Frequently Asked Questions (FAQ) tool will be utilized throughout deliberations to supplement information included in presentations to provide expanded detail and clarification of budget requests for the FY 2024 proposed budget.



May 5 – Budget Available to Public
May 9 – Presentation to Town Council
May 11, 18, & 25 Budget Work Sessions

June 13 – Budget Adoption
June 27 – Budget Adoption (if not adopted on June 13)

SUMMARY

The FY 2024 proposed budget is designed to provide a foundation for meeting current needs at current service levels. It also is intended to provide a framework for preparing to consider ways to enhance resources in FY 2025 to address both the existing needs and future long-term needs, particularly staff needed to support established goals and priorities. Capacity needs must be addressed in FY 2025 to achieve desired outcomes and take advantage of new opportunities.

Thank you to Town Council for its important guidance and deliberation as we review the proposed budget.

Sincerely,

A handwritten signature in blue ink, appearing to read "M. Paige", is positioned above the printed name.

Martha Paige
Town Manager/Budget Officer

BUDGET PLANNING AND DEVELOPMENT

Preparation for the FY 2024 budget process began shortly after adoption of the FY 2023 budget through a review of the budget calendar and timeline with Town Council. Town Council expressed high levels of satisfaction with the overall process and additions to the methodology for FY 2024 (budget kickoff with department presentations and budget brainstorming exercises). Town Council did indicate a desire to influence the development of the budget earlier through budget priority discussions, an understanding of the trade-offs and impacts of budget decisions, and clarity in evaluating needs versus wants. Enhancing community involvement and engagement in the budget through increased awareness and two-way engagement were themes that Town Council asked to have conducted earlier in the budget timeline. Finally, Town Council supported reduced presentation materials and work sessions and more focus on brainstorming and deliberations, with more attention to “big picture” conversations rather than details of specific budget requests. These ideals were used to establish the budget calendar and Town Council retreat and work session content.

Town Council spent the fall immersed in a major update of the Capital Investment Program through review of projects and prioritization exercises that have continued through the winter and spring. This has been a major workload effort for both Town Council and staff and one that has helped frame the next bond issuance and the financing strategy for Town Council’s highest project priorities.

Departments moved up mid-year review and provided a snapshot of budget insights and influences in presentations provided in January that kicked off Town Council’s winter retreat. The focus of these presentations was current workplan progress, an assessment of challenges and opportunities facing the department, key drivers of workload and anticipated budget needs and resource impacts. An interactive budget portal tool also opened in January to provide Town Council initial perspectives from the public to consider during budget brainstorming discussions at the retreat.

The Town Council retreat topic sessions were framed around key topics related to the budget that were managed through minimal presentations and limited direct staff participation. Town Council shared their individual thoughts and ideas and visualized ways to align unique perspectives and opinions into prioritized focus areas that guide budget content and vision. This exercise by Town Council has been invaluable to town staff in considering proposed budget priorities in a constrained budget.

Town Council spent time evaluating budget engagement strategies to achieve identified core engagement values of participation (getting the community interested in the budget), two-way engagement, an interactive process that brings people together, and enhancing access to stakeholders through use of multiple engagement platforms. An action plan was developed and implemented based on this feedback throughout the spring, and included direct engagement with advisory committee groups, video messages by members of Town Council and staff, social

media surveys, virtual meetings and in-person drop-in sessions at town events and special meetings. An assessment of the budget outreach plan will be included in a debrief on lessons learned through the FY 2024 budget process.

Town Council received an update on the future needs and obligations and a long-range staffing forecast to consider as they discussed desired budget outcomes and as they talked about budget capacity and overall budget philosophy. As noted above with budget priorities, Town Council's general desire to manage budget requests within existing resource capacity was fundamental to staff's approach in evaluating and making recommendations for FY 2024.

Following the retreat, budget preparation began in earnest with all town departments comprehensively evaluating base budget expenditures, evaluating program and service delivery approach, and refining and prioritizing requests for formal submission and consideration in the organization-wide budget proposal. Departments also robustly vetted user fees related to increased costs of service, peer market comparisons and value to the user.



An early budget outlook was provided to Town Council in March for both capital investment and operational influences on evaluating budget requests. The outlook provided Town Council an early glimpse into budget development and demonstrated how staff was working to align requests to Council's brainstorming ideas. The results of early budget outreach were also shared with Town Council.

A preview of the FY 2024 proposed budget was presented in April. The preview more definitively outlined available resources and available capacity for new requests. Robust discussion about needs that cannot be met through existing resources lead to healthy debate about future operational and capital needs and options for tax rate considerations for the current proposed budget and in FY 2025 through adjustment in a revaluation implementation year. A reintroduction of the solid waste fee was also explored for future re-evaluation.

Throughout the year, Town Council receives administrative reports and holds work sessions to remain informed and engaged on topics that directly and indirectly influence future budget obligations. Feedback from this work is also incorporated into budget recommendations. In other words, Town Council provides guidance on the budget throughout the year and shapes the budget through every decision it makes. The budget always represents the compilation of many pieces of work and is not just a one-time a year discussion.

The preparation of the proposed FY 2024 operating budget was guided by the following considerations:



Balancing needs substantially within existing resources. Staff has employed more aggressive revenue forecasting where appropriate, while maintaining some safeguards in the event of an economic downturn.



Remaining ARPA fund must be committed in 2024 and spent by 2026. ARPA funds have been used to address revenue disparities remaining from a COVID-19 world and in support of key projects and other non-recurring needs for FY 2024.



Competitive compensation and benefits for staff. Along with workload management, recognizing the need to adequately, and appropriately compensate staff is essential to employee retention and overall satisfaction.



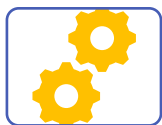
Continued commitment to capital reserve allocations that support the future CIP and other capital needs.



Focus on providing benefit/value to our community when considering budget requests.



Fiscally responsible use of fund balance to preserve resources that could be needed to support emerging opportunities and project cost escalation impacts. The desire to complete existing projects has been identified as an area of emphasis by Town Council.



Maintenance of existing assets, including facilities, vehicles, and equipment.



Workload management for existing staff. New and increased services and programs are not feasible for FY 2024. Limited additions to staff are requested.



Advancing priorities identified by Town Council as resources are available.



Alignment of budget requests to Connect Morrisville, the town's strategic plan.

Additions to the base budget due to changes in programs, services and personnel are highlighted to demonstrate the effect on decisions that influence future budget development and available budget capacity. Once established, programs and services that add to the base budgets are future year commitments unless there is a corresponding program or service reduction. For FY 2024, growth in recurring expenses, especially in new personnel, has been limited to existing and essential needs only.

A fund balance appropriation to balance the budget is incorporated in the FY 2024 budget. While a typical practice to reflect that budgets are estimates and both revenues and expenditures may be different than projected, appropriation of “savings” more than approximately 3% is not recommended on a regular basis and is not a sustainable practice year-to-year. Maintaining a healthy fund balance is integral to strong financial condition and credit ratings and will be reviewed again this year by credit rating agencies in advance of the proposed issuance of bonds in February 2024.

FY2023 RECAP

FY 2023 has been another year of great accomplishment in advancing and completing major projects and laying groundwork for many others. Much attention has been placed on the major CIP update that will advance important community projects for the town. Other examples of foundational and formative work done or nearing completion this year include:

Morrisville-Carpenter Road Improvements. Substantial completion and a ribbon cutting held in March 2023.

Town Center Phase 1. The development plan has continued to mature into the destination envisioned by Town Council. Singh Development LLC is the private partner in this significant effort to bring this area to life. Groundbreaking is projected before the end of 2024.

Harris Mill Fire Station. Furniture, fixtures, and equipment purchases are underway, with occupancy planned in July 2023.

Church Street Park. Improvements are underway in the park, and the Southern Lot project will be breaking ground soon, to include community amenities such as volleyball, basketball and multi-use courts as well as additional cricket pitches. The Town envisions hosting of major league and international cricket matches as a result of this investment.

Morrisville Community Park. Improvements – tennis courts, pickleball courts and a greenway trail expansion are slated to be complete by the end of the fiscal year.

Dog Park. A location near Franklin Upchurch Senior Street is in design, with construction planned in 2024.

Shiloh Park Renovations. Construction has been approved and will be underway soon, including the replacement of the basketball court and playground and new fencing and lighting.

Crabtree Creek Nature Park. Design continues. The park design is envisioned to connect natural space and expanding walking trails and boardwalks with a planned ADA playground, rain garden, and interpretive signage.

Sidewalk Projects. Notably Church Street and Louis Stephens Road are in design. Airport Boulevard and Morrisville Community Park sidewalks were completed.

Intersection Improvements Phase 1. Projects are complete, and Phase 2 is incorporated into the proposed CIP.

International Drive Extension. Roadwork is expected to begin in early summer with paving taking place in September. The road connection is projected to be complete this calendar year.

Veteran's Memorial. Design concept for a future memorial was completed. The Morrisville Veterans Memorial Foundation is currently evaluating fundraising efforts to support this project.

Many strategic operational initiatives are also noteworthy:

Public Safety Radio Replacement. All radios were replaced in Police, Fire and Public Works to provide seamless communication for both emergency and non-emergency operations.

Smart Shuttle. The shuttle celebrated its first anniversary in October 2022 and ridership continues to grow. Evaluation to enhance and improve service is ongoing.

Affordable Housing. Program options have been narrowed to design of a down payment assistance program and reviewing land donation/land trust options.

Land Use Plan UDO Update and TOD Development and Zoning Plan. Currently in Phase 2 of the 3-phase project. This work will guide continued development in alignment with Town Council's vision for the McCrimmon Corridor/Transit Oriented Development site in years to come.

Pilot Mural Program. Reviewed by and supported by Town Council. An RFP will be issued shortly.

Solar Installation. Second project on the Public Safety/Management Services building was installed this year. Electric Vehicle Charging stations have been installed. Work on the Master Sustainability Plan continues.

ADA (Americans with Disabilities Act) Plan. A self-evaluation and transition plan were completed and will guide staff's work in addressing any impediments to road and sidewalk safety.

Small Business Program. Initiatives continue to gain momentum. The launch of the micro-grant program through the town's partner Triangle J Council of Governments – "Morrisville Means Business" – is imminent.

Cultural and Special Events. Offers have grown and expanded, including the July 3rd Family Fun Festival and the inaugural International Festival held in September.

Smart Mobile App. Phase I & II development, beta tested, and pending deployment. Phase III initialized.

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

- *The Town will benefit from a future high school and 17+ acres of parkland through a partnership with Wake Technical Community College and Wake County Public School System. Additional athletic facility improvements at Cedar Fork Elementary School are planned as a part of this agreement. Design is planned to begin in 2024.*
- *Wake County has secured a long-term lease of RDU parkland that is envisioned to expand recreational opportunities for Morrisville residents. Both the Town of Morrisville and the Town of Cary helped negotiations through contributions toward operational costs to retain this park asset for the community.*
- *The Town and Wake County also continue to collaborate on development of the new Public Works Facility and expanded Wake County Convenience Center on Aviation Parkway.*
- *The Town of Cary will integrate and improve service level operations for all traffic signals in town. Currently split between NCDOT and Cary, this enhanced level of service will provide for more efficient traffic flow and congestion throughout town.*
- *Grant applications to maximize town dollars continue to be explored through the grants review team and in partnership with Triangle J Council of Governments. Two grant projects are recognized in the proposed FY 2024 budget.*
- *A joint effort to evaluate the economic development services agreement between the town and the Morrisville Chamber of Commerce is underway. The Town also benefits from ongoing support from Wake County Economic Development, a division of the Raleigh Chamber of Commerce.*
- *Relationships with valued community partners such as HSNC, BAPS, Western Wake Farmers Market, and the Morrisville Education Garden.*
- *Community partnerships with the Morrisville Rotary, Girl Scouts, and Shiloh Baptist Church.*

The Town continues to demonstrate progress and growth through continued robust development activity, particularly in the life science industry along the McCrimmon Parkway corridor. Morrisville remains high profile in the county, region, and country due to its vitality, inclusivity, and welcoming reputation.

These accomplishments are representative of the vision of Town Council, engaged and collaborative partners and stakeholders, and the commitment and dedication of our staff to embrace the work and get it done. Morrisville is a great place to live, work and play.

FY 2024 BUDGET HIGHLIGHTS

The FY 2024 proposed annual operating budget maintains existing core programs and services. Future project capital reserve allocations comprise a major component of expenditures. Personnel expenditure increases relate primarily to maintaining a commitment to competitive salaries for existing staff positions and other related benefit costs for health care insurance and local government retirement system contributions. There are four (4) new position requests, two of which are conversions of existing part-time staff.

GENERAL FUND OVERVIEW

Ad Valorem Taxes (Property Tax/Motor Vehicle Tax)

The Fiscal Year 2024 property tax rate is recommended to remain at \$0.39 per \$100 of property valuation. Of this amount, 3-cents supports debt service requirements for the \$37 million in bond issuance authority approved by voters in November 2021 and other future anticipated debt.

The affordable housing program is currently in phase 2, with design of a down payment assistance program and a review of land donation/land trust options now getting underway. Should Town Council wish to proceed with funding of affordable housing initiatives prior to review of the proposed program design, a 1-cent increase in the tax rate would be necessary to support these program costs. The affordable housing program is not included as a part of the proposed budget tax rate.

The next property valuation is scheduled to occur in 2024 and will affect the FY 2025 budget preparation and deliberations. Town Council is encouraged to take advantage of the opportunity to capture recurring resource capacity during revenue neutral tax rate (RNTR) discussions following the property revaluation and during FY 2025 budget development.

The General Fund Ad Valorem revenue for Fiscal Year 2024 is estimated at \$26,941,400 and represents 56% of the total budget. This estimate is based on a 99.5 % collection rate.

Revenues collectively reflect the increased in assessed property values from the natural growth in the tax base (4%) and from key revenues in other categories. Real revenue growth (from sources other than transfers and carryover items) approximates 7% as compared to last year at the same 4% original conservative projection last year. This is an intentional onetime rightsizing of estimates to capture experienced growth in Ad Valorem stemming from effects of prior year increase in tax rate, large commercial growth activities in tax base, and unprecedented Sales Tax revenues.

The Town continues to realize stable real property growth to balance some budget requests within that natural revenue growth without associated tax increases. Commercial property development in the McCrimmon Parkway Extension area continues, primarily in the life sciences sector. However, the office sector continues to experience downturns in return to work, and the long-term impacts of the pandemic remain unknown. The real estate market has stabilized

somewhat; the property revaluation in 2024 will provide better insights into the ongoing impact of changes in development patterns and activity that influence growth in tax base values.

The Town of Morrisville's property tax rate remains one of the lowest tax rates and Morrisville has one of the lowest costs for service in Wake County. Morrisville remains one of two municipalities in Wake County that provides solid waste services within the tax rate (the other being Garner), equating to approximately \$1.5 million dollars that could be utilized toward community needs. Consideration of a solid waste fee continues to be a viable approach to infusing resources needs for recurring operations into the annual budget.

The process to launch a solid waste fee billing and collection's system requires a lengthy lead-time to put in place a service provider agreement, establish a fee structure, and produce a communication campaign to inform residents. Implementation cannot occur now until July 1, 2024.

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

Over half (56%) of the taxes paid in Morrisville come from commercial properties and businesses; this percentage is expected to continue to grow based on development activity underway in the McCrimmon Corridor area. The importance of strong relationships and dialogue with the business community will continue to be a vital part of future revenue forecasting.

The motor vehicle tax fee of \$30 per vehicle approved in FY 2019 is the maximum levy authorized and remains at that level for FY 2024, with \$20 used toward public street maintenance and improvement as required by state statute. Of the remaining \$10, \$5 may be used for any lawful purpose and \$5 supports public transportation system costs.

Sales and Use Tax

Sales tax revenues remain robust and are forecast at \$10,199,660, a 5% increase over FY 2023 estimated actuals that are estimated to be 9% greater than FY2022 actuals. The projection stance this fiscal year captures some of that uncommon revenue growth to support the overall budget. This strategy is paired with a measured budget forecasting approach recognizing the opportunity while counterbalancing that with other downward revenue influences that can materialize quickly in Sales Tax distributions and other sources should the economy shift. Sales tax revenues are 21% of the General Fund revenues and the second largest revenue source for the Town. Between FY 2022 and FY2023 distribution comparisons in the 1st quarter were greater than 20%. The 2nd quarter has slowed to approximately 10% as compared to the same distribution months in the prior year supporting a more calculated projection strategy.

Other Major Revenues

Other major revenue sources for the Town include the Utility Franchise Tax, the Wake County Fire Tax and Video Programming Fees:

Utility Sales Tax is projected to generate \$1,755,000, which is 1% growth over estimated FY 2023 revenues and is 4% of total General Fund Revenues. Utility Sales assumptions are relatively static with a minor growth factor. Underlying factors such as weather, energy prices, population expansion and technology changes primarily contribute to shifts in utility consumption.

Wake County Fire Tax projected revenues of \$857,000 represents the Town of Morrisville's cost share allocation from Wake County for fire protection, mutual aid, and equipment reimbursement agreement. This allocation remains static this year. Cost share eligible expenses and coverage areas are likely to decrease in the next fiscal year. Staff pro-actively engages in updates with Wake County to negotiate basis of annual cost share.

Video Programming revenues of \$637,500 reflects a static increase over estimated FY 2023 projections and are approximately 1.4% of total revenues. This resource continues to slowly decline as the consumer market shifts from cable TV to streaming services. Morrisville's overall growth at times can counteract the annual realized distribution.

Development Services Permits and Fees (Planning, Engineering and Building Inspections) remain strong, and projection methods were adjusted based on trends resulting from robust permitting activity in commercial development and influences from remaining residential opportunities to capture some of that growth. Overall, the combined resources have increased 13% over FY 2023 total original budgets. Staff remains watchful of slowing trends for residential development long-term. Budget projection strategies are intentionally more conservative than other revenues to safeguard against the unpredictability of construction activity.

Parks and Recreation Programs and Facility Revenues remain lower than projection and have been supplanted again this fiscal year in part by an allocation of remaining ARPA funds. A comprehensive review of revenue projections and cost recovery models is underway to explore approaches to maximizing revenue capacity in relation to the perceived value of the service or program. Revenues continue to be projected conservatively for FY 2024 while recognizing some key adjustments to user fees.

User Fees

The Town assesses a variety of User Fees for town services including administrative fees, inspection permits, police alarm fees, fire department services, and permit fees. During the FY 2024 budget development process, departments employed a robust review and assessment of all fee structures and rates for market comparability, value for services provided, and cost recovery, where appropriate. Changes in these fees for service have been recommended and are illustrated in the User Fee Schedule included in the budget document.

Development Services Fees

Infrastructure Inspection Fees

New Tier for Single-Trade Permits

Reviews & Processing Fee Increases

PPIL Calculation Factor Based on 5-year Average for SF

Parks & Recreation Program Fees

Significant Rightsizing of Fees Overall

Many not Adjusted Since Pandemic

Continued Evaluation of Fees for On-Boarding New Services & Activities

Ongoing Structured Evaluation of Cost Recovery for Programs & Services Underway

Targeted Development of Action Plan in FY24

Public Safety Services Fees

Significant Fire Prevention Inspection & Permit Fee Adjustments

Alignment of Police False Alarms Fees with Code

Administrative Fees

Special Event Rental Fee – Vendors

Administrative Processing Fee (Pass-on Cost Third Party Billing, Collection, & Processing)

Operational Expenditures

Expenditures are categorized in the *Budget Priorities* summary as routine (recurring annually), one-time operating/capital impacts (items for which some flexibility based on budget conditions is possible without directly compromising service delivery) and transfer and capital reserves. The *Budget Priorities* summary also provides a high-level narrative to describe each budget request.

Budget Priorities > \$200K	• Vehicle Replacements • Proactive Street Maintenance Supplement
Budget Priorities Recurring Cost (excluding personnel)	• Solid Waste Contract Inflation Costs • Insurance/Workers Compensation Increases • Traffic Signal Operations • Parkland Lease • Professional Services (Financial Services) • Smart Shuttle Operations • Sustainability Master Plan Allocation Restoration • Equipment Leases • Special and Cultural Events
Budget Priorities Capital Outlay (not included in CIP)	• Morrisville Community Park Playground Replacement • Municipal Service District Project Design (The Gables) • Morrisville Aquatics and Fitness Center (MAFC) Facility Repairs • Northwest Park Playground Resurfacing • Pugh House Study

Note: Personnel and debt service costs are addressed separately later in this budget message.

The General Fund includes four capital reserve funds: Roadway and Transportation Fund, Parks and Recreation Fund, CIP Fund, and Fire Apparatus Replacement Fund. Two other funds, the Health Insurance Fund and the Debt Service Fund have been established to effectively monitor and report those significant component costs of the annual budget. The proposed FY 2024 budget includes allocations to all four of the capital reserve funds.

A transfer equivalent to one cent (\$0.01) on the tax rate has been proposed for both the Roadway and Transportation Reserve and Parks and Recreation Reserve Funds. A timely project close-out

will replenish the CIP Reserve with \$200,000 from unused resources available at the conclusion of those projects that will close at the end of the fiscal year.

The Fire Apparatus Capital Reserve allocation for FY 2024 has been increased to \$850,000. Escalating costs for both fire apparatus and equipment necessitate a sustained increase in allocation to the reserve fund to prepare for future purchases.

An allocation of \$110,000 towards the Municipal Service District Fund continues to be included in the proposed budget to build reserves toward completion of the one remaining project in The Gables. Design of this project is proposed in FY 2024 to better assess estimated costs and timing of construction.

The Debt Service Fund allows for more effective management of financial transactions related to debt service, especially as bond sale proceeds, retired debt and debt service reserves work together to support maximum capacity for projects. Existing debt service levels of \$3.5 million annually have been increased through the additional \$0.03 for new debt service, amounting to an estimated additional \$2,055,000 in FY 2024. Tax revenues are captured in the General Fund and transferred to the Debt Service Fund for payment of debt service and related costs as staff carries out planned debt projects outlined by the CIP funding model.

Personnel Expenditures

A total of 4 full-time equivalent positions (FTEs) is requested in the FY 2024 proposed budget. Two new positions are requested: an Athletics Maintenance Technician III to support expanded Church Street Park maintenance and cricket operations and activities, and a Senior Capital Projects Manager to better manage the amount and complexity of projects being undertaken in town and continue progress in CIP prioritized projects.

Authorization for two additional FTEs: ¾ hour Aquatics Specialist to full-time and conversion of a part-time Recreation Program Leader to a full-time Recreation Program Specialist to expand existing staff capacity to reflect workload demands in Parks and Recreation. Budget requests for these two positions have been offset by some allocations already existing in the base budget.

A minor number of reclassifications of positions and implementation of career development plans to improve organizational alignment and enhance recruitment and retention of employees have been proposed by several departments and are within adopted budget authorities to be reviewed and approved by the Town Manager. Costs of these changes may be managed through use of lapse salary.

Town Council received a comprehensive long-range staffing analysis during the winter retreat. Position requests and related justifications were reviewed more in-depth and considered as a part of the long-range forecast and related to current workload capacity, program offerings and service delivery expectations. Positions are identified across all departments. Burgeoning needs for administrative support are evident to support the expanded employee base, service needs, and the spectrum of programs that have been added over the years without corresponding staff increases. The budget capacity available in FY 2024 does not allow for inclusion of most of these position requests in the budget. Service delivery will not be unduly

compromised by delaying adding these positions in this year's proposed budget but must be an essential part of the FY 2025 budget deliberations when resource capacity can be better addressed in the property revaluation year. Additionally, new and expanded programs cannot be supported with existing budget capacity and current staff workloads.

Employee Compensation/Merit Pay

Town Council has continued to affirm its commitment to our employees as our most valued asset. Commitment to competitive pay and related intrinsic benefits such as training, professional development and flexibility in the workplace help Morrisville attract and keep employees despite increasingly aggressive recruitment tactics being observed in the region and sometimes limited advancement/growth opportunities due to the town's flat organizational structure. Total funds requested to support the merit and market pay adjustments, and adjustments to the minimum pay grades and related job classification adjustments are estimated to be approximately \$1,797,200 in total compensation (both pay and benefits).

The FY 2024 proposed budget recommends the same merit pay schedule as used in FY 2023 and 2022 for full-time and part-time regular 30-hour employees. Job Classification pay grade reclassifications are recommended for several staff positions, including police officers and firefighters. The proposed budget also incorporates the additional state required LGERS (Local Government Employees Retirement System) employer funding contribution increase and health care cost adjustments.

Proposed merit awards for FY 2023 performance evaluation ratings with a projected average of 4.5% are planned for:



These ratings recommendation is unchanged from current year. Merit pay approximates an additional \$970,900 for FY 2024.

In addition to merit pay awards, a 2% market conditions pay adjustment is recommended for all full-time and part-time regular 30-hour employees to reflect significant inflationary changes in the economy and maintain market competitiveness within the regional employee market. Market adjustment pay accounts for approximately \$420,000 of increase in personnel costs.

Administration, Budget, Engineering, Finance, Human Resources, Information Technology, and Stormwater position classifications were reviewed in this year's job classification study. Police and Fire positions are reviewed annually for market comparability. Market and pay grade classifications for most of these positions are necessary to reflect current economic conditions and recruitment competitiveness. These recommended changes and associated salary adjustments have been incorporated into the proposed budget and the updated Pay Grade Classification Schedule. Estimated costs of position classification review are approximately \$295,300 (pay and related benefit costs). Most of that cost is attributed to the one pay grade adjustment for most police and fire staff that are almost half of the employees of the town.

In addition to the pay grade classification changes described above, a 2% adjustment to all pay plan pay ranges is recommended to reflect rate adjustments to starting pay levels. Salaries for employees that fall below the new minimum pay for any pay grade will be automatically adjusted to the minimum prior to adjustments for pay grade classification changes and merit pay awards. Pay grade adjustments total \$111,000 for FY 2024.

Part-time pay rates continue to be heavily influenced by market conditions and availability of applicants for these positions. This challenge is most significant in Parks and Recreation, and continues to affect recruitment, retention and program support. Pay rates were adjusted significantly in FY 2023, in particular for aquatics positions needed to support pool operations at MAFC. Recruitment and retention bonuses were also implemented to aid in attracting candidates for vacant positions. Some progress has been made; however, the pool of candidates for many parks and recreation positions continue to shrink. A peer comparison of rates of pay indicates another significant adjustment may be necessary to part-time rates of pay to fill positions needed for parks and recreation programs. At the time of this budget message, that review and evaluation work continue.

The need to be flexible and nimble to address market conditions outside of an annual assessment appears to be the best approach to addressing program needs that can be tied to program offerings and cost recovery modeling. This evaluation needs to occur throughout the year. Currently, many parks and recreation program fees are managed through guidelines that allow for adjustment during the year based on market conditions. I recommend removal of the part-time pay plan from the annual budget adoption process and allow for the alignment of part-time rates of pay to be considered similarly to Parks and Recreation fees. Costs will continue to be managed and constrained by the compensation appropriations authorized and approved in the proposed budget. There is no request for additional funds for part-time salaries until the comprehensive review is completed. A special work session can be scheduled with Town Council during summer 2023 to explore this challenge further.

Other Employee Benefits

The Local Government Employees Retirement System (LGERS) employer contribution rate for FY 2024 is 12.85 % for non-LEO (law enforcement officer) employees and 14.10% for LEO employees. This is an increase of .75% for non-LEO employees and 1% for LEO employees. The cost of this increase is estimated to be \$111,600 and has been included in personnel total compensation costs.

The Employer Contribution Rate Stabilization Policy (ECRSP) adopted by LGERS in July 2021 outlines the policy about how the LGERS Board will determine future required employer contribution rates for fiscal years 2023 through 2027.

Health Care Costs

The Town of Morrisville was one of the founding members of the North Carolina Health Insurance Pool (NChip). NChip allows for the sharing (pooling) of medical claim costs and minimizes the fluctuations in plan renewal based on a relatively smaller number of covered lives

and large claims that sometimes occur. It has allowed the Town to stabilize health care costs and manage budget impact. The pool has grown from seven original members to 25 members and from 3,000 to over 9,000 covered lives.

For FY 2024, health care costs are projected to increase 5%, the same as experienced for FY 2023. Modest changes to the health care plan and employee premiums have been reflected in the plan design to aid in control of pharmacy costs and alignment of costs with employee health coverage membership type. Employees still have an option to receive no-cost health insurance for themselves through the base plan election. All employees may choose between the two levels of coverage with plan and premium costs similar to our benchmark communities. Increased emphasis on wellness is planned for the upcoming plan year.

The Town's basic dental care plan is provided through the North Carolina League of Municipalities. There is no change to employee premiums for dental care.

Overall, employer health care cost increases are projected at \$105,000 for FY 2024. Any excess of premiums paid beyond costs of medical claims and administrative costs will be maintained in the Health Care Reserve Fund established in FY 2022 and could be used to offset future health care costs increases if reserves are available.

Debt

Debt service costs are managed through the Debt Reserve Fund. The Town's contributions to the debt service funds approximate \$5.6 million for FY 2024, of which \$2,055,000 million is offset by the 3-cent tax increment approved in FY 2023. Debt service represents 12% of the operating budget dedicated to current and future capital interest. Current debt service obligations total \$4,130,800 with remaining balance of annual appropriations to continue to build reserves to be used for future planned debt.

The Town continues to work with its financial advisors to assess debt affordability and capacity to pay for projects proposed in the Capital Investment Program and in conjunction with the planned issuance of \$13.9 million in bonds during FY 2024. This will increase debt service obligations annually by approximately \$1.4 million, strategically leveraging accumulated debt reserves.

The Public Works facility is anticipated for installment financing sometime in FY 2025 and models indicate as we plan for this project that it will require an additional tax increment for that debt obligation.

Fund Balance

The recommended budget includes total general fund balance appropriations of \$1,238,800, or about 3% of total expenditures. Fund balance appropriations support requested non-recurring or one-time expenses, including capital outlay. The unassigned fund balance is projected to be at approximately \$13.2 million, or 32.48% of General Fund expenditures as of June 30, 2023, accounting for anticipated appropriations to FY 2024.

American Rescue Plan Act (ARPA)

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

The remaining \$2,750,000 of ARPA proceeds have been incorporated into the FY 2024 budget for revenue replacement and completion of one-time projects and purchases. Several of these projects address critical safety related playground repairs and renovations and Town Council identified priorities such as a Pugh House study and a pilot mural program.

Other Reserves

There are no proposed appropriations from Parkland Payment-in-Lieu (PPIL) or Streets Payment-in-Lieu through the proposed operating budget. Utilization of these reserves are incorporated into the CIP to maximize funds available for completion of prioritized projects.

The PPIL reserve balance as of June 30, 2023, is projected to be \$3 million dollars. FY 2024 anticipates collections of an additional \$1.2 million. Streets PIL is \$4 million dollars with anticipated collections in FY2024 estimating at a conservative \$900,000.

CAPITAL INVESTMENT PROGRAM (CIP)/CAPITAL OUTLAY

Town Council has undertaken a comprehensive update of the Capital Investment Program (CIP) during FY 2023. This major effort included a review and evaluation of the process to develop the CIP, update of existing project concepts, consideration of additions and deletions of projects from the program, evaluation of project cost estimates to reflect changing market conditions, and anticipated timing of construction. Two prioritization exercises by Town Council helped guide continued discussion and refinement of a proposed CIP. A goal of the review was also to optimize key funding resources to maximize delivery of prioritized projects, with specific attention to bond project delivery plans shared with the public when bond authority was requested. Town Council has invested significant time and effort this year in bringing to fruition a robust CIP plan.

The FY 2024-2028 CIP has been formulated to capture nine of Town Council's top 10 priorities in the 5-year CIP window. The FY 2024 investment strategy includes \$13.9 million in general obligation bond issuance, approximately \$7 million from cash and reserves, and \$1.5 million in grants. The CIP is a long-range planning tool, and remains flexible, but provides an essential roadmap for the development and delivery of projects desired and expected by the community.

Projects for which FY 2024 funding is included in the proposed budget are:

\$9,700,000 for Town Center Phase 1.

The Town Center Phase 1 project includes the Town Green, street infrastructure and a plaza that represents the public component of a public/private partnership to develop a destination on Town Hall Drive. A development services agreement is anticipated by February 2024, with breaking of ground for the project before the end of 2024.

\$3,250,000 for Intersection Improvements Phase 2.

Phase 2 improvements include Slater Road at Sorrell Grove Church Road /Copley Parkway); NC 54 (Chapel Hill Road) at Key Bridge Drive; Morrisville Parkway at Black Ridge Street/Creek Park Drive; NC 54 (Chapel Hill Road) at Morrisville Parkway; and Morrisville Parkway at Davis Drive.

\$5,700,000 for Crabtree Creek Nature Park.

Planned amenities for the Crabtree Creek Nature Park expansion consists of additional parking, a restroom shelter, picnic pavilion, multi-purpose lawn, a fully inclusive ADA playground, native plant rain garden, sensory meadow, and walking trails and boardwalks through the woods with interpretive signage, and a re-aligned connector to the Crabtree Creek Greenway.

\$8,300,000 for future parkland purchases.

Resources will be available to facilitate the acquisition of available open space to support the Parks Master Plan goal of increasing the total acreage of parkland in Morrisville.

\$2,000,000 for Airport Boulevard Project cost overages.

This project consists of the design and construction of a new roadway segment (0.44 miles) which includes a 4-lane divided roadway with median, streetlights, sidewalks, pedestrian crossings, and new traffic signals from Garden Square Lane to Church Street that will improve east-west connectivity through town and is an essential precursor to future upgrades to the Airport Boulevard/NC 54 intersection.

Active Capital Projects Include:

Morrisville Carpenter Road: Construction from 2 lanes to 4 lanes from Davis Drive to NC 54, including a landscaped center median, intersection improvements at Town Hall Drive, a connection at Franklin Upchurch Sr. Street, and associated streetlights, sidewalks, and pedestrian crosswalks is substantially complete. Traffic signal installation and a crosswalk upgrade remain pending completion of design and delivery of materials delayed by supply chain issues.

Harris Mill Fire Station: Construction of a 15,700 square foot, two and one-half bay facility (including EMS) is nearing completion. The facility is expected to be completed in summer 2023.

Morrisville Community Park Phase 3: Construction of tennis courts, pickleball courts, a walking trail extension and related amenities to the existing Morrisville Community Park started in February 2022. The project is slated for completion in summer 2023.

Church Street Park Amenity Expansion/Southern Lot Improvements: This two-part project consists of the addition of bleachers, broadcast capability improvements and other related tournament/event enhancements to support competitive cricket play in the park. The Southern Lot improvements include six additional cricket pitches and community amenities (basketball courts, volleyball courts, multisport court, picnic shelter and restrooms/parking). Work on park expansion is underway and is projected to be complete by summer 2023. Southern Lot improvements are in the process of being activated with a completion planned by winter 2023.

Morrisville Dog Park: Design of an approximate 2-acre dog park and associated amenities at Franklin Upchurch Sr. Street is underway. Design work will take 9-months and be ready for review by late 2023.

Shiloh Park Renovations: Construction of a new basketball court and playground and related infrastructure. A contract for this project was awarded in April 2023 and will begin construction soon.

Airport Boulevard Extension: Right-of-way acquisition is nearing completion and utility relocation is anticipated to begin once that work is complete. The project has been delayed by NCDOT multiple times and is now not anticipated for bid until November 2023.

Public Works Facility: This project is for schematic design of a new public works facility in conjunction with a new Wake County solid waste convenience center on Aviation Parkway. Schematic designs are approximately 40% complete. Progress has been challenged by the need to coordinate efforts with multiple jurisdictions and the need to complete work on open space and tree preservation UDO text amendments. Only design has been funded – future construction costs are included in the long-range CIP plan with construction potentially occurring in FY 2025. An increase in the tax rate will likely be necessary to support the significantly increased cost of this project.

Sidewalk Improvement Projects: Design work on Church Street and Louis Stephens Drive is underway. Both projects require coordination with NCDOT.

Completed projects include Airport Boulevard and Morrisville Community Park sidewalks.

Town staff have continued to research available land and Town Council authorized the purchase of 2.62 acres of property on Marcom Drive and Scoggins Avenue and the long-term lease of approximately 18 acres on the Wake Tech campus in FY 2023. Staff is actively negotiating on land leases and purchases, particularly in the Marcom Drive area, totaling approximately 56 additional acres.

Capital project costs have increased dramatically and have been impacted by contractor/workforce availability, the amount of capital project work in the pipeline, and supply

chain issues, but also by the need for more defined and specific cost estimating for consideration as a part of the CIP and financial planning. The FY 2024 proposed budget includes a request for \$150,000 to obtain better cost estimates and help advance prioritized projects toward shovel ready design.

STORMWATER ENTERPRISE FUND

The Stormwater Fund, an Enterprise Fund, is funded primarily by stormwater revenues based on an equivalent residential unit (ERU) fee (currently set at \$40 per ERU), permit fees, and any grant revenues received for stormwater projects. The stormwater ERU was adjusted from \$25 to \$40 in FY 2023 to support the development of the Stormwater Capital Investment Program, also adopted in FY 2023. Prior to FY 2023, the fee had not changed since FY 2016. The purpose of the stormwater function is to meet state mandates for stormwater management and erosion controls. As a self-sustaining fund, fees should be leveraged to pay for operations and capital improvements.

To address both the operational and capital needs for stormwater, the following adjustments to the stormwater program are recommended and proposed for FY 2024:

Adjustment of the Stormwater ERU fee from \$40 to \$50. This second-tier adjustment was discussed with Town Council during the adoption of the Stormwater CIP and is necessary to implement the CIP plan. This adjustment will add \$237,000 in revenues annually to support stormwater needs.

Stormwater fees are collected through Wake County as a part of the property tax bill for all property owners. The stormwater fee increase is significantly important and strategic to avoid higher costs and potential environmental impacts to the town in the future.

Stormwater CIP

The proposed Stormwater CIP project for FY 2024 is \$527,100 for Morrisville Tributary (Sawmill Creek) Restoration Design. The project is water quality focused and will tackle an unstable stream and poor habitat conditions. The work includes stabilizing the eroding stream, enhancing the riparian buffer by removing invasive species and adding native plantings, and incorporating pocket wetlands to help improve water quality and habitat conditions. The development would also incorporate a portion of the planned Sawmill Creek greenway in its design.

The Wolfsnare Lane Culvert Replacement project currently underway replaces an undersized pipe culvert with a new larger precast box culvert. The improvement will reduce flooding on Wolfsnare Lane and Crabtree Crossing Parkway as well as the flooding that occurs to the adjacent apartment structures. A contract for this project was awarded in April 2023 and will begin construction soon. After completion, the project will have a direct benefit to the 179 households that reside in the Crabtree Crossing Apartments and Townhomes.

OTHER TOPICS

Operational Reviews

The Police Department organizational assessment is complete and being reviewed to develop short-term and long-term goals for staff, facility and operational efficiencies that align with CALEA standards. The department is also exploring grant opportunities for both staff and equipment to achieve desired outcomes.

Berry Dunn is currently underway with an organizational assessment of the Parks, Recreation and Cultural Resources Department. This comprehensive review will help guide senior management in identifying and making key decisions for desired staff and program levels and to provide support to this critical community-facing department.

Office Space/Lease Space

Town office buildings are out of space to meet future staff needs. Two leased facilities are currently in use to house staff for Parks, Recreation and Cultural Resources and Budget/Strategic Management. Neither lease arrangement is viable for long-term occupancy (The Parks and Recreation lease expires in August 2024 and is not eligible for renewal; the Budget/Strategic Management space cannot be expanded further). Minor relocations of staff and modifications to existing space continue to be utilized to address current issues.

The FY 2024 proposed budget includes an allocation of \$100,000 for development of a more comprehensive plan and strategy and potential assessment of overall costs.

Rental Properties

The Town owns and rents several homes in the future Town Center area. Town staff will be notifying property owners that rental arrangements may be discontinued within the next year. Plans to transition out of renting property will continue as Town Center development becomes more refined.

Municipal Service District (MSD)

Six original MSD neighborhoods approved an assessment of a special tax rate annually, beginning in FY 2014. The tax rate will continue to be levied for all six neighborhoods until the cost of all improvements for all projects is complete. The MSD budget for FY 2024 maintains a tax rate of \$0.10 per \$100 assessed value for the costs related to the transfer and improvement of the private streets to public street standards. The Gables is the final project remaining. Project costs for The Gables are unknown due to road condition and market cost escalations. To assess the project cost more accurately, the FY 2024 proposed budget includes a recommendation to appropriate \$300,000 from the MSD fund to design the project to better inform the cost and timing of construction and tax increment payback for all MSD neighborhoods.

The MSD tax increment is anticipated to generate approximately \$122,800 at an estimated 99% collection rate in FY 2024. The General Fund has provided for an annual transfer to the MSD

Fund of \$110,000 to accelerate funding for these projects and will be repaid by the MSD tax increment over time, even after all projects are complete.

Small Business Program/Economic Development

Town staff continue to deploy small business initiatives and engage in active community outreach, both individually and jointly with the Morrisville Chamber of Commerce (MCoC). The award of \$300,000 in a community project funding grant obtained for the Town by Congresswoman Deborah Ross provided funds for the development of a micro-grant program for businesses most impacted by the COVID pandemic. The micro-grant program “Morrisville Means Business” is nearing initiation and will be deployed throughout FY 2024.

The Town and the Morrisville Chamber of Commerce are coordinating a comprehensive review and evaluation of the current economic development agreement to assess ways to meet desired goals and objectives using a more robust approach. Work has started in FY 2023 to outline a strategy for that work; the FY 2024 proposed budget includes a request for \$25,000 for anticipated implementation of a strategy. A future modification to the agreement between MCoC and the Town is also planned for FY 2024.

FY 2025 - ON THE HORIZON

No sooner will the FY 2024 budget and capital investment plan be adopted than we will be looking forward to FY 2025. Property revaluation will begin this year and be an important focus as Town Council continues to weigh and balance priorities with available capacity.

The FY 2024 proposed budget illustrates Town Council’s attention to the concerns of the community that linger beyond the pandemic that is still too close in our past to forget. We have effectively used our natural revenue growth to support the essential needs outlined in the proposed budget this year.

The opportunity to engage with the community and share resource and capacity needs for the future begins with the adoption of this budget through the ongoing engagement strategy we initiated this year. Consideration of the FY 2025 budget will frame what can be accomplished over the next four years.

The recommended FY 2024 operating, and capital budget ***meets our current needs, maintains the strong foundation we have built for the community, and will help us focus on what is ahead.*** Thank you for your part in developing this proposed budget.

Budgetary Priorities Summary

Note: Connect Morrisville Strategic Plan alignment is provided for the current Strategic Plan Objectives. Town Council is in the process of reviewing and revising those elements and language within those elements may be modified when the plan is updated. Strategic Plan Goal alignment remains the same.

Operating Impacts (Routine or Recurring Annually)	Connect Morrisville Strategic Plan Goal and Objective Alignment	Adopted
Senior Capital Projects Manager: Additional staff capacity needed based on the current and forecasted workload of capital projects in the active project pipeline and CIP. There are a significant number of projects currently in various stages of development from planning/design through construction with more planned in the next 5-years. This staff person will help schedule and align workload needs with staff's experience, expertise, and project workload.	Goal 5: Operational Excellence/Obj 5.2: Commitment to professionalism and employee engagement	142,300
Athletics Maintenance Technician III: Support for expanded cricket program at Church Street Park. This Public Works position will handle additional intensive maintenance responsibilities for existing and planned amenities that require a higher level of technical expertise and attention.	Goal 5: Operational Excellence/Obj 5.2: Commitment to professionalism and employee engagement	73,500
Recreation Program Specialist/Aquatics Specialist: Addition of a second Recreation Program Specialist at Cedar Fork community Center to support desired program opportunity levels. This request would transition an existing part-time Recreation Program Leader to a full-time position with benefits that also provides operational continuity at CFCC between programs. Conversion of an existing ¾ hour Aquatics Specialist to full-time to support needed work hours during critical shift hours.	Goal 5: Operational Excellence/Obj 5.2: Commitment to professionalism and employee engagement	34,800 (Request reflects costs for additional hours and benefits not in current budget)

Merit/Market Adjustments: Proposed merit salary adjustments based on FY2023 performance evaluation ratings. The proposed budget allocation for merit pay provides for a 2% market adjustment for all full-time and 30-hour regular employees and a tiered merit increase of 3%, 4.5% and 6% for meets, exceeds, and far exceeds expectations, respectively. The merit plan is the same structure as used for FY 2022. Adjustments for job classification review recommendations and adjustments to the pay plan are included in this amount.

Local Government Employee Retirement System Contributions: North Carolina Department of State Treasurer mandated increases in employer contributions to the state employees' retirement plan.

Health Insurance Costs: Increased cost of medical and dental insurance premiums for employees and their dependents. Overall cost increase for FY2023 is 5% over current fiscal year costs.

Town Hall Administrative Support: Part-time staff support for Town Hall operational needs, Town Clerk workload and Senior Management assistance. This position is a pilot program to assess future FTE needs.

Solid Waste Contracted Service Increases: Additional contract costs include increased service levels for new households, annual inflation adjustments and increased recycling program costs.

Insurance/Workers Compensation Cost Increases: Significant operational costs beyond routine base budget inflationary adjustments due to market conditions and increased physical and human capital assets.

Goal 5: Operational Excellence/Obj 5.2: Commitment to professionalism and employee engagement	1,797,200
Goal 5: Operational Excellence/Obj 5.2: Commitment to professionalism and employee engagement	111,600
Goal 5: Operational Excellence/Obj 5.2: Commitment to professionalism and employee engagement	105,000
Goal 5: Operational Excellence/Obj 5.2: Commitment to professionalism and employee engagement	22,600
Goal 5: Operational Excellence/Obj 5.1: Enhance community-facing programs and services	135,000
Goal 5: Operational Excellence/Obj 5.2: Commitment to professionalism and employee engagement	111,000

Traffic Signal Operations: Increased service agreement costs for expanded traffic signal network & enhanced level of service for integrated traffic signal operations for signals being converted from NCDOT maintenance to Town of Cary. These costs are paid to the Town of Cary & are in addition to existing budget allocations. Annual future budget appropriations will be necessary to provide full cost recovery to the Town of Cary.

Park Land Lease: Annual contribution to Wake County to support retention of park land proximate to Town of Morrisville and potential exploration of enhanced parks and recreation opportunities for residents and visitors to Morrisville.

Debt Service: Growth in 3-cent tax increment value dedicated to future bonded debt service.

Professional Services Increases: Financial service agreement costs increased beyond routine base budget inflationary adjustments due to market conditions and increased processing and service delivery requirements for tax collection and annual audit.

Equipment Leases: Lease cost for Police Department Body Worn Camera replacement and miscellaneous information technology hardware and security equipment replacement.

Smart Shuttle Operating Costs: Annual operating costs adjusted for inflation for Smart Shuttle existing service level operations. One-half of the total annual costs (\$27,300) are offset by anticipated Wake Transit CFAP Revenue.

Goal 1: Improved Transportation Mobility/Obj 1.2 Collaborate with other government entities and the private sector to support development of transportation and infrastructure and related plans.	101,600
Goal 2: Thriving, livable neighborhoods/Obj 2.2 Utilize components within Town guiding documents to plan and provide for current/future infrastructure.	100,000
Goal 5: Operational Excellence/Obj 5.1: Enhance community-facing programs and services	90,000
Goal 5: Operational Excellence/Obj 5.1 Enhance community-facing programs and services.	89,100
Goal 4: Public Safety Readiness/Obj 4.1 Be operationally ready to meet public safety service demands of the community and staff.	74,200
Goal 1: Improved Transportation Mobility/Obj 1.1 Explore, evaluate, and enhance available mobility options	54,600
Goal 5: Operational Excellence/Obj 5.1: Enhance community-facing programs and services	(27,300)

Sustainability Master Plan Support:

Restoration of base budget allocation reduced in FY 2023 funding necessary to support master plan implementation.

Special Event Costs: Additional resources needed to support Town special events, most notably July 3rd Family Fun Festival and SpringFest.

Fuel Costs: Adjustment in annual fuel cost for Police and Fire for cost inflation, expanded service area coverage and increased call volume.

Cultural Event Costs: Additional resources needed to support Town cultural events, most notably Holi, Diwali, Juneteenth and Pride.

TOTAL RECURRING EXPENDITURES

Goal 2: Thriving, livable neighborhoods / Obj 2.3 Ensure responsible, sustainable development and redevelopment, reviewing and considering guidance in Town policies/plans.	50,000
Goal 5: Operational Excellence/Obj 5.1: Enhance community-facing programs and services	36,000
Goal 4: Public Safety Readiness/Obj 4.1 Be operationally ready to meet public safety service demands of the community and staff.	33,000
Goal 5: Operational Excellence/Obj 5.1: Enhance community-facing programs and services	25,000
	\$3,186,500

Onetime Operating or Capital Impacts (Non-Routine)	Connect Morrisville Strategic Plan Goal and Objective Alignment	Adopted
<i>Sawmill Creek Tributary Restoration:</i> Stormwater Funds used for CIP project for Design of Sawmill Creek stream restoration.	Goal 2: Thriving, Livable Neighborhoods/Obj 2.2 Utilize components within Town guiding documents to plan and provide for current/future infrastructure	527,100
<i>Vehicle Replacements:</i> Projected replacement of vehicles that should be retired because they meet the Town's updated and revised vehicle replacement policy guidelines.	Goal 5: Operational Excellence/Obj 5.1: Enhance community-facing programs and services.	500,000

Morrisville Community Park (MCP) Playground Replacement: This playground, the oldest in the town, is the most heavily used and is beyond its anticipated useful life by 10 years. Currently, major parts of the playground are out of service and parts to repair existing structures are no longer available.

Proactive Street Maintenance Supplement: Restoration of the proactive street maintenance supplement not programmed in FY 2023. Costs also included the bi-annual update of pavement condition assessment.

Municipal Service District (MSD) Project Design: Allocation of funds from MSD Fund to initiate project design in order to better assess and determine project costs. This project is the final MSD project commitment and will reconstruct roads, curbs, gutters, and sidewalks as needed throughout the Gables subdivision.

Morrisville Aquatics and Fitness Center Facility Maintenance: Replacement of the glass block wall. The existing wall leaks and is not energy efficient and is becoming unsightly. The blocks will be replaced with energy-saving thermopane glass and will reduce energy consumption.

Goal 5: Operational Excellence/Obj 5.1: Enhance community-facing programs and services.	450,000
Goal 2: Thriving, livable neighborhoods/Obj 2.3 Ensure responsible, sustainable development and redevelopment, reviewing and considering guidance in town policies/plans.	350,000
Goal 2: Thriving, livable neighborhoods/Obj 2.3 Ensure responsible, sustainable development and redevelopment, reviewing and considering guidance in town policies/plans.	300,000
Goal 4: Public Safety Readiness/Obj 4.1 Be operationally ready to meet public safety service demands of community, staff, and demonstrate commitment to continuous service level improvement of all town safety components, including police, fire, parks, streets, and facilities. Goal 5: Operational excellence/Obj 5.1 Enhance community-facing programs and services.	150,000

Capital Project Cost Estimating

Services: Professional services to support more refined and defined project cost estimates for future capital projects and development of 5-year Capital Investment Plan (CIP).

Information Technology Hardware

Replacement: Routine appropriation of funds for replacement of hardware in accordance with the master hardware replacement plan. This request includes a variety of laptops, desktops, iPads, monitors, phones, switches, modems, and Police Department training room audio visual needs.

Northwest Park Playground Surface

Replacement: Replacement of the artificial turf that has deteriorated and is peeling up in multiple places, creating a trip hazard and compromising safety for users of this park.

SCIMP (Secondary Cumulative Impact Master Management Plan)

Every 10 years, the state requires that each municipality provide a major update to this report that is submitted for review and approval to NCDEQ. The report provides current and future infrastructure investments, environmental planning, and long-term population growth data to the state. The next 10-year major update is due in September 2025 and takes more than one-year to complete, requiring an additional level of commitment and skill set than current staff can provide.

Goal 5: Operational excellence/Obj 5.1 Enhance community-facing programs and services.	150,000
Goal 5: Operational Excellence/Obj 5.3: Leverage the use of technology to enhance efficiency, productivity, and service delivery	146,000
Goal 4: Public Safety Readiness/Obj 4.1 Be operationally ready to meet public safety service demands of community, staff, and demonstrate commitment to continuous service level improvement of all town safety components, including police, fire, parks, streets, and facilities. Goal 5: Operational excellence/Obj 5.1 Enhance community-facing programs and services.	130,000
Goal 2: Thriving, livable neighborhoods/Obj 2.3 Ensure responsible, sustainable development and redevelopment, reviewing and considering guidance in town policies/plans.	125,000

Public Works Equipment: Replacement of equipment supporting facility maintenance and repairs in accordance with replacement schedules, and implementation of a new work order system for enhanced operational efficiency.

Pugh House Study: Development study to establish planning level site/floor plans and cost estimates for the Pugh House renovation and re-use. Three conceptual plan alternatives are proposed. This is a preliminary step to further guide Town Council discussions on how best to retain and maintain this historic asset for long-term use.

Office Space Needs: Continued assessment of options to manage temporary space needs for staff and related activities (meetings, storage, etc.) including architectural design review, permitting and limited modifications to existing buildings, and development of a long-range strategy based on future staff and program needs.

Security Initiatives: Installation of security cameras at various town facilities and parks to enhance security for staff and users in alignment with the 2018 physical security assessment.

Safe Streets and Roads for All (SS4A) Grant Matching Funds: Development of a comprehensive streets and roadway action plan for the town. The focus of the action plan is to work towards zero deaths or serious injury on roadways within Morrisville. The grant will be managed by the town through Triangle J Council of Governments. Of the total cost of the project, the town's net cost is the required match of \$13,000.

Goal 5: Operational Excellence/Obj 5.1: Enhance community-facing programs and services and Obj 5.3: Leverage the use of technology to enhance efficiency, productivity and service delivery.	106,600
Goal 2: Thriving, livable neighborhoods/Obj 2.3 Ensure responsible, sustainable development and redevelopment, reviewing and considering guidance in town policies/plans.	100,000
Goal 5: Operational Excellence/Obj 5.2 Commitment to professionalism and employee engagement.	100,000
Goal 5: Operational Excellence/ /Obj 5.3: Leverage the use of technology to enhance efficiency, productivity, and service delivery.	84,000
Goal 1: Improved transportation mobility/Obj 1.2 Collaborate with other government entities and the private sector to support development of transportation infrastructure and related plans.	65,000 (52,000)

Mural Program Pilot: Establishment of a mural program to seek qualified artists to paint murals on three town-owned buildings. The budget request includes estimated costs of hiring artists and purchasing materials. The pilot program will guide future program and budget allocation needs.

Municipal Elections: Estimated costs of 2023 municipal election costs provided by Wake County and Durham County. This estimate does not include any early voting locations sites in Morrisville.

Equipment Replacements: MAFC fitness equipment and Inspections code books.

Smart Shuttle Bus Node Improvements: Upfit costs of existing nodes. One half of the total annual costs (\$18,800) are offset by anticipated Wake Transit CFAP Revenue.

Economic Development Strategy Implementation: Projected Phase 2 of a plan to review and establish a comprehensive economic development program for the town. Phase 1 is underway in FY 2023.

Facility Needs: Replacement of HVAC system in Fire Administration.

Goal 3: Engaged, Inclusive Community / Obj 3.2 Offer events and programs that meet the needs and interests of the community and increase awareness of activities and opportunities for public engagement and collaboration.	50,000
Goal 3: Engaged, Inclusive Community/Obj 3.1: Validate community interests/desires/needs.	40,000
Goal 3: Engaged, Inclusive Community/Obj 3.1: Validate community interests/desires/needs.	38,800
Goal 1: Improved Transportation Mobility/Obj 1.1: Explore, evaluate, and enhance available mobility options	37,600 (18,800)
Goal 6: Economic prosperity/Obj 6.1 Attract and retain businesses that provide a diverse economic tax base.	25,000
Goal 4: Public Safety Readiness/Obj 4.1 Be operationally ready to meet public safety service demands.	20,000

Finance Services External Consulting

Services: CPA provided ad-hoc consulting assistance related to complex implementation of anticipated GASB 96 related to subscription-based information technology arrangements.

Morrisville Parkway Comprehensive Access Management Study:

Evaluation of access management on Morrisville Parkway from Davis Drive to NC54, including median openings, access controls, signalization speed limits, traffic calming and other related improvements. CAMPO will manage this project. The budget allocation request is the town's required match for the project.

TOTAL ONETIME EXPENDITURES

Goal 5: Operational Excellence/Obj 5.2 Commitment to professionalism and employee engagement.	19,200
Goal 1: Improved transportation mobility/Obj 1.3 Explore and evaluate traffic management options.	13,000
	\$3,527,300

<i>Capital Reserves</i>	Connect Morrisville Strategic Plan Goal and Objective Alignment	Adopted
<i>Fire Apparatus Capital Reserve Fund:</i> Allocation & transfer to Capital Reserve an amount reserved to prepare for future apparatus and equipment. This allocation amount has been adjusted to reflect additional resources for future replacement timelines for vehicles and equipment.	Goal 4: Public Safety Readiness/Obj 4.1: Be operationally ready to meet public safety service demands of the community and staff	850,000
<i>Parks & Recreation Capital Reserve:</i> Allocation and transfer to Capital Reserve Fund equivalent to one cent (\$0.01) of the tax rate for future parks and recreation projects identified by Town Council.	Goal 2: Thriving, Livable Neighborhoods/Obj 2.2 Utilize components within Town guiding documents to plan and provide for current/future infrastructure	685,000
<i>Roadway & Transportation Capital Reserve:</i> Allocation and transfer to Capital Reserve Fund equivalent to one cent (\$0.01) of the tax rate for future roadway and transportation projects identified by Town Council.	Goal 1: Improved Transportation Mobility/All Objectives	685,000

CIP Capital Reserve Fund: Allocation and transfer to Capital Reserve an amount reserved for future CIP projects.

Municipal Service District: Town allocation of funds to support the completion of Municipal Service District Projects. The final project, The Gables, is proposed for design in FY2024.

	Goal 5: Operational Excellence/Obj 5.1: Enhance community-facing programs and services	200,000
	Goal 2: Thriving, Livable Neighborhoods/Obj 2.2 Utilize components within Town guiding documents to plan and provide for current/future infrastructure	110,000
TOTAL TRANSFERS AND RESERVES		\$2,530,000
Budget Priorities Total		\$9,243,800

Budget Priorities Capacity Resource Alignment

Budgetary Priorities Total	\$9,243,800
Use of Grants	\$98,100
Use of Stormwater ERU Fee Increase	\$237,000
Use of Existing Capital Project Available Funds	\$500,000
Use of Available ARPA Funds	\$2,750,000
Use of Fund Balance (General Fund)	\$1,238,800
Net Total	\$4,419,900

Note: The General Fund includes a transfer from the ARPA Fund for \$763,100 used for eligible supplanting and revenue recovery to preserve the use of fund balance.



Neighborhood Clean-Up



Small Business Outreach HSNC



Police Officer Reading in the Classroom

Ordinances & Resolutions – Adopted FY24

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



ORDINANCE 2023-182-A OF MORRISVILLE TOWN COUNCIL TO APPROVE FISCAL YEAR 2024 ANNUAL OPERATING BUDGET & CAPITAL INVESTMENT PROGRAM

Be It Ordained by the Town Council of the Town of Morrisville, North Carolina that the following anticipated fund revenues and expenditures by function, together with a financial plan, certain Fee and Charge Schedules, and certain restrictions and authorizations are hereby appropriated and approved for the operation of the Town Government and its activities for the Fiscal Year beginning July 01, 2023 and ending June 30, 2024.

Section 1. General Fund

ANTICIPATED REVENUES/TRANSFERS IN

Ad Valorem Taxes	26,941,400
Intergovernmental	14,283,160
Restricted Intergovernmental	1,223,400
Permit & Fees	1,552,000
Sales & Services	1,497,900
Miscellaneous	402,340
Investment Earnings	297,900
<i>Transfers (In)</i>	763,100
Appropriation Fund Balance	1,238,800
Total General Fund Revenues	\$48,200,000

AUTHORIZED EXPENDITURES/TRANSFERS OUT

General Government

Governing Body	8,476,000
Administration	1,890,500
Budget & Strategic Management	680,900
Communications & Outreach	909,300
Human Resources	669,100
Finance	1,071,600
Information Technology	2,854,800
Total	\$16,552,200

Economic & Development

Engineering	1,361,400
Inspections	1,283,200
Planning	2,449,400
Total	\$5,094,000

Public Works & Facility Management

Public Works & Facility Management	7,275,900
Powell Bill	750,000
Fleet	500,000
Total	\$8,525,900

Public Safety

Fire	8,272,000
Police	6,662,100
Total	\$14,934,100

Recreation & Cultural Resources

Parks & Recreation	3,093,800
Total	\$3,093,800

Total Expenditures	\$48,200,000
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Section 2. Healthcare Premium Fund

ANTICIPATED REVENUES

Transfer from General Fund	2,508,000
Transfer from Stormwater Fund	45,600
Total Anticipated Revenues	\$2,553,600

AUTHORIZED EXPENDITURES

Operations – Healthcare Premiums	2,553,600
Total Anticipated Expenditures	\$2,553,600

Section 3. Municipal Service District Fund

ANTICIPATED REVENUES

Ad Valorem Special District Tax	122,800
Transfer from General Fund	110,000
Appropriation of Fund Balance	300,000
Total Anticipated Revenues	\$532,800

AUTHORIZED EXPENDITURES

Operations	532,800
Total Anticipated Expenditures	\$532,800

Section 4. Debt Service Fund

ANTICIPATED REVENUES

Transfer from General Fund	5,555,000
Total Anticipated Revenues	\$5,555,000

AUTHORIZED EXPENDITURES

Debt Service Principal	2,720,000
Debt Service Interest	1,496,300
Issuance Cost	-
Debt Reserve	1,338,700
Total Anticipated Expenditures	\$5,555,000

Section 5. Stormwater Fund

ANTICIPATED REVENUES

Permits, Sales and Fees	1,290,000
Total Anticipated Revenues	\$1,290,000

AUTHORIZED EXPENDITURES

Personnel	463,650
Operations	253,650
Capital Outlay	-
Transfer out to Capital Project	527,100
Transfer out to Healthcare Premium Fund	45,600
Total Anticipated Expenditures	\$1,290,000

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

ANTICIPATED REVENUES

Transfer from General Fund	495,270
Interest	83,130
Total Anticipated Revenues	\$578,400

AUTHORIZED EXPENDITURES

Net Assets in Trust	507,490
OPEB Benefits Paid	70,910
Total Expenditures	\$578,400

Section 7. Law Enforcement Separation Allowance Fund

ANTICIPATED REVENUES

Transfer from General Fund	91,100
Interest	4,900
Fund Balance Appropriation	64,700
Total Anticipated Revenues	\$160,700

AUTHORIZED EXPENDITURES

Net Assets in Trust	10,600
Law Enforcement Benefits Paid	150,100
Total Expenditures	\$160,700

Section 8. Levy of Taxes and Fees General Fund

- A. Under authority of GS 160A-209 there is hereby levied for Fiscal Year 2024 an Ad Valorem Tax Rate of \$0.39 per one hundred dollars (\$100.00) valuation of taxable property as listed for taxes as of January 01, 2023, for the purpose of raising the revenue from current taxes as set forth in the foregoing estimates of revenues, and in order to finance the foregoing applicable appropriations. The rate of tax is based on an estimated assessed valuation of \$6,910,540,000.
- B. Under the authority of GS 20-97, there is hereby levied an annual License Tax of thirty dollars (\$30.00) on each vehicle within the Town of Morrisville.
- C. Under authority of GS 160A-314, Session Law 2005-441 and Session Law 2011-109 the Town of Morrisville levies a Stormwater Equivalent Residential Unit (ERU) Fee at \$50.00 per Equivalent Residential Unit (increased from \$40) and hereby authorizes Wake County Revenue Department & Durham County Revenue Department to collect the ERU Fee as prescribed by the Fiscal Year 2024 Fee Schedule on behalf of the Town of Morrisville as a contracted billing service. The fee shall appear on the Annual Tax Bills. The ERU Fee is considered a restricted revenue source for the purpose of stormwater activities as prescribed by mandates. The Finance Department is hereby authorized to collect the ERU Fee from all qualifying property owners who do not otherwise receive an annual Wake County or Durham County Property Tax Statement.
- D. Under authority of GS 160A-215.1 there is hereby levied for Fiscal Year 2024 a Tax on Gross Receipts derived from retail short-term motor vehicle leases or rentals of one and one-half percent (1 ½%) of the gross receipts from the short-term lease or rental of vehicles at retail to the general public as defined in Section 105.871.1 of the North Carolina General Statutes.

Section 9. Levy of Taxes Municipal Service District

Under authority of GS 160A-536(a)(6), Session Law 2011-072 there is hereby levied for Fiscal Year 2024 an Ad Valorem Tax Rate of \$0.10 per one hundred dollars (\$100.00) valuation of taxable property located within the service district (residential subdivisions – Carpenter Park Townhomes, Carpenter Park Condominiums, Gables, Huntington Park Townhomes, Kelton II, Kelton Square Condos) as listed for taxes as of January 01, 2023, for the purpose of raising the revenue from current taxes as set forth in the foregoing estimates of revenues and in order to finance the foregoing applicable appropriations to pay the cost related to the transfer of ownership of private streets, evaluation of condition of private streets and the design/construction cost related to improving those specific private streets to public street standards to assume maintenance.

Section 10. Fee Schedule

There is hereby established for Fiscal Year 2024 various fees as contained in the Town of Morrisville's User Fee Schedule located in the Additional Information Section.

Section 11. Authorized Positions

- A. There are hereby 2 new fulltime and the conversion of 1 existing three-quarter time and 1 part-time positions to fulltime status approved for Fiscal Year 2024. The Authorized Positions Profile will increase to 221 fulltime positions and 7 three-quarter time positions. Temporary part-time position is estimated as 38 full-time equivalents and may fluctuate as service needs and funding allow.

- B. Position authorizations are initially established by the annual budget ordinance. Changes to this schedule may occur during the fiscal year, as authorized by the Town Manager as reclassification of authorizations to meet the changing needs of the organization.

Section 12. Pay & Merit Plans

- A. Fiscal Year 2024 includes a merit pay benefit for all Staff. Merit awards for FY2023 Performance Evaluation Rating remain the same as FY 2022 to be 3%, 4.5% and 6% for Meets Expectations, Exceeds Expectations and Far Exceeds Expectations, accordingly. The average anticipated merit is projected at 4.5% overall.
- B. Job Classification adjustments resulting from the one-third annual review of positions include recognized market condition adjustments to classification. Many of the positions in these departments will be upgraded by 1-2 pay grades to remain current within the regional market.
- C. Provides for a 2% market conditions pay adjustment for all full-time and part-time regular 30-hour employees to reflect significant inflationary changes in the economy and to retain market competitiveness within the regional employee market.
- D. There is hereby established an authorized Fiscal Year 2024 Pay Grade Classification Schedule describing the approved positions, classifications, grades, and pay ranges as referenced in the Additional Information Section. The schedule includes an overall adjustment to the grade pay ranges of 2%. Salaries for existing employees that fall below the new minimum for their designated pay grade will be automatically adjusted to the minimum prior to adjustments to other changes and/or merit awards.
- E. The existing Town of Morrisville Part-time Pay Plan describing the approved position classifications, grades, and pay rates ranges as referenced in the Additional Information Section will remain in effect while a program and rates study continues. The program and rate study will determine the best strategy aligning rates for various positions within programs and will include peer community assessment and economic conditions in efforts to improve recruitment.
- F. Stipends for Town Council will be adjusted annually at the same effective percentage increase as the Town's full-time employees.

Section 13. Federally Forfeited Property (DAG-71)

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

Section 14. Purchase Orders & Capital Outlay Thresholds

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

- A. All purchases over five-thousand dollars (\$5,000) including capital outlay purchases.
- B. Micro-purchase order self-certified thresholds (2 C.F.R. § 200.320(a)(1)(iv)(A)):
 - 1. \$30,000, for the purchase of apparatus, supplies, materials, or equipment and construction or repair work; and

2. \$50,000, for the purchase of services not subject to competitive bidding under North Carolina law and the purchase of services subject to the qualifications-based selection process in the Mini-Brooks Act when exempted in writing (for projects pursuant to G.S. 143-64.32). If the exemption is not authorized, the micro-purchase threshold shall be \$0.

Section 15. Retirement Funds

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

Section 16. Healthcare Premium Fund

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

Section 17. Legal Services

There is hereby authorized for Fiscal Year 2024, an agreement with the Town Attorney for legal services establishing a monthly general legal retainer rate of \$1,200 to cover attendance at Town Meetings, work sessions, retreats, general consultation, advice, and the like. Charges on an hourly basis for work on specific cases and projects will be at a rate of \$235 per hour. When appropriate, assignment of legal matters to associate attorneys will occur and charges applied per hour based on a rate range of \$210 per hour for associates and \$110 per hour for paralegals. In addition, other reimbursements will include certain annual dues to professional organizations and registration/hotel fees for attending specific annual conferences.

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

A. Budget Transfer Authority

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

5. May reallocate personnel lapse salary to address recruitment and retention issues within job classifications including market conditions and assessment centers.
- B. Contract and/or Grants as Authority
1. May execute the following types of contracts within budgeted appropriations and that do not otherwise require Town Council approval by general statute: a. construction or repair contracts that do not require formal competitive bid procedures, b. contracts for the purchase of apparatus, supplies, materials, or equipment, c. service agreements, and d. equipment and rental agreements.
 2. May execute contracts as the lessor or lessee of real property for a maximum duration of five years or less.
 3. May approve any application of grants that may or may not require a local match within existing resource authority to advance strategic goals unless a grantor requires Town Council approval.
 4. May approve the award and execution of grant agreements to or from public and nonprofit organization unless required by a grantor to acquire Town Council approval or when expected match requirements are not appropriated within the annual budget.
- C. Special Appropriation Authorization
1. May recognize and appropriate cost share reimbursements, rebates, or other reimbursement types and direct said funds back to the appropriate Departmental Budget.
 2. May recognize and appropriate donations received for restricted or special designations.
 3. May recognize and appropriate all insurance claim reimbursements received along with fees for the disposal of assets and direct said funds back to the affected department.
- D. Inter-fund Loan Authorization
1. May make inter-fund loans as necessary to meet cash flow needs for approved capital project ordinances for working capital purposes pending receipt of debt proceeds, awarded grant reimbursements or other agreements.

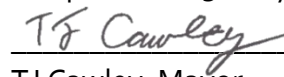
Section 19. Utilization of Budget Ordinance

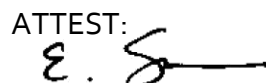
- A. This ordinance shall be the basis of the financial plan for the Morrisville Municipal Government during Fiscal Year 2024. The Town Manager/Budget Officer shall administer the Budget and ensure that operating officials are provided guidance and sufficient details to implement their appropriate portion of the Budget.
- B. The Finance Department shall establish and maintain all records, which are in consonance with this Budget Ordinance and the appropriate Statutes of the State of North Carolina.

Section 20. Re-appropriation of Funds Encumbered in FY 2023

Operating funds encumbered on the financial records as of June 30, 2023, are hereby re-appropriated to Fiscal Year 2024.

Adopted this 13th day of June 2023.


TJ Cawley, Mayor

ATTEST:

Eric W. Smith II, Town Clerk



Resolution 2023-182-B

THE MORRISVILLE TOWN COUNCIL AUTHORIZING THE WAKE AND DURHAM COUNTY REVENUE ADMINISTRATORS TO LEVY AND COLLECT SPECIFIED TAXES AND FEES ON BEHALF OF THE TOWN OF MORRISVILLE

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

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

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

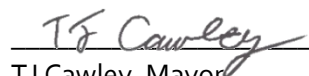
Whereas, the Town of Morrisville is authorized under G.S. 160A-215.1 to levy a tax on gross receipts from retail short-term motor vehicle leases or rentals; and

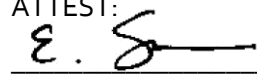
Whereas, the Town of Morrisville is authorized under G.S. 160A-536(a)(6) to establish and levy a tax in a specified Municipal Service District for the purpose of converting those private residential streets to public streets for only the affected neighborhoods that by majority petition have agreed to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

Whereas, the Town of Morrisville adopted Fiscal Year 2024 Annual Budget Ordinance prescribes and establishes such taxes and fees:

Now, Therefore, Be It Resolved That The Morrisville Town Council bestows the Wake County Revenue Administrator and the Durham County Revenue Administrator with full and sufficient authority to levy and collect any real or personal property taxes and/or special district tax, annual license vehicle taxes, Stormwater ERU Fee where Session Laws 2005-441 and 2011-109 authorizes collection of fee on property tax bill, and retail short-term vehicle lease or rental fee on behalf of the Town of Morrisville as prescribed and ordered in Fiscal Year 2024 Adopted Annual Budget Ordinance.

Adopted this the 13th day of June 2023.


TJ Cawley, Mayor

ATTEST:

Eric W. Smith II, Town Clerk



ARPA Grant Project Ordinance 2023-182 - C

THE MORRISVILLE TOWN COUNCIL AMENDING AMERICAN RESCUE PLAN ACT PROJECT ORDINANCE

Be It Ordained by the Town Council of Morrisville, North Carolina that pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, the following grant project ordinance is hereby adopted:

Section 1(A). Revenues

Source	Current	Appropriation	Budget
American Rescue Plan Act Funds	5,604,800	3,586,019	9,190,819
Interest Earned	-	203,981	203,981
Total Anticipated Revenues	\$ 5,604,800	\$3,790,000	\$9,394,800

Section 1(B). Expenditures

Project	Current	Appropriation	Budget
Operating Expenses:	1,117,500	1,691,900	2,809,400
Capital Outlay:	1,887,700	295,000	2,182,700
Transfers	2,599,600	1,803,100	4,402,700
Total Anticipated Expenditures	5,604,800	\$ 3,790,000	\$ 9,394,800

Note: Preceding amendments are as follows: 2021-183-A, 2022-181-D, 2023-135, 2023-142 (includes expectation that Town Center CPOA will be approved on May 9, 2023, appropriating portion of ARPA funds for Pre-Development Agreement.)

Section 2. Appropriations Authority

The grant projects funds are appropriated pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina; therefore, appropriations do not lapse at the end of the fiscal year and are available for duration of the project unless subsequently amended by Town Council, or as specified in Section 3.

Section 3. Authority To Transfer Appropriations

The Town Manager is authorized to transfer appropriations between projects within the American Rescue Plan Act Fund, provided such transfers do not increase or decrease the total budget for the fund.

Section 4. Appropriations To Equal Final Project Expenditures

In instances when revenue and expenditure appropriation exceed the final expenditures for a grant project, the Town Manager has authority to close projects and/or programs and reduce appropriations. When actual revenues are available in projects to be closed or which are substantially complete, the Town Manager may transfer savings to uncommitted funds to make available for future appropriations which require Town Council approval. This Section applies to current and prior year appropriations.

Section 5. Ordinance Copies

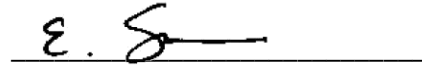
Copies of this grant project ordinance shall be furnished to the Budget Officer, the Finance Officer and to the Town Clerk within five days of adoption.

Adopted this 13th day of June 2023.

A handwritten signature in cursive script, appearing to read "TJ Cawley", is written over a horizontal line.

TJ Cawley, Mayor

ATTEST:

A handwritten signature in cursive script, appearing to read "E. Smith", is written over a horizontal line.

Eric W. Smith II, Town Clerk



Resolution 2023-182-D

THE MORRISVILLE TOWN COUNCIL HEREBY ADOPTS THE UPDATED CAPITAL INVESTMENT PROGRAM (CIP) FOR THE PLANNING PERIOD OF FISCAL YEARS 2024 – 2028

Whereas, the Town of Morrisville Capital Investment Program (CIP) Policy outlines the framework and intent of Town Council to establish a long-range capital management tool that strengthens the linkages between community infrastructure needs while balancing within financial resources to ensure decisions on capital projects and use of public funds are made wisely; and

Whereas, in accordance with this policy Staff and Town Council have concluded a major CIP update for the 5-Year term of Fiscal Year 2024 – 2028; and

Whereas, Town Council designated their top Prioritized Project Concepts and Staff has effectively developed a long-range forecasting strategy matching projected revenues to those capital needs over a 5-Year planning period; and

Whereas, it is the intention of Town Council to appropriate revenues when they can be reasonably anticipated for the designed projects shown in the Capital Budget for Fiscal Year 2024; and

Whereas, the Capital Budget designates the following Projects: Airport Boulevard Extension Phase I project overages & betterments, Crabtree Creek Nature Park construction, Intersection Improvements Phase II design & construction, Parkland acquisition, and Town Center construction.

Now, Therefore, Be It Resolved That The Morrisville Town Council hereby adopts the updated 5-Year Capital Investment Program (CIP) strategically planning for anticipated funding of projects shown in the program for the greater benefit of the community and when resources can be reasonably anticipated and secured appropriate available resources as prescribed and ordered in Fiscal Year 2024 Capital Budget.

Adopted this the 13th day of June 2023.



TJ Cawley, Mayor

ATTEST:



Eric W. Smith II, Town Clerk



Capital Investment Budget Ordinance 2023-182-E

Be It Ordained by the Town Council of the Town of Morrisville, North Carolina that the following anticipated Capital Investment revenues and project appropriations are hereby adopted for the operation of the Town government and its activities relating to the specified capital projects for the Fiscal Year beginning July 1, 2023.

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

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

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

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

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

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

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

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

Section 9: Other Transfers and Adjustments – The following special transfers and/or adjustments are occurring through approval of the Fiscal Year 2024 capital budget. Additional resources as identified within the FY24 Capital Budget will be appropriated when they can be reasonably anticipated. The below revenue and expenditure authorizations shall extend from year to year until each individual project is complete.

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

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

- a. Parks & Greenways Capital Project Fund – to amend the existing capital project for the purposes of improving and enhancing existing and future park facilities and greenways, amenities, and ADA improvements including but not limited to land acquisition, design, installation, and/or construction.

The following appropriation of \$735,000 is for the professional services and construction of the fund sub-project - Crabtree Creek Nature Park.

<i>Capital Revenues</i>	<i>Current</i>	<i>Appropriation</i>	<i>Budget</i>
Parkland Payment in Lieu Funds	500,000	-	500,000
PARTF Grant	-	500,000	500,000
Transfer from ARPA Fund	1,040,000	-	1,040,000
Transfer from CIP Reserve Fund	-	200,000	200,000
Transfer from Parks Reserve Fund	-	35,000	35,000
Total	\$1,540,000	\$735,000	\$2,275,000
<i>Capital Expenditures</i>	<i>Current</i>	<i>Appropriation</i>	<i>Budget</i>
Design & Professional Services	500,000	-	500,000
Construction	1,040,000	735,000	1,775,000
Total	\$ 1,540,000	\$735,000	\$2,275,000

Note: Recognizing the transfer from ARPA that is part of the overall budget requests. Remaining funds anticipated from Parkland Payment in Lieu reserves will be appropriated with construction award.

Preceding Amendments: 2019-100B, 2021-453, 2023-182D pending.

- b. Intersection Improvements Capital Project Fund – to establish a capital project for the purposes of design and construction for the phase I and Phase II of intersection improvements in accordance with sidewalk gap study to improve pedestrian safety, signalization, and overall traffic congestion.

- Area of interests: Phase 1 include intersections at Church Street at Treybrook and Downing Glen, and Morrisville Parkway at Crabtree Crossing; and
- Phase II include intersections at Slater Road at Sorrell Grove Church Road/Copley Parkway, NC54 at Keybridge Drive; Morrisville Parkway at Back Ridge Street/Creek Park Drive; NC54 at Morrisville Parkway; Morrisville Parkway at Davis Drive.

The following appropriation of \$1,255,000 is for the construction of the fund sub-project – Intersection Improvements Phase II.

<i>Capital Revenues</i>	<i>Current</i>	<i>Appropriation</i>	<i>Budget</i>
Bond Proceeds & Premium	41,300	-	41,300
Streets Payment in Lieu	158,700	-	158,700

Transportation Reserves	-	1,255,000	1,255,000
Total	\$200,000	\$1,255,000	\$1,455,000
<i>Capital Expenditures</i>	<i>Current</i>	<i>Appropriation</i>	<i>Budget</i>
Design Phase I	200,000	-	200,000
Construction	-	1,255,000	1,255,000
Total	\$200,000	\$1,255,000	\$1,455,000

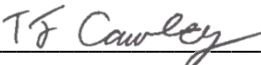
NOTE: Remaining funds anticipated from Streets Bonds will be appropriated with bond issuance and construction award.
Preceding Amendments: 2022-181E.

- c. Town Center Capital Project Fund – to amend the existing capital project for land acquisition, design and construct public improvements associated with the Town Center Project, including Carolina Street extension, Town Hall Drive roundabout, gas utility line relocation, stormwater facility, and associated improvements outlined in Town Center Phase I development agreement. The project scope may become more defined as the design progresses.

<i>Capital Revenues</i>	<i>Current</i>	<i>Appropriation</i>	<i>Budget</i>
Transfer from General Fund	4,300,000	-	4,300,000
Transfer from CIP Reserve Fund	1,060,000	-	1,060,000
Transfer from Parks Reserve Fund	651,862	430,000	1,081,862
Transfer from Stormwater Fund	755,900	-	755,900
Transfer from ARPA	900,000	-	900,000
Transfer from Land Acquisition Fund	450,000	-	450,000
Interest Earned	81,455	-	81,455
Total	\$ 8,199,217	\$430,000	\$8,629,217
<i>Capital Expenditures</i>	<i>Current</i>	<i>Appropriation</i>	<i>Budget</i>
Professional Services/Design	1,640,275	430,000	2,070,275
Land Acquisition	1,586,664	-	1,586,664
Construction	4,972,278	-	4,972,278
Total	\$ 8,199,217	\$430,000	\$8,629,217

NOTE: Remaining funds anticipated primarily from Streets and Parks Bonds will be appropriated with bond issuance in tandem with development agreement. Preceding Ordinances amended: 2016-082A, 2017-116, 2018-145, 2019-100B, 2020-17, 2021-19, 2021-435, 2022-246, 2023-142 pending.

Adopted this 13th day of June 2023.


 TJ Cawley, Mayor

ATTEST:


 Eric W. Smith II, Town Clerk



Budget Details

- Fund Summaries
Revenue & Expenditures
- Operating Funds
Department Profiles
- Other Fund Details
- Reserve Funds



MAFC Programs in Action

Fund Summaries Revenue/Expenditures

Revenues Summarized by FUND

OPERATIONAL FUNDS

GENERAL FUND

	2021 Actual	2022 Actual	2023 Estimated Actual	2024 Projected Budget
Ad Valorem				
Current & Prior Years	\$ 22,106,515	\$ 22,817,573	\$ 25,884,503	\$ 26,816,400
Penalty & Interest	\$ 148,470	\$ 159,168	\$ 110,500	\$ 125,000
Total Ad Valorem	\$ 22,254,985	\$ 22,976,741	\$ 25,995,003	\$ 26,941,400
Year Over Year % Change Total	14%	3%	13%	4%
Year Over Year \$\$ Change Total	\$ 2,669,930	\$ 721,756	\$ 3,018,262	\$ 946,397
Intergovernmental				
Video Programming/Telecom	\$ 618,982	\$ 650,381	\$ 625,000	\$ 637,500
Vehicle Decal Fees	\$ 612,630	\$ 613,440	\$ 624,000	\$ 635,000
Wake County Fire Tax	\$ 796,656	\$ 869,867	\$ 857,160	\$ 857,100
Fire Reimbursements	\$ -	\$ -	\$ 11,765	\$ 18,000
Beer & Wine	\$ 112,654	\$ 118,766	\$ 120,000	\$ 123,600
Utility Sale Tax Distribution	\$ 1,669,978	\$ 1,805,067	\$ 1,740,200	\$ 1,755,000
Sales Tax Distribution	\$ 6,977,453	\$ 8,824,518	\$ 9,718,725	\$ 10,199,660
Rental Vehicle Tax	\$ 100,297	\$ 41,381	\$ 30,000	\$ 31,500
Solid Waste Disposal Tax	\$ 21,741	\$ 22,563	\$ 25,000	\$ 25,800
Total Intergovernmental	\$ 10,910,392	\$ 12,945,984	\$ 13,751,850	\$ 14,283,160
Year Over Year % Change Total	9%	19%	6%	4%
Year Over Year \$\$ Change Total	\$ 939,211	\$ 2,035,592	\$ 805,866	\$ 531,310
Restricted				
Powell Bill	\$ 582,737	\$ 749,526	\$ 776,046	\$ 750,000
Grants	\$ 591,838	\$ 272,783	\$ 375,300	\$ 473,400
Total Restricted	\$ 1,174,576	\$ 1,022,310	\$ 1,151,346	\$ 1,223,400
Year Over Year % Change Total	83%	-13%	13%	6%
Year Over Year \$\$ Change Total	\$ 531,566	\$ (152,266)	\$ 129,036	\$ 72,054
Permits & Fees				
Fire Department Fees	\$ 32,087	\$ 45,248	\$ 63,750	\$ 90,000
Building Permits	\$ 1,194,178	\$ 1,187,120	\$ 1,677,000	\$ 1,182,000
Engineering Fees	\$ 73,123	\$ 106,903	\$ 250,000	\$ 150,000
Planning & Zoning Fees	\$ 937,361	\$ 85,837	\$ 120,000	\$ 80,000
Officer/Civil Fees	\$ 12,968	\$ 15,572	\$ 32,000	\$ 50,000
Total Permits & Fees	\$ 2,249,717	\$ 1,440,679	\$ 2,142,750	\$ 1,552,000
Year Over Year % Change Total	-7%	-36%	49%	-28%
Year Over Year \$\$ Change Total	\$ (164,852)	\$ (809,038)	\$ 702,071	\$ (590,750)
Sales & Services				
Recreation	\$ 351,698	\$ 754,340	\$ 1,224,400	\$ 1,359,000
Rents	\$ 119,259	\$ 142,806	\$ 136,500	\$ 138,900
Total Sales & Services	\$ 470,957	\$ 897,146	\$ 1,360,900	\$ 1,497,900
Year Over Year % Change Total	11%	90%	52%	10%
Year Over Year \$\$ Change Total	\$ 46,236	\$ 426,189	\$ 463,754	\$ 137,000

	2021 Actual	2022 Actual	2023 Estimated Actual	2024 Projected Budget
Miscellaneous Revenues				
Miscellaneous Revenues	\$ 82,524	\$ 124,076	\$ 117,297	\$ 50,000
ABC Revenues	\$ 242,265	\$ 273,621	\$ 255,300	\$ 252,340
Surplus Property	\$ 57,561	\$ 115,831	\$ 90,000	\$ 50,000
Wake County Landfill	\$ 42,576	\$ 29,238	\$ 60,000	\$ 50,000
Fines & Forfeitures	\$ 12,203	\$ 3,606	\$ 1,095	\$ -
Sponsorships	\$ -	\$ -	\$ -	\$ -
Total Miscellaneous Revenues	\$ 437,129	\$ 546,371	\$ 523,692	\$ 402,340
Year Over Year % Change Total	-19%	25%	-4%	-23%
Year Over Year \$\$ Change Total	\$ (101,361)	\$ 109,242	\$ (22,679)	\$ (121,352)

Investment Earnings				
Total Investment Earnings	\$ 15,804	\$ 31,279	\$ 180,000	\$ 297,900
Year Over Year % Change Total	-94%	98%	475%	66%
Year Over Year \$\$ Change Total	\$ (231,223)	\$ 15,475	\$ 148,721	\$ 117,900

Transfers In				
Transfers from Capital Reserves	\$ -	\$ -	\$ -	\$ -
Transfers from Other Fund	\$ 36,633	\$ 1,119,300	\$ 680,300	\$ 763,100
Total Transfers	\$ 36,633	\$ 1,119,300	\$ 680,300	\$ 763,100
Year Over Year % Change Total	-97%	2955%	-39%	12%
Year Over Year \$\$ Change Total	\$ (1,213,367)	\$ 1,082,667	\$ (439,000)	\$ 82,800

Fund Balance				
Streets PIL Fund Balance	\$ -	\$ -	\$ -	\$ -
General Fund Fund Balance	\$ -	\$ -	\$ -	\$ 1,238,800
Total Fund Balance Appropriations	\$ -	\$ -	\$ -	\$ 1,238,800
Year Over Year % Change Total	0%	0%	100%	100%
Year Over Year \$\$ Change Total	\$ -	\$ -	\$ -	\$ 1,238,800

General Fund Total	\$ 37,550,192	\$ 40,979,810	\$ 45,785,841	\$ 48,200,000
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STORMWATER ENTERPRISE

Permits, Sales and Fees	\$ 948,467	\$ 1,171,038	\$ 1,211,476	\$ 1,272,800
Investment Earnings	\$ 757	\$ 2,242	\$ 17,200	\$ 17,200
Transfers from General Fund	\$ -	\$ -	\$ -	\$ -
Appropriation SW Fund Balance	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 949,224	\$ 1,173,280	\$ 1,228,676	\$ 1,290,000
Year Over Year % Change Total	-38%	24%	5%	5%
Year Over Year \$\$ Change Total	\$ (571,676)	\$ 224,056	\$ 55,396	\$ 61,324

Stormwater Enterprise Total	\$ 949,224	\$ 1,173,280	\$ 1,228,676	\$ 1,290,000
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OTHER FUNDS

HEALTHCARE PREMIUM	2021 Actual	2022 Actual	2023 Estimated Actual	2024 Projected Budget
Transfer from General Fund	\$ -	\$ 2,286,142	\$ 2,436,140	\$ 2,553,600
Total Revenues	\$ -	\$ 2,286,142	\$ 2,436,140	\$ 2,553,600
Year Over Year % Change Total	0%	100%	7%	5%
Year Over Year \$\$ Change Total	\$ -	\$ 2,286,142	\$ 149,998	\$ 117,460
Healthcare Premium Total	\$ -	\$ 2,286,142	\$ 2,436,140	\$ 2,553,600

DEBT SERVICE

Transfer from General Fund	\$ 3,518,700	\$ 3,657,500	\$ 5,315,000	\$ 5,555,000
Total Revenues	\$ 3,518,700	\$ 3,657,500	\$ 5,315,000	\$ 5,555,000
Year Over Year % Change Total	100%	4%	45%	5%
Year Over Year \$\$ Change Total	\$ 26,634	\$ 138,800	\$ 1,657,500	\$ 240,000
Debt Service Total	\$ 3,518,700	\$ 3,657,500	\$ 5,315,000	\$ 5,555,000

MULTI-YEAR FUND

AMERICAN RESCUE PLAN ACT FUND

Grant Funds	\$ -	\$ 2,045,300	\$ 2,551,500	\$ 3,790,000
Total Revenues	\$ -	\$ 2,045,300	\$ 2,551,500	\$ 3,790,000
Year Over Year % Change Total	0%	100%	25%	49%
Year Over Year \$\$ Change Total	\$ -	\$ 2,045,300	\$ 506,200	\$ 1,238,500
American Rescue Plan Act Fund Total	\$ -	\$ 2,045,300	\$ 2,551,500	\$ 3,790,000

Expenditures Quick Summary

OPERATIONAL FUND SUMMARY

	2021 Actual	2022 Actual	2023 Estimated Actual	2024 Projected Budget
Operating Fund Combined - General & Stormwater Funds				
General Government	\$ 13,647,605	\$ 16,739,564	\$ 15,811,958	\$ 16,552,200
Economic & Physical Development	\$ 3,550,195	\$ 3,871,593	\$ 4,387,942	\$ 5,094,000
Public Works	\$ 6,485,205	\$ 8,990,006	\$ 7,628,823	\$ 8,525,900
Public Safety	\$ 10,934,485	\$ 12,550,431	\$ 13,635,224	\$ 14,934,100
Parks & Recreation	\$ 2,123,455	\$ 2,554,198	\$ 2,756,342	\$ 3,093,800
Stormwater	\$ 749,141	\$ 506,165	\$ 989,950	\$ 1,290,000
Total Expenditures	\$ 37,490,086	\$ 45,211,957	\$ 45,210,239	\$ 49,490,000
General Fund Only				
Total Salary and Benefits	\$ 19,243,232	\$ 21,865,327	\$ 23,887,405	\$ 26,672,565
Operations	\$ 9,221,759	\$ 12,879,238	\$ 12,089,238	\$ 12,896,835
Capital Outlay	\$ 1,523,382	\$ 526,077	\$ 618,646	\$ 745,600
Debt Service*	\$ -	\$ -	\$ -	\$ -
Transfers out of General Fund	\$ 6,752,572	\$ 9,435,150	\$ 7,625,000	\$ 7,885,000
Total Expenditures	\$ 36,740,945	\$ 44,705,792	\$ 44,220,289	\$ 48,200,000
Healthcare Premium Fund Only*				
Personnel	\$ -	\$ 2,110,061	\$ 2,333,812	\$ 2,553,600
Operations	\$ -	\$ 176,081	\$ 102,328	\$ -
Total Expenditures	\$ -	\$ 2,286,142	\$ 2,436,140	\$ 2,553,600
Debt Service Fund Only*				
Principal & Interest	\$ 3,144,159	\$ 2,847,987	\$ 4,110,964	\$ 4,216,300
Operations	\$ 20,037	\$ 173,235	\$ 153,538	\$ -
Reserve	\$ 323,184	\$ 636,270	\$ 1,050,498	\$ 1,338,700
Total Expenditures	\$ 3,487,380	\$ 3,657,492	\$ 5,315,000	\$ 5,555,000
American Rescue Plan Act Fund Only				
Operations	\$ -	\$ 328,403	\$ 444,837	\$ 1,691,900
Capital Outlay	\$ -	\$ 28,000	\$ 230,135	\$ 295,000
Transfers	\$ -	\$ 1,119,300	\$ 1,588,300	\$ 1,803,100
Total Expenditures	\$ -	\$ 1,475,703	\$ 2,263,273	\$ 3,790,000
Stormwater Enterprise Fund Only				
Total Salary and Benefits	\$ 323,878	\$ 335,881	\$ 386,394	\$ 509,250
Operations	\$ 322,763	\$ 138,149	\$ 113,856	\$ 253,650
Capital Outlay	\$ -	\$ 32,135	\$ 489,700	\$ 527,100
Transfers out of Stormwater Fund	\$ 102,500	\$ -	\$ -	\$ -
Total Expenditures	\$ 749,141	\$ 506,165	\$ 989,950	\$ 1,290,000

Note: Debt previously reported within the General Fund has been shifted to a separate Debt Service Fund as of FY2021. Funds necessary to fund the first year are shown through the General Fund as a transfer out to the Debt Service Fund.

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

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

Expenditures Summarized by DEPARTMENT

OPERATIONAL FUNDS

GENERAL FUND

General Government

Governing Body	2021 Actual	2022 Actual	2023 Estimated Actual	2024 Projected Budget
Total Salary and Benefits	\$ 144,470	\$ 152,387	\$ 147,513	\$ 137,500
Operations	\$ 448,739	\$ 317,772	\$ 466,582	\$ 453,500
Capital Outlay	\$ 65,906	\$ -	\$ -	\$ -
Transfers out of General Fund	\$ 6,752,572	\$ 9,435,150	\$ 7,625,000	\$ 7,885,000
Total Expenditures	\$ 7,411,687	\$ 9,905,309	\$ 8,239,095	\$ 8,476,000
Year Over Year % Change Total	352%	34%	-17%	3%
Year Over Year \$s Change Total	\$ 5,772,176	\$ 2,493,622	\$ (1,666,214)	\$ 236,905

FY24 Budget Priorities

Allocation to Fire Apparatus Capital Reserve Fund	Onetime	\$ 850,000
Allocation to Parks & Recreation Capital Reserve Fund	Onetime	\$ 685,000
Allocation to Transportation/Roadway Capital Reserve Fund	Onetime	\$ 685,000
Allocation to Municipal Service District	Onetime	\$ 110,000
Transfer Debt Service - Growth in 3 Cent Bond Debt	Recurring	\$ 90,000
Election Costs	Onetime	\$ 40,000
		\$ 2,460,000

Administration

Total Salary and Benefits	\$ 932,242	\$ 1,167,757	\$ 931,331	\$ 985,460
Operations	\$ 1,186,215	\$ 823,982	\$ 844,827	\$ 905,040
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 2,118,457	\$ 1,991,739	\$ 1,776,158	\$ 1,890,500
Year Over Year % Change Total	7%	-6%	-11%	6%
Year Over Year \$s Change Total	\$ 146,303	\$ (126,718)	\$ (215,581)	\$ 114,342

FY24 Budget Priorities

Town Hall Office Assistant	Recurring	\$ 22,600
Insurance / Workers Compensation Inflationary Increase	Recurring	\$ 100,000
		\$ 122,600

Budget & Strategic Management

Total Salary and Benefits	\$ -	\$ -	\$ 603,357	\$ 617,080
Operations	\$ -	\$ -	\$ 68,220	\$ 63,820
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ 671,577	\$ 680,900
Year Over Year % Change Total	0%	0%	100%	1%
Year Over Year \$s Change Total	\$ -	\$ -	\$ 671,577	\$ 9,323

	2021 Actual	2022 Actual	2023 Estimated Actual	2024 Projected Budget
Communications				
Total Salary and Benefits	\$ 410,121	\$ 488,662	\$ 540,463	\$ 586,900
Operations	\$ 134,066	\$ 253,883	\$ 237,750	\$ 322,400
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 544,187	\$ 742,545	\$ 778,213	\$ 909,300
Year Over Year % Change Total	65%	36%	5%	17%
Year Over Year \$s Change Total	\$ 215,053	\$ 198,358	\$ 35,668	\$ 131,087

FY24 Budget Priorities

Special Event Increase - July 3rd Family Fun Festival	Recurring	\$ 36,000
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Human Resources

Total Salary and Benefits	\$ 439,246	\$ 484,727	\$ 534,149	\$ 580,500
Operations	\$ 76,695	\$ 174,964	\$ 223,275	\$ 88,600
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 515,941	\$ 659,691	\$ 757,424	\$ 669,100
Year Over Year % Change Total	11%	28%	15%	-12%
Year Over Year \$s Change Total	\$ 49,330	\$ 143,750	\$ 97,733	\$ (88,324)

FY24 Budget Priorities

Succession Planning, Organizational Assessments and other Developmental Programs use of lapse salary	n/a
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Finance

Total Salary and Benefits	\$ 508,391	\$ 624,612	\$ 664,193	\$ 729,300
Operations	\$ 216,400	\$ 214,999	\$ 319,498	\$ 342,300
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 724,791	\$ 839,611	\$ 983,691	\$ 1,071,600
Year Over Year % Change Total	13%	16%	17%	9%
Year Over Year \$s Change Total	\$ 85,059	\$ 114,820	\$ 144,080	\$ 87,909

FY24 Budget Priorities

Professional Services Inflationary Increase	Recurring	\$ 89,100
Consulting Services	Onetime	\$ 19,200
		\$ 108,300

Information Technology

Total Salary and Benefits	\$ 824,151	\$ 964,887	\$ 1,050,100	\$ 1,177,740
Operations	\$ 1,373,941	\$ 1,635,782	\$ 1,555,700	\$ 1,677,060
Capital Outlay	\$ 134,450	\$ -	\$ -	\$ -
Total Expenditures	\$ 2,332,542	\$ 2,600,669	\$ 2,605,800	\$ 2,854,800
Year Over Year % Change Total	7%	11%	0%	10%
Year Over Year \$s Change Total	\$ 157,596	\$ 268,127	\$ 5,131	\$ 249,000

FY24 Budget Priorities

Hardware Replacements	Recurring	\$ 4,500
Security Initiatives	Recurring	\$ 21,100
		\$ 25,600

General Government Total	\$ 13,647,605	\$ 16,739,564	\$ 15,811,958	\$ 16,552,200
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Development

	2021 Actual		2022 Actual		2023 Estimated Actual		2024 Projected Budget	
Engineering								
Total Salary and Benefits	\$	906,757	\$	933,407	\$	1,002,326	\$	1,255,500
Operations	\$	116,845	\$	107,863	\$	94,517	\$	105,900
Capital Outlay	\$	429,927	\$	137,028	\$	-	\$	-
Total Expenditures	\$	1,453,529	\$	1,178,298	\$	1,096,843	\$	1,361,400
Year Over Year % Change Total		110%		-19%		-7%		24%
Year Over Year \$s Change Total	\$	762,329	\$	(275,230)	\$	(81,455)	\$	264,557

FY24 Budget Priorities

Senior Capital Projects Manager FT Position	Recurring	\$	142,300
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Inspections

Total Salary and Benefits	\$	865,556	\$	884,706	\$	995,159	\$	1,209,700
Operations	\$	39,453	\$	48,988	\$	54,900	\$	73,500
Capital Outlay	\$	-	\$	-	\$	-	\$	-
Total Expenditures	\$	905,009	\$	933,694	\$	1,050,059	\$	1,283,200
Year Over Year % Change Total		10%		3%		12%		22%
Year Over Year \$s Change Total	\$	85,343	\$	28,685	\$	116,365	\$	233,141

FY24 Budget Priorities

Code Book Updates	Onetime	\$	7,000
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Planning

Total Salary and Benefits	\$	1,058,772	\$	1,147,423	\$	1,305,160	\$	1,416,700
Operations	\$	62,792	\$	533,762	\$	935,880	\$	995,100
Capital Outlay	\$	70,093	\$	78,415	\$	-	\$	37,600
Total Expenditures	\$	1,191,657	\$	1,759,600	\$	2,241,040	\$	2,449,400
Year Over Year % Change Total		-10%		48%		27%		9%
Year Over Year \$s Change Total	\$	(133,870)	\$	567,943	\$	481,440	\$	208,360

FY24 Budget Priorities

Smart Shuttle Operating Increases	Recurring	\$	54,600
Safe Streets & Roads for All (SS4A) Grant	Onetime	\$	65,000
Smart Shuttle Bus Node Improvements	Onetime	\$	37,600
Morrisville Parkway Comprehensive Access Management Study	Onetime	\$	13,000
		\$	170,200

Development Total	\$	3,550,195	\$	3,871,593	\$	4,387,942	\$	5,094,000
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Public Works & Facility Maintenance

	2021 Actual		2022 Actual		2023 Estimated Actual		2024 Projected Budget	
Public Works								
Total Salary and Benefits	\$	1,681,191	\$	1,876,476	\$	2,006,940	\$	2,391,480
Operations	\$	3,652,644	\$	5,511,205	\$	4,238,635	\$	4,676,420
Capital Outlay	\$	134,722	\$	173,689	\$	284,812	\$	208,000
Total Expenditures	\$	5,468,557	\$	7,561,370	\$	6,530,387	\$	7,275,900
Year Over Year % Change Total		2%		38%		-14%		11%
Year Over Year \$\$ Change Total	\$	119,449	\$	2,092,813	\$	(1,030,983)	\$	745,513
Powell Bill								
Operations	\$	448,543	\$	1,360,403	\$	784,000	\$	750,000
Capital Outlay	\$	-	\$	-	\$	-	\$	-
Total Expenditures	\$	448,543	\$	1,360,403	\$	784,000	\$	750,000
Year Over Year % Change Total		88%		203%		-42%		-4%
Year Over Year \$\$ Change Total	\$	210,443	\$	911,860	\$	(576,403)	\$	(34,000)
Fleet								
Operations	\$	-	\$	-	\$	-	\$	-
Capital Outlay	\$	568,105	\$	68,233	\$	314,436	\$	500,000
Total Expenditures	\$	568,105	\$	68,233	\$	314,436	\$	500,000
Year Over Year % Change Total		-33%		-88%		361%		59%
Year Over Year \$\$ Change Total	\$	(276,658)	\$	(499,872)	\$	246,203	\$	185,564
FY24 Budget Priorities								
Vehicle Replacement					Onetime	\$		500,000
Solid Waste Contracted Service Increases					Recurring	\$		135,000
Traffic Signal Operations					Recurring	\$		101,600
Athletics Maintenance Technician III					Recurring	\$		73,500
Sustainability Master Plan Support					Recurring	\$		50,000
						\$		860,100
Public Works Total	\$	6,485,205	\$	8,990,006	\$	7,628,823	\$	8,525,900

Public Safety

	2021 Actual	2022 Actual	2023 Estimated Actual	2024 Projected Budget
Fire				
Total Salary and Benefits	\$ 5,744,013	\$ 6,399,235	\$ 6,837,668	\$ 7,345,300
Operations	\$ 700,758	\$ 837,490	\$ 970,363	\$ 926,700
Capital Outlay	\$ 120,179	\$ 48,676	\$ 5,232	\$ -
Total Expenditures	\$ 6,564,950	\$ 7,285,401	\$ 7,813,263	\$ 8,272,000
Year Over Year % Change Total	-23%	11%	7%	6%
Year Over Year \$s Change Total	\$ (1,923,447)	\$ 720,451	\$ 527,862	\$ 458,737

FY24 Budget Priorities

Fire Insurance Inflationary Increase	Recurring	\$ 11,000
Fuel Cost Inflationary Increase	Recurring	\$ 8,000
		\$ 19,000

Police

Total Salary and Benefits	\$ 4,010,920	\$ 4,715,343	\$ 5,156,393	\$ 5,965,625
Operations	\$ 358,615	\$ 549,687	\$ 665,568	\$ 696,475
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 4,369,535	\$ 5,265,030	\$ 5,821,961	\$ 6,662,100
Year Over Year % Change Total	6%	20%	11%	14%
Year Over Year \$s Change Total	\$ 257,583	\$ 895,495	\$ 556,931	\$ 840,139

FY24 Budget Priorities

Equipment Leases - Body Worn Cameras	Recurring	\$ 48,600
Fuel Cost Inflationary Increase	Recurring	\$ 25,000
		\$ 73,600

Public Safety Total	\$ 10,934,485	\$ 12,550,431	\$ 13,635,224	\$ 14,934,100
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Parks & Recreation

Parks

Total Salary and Benefits	\$ 1,717,402	\$ 2,025,704	\$ 2,112,653	\$ 2,273,780
Operations	\$ 406,053	\$ 508,458	\$ 629,523	\$ 820,020
Capital Outlay	\$ -	\$ 20,036	\$ 14,166	\$ -
Total Expenditures	\$ 2,123,455	\$ 2,554,198	\$ 2,756,342	\$ 3,093,800
Year Over Year % Change Total	31%	20%	8%	12%
Year Over Year \$s Change Total	\$ 501,378	\$ 430,743	\$ 202,144	\$ 337,458

FY24 Budget Priorities

Wake County Park Land Lease	Recurring	\$ 100,000
Recreation Program Specialist/Aquatics Specialist	Recurring	\$ 34,800
Cultural Event Costs	Recurring	\$ 25,000
		\$ 159,800

Parks & Recreation Total	\$ 2,123,455	\$ 2,554,198	\$ 2,756,342	\$ 3,093,800
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General Fund Total	\$ 36,740,945	\$ 44,705,792	\$ 44,220,289	\$ 48,200,000
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STORMWATER	2021 Actual	2022 Actual	2023 Estimated Actual	2024 Projected Budget
Total Salary and Benefits	\$ 323,878	\$ 335,881	\$ 386,394	\$ 509,250
Operations	\$ 322,763	\$ 138,149	\$ 113,856	\$ 253,650
Capital Outlay	\$ -	\$ 32,135	\$ 489,700	\$ 527,100
Transfers out to capital project/reserves	\$ 102,500	\$ -	\$ -	\$ -
Total Expenditures	\$ 749,141	\$ 506,165	\$ 989,950	\$ 1,290,000
Year Over Year % Change Total	-48%	-32%	96%	30%
Year Over Year \$\$ Change Total	\$ (698,608)	\$ (242,976)	\$ 483,785	\$ 300,050

FY24 Budget Priorities

Stormwater CIP Sawmill Creek Tributary Restoration	Onetime	\$ 527,100
Secondary Cumulative Impact Master Management Plan Update (75% ARPA; 25% SW)	Onetime	\$ 31,500
		\$ 558,600

Stormwater Enterprise Total	\$ 749,141	\$ 506,165	\$ 989,950	\$ 1,290,000
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OTHER FUNDS

DEBT SERVICE	2021 Actual	2022 Actual	2023 Estimated Actual	2024 Projected Budget
Principal/Interest	\$ 3,144,159	\$ 2,847,987	\$ 4,110,964	\$ 4,216,300
Administrative Cost	\$ 20,037	\$ 173,235	\$ 153,538	\$ -
Reserve	\$ 323,184	\$ 636,270	\$ 1,050,498	\$ 1,338,700
Total Expenditures	\$ 3,487,380	\$ 3,657,492	\$ 5,315,000	\$ 5,555,000
Year Over Year % Change Total	-0.1%	4.9%	45%	5%
Year Over Year \$\$ Change Total	\$ (4,686)	\$ 170,112	\$ 1,657,508	\$ 240,000

Debt Service Total	\$ 3,487,380	\$ 3,657,492	\$ 5,315,000	\$ 5,555,000
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HEALTHCARE PREMIUM

Personnel	\$ -	\$ 2,110,061	\$ 2,333,812	\$ 2,553,600
Reserve	\$ -	\$ 176,081	\$ 102,328	\$ -
Total Expenditures	\$ -	\$ 2,286,142	\$ 2,436,140	\$ 2,553,600
Year Over Year % Change Total	0.0%	100%	7%	5%
Year Over Year \$\$ Change Total	\$ -	\$ 2,286,142	\$ 149,998	\$ 117,460

Healthcare Premiums Total	\$ -	\$ 2,286,142	\$ 2,436,140	\$ 2,553,600
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MULTI-YEAR FUND

AMERICAN RESCUE PLAN ACT

ARPA Funds	\$	-	\$	2,045,300	\$	3,559,500	\$	3,790,000
Operations	\$	-	\$	328,403	\$	444,837	\$	1,691,900
Capital Outlay	\$	-	\$	28,000	\$	230,135	\$	295,000
Transfers	\$	-	\$	1,119,300	\$	1,588,300	\$	1,803,100
Total Expenditures	\$	-	\$	1,475,703	\$	2,263,273	\$	3,790,000
Year Over Year % Change Total		0.0%		100%		53%		67%
Year Over Year \$\$ Change Total	\$	-	\$	1,475,703	\$	2,263,273	\$	2,314,297

FY24 Budget Priorities

Transfer to General Fund Revenue Replacement	\$	763,100
Transfer to Crabtree Creek Nature Park	\$	1,040,000
Morrisville Community Park (MCP) Playground Replacement	\$	450,000
Proactive Street Maintenance Supplement	\$	350,000
Capital Project Cost Estimating Services	\$	150,000
Morrisville Aquatics & Fitness Center Facility Maintenance	\$	150,000
Northwest Park Playground Surface Replacement	\$	130,000
Technology Hardware Replacement	\$	146,000
Public Works Equipment	\$	106,600
Pugh House Study	\$	100,000
Office Space Needs	\$	100,000
Secondary Cumulative Impact Master Management Plan Update (75% ARPA; 25% SW)	\$	93,500
Security Initiatives	\$	84,000
Fitness Equipment Replacement	\$	31,800
Mural Pilot Program	\$	50,000
Economic Development	\$	25,000
Other Facility Needs	\$	20,000
	\$	3,790,000

American Rescue Plan Act Total	\$	-	\$	1,475,703	\$	2,263,273	\$	3,790,000
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Operating Funds Department Profiles

Governing Body

Mission

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

Service to Community

The Town Council by state statute is the entity having primary responsibility to establish the general framework under which the government can meet the needs of the community by creating policies and instituting law.

Budget Notes

Governing Body	2021 Actual	2022 Actual	2023 Estimated Actual	2024 Projected Budget
Total Salary and Benefits	\$ 144,470	\$ 152,387	\$ 147,513	\$ 137,500
Operations	\$ 448,739	\$ 317,772	\$ 466,582	\$ 453,500
Capital Outlay	\$ 65,906	\$ -	\$ -	\$ -
Transfers out of General Fund	\$ 6,752,572	\$ 9,435,150	\$ 7,625,000	\$ 7,885,000
Total Expenditures	\$ 7,411,687	\$ 9,905,309	\$ 8,239,095	\$ 8,476,000
Year Over Year % Change Total	352%	34%	-17%	3%
Year Over Year \$s Change Total	\$ 5,772,176	\$ 2,493,622	\$ (1,666,214)	\$ 236,905

FY24 Budget Priorities

Allocation to Fire Apparatus Capital Reserve Fund	Onetime	\$ 850,000
Allocation to Parks & Recreation Capital Reserve Fund	Onetime	\$ 685,000
Allocation to Transportation/Roadway Capital Reserve Fund	Onetime	\$ 685,000
Allocation to Municipal Service District	Onetime	\$ 110,000
Transfer Debt Service - Growth in 3 Cent Bond Debt	Recurring	\$ 90,000
Election Costs	Onetime	\$ 40,000
		\$ 2,460,000

Administration

Mission

Town Administrative Services is committed to building a citizen-engaged community with a positive town image, ensuring that Town services are planned for & delivered effectively, efficiently, economically & safely. The department provides internal support to Town Council & other Town Departments, leads the organization in making informed & ultimately successful decisions in resource allocation, program evaluation, financial management & long range financial & management analysis, & in addition to aiding in collaborative & effective program and service delivery.

Service to Community

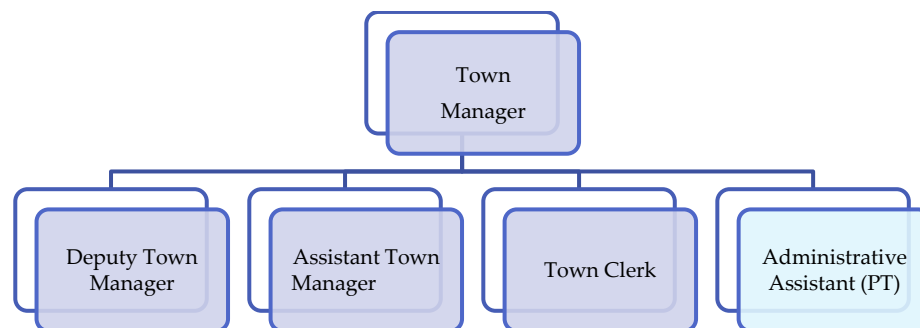
Town Administrative Services manages the functions of the Town under the direction of the Town Manager and is responsible for the implementation of policies and guidance established by the Town Council. This consists of promoting a transparent government and community involvement, timely and accurate public information; overseeing operational efficiency and safety; & ensuring the local, state, and federal laws and regulations are met.

Budget Notes

	2021 Actual	2022 Actual	2023 Estimated Actual	2024 Projected Budget
Administration				
Total Salary and Benefits	\$ 932,242	\$ 1,167,757	\$ 931,331	\$ 985,460
Operations	\$ 1,186,215	\$ 823,982	\$ 844,827	\$ 905,040
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 2,118,457	\$ 1,991,739	\$ 1,776,158	\$ 1,890,500
Year Over Year % Change Total	7%	-6%	-11%	6%
Year Over Year \$\$ Change Total	\$ 146,303	\$ (126,718)	\$ (215,581)	\$ 114,342

FY24 Budget Priorities

Town Hall Office Assistant	Recurring	\$ 22,600
Insurance / Workers Compensation Inflationary Increase	Recurring	\$ 100,000
		\$ 122,600



Total Fulltime Staff 4
 Total Part-time Staff 1

Budget & Strategic Management

Mission

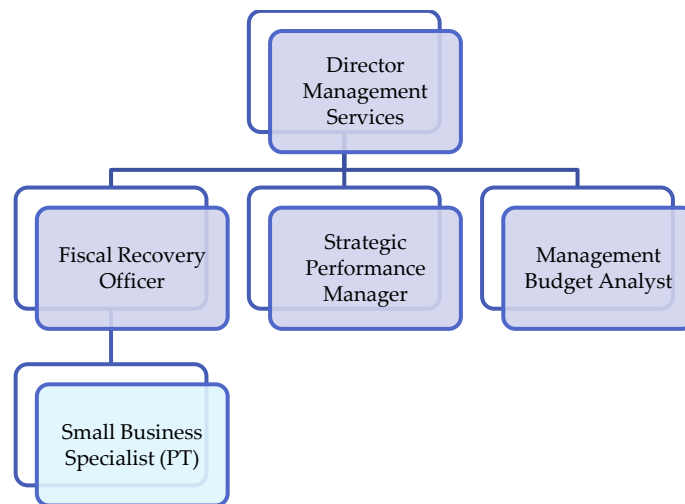
The Budget & Strategic Management department leads the development, analysis, and execution of the Town's strategic, budgetary, and capital plans aligning viable resources that effectively realize desired quality services and tangible community results.

Service to Community

- Long-range strategic development and alignment
- Program evaluation and analysis
- Resource planning and allocation such as debt capacity, grants, and reserves
- Ensure compliance with local, state, and federal laws and regulations

Budget Notes

	2021 Actual		2022 Actual		2023 Estimated Actual	2024 Projected Budget
Budget & Strategic Management						
Total Salary and Benefits	\$	-	\$	-	\$ 603,357	\$ 617,080
Operations	\$	-	\$	-	\$ 68,220	\$ 63,820
Capital Outlay	\$	-	\$	-	\$ -	\$ -
Total Expenditures	\$	-	\$	-	\$ 671,577	\$ 680,900
Year Over Year % Change Total		0%		0%	100%	1%
Year Over Year \$\$ Change Total	\$	-	\$	-	\$ 671,577	\$ 9,323



Total Fulltime Staff 4
Total Part-time Staff 1

Human Resources

Mission

The Human Resources Department will act as catalysts, enabling all employees to contribute at optimum levels towards the success of the Town's mission. The department provides service in support of the Town vision by promoting the concept that our employees are our most valuable resource & will be treated as such.

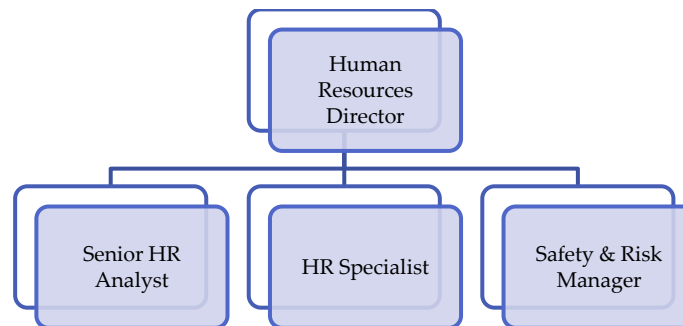
Service to Community

The Human Resources Department is responsible for:

- Motivating professional development and leadership training opportunities
- Developing pay & classification systems
- Recruitment of qualified people, while recognizing & encouraging workplace diversity
- Providing competitive compensation packages
- Providing a safe & healthy work environment, ensuring productive employee relations
- Establishing fair and equitable policies, rules & procedures
- Ensure legal compliance with labor & employment laws

Budget Notes

	2021 Actual	2022 Actual	2023 Estimated Actual	2024 Projected Budget
Human Resources				
Total Salary and Benefits	\$ 439,246	\$ 484,727	\$ 534,149	\$ 580,500
Operations	\$ 76,695	\$ 174,964	\$ 223,275	\$ 88,600
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 515,941	\$ 659,691	\$ 757,424	\$ 669,100
Year Over Year % Change Total	11%	28%	15%	-12%
Year Over Year \$s Change Total	\$ 49,330	\$ 143,750	\$ 97,733	\$ (88,324)



Total Fulltime Staff 4

Finance

Mission

The Finance Department's mission is to manage Town Funds in accordance with the Local Government Budget and Fiscal Control Act, applicable State and Federal regulations, and sound principles of accounting and cash management.

Service to Community

The Finance Department is committed to the highest standards of accountability, accuracy, timeliness, professionalism, and innovation in providing financial services. This encompasses investing all Town funds; maintaining accounting and financial records; billing and collecting; maintaining an encumbrance system for purchasing; processing accounts payable each week; preparing biweekly payrolls; preparation of the Comprehensive Annual Financial Report; and issuance of and collections related to various user fees and charges.

Budget Notes

Finance	2021 Actual	2022 Actual	2023 Estimated Actual	2024 Projected Budget
Total Salary and Benefits	\$ 508,391	\$ 624,612	\$ 664,193	\$ 729,300
Operations	\$ 216,400	\$ 214,999	\$ 319,498	\$ 342,300
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 724,791	\$ 839,611	\$ 983,691	\$ 1,071,600
Year Over Year % Change Total	13%	16%	17%	9%
Year Over Year \$s Change Total	\$ 85,059	\$ 114,820	\$ 144,080	\$ 87,909

FY24 Budget Priorities

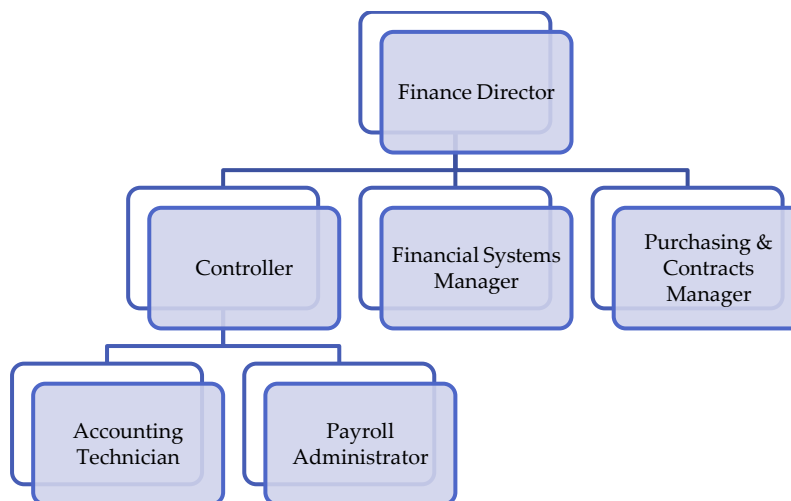
Professional Services Inflationary Increase

Recurring \$ 89,100

Consulting Services

Onetime \$ 19,200

\$ 108,300



Total Fulltime Staff 6

Information Technology

Mission

The mission of the Information Technology Department is to provide the employees of the Town of Morrisville with a modern, reliable, full-featured computing and telephony environment through which those employees can perform their duties in an effective manner, in order to provide for the needs, interests, and priorities of our community.

Service to Community

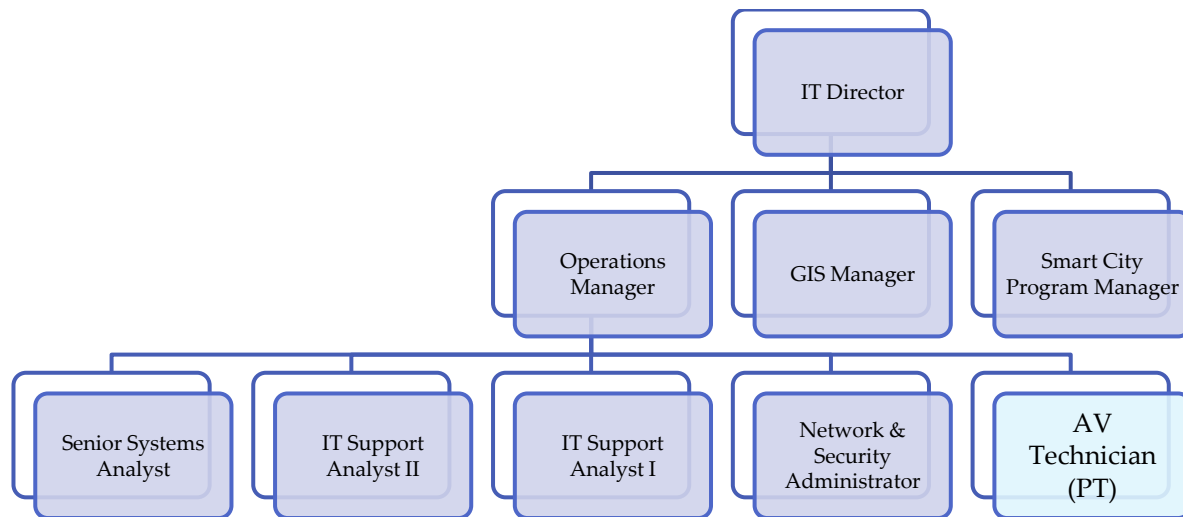
The Department is responsible for the purchase, installation, maintenance, and support of all technology equipment and software throughout the Town.

Budget Notes

Information Technology	2021 Actual	2022 Actual	2023 Estimated Actual	2024 Projected Budget
Total Salary and Benefits	\$ 824,151	\$ 964,887	\$ 1,050,100	\$ 1,177,740
Operations	\$ 1,373,941	\$ 1,635,782	\$ 1,555,700	\$ 1,677,060
Capital Outlay	\$ 134,450	\$ -	\$ -	\$ -
Total Expenditures	\$ 2,332,542	\$ 2,600,669	\$ 2,605,800	\$ 2,854,800
Year Over Year % Change Total	7%	11%	0%	10%
Year Over Year \$s Change Total	\$ 157,596	\$ 268,127	\$ 5,131	\$ 249,000

FY24 Budget Priorities

Hardware Replacements	Recurring	\$ 4,500
Security Initiatives	Recurring	\$ 21,100
		\$ 25,600



Total Fulltime Staff 8
Total Part-time Staff (Shown as FTE) 0.5

Inspections

Mission

The Inspections Department is committed to promoting the safety of lives, health, and welfare of the general public within the built environment by the administration and enforcement of the North Carolina State Building Code, as well as local municipal ordinances. Each staff member is committed to performing his/her duties in a friendly, timely, and effective manner. Each staff member's technical knowledge and other administrative skills are constantly upgraded by participation in state and departmentally mandated continuing education courses and by active participation in state and regional building trade associations.

Service to Community

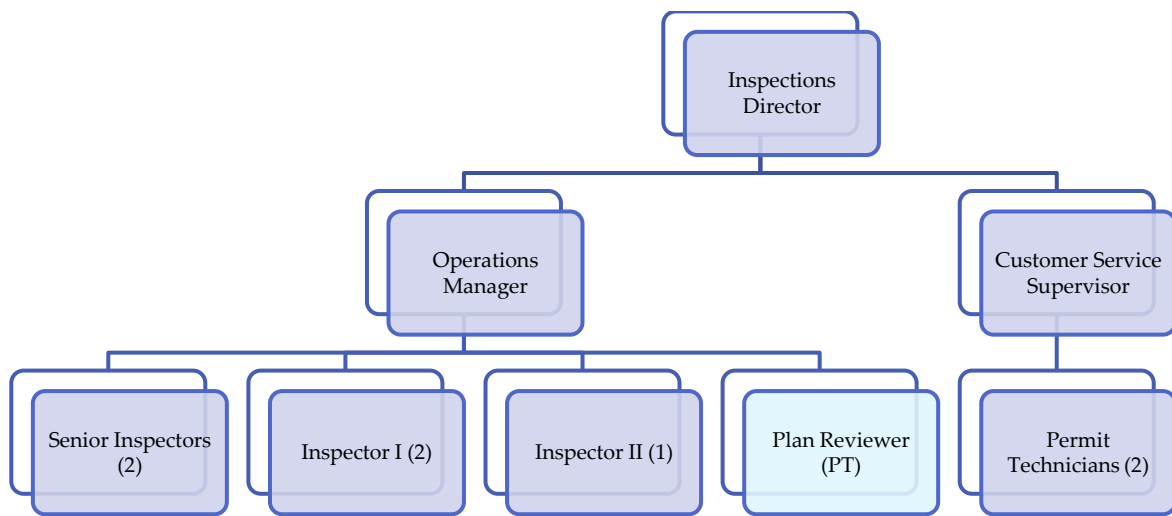
The Inspections Department and the Inspectors are responsible for enforcing within their territorial jurisdiction State and Local laws relating to; the construction of buildings and other structures; installation of such facilities as plumbing, electrical, heating, refrigeration, and air-conditioning systems; maintenance of structures in a safe, sanitary, and healthful condition; and other matters that may be specified by the Town Council.

Budget Notes

Inspections	2021 Actual	2022 Actual	2023 Estimated Actual	2024 Projected Budget
Total Salary and Benefits	\$ 865,556	\$ 884,706	\$ 995,159	\$ 1,209,700
Operations	\$ 39,453	\$ 48,988	\$ 54,900	\$ 73,500
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 905,009	\$ 933,694	\$ 1,050,059	\$ 1,283,200
Year Over Year % Change Total	10%	3%	12%	22%
Year Over Year \$s Change Total	\$ 85,343	\$ 28,685	\$ 116,365	\$ 233,141

FY24 Budget Priorities

Code Book Updates	Onetime	\$ 7,000
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Total Fulltime Staff 10
Total Part-Time Staff (Shown in FTE) 0.5

Planning

Mission

The Planning Department works to manage growth and protect the quality of life in the community.

Service to Community

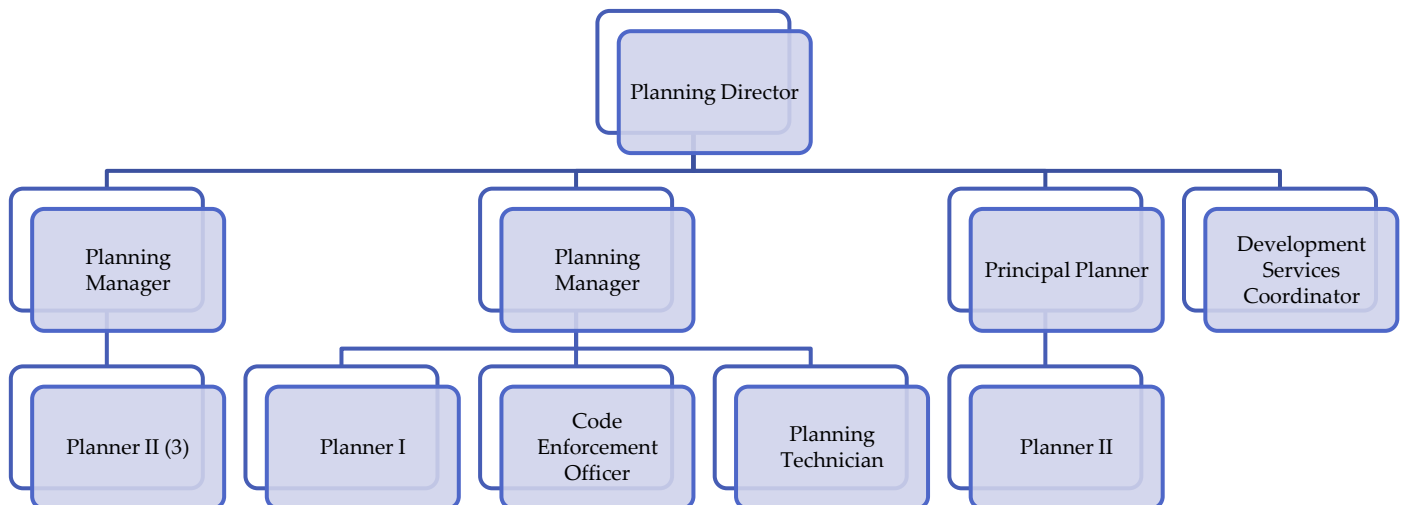
- Working with the community to plan the future of the Town.
- Review development proposals, improve ordinances, and provide needed information.
- Collaborate with our neighbors.
- Work with volunteers to improve the community.

Budget Notes

	2021 Actual	2022 Actual	2023 Estimated Actual	2024 Projected Budget
Planning				
Total Salary and Benefits	\$ 1,058,772	\$ 1,147,423	\$ 1,305,160	\$ 1,416,700
Operations	\$ 62,792	\$ 533,762	\$ 935,880	\$ 995,100
Capital Outlay	\$ 70,093	\$ 78,415	\$ -	\$ 37,600
Total Expenditures	\$ 1,191,657	\$ 1,759,600	\$ 2,241,040	\$ 2,449,400
Year Over Year % Change Total	-10%	48%	27%	9%
Year Over Year \$\$ Change Total	\$ (133,870)	\$ 567,943	\$ 481,440	\$ 208,360

FY24 Budget Priorities

Smart Shuttle Operating Increases	Recurring	\$ 54,600
Safe Streets & Roads for All (SS4A) Grant	Onetime	\$ 65,000
Smart Shuttle Bus Node Improvements	Onetime	\$ 37,600
Morrisville Parkway Comprehensive Access Management Study	Onetime	\$ 13,000
		\$ 170,200



Total Fulltime Staff 12

Public Works

Mission

The Public Works Department provides exceptional customer service by ensuring citizen safety, maintaining the infrastructure, supporting Town departments, & providing quality essential services.

Service to Community

Responsible for ensuring the safety of the Town's vehicle fleet, creating secure & clean environments in Town facilities, providing safe & improved streets for travel, affording town-wide landscape, park, & athletic field maintenance while offering progressive, cost-effective solid waste services.

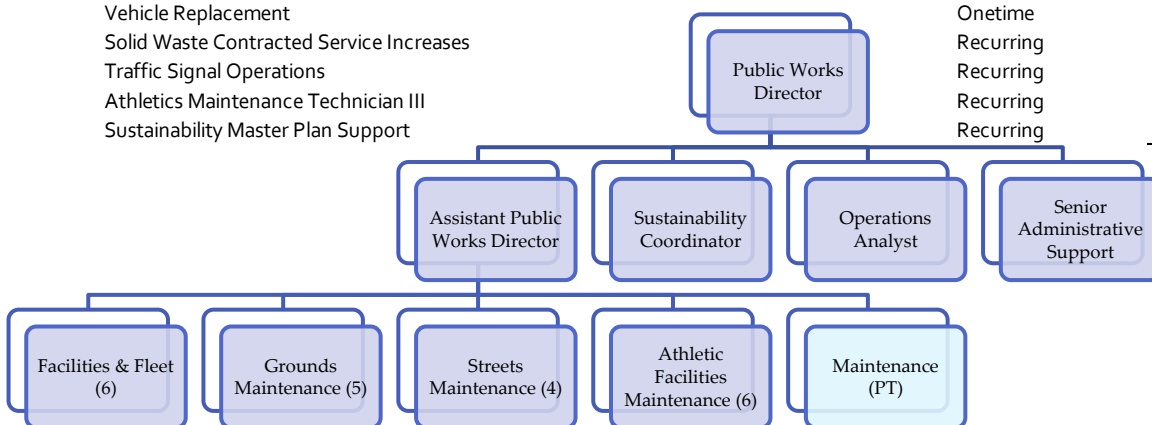
Budget

Notes

	2021 Actual	2022 Actual	2023 Estimated Actual	2024 Projected Budget
Public Works				
Total Salary and Benefits	\$ 1,681,191	\$ 1,876,476	\$ 2,006,940	\$ 2,391,480
Operations	\$ 3,652,644	\$ 5,511,205	\$ 4,238,635	\$ 4,676,420
Capital Outlay	\$ 134,722	\$ 173,689	\$ 284,812	\$ 208,000
Total Expenditures	\$ 5,468,557	\$ 7,561,370	\$ 6,530,387	\$ 7,275,900
Year Over Year % Change Total	2%	38%	-14%	11%
Year Over Year \$s Change Total	\$ 119,449	\$ 2,092,813	\$ (1,030,983)	\$ 745,513
Powell Bill				
Operations	\$ 448,543	\$ 1,360,403	\$ 784,000	\$ 750,000
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 448,543	\$ 1,360,403	\$ 784,000	\$ 750,000
Year Over Year % Change Total	88%	203%	-42%	-4%
Year Over Year \$s Change Total	\$ 210,443	\$ 911,860	\$ (576,403)	\$ (34,000)
Fleet				
Operations	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ 568,105	\$ 68,233	\$ 314,436	\$ 500,000
Total Expenditures	\$ 568,105	\$ 68,233	\$ 314,436	\$ 500,000
Year Over Year % Change Total	-33%	-88%	361%	59%
Year Over Year \$s Change Total	\$ (276,658)	\$ (499,872)	\$ 246,203	\$ 185,564

FY24 Budget Priorities

Vehicle Replacement	Onetime	\$ 500,000
Solid Waste Contracted Service Increases	Recurring	\$ 135,000
Traffic Signal Operations	Recurring	\$ 101,600
Athletics Maintenance Technician III	Recurring	\$ 73,500
Sustainability Master Plan Support	Recurring	\$ 50,000
		\$ 860,100



Total Fulltime Staff 26

Total Part-time Staff (Shown in FTE) .75

Fire

Mission

Members of the Morrisville Fire Department are committed to maintaining and improving the quality of life for citizens in our fire district through customer oriented proactive fire protection efforts.

Service to Community

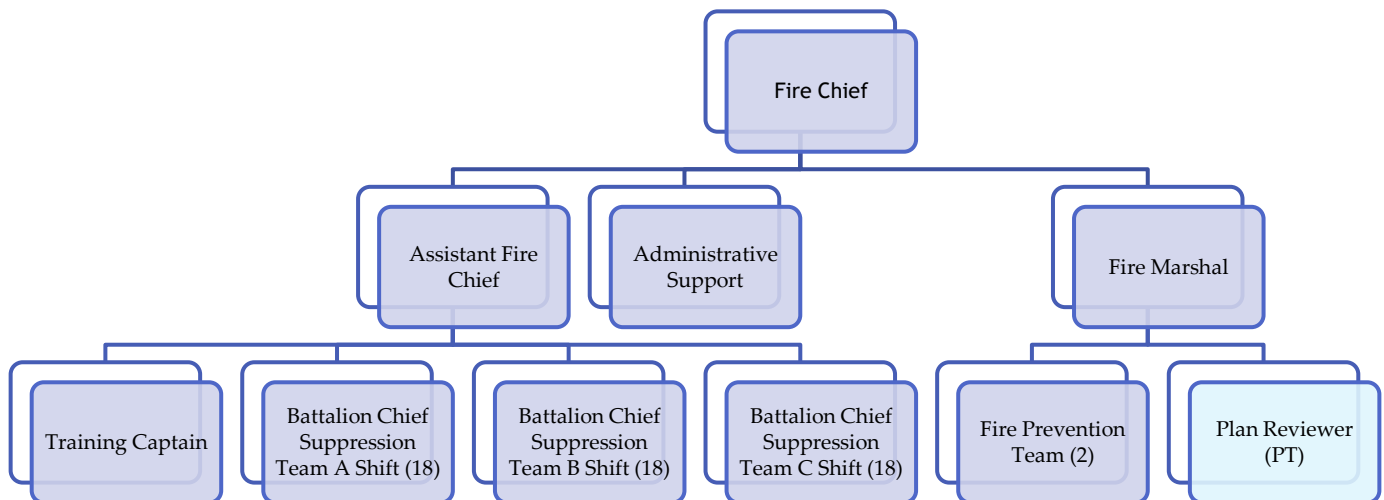
The Morrisville Fire Department provides services to the community utilizing a combination of volunteer and career members 24 hours a day, 365 days a year.

Budget Notes

Fire	2021 Actual	2022 Actual	2023 Estimated Actual	2024 Projected Budget
Total Salary and Benefits	\$ 5,744,013	\$ 6,399,235	\$ 6,837,668	\$ 7,345,300
Operations	\$ 700,758	\$ 837,490	\$ 970,363	\$ 926,700
Capital Outlay	\$ 120,179	\$ 48,676	\$ 5,232	\$ -
Total Expenditures	\$ 6,564,950	\$ 7,285,401	\$ 7,813,263	\$ 8,272,000
Year Over Year % Change Total	-23%	11%	7%	6%
Year Over Year \$s Change Total	\$ (1,923,447)	\$ 720,451	\$ 527,862	\$ 458,737

FY24 Budget Priorities

Fire Insurance Inflationary Increase	Recurring	\$ 11,000
Fuel Cost Inflationary Increase	Recurring	\$ 8,000
		\$ 19,000



Total Fulltime Staff	61
Total Part-time Staff (Shown in FTE)	0.5

Police

Mission

The members of the Morrisville Police Department are committed to the improvement of the quality of life for the Town of Morrisville by working in partnership with our citizens. We will strive to maintain safe and secure neighborhoods for all of our stakeholders. This will be accomplished through the delivery of professional law enforcement services and recognizing the need to treat all citizens with respect and dignity.

Service to Community

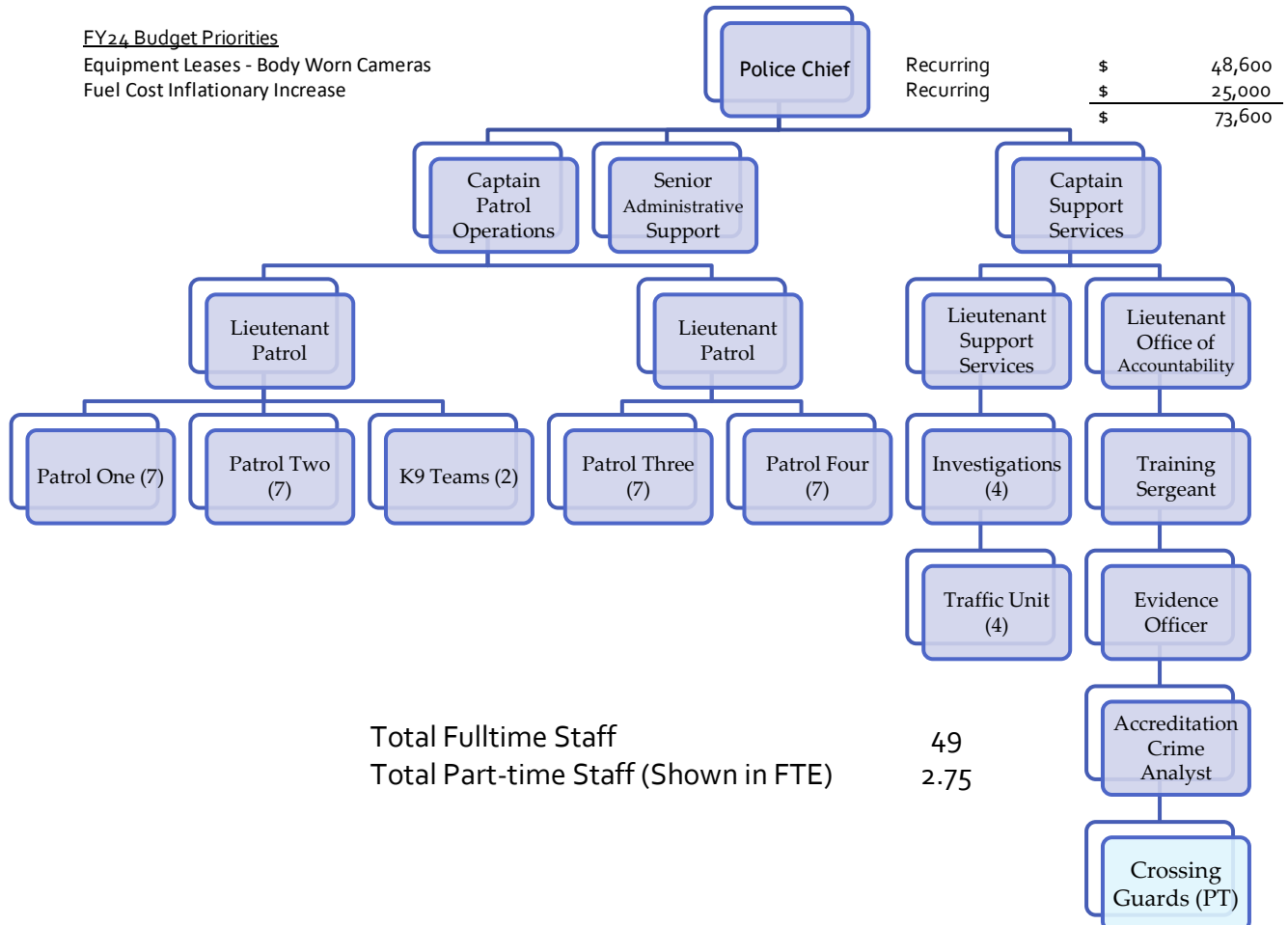
Primary responsibilities include crime prevention and education, general law enforcement activities and conducting criminal investigations.

Budget Notes

Police	2021 Actual	2022 Actual	2023 Estimated Actual	2024 Projected Budget
Total Salary and Benefits	\$ 4,010,920	\$ 4,715,343	\$ 5,156,393	\$ 5,965,625
Operations	\$ 358,615	\$ 549,687	\$ 665,568	\$ 696,475
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 4,369,535	\$ 5,265,030	\$ 5,821,961	\$ 6,662,100
Year Over Year % Change Total	6%	20%	11%	14%
Year Over Year \$s Change Total	\$ 257,583	\$ 895,495	\$ 556,931	\$ 840,139

FY24 Budget Priorities

Equipment Leases - Body Worn Cameras
Fuel Cost Inflationary Increase



Parks & Recreation

Mission

To enrich the Morrisville Community by creating quality recreation experiences, celebrating local culture, and enhancing our natural resources.

Service to Community

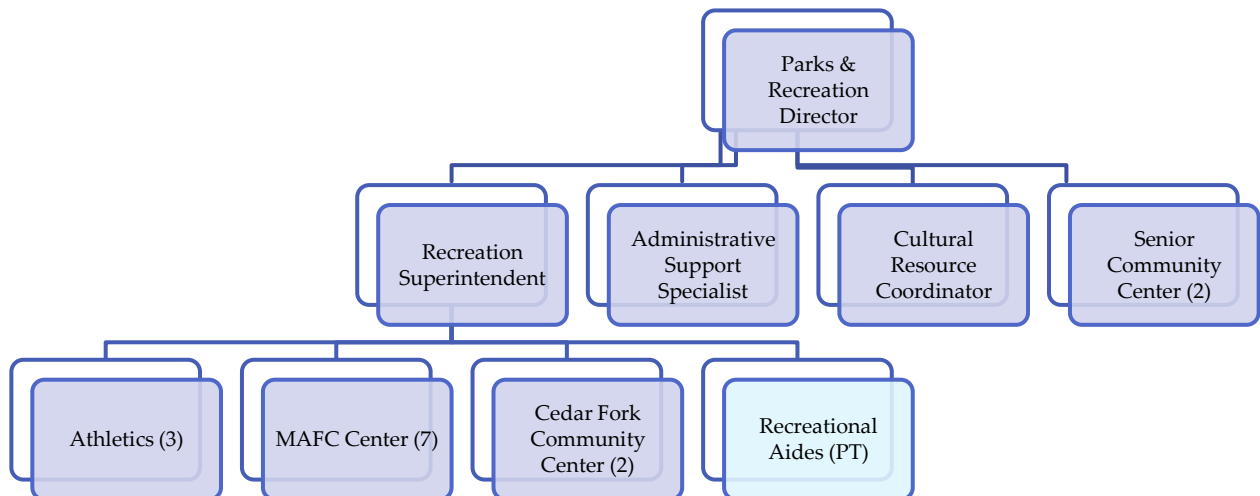
Primary responsibilities include the development and implementation of athletic, recreation and cultural programs and events, as well as planning and construction of parks, greenways, and recreation facilities in accordance with the department's comprehensive master plan.

Budget Notes

	2021 Actual	2022 Actual	2023 Estimated Actual	2024 Projected Budget
Parks				
Total Salary and Benefits	\$ 1,717,402	\$ 2,025,704	\$ 2,112,653	\$ 2,273,780
Operations	\$ 406,053	\$ 508,458	\$ 629,523	\$ 820,020
Capital Outlay	\$ -	\$ 20,036	\$ 14,166	\$ -
Total Expenditures	\$ 2,123,455	\$ 2,554,198	\$ 2,756,342	\$ 3,093,800
Year Over Year % Change Total	31%	20%	8%	12%
Year Over Year \$\$ Change Total	\$ 501,378	\$ 430,743	\$ 202,144	\$ 337,458

FY24 Budget Priorities

Wake County Park Land Lease	Recurring	\$ 100,000
Recreation Program Specialist/Aquatics Specialist	Recurring	\$ 34,800
Cultural Event Costs	Recurring	\$ 25,000
		\$ 159,800



Total Fulltime Staff	18
Total ¾ Time Staff	7
Total Part-Time Staff (Shown as FTE & Varies)	29.5

Stormwater

Mission

The mission of the Stormwater Program is to represent the interests of the residents and taxpayers through stormwater management systems enhancing the quality of life and minimizing the impact to the environment.

Service to Community

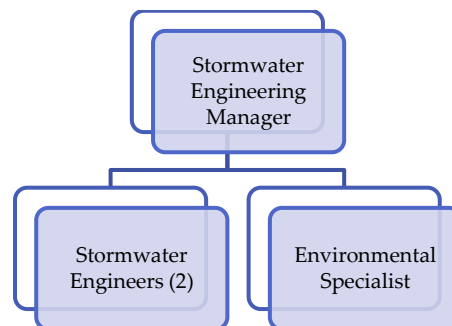
- Evaluating and responding to drainage concerns and complaints
- Providing site plan & construction reviews, stream determinations; & construction inspections
- Implementing a stormwater management program which complies with the 6 minimum measures of the Town's NPDES Phase II permit, Jordan Lake Rules, and Neuse Buffer Rules
- Providing review & technical support for floodplain management, in-house design & project oversight

Budget Notes

Stormwater	2021 Actual	2022 Actual	2023 Estimated Actual	2024 Projected Budget
Total Salary and Benefits	\$ 323,878	\$ 335,881	\$ 386,394	\$ 509,250
Operations	\$ 322,763	\$ 138,149	\$ 113,856	\$ 253,650
Capital Outlay	\$ -	\$ 32,135	\$ 489,700	\$ 527,100
Transfers out to capital project/reserves	\$ 102,500	\$ -	\$ -	\$ -
Total Expenditures	\$ 749,141	\$ 506,165	\$ 989,950	\$ 1,290,000
Year Over Year % Change Total	-48%	-32%	96%	30%
Year Over Year \$s Change Total	\$ (698,608)	\$ (242,976)	\$ 483,785	\$ 300,050

FY24 Budget Priorities

Stormwater CIP Sawmill Creek Tributary Restoration	Onetime	\$ 527,100
Secondary Cumulative Impact Master Management Plan Update (75% ARPA; 25% SW)	Onetime	\$ 31,500
		\$ 558,600



Total Fulltime Staff 4

Other Fund Details

Other funds are considered sub-funds to the General Fund and therefore are consolidated at time of reporting.

Debt Fund

Purpose

The mission of the Debt Fund is to account for the accumulation of resources for expenditures associated with the principle, interest, and other fees for short and long-term debt obligations annually.

- Provides separate tracking outside of the general fund
- Allows for the accumulation of retired debt reserves annually to be reapplied to future debt
- Provides for strategic leveraging of resources

Budget Notes

	2021 Actual	2022 Actual	2023 Estimated Actual	2024 Projected Budget
Debt Service				
Principal/Interest	\$ 3,144,159	\$ 2,847,987	\$ 4,110,964	\$ 4,216,300
Administrative Cost	\$ 20,037	\$ 173,235	\$ 153,538	\$ -
Reserve	\$ 323,184	\$ 636,270	\$ 1,050,498	\$ 1,338,700
Total Expenditures	\$ 3,487,380	\$ 3,657,492	\$ 5,315,000	\$ 5,555,000
Year Over Year % Change Total	-0.1%	4.9%	45%	5%
Year Over Year \$\$ Change Total	\$ (4,686)	\$ 170,112	\$ 1,657,508	\$ 240,000
Debt Service Total	\$ 3,487,380	\$ 3,657,492	\$ 5,315,000	\$ 5,555,000

Healthcare Premium Fund

Purpose

The mission of the Healthcare Premium Fund is to maintain and manage the cost of rising healthcare and dental premiums.

- Provides separate tracking outside of the general fund for greater process efficiencies
- Allows for the accumulation of reserves annually to be used to offset future premium escalations
- Provides for strategic leveraging of resources

Budget Notes

Healthcare Premium

Personnel	\$	-	\$	2,110,061	\$	2,333,812	\$	2,553,600
Reserve	\$	-	\$	176,081	\$	102,328	\$	-
Total Expenditures	\$	-	\$	2,286,142	\$	2,436,140	\$	2,553,600
Year Over Year % Change Total			0.0%	100%		7%		5%
Year Over Year \$s Change Total	\$	-	\$	2,286,142	\$	149,998	\$	117,460
Healthcare Premiums Total	\$	-	\$	2,286,142	\$	2,436,140	\$	2,553,600

Service District Fund

A service district must be authorized by state law. Properties within a service district receive additional services beyond the rest of the Town through an additional tax levy to raise funds to provide the designated service. The fund is consolidated with in the General Fund at reporting.

Municipal Service District Fund

Purpose

The mission of the Municipal Service District Fund was authorized by the General Assembly in North Carolina G.S. 160A-536(a)(6), Session Law 2011-072 for the purpose of converting private residential streets to public streets for specific neighborhoods.

- The tax levied on those Municipal Service District properties will pay for the conversion cost of those private streets to public standards and streets will be publicly maintained.

Budget Notes

	2021 Actuals	2022 Actual	2023 Estimated Actual	2024 Projected Budget
Beginning Balance	\$ 202,907	\$ 428,914	\$ 657,725	\$ 902,629
Interest Earnings	\$ 208	\$ 878	\$ 17,079	\$ -
Transfer in from General Fund	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000
Special MSD Tax	\$ 118,008	\$ 118,155	\$ 118,213	\$ 122,800
Expenditures	\$ 2,209	\$ 222	\$ 388	\$ 300,000
Ending Balance	\$ 428,914	\$ 657,725	\$ 902,629	\$ 835,429
Year Over Year % Change Total	111%	53%	37%	-7%
Year Over Year \$s Change Total	\$ 226,007	\$ 228,811	\$ 244,904	\$ (67,200)

Reserve Funds

Reserve funds are used to set aside resources to build up and pay for larger expenditures such as capital projects and public safety equipment. Reserves are an effective tool used to manage debt capacity and achieve strategic project initiatives.

Fire Apparatus CRF

Reserve Scope

The purpose of the Capital Reserve Fund is to set aside funds annually to plan for and replace large public safety equipment such as apparatus, air packs, and/or radios as future pay-as-go capital outlay. This avoids resource competition and increasing debt obligations for shorter life-cycled items. It provides the means to ensure fire safety equipment is mission ready to protect the safety and wellbeing of the community.

Budget Notes

	2021 Actuals	2022 Actual	2023 Estimated Actual	2024 Projected Budget
Beginning Balance	\$ 14,440	\$ 14,449	\$ 765,519	\$ 1,544,670
Interest Earnings	\$ 9	\$ 1,070	\$ 29,151	\$ -
Transfer in from General Fund	\$ -	\$ 750,000	\$ 750,000	\$ 850,000
Transfer out to General Fund	\$ -	\$ -	\$ -	\$ -
Ending Balance	\$ 14,449	\$ 765,519	\$ 1,544,670	\$ 2,394,670
Year Over Year % Change Total	0%	5198%	102%	55%
Year Over Year \$s Change Total	\$ 9	\$ 751,070	\$ 779,151	\$ 850,000

Capital Investment Program CRF

Reserve Scope

The purpose of the CIP Capital Reserve Fund is to set aside funds annually for the advancement of future Capital Investment Projects. The funds may be utilized for preliminary design for improved cost estimation or for associated debt obligations or any other capital expense related to the project. This avoids resource competition and cash flow demands on the Fund Balance and allows for better planning and implementation of tangible assets that add value to the community. Leverage our resources by re-investing in the community.

Budget Notes

	2021 Actuals	2022 Actual	2023 Estimated Actual	2024 Projected Budget
Beginning Balance	\$ 1,019,817	\$ 368,546	\$ 89,058	\$ 279,761
Interest Earnings	\$ 591	\$ 315	\$ 1,779	\$ -
Transfer in from General Fund	\$ -	\$ -	\$ -	\$ -
Transfer in from Capital Project Fund	\$ -	\$ 30,196	\$ 188,924	\$ 200,000
Transfer out to Capital Project Fund	\$ (651,862)	\$ (310,000)	\$ -	\$ -
Ending Balance	\$ 368,546	\$ 89,058	\$ 279,761	\$ 479,761
Year Over Year % Change Total	-64%	-76%	214%	71%
Year Over Year \$s Change Total	\$ (651,271)	\$ (279,489)	\$ 190,703	\$ 200,000

Roadway & Transportation CRF

Reserve Scope

The purpose of the Roadway & Transportation Capital Reserve Fund is to set aside funds annually to address the growing roadway and transportation needs facing the community. The funds may be utilized for preliminary design for improved cost estimation or for associated debt obligations or any other maintenance or capital expense related to future roadway or transportation projects. This avoids resource competition and cash flow demands on the Fund Balance and allows for better planning and implementation of tangible assets that add value to the community. The estimated value of 1 cent on the tax rate is dedicated annually as the primary funding resource. Leverage our resources by re-investing in the community.

Budget Notes

	2021 Actuals		2022 Actual		2023 Estimated Actual		2024 Projected Budget
Beginning Balance	\$	560,909	\$	1,246,320	\$	1,628,807	\$ 2,042,096
Interest Earnings	\$	595	\$	1,572	\$	65,539	\$ -
Streets Payment in Lieu	\$	-	\$	-	\$	964,950	\$ 998,000
Transfer in from General Fund	\$	900,000	\$	620,000	\$	650,000	\$ 685,000
Transfer out to Capital Project Fund	\$	(215,184)	\$	(240,000)	\$	(1,267,200)	\$ -
Ending Balance	\$	1,246,320	\$	1,627,892	\$	2,042,096	\$ 3,725,096
Year Over Year % Change Total		122%		31%		25%	82%
Year Over Year \$\$ Change Total	\$	685,411	\$	381,572	\$	414,204	\$ 1,683,000

Parks & Recreation CRF

Reserve Scope

The purpose of the Parks & Recreation Capital Reserve Fund is to set aside funds annually to address the growing parks and recreational infrastructure needs facing the community. The funds may be utilized for expenses associated with constructing capital projects such as design, land acquisition/easements, site work, grant matching and/or debt obligations related to future parks & recreation projects. This avoids resource competition and cash flow demands on the Fund Balance and allows for better planning and implementation of tangible assets that add value to the community. The estimated value of 1 cent on the tax rate is dedicated annually as the primary funding resource. Leverage our resources by re-investing in the community.

Budget Notes

	2021 Actuals		2022 Actual		2023 Estimated Actual		2024 Projected Budget
Beginning Balance	\$	-	\$	-	\$	12	\$ 661,960
Interest Earnings	\$	-	\$	12	\$	11,948	\$ -
Transfer in from General Fund	\$	-	\$	620,000	\$	650,000	\$ 685,000
Transfer out to Capital Project Fund	\$	-	\$	(620,000)	\$	-	\$ -
Ending Balance	\$	-	\$	12	\$	661,960	\$ 1,346,960
Year Over Year % Change Total				0%		0%	100%
Year Over Year \$s Change Total	\$	-	\$	12	\$	661,948	\$ 685,000

Parkland Payment in Lieu Reserve

Reserve Scope

The purpose of the Parkland Payment in Lieu Fund is to accumulate and track funds received annually from a development for the acquisition or development of recreation, park, or open space sites. The funds may be utilized for new facilities and improvements that may include preliminary design, construction or other related capital expense that qualify as a reasonable use for the restricted source. Leverage our resources by re-investing in the community.

Budget Notes

	2021 Actuals	2022 Actual	2023 Estimated Actual	2024 Projected Budget
Beginning Balance	\$ 3,732,434	\$ 3,409,804	\$ 3,919,480	\$ 2,976,633
Interest Earnings	\$ 2,608	\$ 1,472	\$ 101,720	\$ -
Parkland Payment in Lieu Fees	\$ 34,610	\$ 508,204	\$ 1,262,033	\$ 1,210,000
Transfer in from Closed Capital Project	\$ 4,026	\$ 3,200,000	\$ -	\$ -
Transfer out to General Fund	\$ -	\$ -	\$ -	\$ -
Transfer out to Capital Project Fund	\$ (363,874)	\$ (3,200,000)	\$ (2,306,600)	\$ -
Ending Balance	\$ 3,409,804	\$ 3,919,480	\$ 2,976,633	\$ 4,186,633
Year Over Year % Change Total	-9%	15%	-24%	41%
Year Over Year \$s Change Total	\$ (322,630)	\$ 509,676	\$ (942,847)	\$ 1,210,000

Grant Fund

A grant fund is considered a multi-year fund serving the purposes of accounting for expenditures relating to a specific grant funded resource meeting reporting requirements and compliance terms.

American Rescue Plan Act Fund

Purpose

The purpose of the American Rescue Plan Act Fund is established to appropriately and transparently account for the accumulation of limited federal grant resources to manage expectations, evaluate community needs, and develop sustainable programs that spur community recovery in accordance with guidance as defined by the US Treasury Department.

- Leverage our resources by re-investing and transforming the community.

Budget Notes

American Rescue Plan Act

ARPA Funds	\$	-	\$	2,045,300	\$	3,559,500	\$	3,790,000
Operations	\$	-	\$	328,403	\$	444,837	\$	1,691,900
Capital Outlay	\$	-	\$	28,000	\$	230,135	\$	295,000
Transfers	\$	-	\$	1,119,300	\$	1,588,300	\$	1,803,100
Total Expenditures	\$	-	\$	1,475,703	\$	2,263,273	\$	3,790,000
Year Over Year % Change Total			0.0%	100%		53%		67%
Year Over Year \$s Change Total	\$	-	\$	1,475,703	\$	2,263,273	\$	2,314,297

FY24 Budget Priorities

Transfer to General Fund Revenue Replacement	\$	763,100
Transfer to Crabtree Creek Nature Park	\$	1,040,000
Morrisville Community Park (MCP) Playground Replacement	\$	450,000
Proactive Street Maintenance Supplement	\$	350,000
Capital Project Cost Estimating Services	\$	150,000
Morrisville Aquatics & Fitness Center Facility Maintenance	\$	150,000
Northwest Park Playground Surface Replacement	\$	130,000
Technology Hardware Replacement	\$	146,000
Public Works Equipment	\$	106,600
Pugh House Study	\$	100,000
Office Space Needs	\$	100,000
Secondary Cumulative Impact Master Management Plan Update (75% ARPA; 25% SW)	\$	93,500
Security Initiatives	\$	84,000
Fitness Equipment Replacement	\$	31,800
Mural Pilot Program	\$	50,000
Economic Development	\$	25,000
Other Facility Needs	\$	20,000
	\$	3,790,000



Capital Investment Program

- Capital Investment Program
- Stormwater Capital Investment Program

Ribbon Cutting New MCP Tennis & Pickleball Courts

Capital Investment Program (CIP)

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

General Fund CIP Projects	Submitted Estimate Escalator	FY2024	FY2025	FY2026	FY2027	FY2028	Future	TOTAL
		1.05	1.1	1.15	1.2	1.25	1.3	
Airport Blvd. Extension Phase I	6,900,000	2,000,000	-	-	-	-		\$ 2,000,000
Cedar Fork Elementary Athletic Facilities	700,000	-	-	805,000	-	-		\$ 805,000
Crabtree Creek Nature Park	5,500,000	5,775,000	-	-	-	-		\$ 5,775,000
Existing FS 2 Widening Impacts	285,000	-	-	345,000	-	-		\$ 345,000
FS 2 Construction and Relocation	10,000,000	-	-	-	-	1,000,000	\$ 12,000,000	\$ 13,000,000
Future Parkland Acquisitions	8,300,000	1,700,000	-	-	6,600,000	-		\$ 8,300,000
Intersection Improvements Phase II	3,100,000	3,255,000	-	-	-	-		\$ 3,255,000
Intersection Improvements Phase III	1,800,000	-	-	-	2,160,000	-		\$ 2,160,000
Marcom Drive Parkland	4,050,000	-	-	-	-	625,000	\$ 4,640,000	\$ 5,265,000
McCrimmon Parkway Widening Betterments	900,000	-	-	1,035,000	-	-		\$ 1,035,000
NC-54 Widening Betterments	875,000	-	-	1,006,000	-	-		\$ 1,006,000
Public Works Facility	21,200,000	-	25,000,000	-	-	-		\$ 25,000,000
Sidewalks	2,000,000	-	2,200,000	-	-	-		\$ 2,200,000
Town Center Phase I	9,700,000	9,700,000	-	-	-	-		\$ 9,700,000
Watkins Road Park (Wake Tech Site)	3,425,000	-	-	575,000	4,200,000	-		\$ 4,775,000
Total Capital Investment Program	\$78,735,000	\$ 22,430,000	\$ 27,200,000	\$ 3,766,000	\$ 12,960,000	\$ 1,625,000	\$ 16,640,000	\$84,621,000

General Fund CIP Projected Funding Sources	FY2024	FY2025	FY2026	FY2027	FY2028	Future	TOTAL
GO Bonds (Transportation)	7,500,000						\$ 7,500,000
GO Bonds Parks and Recreation	6,400,000			6,600,000			\$ 13,000,000
Transportation Reserve	1,255,000	2,200,000	1,296,000	800,000			\$ 5,551,000
P & R Reserve	465,000		1,380,000	1,600,000	625,000		\$ 4,070,000
CIP Reserve	200,000			1,000,000			\$ 1,200,000
Cash Reserves (Fund Balance)				860,000	1,000,000		\$ 1,860,000
Other (Land Sale)	1,070,000						\$ 1,070,000
Streets Payment in Lieu			745,000				\$ 745,000
FS2 ROW NCDOT Payment			345,000				\$ 345,000
Parkland Payment in Lieu	4,000,000			2,100,000			\$ 6,100,000
PARTF Grant	500,000						\$ 500,000
ARPA	1,040,000						\$ 1,040,000
Installment Financing		25,000,000					\$ 25,000,000
Unfunded (Future CIP Planning Window)						\$ 16,640,000	\$ 16,640,000
Total Sources	\$ 22,430,000	\$ 27,200,000	\$ 3,766,000	\$ 12,960,000	\$ 1,625,000	\$ 67,981,000	\$84,621,000

Assumptions:

- ✓ Submitted cost estimates include a 25% contingency modifier on projected cost.
- ✓ Inflationary adjustments are applied at 5% annual increments depending on the start date.
- ✓ Funding plan anticipates continued annual allocations and projected restricted source receipts in long-range assumptions. Any change or discontinuation of these anticipated annual allocations/receipts will have significant impacts to the long-range projected plan.
- ✓ ARPA requires that projects can be obligated by end of calendar year 2024 and then must spend money by end of calendar year 2026.
- ✓ Shifted Bond funding for CCNP to Town Center Green in lieu of timing of issuance of bonds.

Top Prioritized CIP Projects in 5-Year Planning Period

The project concepts are shown by major category in alphabetical order. Estimated project costs reflect amounts anticipated to be funded within the FY24 – FY28 CIP planning period. Some projects have received prior year funding or may require funding beyond FY28 for completion. More information will be provided during work session for CIP.

Bicycle & Pedestrian

Project	Sidewalk Connectivity-Future Projects
Estimated Cost	\$2.2 million
Scope	Completion of missing sidewalk segments along with projects on NCDOT rights-of-way. The Comprehensive Transportation Plan has identified sidewalks as a key component at all Town corridors. The future projects list includes segments of Louis Stephens Drive, various segments on NC54, Sorrell Grove Church Road and two segments of International Drive.

Parks & Recreation

Project	Cedar Fork Elementary Athletic Facilities
Estimated Cost	\$805,000
Scope	Lighting to support athletic facilities that will be constructed by the Wake County Public School System in conjunction with construction of the new Wake County Public High School. Planned facilities include: • 1 Softball Field • 6 Tennis Courts.

Project	Crabtree Creek Nature Park
Estimated Cost	\$5.75 million
Scope	To provide a passive recreation facility with nature park to include a parking lot, a picnic shelter with restrooms, a playground, an open play green space, and walking trails through wetland and forested areas. Educational interpretive signage would be installed throughout the site to describe the different wildlife and environmental aspects of the park. The Parks Master Plan supports this type of park amenity; could serve as trailhead with commuters for Crabtree Hatcher Creek Greenway, town owned property - providing a needed playground amenity in that service area. The Town has been awarded a \$500,000 Parks and Recreation Trust Fund Grant to reimburse funds paid during construction of Crabtree Creek Nature Park.

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

Project	NEW - Marcom Drive (Marcom Properties) Parkland Concept
Estimated Cost	\$625,000 Design
Scope	Design to plan for construction of recreation amenities on recently acquired parcels along Marcom Drive, Wake County property, and Sorrell Grove Church Road.

Project	NEW - Wake Tech Parkland Concept
Estimated Cost	\$4.8 million
Scope	Develop approximately 18 acres of leased land adjacent to the Wake Tech Research Triangle Park (RTP) Campus into parkland to accommodate a variety of recreational uses.

Transportation

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

Project	Intersection Improvements Phase II
Estimated Cost	\$3.3 million
Scope	Improvements at intersections at several intersections with current level of service (LOS) deficiencies identified as part of the 2021 Intersection Improvements Study. Intersections include: • Slater Road and Sorrell Grove Church Road/Copley Parkway • NC-54 at Keybridge Drive • Morrisville Parkway at Back Ridge Street/Creek Park Drive • NC-54 at Morrisville Parkway • Morrisville Parkway at Davis Drive Types of improvements include: new turn lanes, modified medians, upgrade of existing crosswalks to high-visibility patterns, and construction of new signalized intersections.

Project	Intersection Improvements Phase III
Estimated Cost	\$2.2 million
Scope	Improvements at intersections at several intersections with projected future level of service (LOS) deficiencies identified as part of the 2021 Intersection Improvements Study. Intersections include: • Downing Glen Drive at Town Hall Drive ○ New roundabout and high visibility crosswalks • Church Street at Jeremiah Street ○ New roundabout and sidewalks along both sides of Church St.

Project	McCrimmon Parkway Widening Betterments
Estimated Cost	\$1.0 million
Scope	Includes betterments associated with the widening of McCrimmon Parkway from Davis Drive to NC-54. Betterments include: • Increased sidewalk width on North side • Streetlight conduit • Davis Dr. and Parkside Valley Dr. Intersection Improvements • Flyover/Aesthetics.

Project	NC-54 Widening Betterments
Estimated Cost	\$1 million
Scope	Includes betterments associated with the widening of NC-54 between Perimeter Park Drive and Shiloh Glen Drive. Betterments include: • 10 ft. wide multi-use path on North side • Streetlight conduit • Extension of median along Perimeter Park Drive • Upgraded traffic light at Carrington Mill Blvd. and Lichtin Blvd from wood poles to mast poles and added pedestrian crossing • Irrigation to landscape medians.

Town Center

Project	Town Center Phase I
Estimated Cost	\$9.7 million
Scope	Includes Town responsibilities for the first phase of Town Center based on the anticipated future Development Services Agreement including: • Town green and plazas • Public infrastructure to support the development including: ○ Roadway improvements ○ Water/sewer infrastructure.

Public Facilities & Public Safety

Project	NEW - Existing Fire Station 2: NC-54 Widening Impacts
Project Amount	\$345,000
Scope	NCDOT has a road widening project planned for NC-54 starting in 2023 & is scheduled for completion in 2025. NCDOT will be acquiring ROW for the project including a portion of the land adjacent to the fire station building entrance. This requires building and site modifications to accommodate the new ROW. This includes a new walkway, parking lot modifications and adjustments to the building entrance and covered exterior entryway.
Project	Fire Station 2 Relocation and Construction
Project Amount	\$1.0 million
Scope	Design cost to beginning planning for the relocate and construct Fire Station 2 on the Wake Tech site with a 12,000 to 15,000 Sq foot, two bay station with an EMS option to meet growing community needs within the service area.
Project	Public Works Facility
Project Amount	\$25.0 million
Scope	Design and construct a new public works facility on existing site to include an administration/fleet building, workshop/ storage building and vehicle/equipment storage building. Includes road frontage improvements. In partnership with Wake County Convenience Center #3 Expansion.

Other Information

Active:

- Church Street Park Expansion
- Dog Park
- Fire Station 3-Harris Mill
- MAFC Phase II Repairs
- Morrisville Community Park Phase III
- Shiloh Park Improvements
- Sidewalk Connectivity & NCDOT Betterments
- PSMS Renovations

Removed Projects:

- Church Street North Bypass
- Crabtree Creek Greenway South Loop
- International Drive Extension
- Multipurpose Center
- Page Historic Homesite
- Town Center Parking Deck
- Town Green
- Train Depot

Future & Beyond:

- Sawmill Creek Greenway
- Aviation Parkway Widening Betterments
- Cedar Fork District Park Improvements
- Future Town Center Land Acquisitions
- Future Basketball Courts
- Municipal Town Hall
- Pugh House Renovations
- Recreation and Multipurpose Center
- Senior Center Expansion
- Triangle Bikeway

Stormwater Capital Investment Program (CIP)

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

Stormwater Fund CIP Projects	Submitted Estimate Escalator	FY2024	FY2025	FY2026	FY2027	FY2028	Future	TOTAL
		1.05	1.1	1.15	1.2	1.25	1.30	
Phase 1 Projects								
McCrimmon Pkwy #1	180,000							\$ -
Wolfsnare Ln #4 (funded in FY23)	220,000							\$ -
Sawmill Creek Tributary Stream Restoration #10	1,900,000	527,100	1,025,000	1,025,000			-	\$ 2,577,100
Phase 2 Projects								
Savannah Subdivision & MCR Culvert #8	1,340,000				314,000	714,000	714,000	\$ 1,742,000
Garden Sq. Lane & Greenway #2	880,000					214,000	974,000	\$ 1,188,000
MCR (West of Millet Dr) #6	890,000						1,202,000	\$ 1,202,000
Chessway Dr Culvert #7	1,720,000						2,322,000	\$ 2,322,000
Phase 3 Projects								
Town Hall Drive Culvert #3	1,340,000						1,809,000	\$ 1,809,000
Morrisville Carpenter Road West/Davis Dr #5	\$ 500,000						\$ 675,000	\$ 675,000
Morrisville Carpenter Road West/Madres Ln #9	\$ 1,050,000						\$ 1,418,000	\$ 1,418,000
Total Capital Investment Program	\$ 10,020,000	\$ 527,100	\$ 1,025,000	\$ 1,025,000	\$ 314,000	\$ 928,000	\$ 9,114,000	\$ 12,933,100

Stormwater Fund Projected Funding Sources	FY2024	FY2025	FY2026	FY2027	FY2028	Future	TOTAL
Transfers from SW Operating Fund	527,100	534,000	514,000	314,000	470,000		\$ 2,359,100
Appropriation of SW Fund Fund Balance		491,000	511,000		458,000		\$ 1,460,000
Unfunded (Future CIP Planning Window)						\$ 9,114,000	\$ 9,114,000
Total Sources	\$ 527,100	\$ 1,025,000	\$ 1,025,000	\$ 314,000	\$ 928,000	\$ 9,114,000	\$ 12,933,100

Note: Sawmill Creek Tributary Stream Restoration project was elevated to create a shovel ready project that would be eligible for future grants. The Savannah Subdivision & MCR culvert project was shifted out a few years. The recent improvements on Morrisville Carpenter Road will allow for evaluation of those changes to the specific drainage area with no significant concerns.

Assumptions:

- ✓ Reserve allocation = 2% annual growth.
- ✓ Cost escalators = 4% annual growth.
- ✓ Grant items = department has plans to apply for grants to offset funding sources.

Top Prioritized SWCIP Projects in 5-Year Planning Period

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

Project	Chessway Drive Culvert
Estimated Cost	\$2.3 million
Location	Located within the Town maintained ROW of Chessway Drive approximately 150 feet south of the intersection with Chessridge Way (Just off of Davis Drive).
Scope	Construction of a meandering channel incised approximately 2' deeper than the existing channel at the upstream end while maintaining the current culvert inlet invert at Chessway Drive. In addition to the deeper channel, the conceptual design includes the excavation of a relatively flat floodplain 50' on either side of the new channel.
Project	Garden Square Lane Culvert and Greenway
Estimated Cost	\$1.2 million
Location	Located approximately 150 feet west of the intersection of Garden Square Lane and Councilman Court and includes stormwater infrastructure within the Town maintained ROW of Garden Square Lane and the Town maintained easement along Indian Creek Greenway.
Scope	Replacement and upgrades to existing pipe and culvert infrastructure to mitigate road overtopping and flooding to adjacent residential structures.
Project	Morrisville Carpenter Road Culvert (West of Davis Drive)
Estimated Cost	\$675,000
Location	Located within the NCDOT maintained ROW of Morrisville Carpenter Road approximately 1,300 feet west of the intersection with Davis Drive.
Scope	Upsizing of the existing infrastructure to larger aluminum box culvert.
Project	Morrisville Carpenter Road Culvert (West of Madres Lane)
Estimated Cost	\$1.4 million
Location	Located within the NCDOT maintained right of way of Morrisville Carpenter Road approximately 230 feet west of the intersection with Madres Lane.
Scope	Includes upsizing of the existing culvert system to mitigate flood risks.
Project	Morrisville Carpenter Road Culvert (West of Millet Drive)
Estimated Cost	\$1.2 million
Location	Located within the NCDOT maintained ROW of Morrisville Carpenter Road approximately 235 feet west of the intersection with Millet Drive.
Scope	Includes upsizing of the existing culvert system to mitigate flood risks.

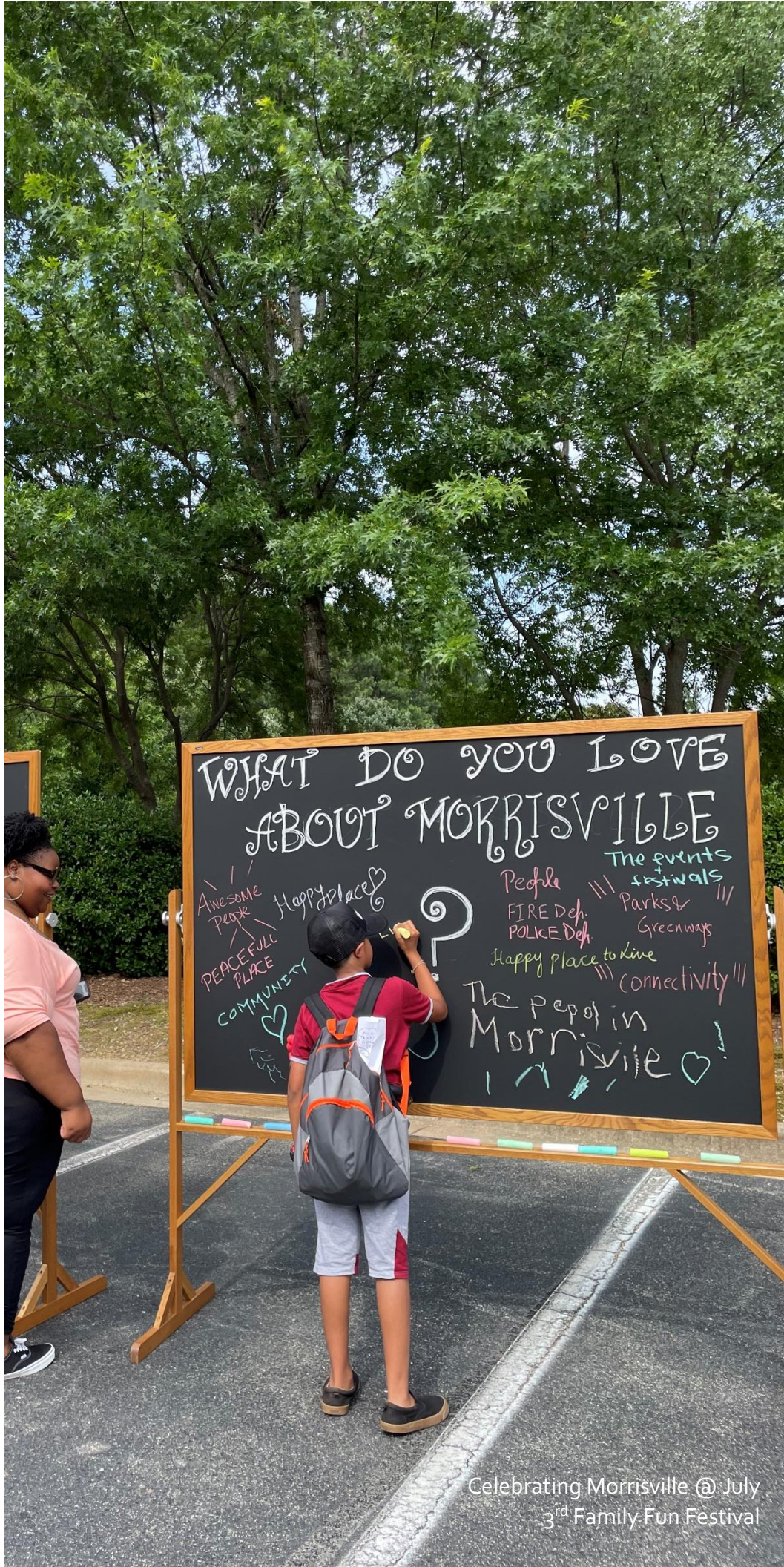
Project	Morrisville Tributary Stream Restoration (Sawmill Creek)
Estimated Cost	\$2.5 million
Location	Behind Page Street and running parallel with the railroad tracks and Church Street. The project is located along the planned Sawmill Creek Greenway.
Scope	The project is water quality focused and will tackle an unstable stream and poor habitat conditions. The work would include stabilizing the eroding stream, enhancing the riparian buffer by removing invasive species and adding native plantings, and incorporating pocket wetlands to help improve water quality and habitat conditions.
Project	Savannah Subdivision and Morrisville Carpenter Road Culvert
Estimated Cost	\$1.7 million
Location	Located within the NCDOT maintained right-of-way of Morrisville Carpenter Road and within Town maintained rights-of-way of Star Magnolia Drive and Low Country Court within the Savannah subdivision on either side of Morrisville Carpenter Road.
Scope	Upsizing and replacement of existing pipe infrastructure to mitigate road overtopping and flooding to adjacent residential structures.
Project	Town Hall Drive Culvert
Estimated Cost	\$1.8 million
Location	Located within the Town maintained ROW of Town Hall Drive approximately 200 feet north of its intersection with Singer Way.
Scope	Upsizing of the existing culvert system to mitigate flood risks.

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



Additional Information

- Position & Pay Grade Classification
- User Fee Schedule
- Budget Process & Basis of Budgeting
- Budget Control & Fiscal Policies
- Glossary of Common Terms



Celebrating Morrisville @ July
3rd Family Fun Festival

Positions & Pay Grade Classification

Position Change Summary

Full-time	2021	2022	2023	Proposed 2024	FY Changes
General Government					
ADMINISTRATION	6	3	4	4	-
BUDGET & STRATEGIC MANAGEMENT	-	4	4	4	-
COMMUNICATIONS/OUTREACH	4	5	5	5	-
HUMAN RESOURCES	4	4	4	4	-
FINANCE	5	6	6	6	-
INFORMATION TECHNOLOGY	7	8	8	8	-
	26	30	31	31	-
Public Safety					
POLICE	46	49	49	49	-
FIRE	58	61	61	61	-
	104	110	110	110	-
Development					
INSPECTIONS	10	10	10	10	-
PLANNING	12	12	12	12	-
ENGINEERING	8	8	9	10	1
STORMWATER	3	3	4	4	-
	33	33	35	36	1
Public Works					
	23	25	25	26	1
Parks & Recreation					
	16	17	16	18	2
GRAND TOTAL FULL-TIME	202	215	217	221	4

Note: Budget & Strategic Management Department has been broken out as a separate department. Key administration personnel will shift over as of July 1, 2022. The transition is shown in FY2022 for purposes of reflecting the added position in FY 2023 to administration.

Note: The position counts in FY23 reflect the reclassification of the Parks Planner position was reclassified from the Parks & Recreation department to the Engineering department in FY23.

Note: Fulltime positions are based on 40 hours. Part-time positions including three-quarter time positions are not shown in the abbreviated version of the budget.

Fulltime Pay Grade Classification Fy2024

Grade	Beginning	End	Classification Title
11	33,245	53,192	RECEPTIONIST
12	34,906	55,850	ADMINISTRATIVE SUPPORT ASSISTANT
13	36,654	58,643	AQUATICS SPECIALIST
			ATHLETIC FACILITIES MAINTENANCE TECHNICIAN I
			GROUNDS MAINTENANCE TECHNICIAN I
			STREET MAINTENANCE TECHNICIAN I
			COMMUNITY CENTER CUSTOMER SERVICE REPRESENTATIVE
14	38,485	61,576	PLANNING ASSISTANT
			RECREATION PROGRAM LEADER
15	40,409	64,655	ATHLETIC FACILITIES MAINTENANCE TECHNICIAN II
			GROUNDS MAINTENANCE TECHNICIAN II
			POLICE RECORDS TECHNICIAN
			STREET MAINTENANCE TECHNICIAN II
16	42,428	67,887	FACILITES MAINTENANCE TECHNICIAN I
			SENIOR ADMINISTRATIVE SUPPORT ASSISTANT
			SENIOR ATHLETIC FACILITIES MAINTENANCE TECHNICIAN
17	44,551	71,282	ATHLETICS FACILITIES MAINTENANCE TECHNICIAN III
			GROUNDS MAINTENANCE TECHNICIAN III
			PERMIT TECHNICIAN
			SENIOR AQUATICS SPECIALIST
18	46,779	74,846	ADMINISTRATIVE SUPPORT SPECIALIST
			ENGINEERING SUPPORT SERVICES COORDINATOR
			FACILITIES MAINTENANCE TECHNICIAN II
			MECHANIC
19	49,117	78,588	ACCOUNTING TECHNICIAN
			ATHLETICS PROGRAM SPECIALIST
			DEVELOPMENT SERVICES COORDINATOR
			FITNESS PROGRAM SPECIALIST
			PAYROLL ADMINISTRATOR
			RECREATION PROGRAM SPECIALIST
20	51,573	82,517	FIREFIGHTER
			HUMAN RESOURCES SPECIALIST
			INSPECTIONS CUSTOMER SERVICE SUPERVISOR
			PLANNING TECHNICIAN
			POLICE SUPPORT SERVICE ANALYST
			FACILITIES MAINTENANCE TECHNICIAN III
21	54,152	86,643	ATHLETICS FACILITIES MAINTENANCE SUPERVISOR
			AQUATICS MANAGER
			BUILDING CODES INSPECTOR I
			CODE ENFORCEMENT OFFICER
			COMMUNITY RELATIONS LIAISON
			CULTURAL RESOURCES SPECIALIST
			ENGINEERING INSPECTOR
			GROUNDS MAINTENANCE SUPERVISOR
			MAFC MARKETING AND MEMBERSHIP COORDINATOR
			MARKETING & EVENTS SPECIALIST
			SENIOR MECHANIC
			STREET MAINTENANCE SUPERVISOR
			SUSTAINABILITY SPECIALIST
			ATHLETICS SUPERVISOR

<i>Grade</i>	<i>Beginning</i>	<i>End</i>	<i>Classification Title</i>
22	56,859	90,975	HUMAN RESOURCES ANALYST
			MASTER FIREFIGHTER
			PLANNER I
			POLICE OFFICER I
			TOWN CLERK
23	59,702	95,523	PROJECTS COORDINATOR
			PUBLIC WORKS OPERATIONS ANALYST
			BUILDING CODES INSPECTOR II
			MASTER POLICE OFFICER
			SUSTAINABILITY PROGRAMS COORDINATOR
24	62,687	100,300	COMMUNITY CENTER SUPERVISOR
			FACILITIES AND FLEET SUPERINTENDENT
			FIRE ENGINEER
			FIRE LIEUTENANT
			MANAGEMENT AND BUDGET ANALYST
			PARKS & GROUNDS SUPERINTENDENT
			PLANNER II
			PROGRAMS COORDINATOR
			PUBLIC INFORMATION OFFICER
			PURCHASING & CONTRACT MANAGER
25	65,822	105,315	SOCIAL MEDIA COORDINATOR
			ENGINEERING TECHNICIAN
			ENVIRONMENTAL SPECIALIST
			POLICE OFFICER
26	69,112	110,580	SENIOR BUILDING CODES INSPECTOR
			INFORMATION TECHNOLOGY SUPPORT ANALYST I
			PUBLIC WORKS OPERATIONS MANAGER
			SENIOR HUMAN RESOURCES MANAGER
			SENIOR PLANNER
			SPECIAL PROJECTS COORDINATOR
27	72,569	116,110	STRATEGIC PERFORMANCE MANAGER
			ASSISTANT FIRE MARSHAL
			BUDGET MANAGER
			DEVELOPMENT SERVICES SUPERVISOR
			FINANCIAL SYSTEMS MANAGER
			FIRE CAPTAIN
28	76,196	121,916	POLICE CORPORAL
			DEPUTY FIRE MARSHAL
			FIRE TRAINING OFFICER
			FISCAL RECOVERY OFFICER
			INSPECTIONS OPERATIONS MANAGER
			INFORMATION TECHNOLOGY SUPPORT ANALYST II
			POLICE SEREANT
			PRINCIPAL PLANNER
			RECREATION SUPERINTENDENT
			RISK MANAGER
29	80,006	128,010	STORMWATER ENGINEER
			CAPITAL PROJECTS MANAGER
			CONTROLLER
			GIS MANAGER
			NETWORK AND SECURITY ADMINISTRATOR
			SENIOR IT ANALYST
			SMART CITY PROGRAM MANAGER

Grade	Beginning	End	Classification Title
30	84,006	134,412	ASSISTANT PUBLIC WORKS DIRECTOR
			BATTALION CHIEF
			FIRE MARSHAL
			PLANNING MANAGER
			POLICE LIEUTENANT
31	88,207	141,132	ASSISTANT BUDGET DIRECTOR
			ASSISTANT FIRE CHIEF
			SENIOR CAPITAL PROJECTS MANAGER
			STORMWATER ENGINEERING MANAGER
32	92,618	148,190	ASSISTANT PLANNING DIRECTOR
			IT OPERATIONS MANAGER
			POLICE CAPTAIN
33	97,249	155,599	DEPUTY FIRE CHIEF
NG	MARKET	BASED	ASSISTANT TOWN MANAGER
			BUDGET DIRECTOR
			CHIEF INFORMATION OFFICER
			COMMUNICATIONS & OUTREACH DIRECTOR
			DEPUTY TOWN MANAGER
			DIRECTOR OF ENGINEERING
			DIRECTOR OF MANAGEMENT SERVICES
			FINANCE DIRECTOR
			FIRE CHIEF
			HUMAN RESOURCES DIRECTOR
			INSPECTIONS DIRECTOR
			PARKS & RECREATION DIRECTOR
			PLANNING DIRECTOR
			POLICE CHIEF
			PUBLIC WORKS DIRECTOR

Note: Market range adjustments/reclassifications were made based on recommendations from our consultant (Billings & Associates) during the annual position study. There is a 5% spread between each grade and a 60% spread within each range (minimum to maximum).

Part-time Pay Grade Classification FY2024 – Continued

Staff is evaluating Parks & Recreational programs and the resources and revenues necessary to provide those services through FY24. The following Part-time Pay Grade Classification covers more than just Park's employees. For purposes of remaining market competitive and flexible to changing conditions to better meet program participation goals, the Town Manager will work within existing resources until a comprehensive update to the following current pay plan is formulated.

Grade	Skill Level	Hourly Rates	Classification Title
1	Recreation Aide I	\$10.00	SCOREKEEPER
2	Recreation Aide II	\$11.00	COUNSELOR - Before School* - After School - Summer Camp MINI-BUS DRIVER
3	Recreation Aide III	\$12.00	CENTER AIDE FIELD SUPERVISOR PRESCHOOL PROGRAM ASST.
4	Recreation Aide IV	\$13.00	DUTY OFFICER LIFEGUARD SENIOR PROGRAM AIDE
5	Recreation Aide V	\$15.00	PRESCHOOL LEADER
6	Market Pay	\$15.00 \$16.00 \$24.00	CROSSING GUARD SWIM INSTRUCTOR INSTRUCTORS (ART/FITNESS/SENIOR PROGRAMS) All Others – Rate Varies Depending on Job Assignment

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

Note: In order to mitigate evolving market conditions and recruitment issues, the above pay table rate designations will remain flexible to allow the Town Manager to make necessary rate changes as needed through the year while working within the appropriated resources.

User Fee Schedule – Effective July 1, 2023

The proposed changes to current fee schedule are highlighted in Red and shown in "Proposed FY24 Fee Changes column" with notes were applicable.

Administration Fee Description	Adopted FY24 Fee	Notes
Ad Valorem Tax	39¢ per \$100	
Ad Valorem Municipal Service District Tax (only impacts those residents located within Service District Area)	10 ¢ per \$100	
Vehicle Tag Fee	\$30.00	
Administrative Credit Card Convenience Fees	Online/Over the Counter Credit Card Convenience Fee (Energov Transactions) 1% of Transaction Online/Over the Counter Credit Card Convenience Fee (Active Net) \$2 Flat Fee per Transaction	Credit card fees and third-party billing fees continue to escalate. Recommended based on cost recovery and peer comparison.
Paper Copies (Includes Certified Documents)		
For Color (If available)– Double Fees		
8 ½" x 11" (one/two sided)	15¢	
8 ½" x 14" (one/two sided)	20¢	
11" x 17" (one/two sided)	25¢	
Site Plans & Construction Drawings (Full Size)	\$8 first sheet, \$1.50 each add 'l sheet	
Site Plans & Construction Drawings (11" x 17")	\$5 first sheet, \$1.00 each add 'l sheet	
Digital Copies		
All documents & maps, except custom, sent via email or FTP site	No Charge	
Documents provided via USB Flash Drive	\$6.00	
Copies from Plotter (Maps)		
17" x 22" (Size C)	\$7.00 first sheet, \$1.50 each add 'l sheet	
22" x 34" (Size D)	\$9.00 first sheet, \$1.50 each add 'l sheet	
34" x 44" (Size E)	\$13.00 first sheet, \$1.50 each add 'l sheet	
Custom Map		
Fee includes One digital version and one hard copy from plotter	Base map fee + \$130.00 per hour	

Administration Fee Description	Adopted FY24 Fee	Notes
<i>Development Plans and Documents</i>		
Land Use Plan – Current Version	\$20	
Land Use Plan - Previous Version	\$5	
Town Center	\$40	
Transportation Plan – Current Version	\$40	
UDO	\$40	
Other Plans Not Listed Above	\$40	
Off- Site File Retrieval	\$60 per file/specific record	
Planning Fee Description	Adopted FY24 Fee	Notes
Comprehensive Plan Amendments		
Comprehensive Plan Amendments - Consultant Peer Review Fee	Actual Cost of Review	
Comprehensive Plan Amendments - Map Amendment	\$1,000	
Comprehensive Plan Amendments - Text Amendment	\$1,000	
Conceptual Master Plan Approval		
Conceptual Master Plan Approval / Major Modifications (includes first 3 reviews)	\$750 + \$30/acre	
Conceptual Master Plan Approval - Minor Modification (includes first 3 reviews)	\$600	
Conceptual Master Plan Approval: 4 th Review and each review thereafter	\$250	
Landscaping & Tree Preservation		
Alternative Landscape Plan	\$250 per requested alternative	
Payment in Lieu for Replacement Tree	\$305 per caliper inch	
Tree Damage Report	Actual Cost of Review	
Ordinance Amendments (Zoning Map Amendments)		Wording added
Ordinance Amendment - Conditional	\$1,000 + \$30/acre	
Ordinance Amendment - General Use	\$750 + \$30/acre	
Ordinance Amendment - Planned Development	\$2,000 + \$30/acre	

Planning Fee Description	Adopted FY24 Fee	Notes
Ordinance Amendment - Planned Development: Minor Modification	\$800	Peer comparison indicates increase
Sign Permits		
Specific Sign Types – Ground Sign A, Wall Mounted Fascia Sign, Projection Fascia Sign, Awning-Mounted Sign & Marquee Sign	\$135 (Sign less than or equal to 30 sqft); or \$6 per sqft (Sign greater than 30 sqft)	
Specific Sign Types - Bracket Mounted	\$6 per sqft	
Yard Sign A	\$5 per sqft	
Ground Sign B	\$135 (Sign less than or equal to 30 sqft); or \$6 per sqft (Sign greater than 30 sqft)	
Ground Sign C	\$6 per sqft	
Yard Sign B	\$25	
Temporary Sign - Light Pole Banner Sign	\$25 per pole (One-time fee required for initial installation. This is necessary to ensure banner location & brackets comply with UDO standards)	
Temporary Sign - Banner Sign or Sock Sign	\$25 per sign (One-time fee required for initial installation. This is necessary to ensure signs comply with UDO standards)	
Site Plan		
Site Plan: Minor Non-Residential use and Mixed Use (includes first 3 reviews)	\$800 + \$30/acre	Word modification only
Site Plan: Minor Single Family Attached and Multi-family (includes first 3 reviews)	\$800 + \$25/unit	
Site Plan: Minor Modification- new development, projects that do not nonconforming triggers in UDO section 9.7 and accessory structures (includes first 3 reviews)	\$600	Wording modification only
Site Plan: Minor Modification-projects that meet nonconforming triggers in the UDO section 9.7 (exception for accessory structures)	\$800 + \$30/acre	New Fee
Site Plan: 4 th review and each review thereafter	\$600	
Site Plan- Minor Modification : 4 th review and each review thereafter	\$300	Adjusted based on peer comparison
Site-Specific Development Plan Designation	\$1,015	

Planning Fee Description	Adopted FY24 Fee	Notes
Master Sign Plan	\$200	
Minor Modification to Master Sign Plan	\$100	Adjusted based on peer comparison
Subdivision Approval		
Subdivision Final Plat - Type 1 and Type 2 (includes first 3 paper reviews & mylar review)	\$250 + \$15/lot and \$25/unit (if mixed use has residential component)	Adjusted based on peer comparison
Subdivision Final Plat - Type 1 and Type 2 Each additional review	\$150	
Subdivision Final Plat - Determination of Subdivision Exclusion (includes first 3 paper reviews & mylar)	\$200	
Subdivision Final Plat - Determination of Subdivision Exclusion (each additional review)	\$105	
Subdivision Final Plat - Right-of-Way Dedication (includes first 3 paper reviews & mylar review)	\$200	
Subdivision Final Plat - Right-of-Way Dedication Each additional review	\$105	
Subdivision Preliminary - Type 1 / Major Modifications (includes first 3 reviews) * Note: Fee not required for single family attached. See Site Plan fees	\$1,000 + \$25/lot	
Subdivision Preliminary - Type 2/ Major Modifications (includes first 3 reviews) * Note: Fee not required for single family attached. See Site Plan fees	\$800 + \$25/lot	
Subdivision Preliminary - Type 1 and 2: Minor Modification (includes first 3 reviews) * Note: Fee not required for single family attached. See Site Plan fees	\$600	
Subdivision Preliminary - Type 1 and Type 2: 4 th review and each review thereafter	\$600	
Temporary Uses		
Street Vendor Permit	\$50	
Special Event Permit	Tier I - \$100 Tier II - \$25	
Special Event Permit: Late Fee by Tier	Tier I - \$250 (if not submitted 60 day prior to event) Tier II - \$50 (if not submitted 21 days prior to event)	
All Other Temporary General Uses	\$50	

Planning Fee Description	Adopted FY24 Fee	Notes
All Other Fees		
Administrative Adjustment	\$250 per requested adjustment	
Administrative Appeal (UDO)	\$610	
Alternative Equivalent of Compliance	\$750 +\$30/acre	
Accessory Structure Fee-Administrative Appeal	\$155	Word modification only
Annexation Petition - Voluntary Annexation	\$360	
Cross Access Waiver	\$250 per cross access point	
Development Agreement	\$1,250	Adjusted based on peer comparison
Development Name Change	\$560	
Food Truck Permit	\$50	
Grave Removal Request	\$230	
Home Occupation Fee	\$50	
Interpretation (UDO)	\$250	
Loading Space Waiver	\$250 per application	
Parking - Alternative Parking Plan	\$250	
Parking - Master Parking Payment-in-Lieu	\$2030 per space	
Parkland Payment Appraisal	Actual Cost of the Appraisal	
Parkland Payment-in-Lieu (Multi-Family)	\$2,696.92 per unit	Adjusted annually based on 5-year average for single family PIL and multiplier. Multiplier updated this year based on 2020 census data of average single-family and multifamily household sizes
Parkland Payment-in-Lieu (Single-Family attached, detached, duplex and manufactured home dwellings)	1/35 of an acre (predevelopment cost) times the number of dwelling units	
Public Notice Mailing Fee	\$1.50 per mailed notice	Minor adjustment for cost recovery
Public Notice Sign	\$30 per required sign	
Request to Waive Limitation on Subsequent Similar Applications	\$255	
Road Closing	\$500	Adjusted based on peer comparison
Road Name Change	\$560	
Security Fence Plan	\$250	
Special Use Permit	\$1,000 + \$30/acre	

Planning Fee Description	Adopted FY24 Fee	Notes
Special Use Permit: Minor Amendment	\$750	
Stockpiling Permit	\$105	
Structures in the Right-of-way (See Section 2.5.24 Right-of-Way Encroachment Agreement Approval)	\$510	
Telecommunications Facility: Small Cell Antenna/DAS [1][2] NOTE: Fees does not apply to those in the right-of-way.	\$100 per facility (first 5)	
Telecommunications Facility: Small Cell Antenna/DAS [1][2] NOTE: Fees does not apply to those in the right-of-way.	\$50 per facility (next 20)	
Telecommunications Facility: Small Cell Antenna/DAS [1][2] NOTE: Fees does not apply to those in the right-of-way.	\$500 Consultant Review/Application	
Telecommunications Facility: Colocation	\$1,000	
Telecommunications Facility: New Facility	\$4,500	
Traffic Signal - Town Review Fee	\$385	
Traffic Signal - Consultant Peer Review Fee	Actual Cost of Review	
Transportation Impact Analysis - Town Review Fee	\$700 + \$15/acre	
Transportation Impact Analysis - Consultant Peer Review Fee	Actual Cost of Review	
Variance (also see Riparian Buffer)	\$600 per request	
Waivers to UDO requirements by the Planning Director (not otherwise identified in this fee schedule)	\$250 per requested waiver	
Vesting Determination	\$250	
Zoning Compliance Letter	\$200	
[1] The consultant review fee is included in the Total fee.		
[2] Refer to NC S.L. 2017-159 for additional detail regarding Small Wireless Facilities.		
Engineering Fee Description	Adopted FY24 Fee	Notes
Engineering Review Fees		
Construction Site Plan Review Fee		
Construction Plan Review includes 3 reviews Note: If submitted concurrent with Site Plan it includes first 4 reviews	\$750 + \$30/acre	

Engineering Fee Description	Adopted FY24 Fee	Notes
Construction Plan Review Re-submittal 4th review and after	\$560	
Construction Drawing Minor Modification Fee	\$600	
Encroachment/ Irrigation and Drainage Plan Review	\$50	
Project Close-Out Fees (Paid upon Project Completion)		
Record Drawing Review - Includes 2 Reviews Note: Morrisville Only, See Town of Cary for fees related to utility As-Builts	\$250	
Re-submittal Record Drawing - 3rd Review and each Thereafter	\$150	
Miscellaneous Fees		
Administrative Appeal (EDCM)	\$610	
Alternative Standard (EDCM) - Request for alternative standard	\$250 per request standard	
Bulletin Drawing Review - <i>per review (includes 2 reviews)</i>	\$150	
Interpretation (EDCM)	\$205	
<u>Retaining Wall/Other Structures Submittal</u>		
1st Review	\$200	
2nd Review and each Thereafter	\$100	
Infrastructure Fees		
Roadway improvements w/in or adjacent to public right-of-way includes storm drainage, grading, curb and gutter, sidewalks, paving, and street acceptance (includes 1 punch-list walkthrough, 1 post punch-list walkthrough, 1 end of warranty punch-list and 1 final acceptance walkthrough	\$6.00 per linear foot [NOTE: punch-lists are only valid for 3 months from date of inspection letter unless otherwise allowed for by the Town Engineer. Failure to complete required repairs will result in a new punch-list walkthrough being completed and re-inspection fee required]]	
Street Acceptance Walk Through (Punch-list) Re-inspection	\$50 per street + \$0.50 per linear foot	
Roadway Improvements Re-inspection	\$75 per inspection	Adjusted based on peer comparison

Engineering Fee Description	Adopted FY24 Fee	Notes
Driveway curb cut includes excavation, forming, and concrete placement	\$100 per driveway opening	Adjusted based on peer comparison
Re-inspection of driveway curb cut	\$75 per driveway opening	Adjusted based on peer comparison
Encroachment in public right-of-way (includes excavation, backfill and work relating to the installation, repair, replacement, and removal of utilities, structures, or other encumbrances within Town R/W)	\$2.00 per linear foot	
Detached single-family dwelling unit (includes one inspection and one re-inspection)	\$150 per lot	
Re-inspection of detached single-family dwelling unit includes 2 additional re-inspections	\$150 per lot	
Sidewalk improvements outside public right-of-way	\$1.50 per linear foot	Adjusted based on peer comparison
Roadway / Fire lane improvements outside of public right-of-way	\$2.50 per linear foot	
Storm drainage improvements outside of public right-of-way	\$1.50 per linear foot	
Drainage swale/ditch improvements (outside of public right-of-way)	\$1.50 per linear foot	
Attached town home dwelling unit (includes one inspection and one re-inspection)	\$75 per lot	
Re-inspection of attached town home dwelling unit (includes two additional re-inspections)	\$75 per lot	
Greenway (Public and Private)	\$1.50 per linear foot	Adjusted based on peer comparison
Apartments, commercial, office, institutional, and industrial lots (includes one inspection and one re-inspection)	\$400 per building	
Re-inspection of apartments, commercial, office, institutional, and industrial lots (includes two additional re-inspections)	\$400 per building	
Stormwater Fees		
Rain Barrel	\$67	
Stormwater ERU Fee - Per Equivalent Residential Unit (ERU) and billed by Wake County	\$50 per ERU	Increase is for Stormwater CIP support

Engineering Fee Description	Adopted FY24 Fee	Notes
Stormwater As-Builts - includes 2 reviews	\$250 per SCM	
Stormwater As-Builts - 3rd Review and each Thereafter	\$125	
Riparian Buffer Variance	\$500	
Stream Buffer Determination	\$250 per Stream	
Stormwater Variance	\$500	
Floodplain Development Permit		
Elevation Certificate	\$150	
Map Revision (CLOMR/LOMR)	\$1,000	
Riparian Buffer Development (No practical alternatives) Submittal		
2 Reviews	\$250	
3 rd Review and thereafter	\$75	
Stormwater Plan Review Fee (Includes 3 review or if submitted concurrent with Site Plan includes first 4 reviews.)	\$550 + \$55/acre per disturbed acre	
Re-Submittal Stormwater Plan Review Fee (4th submittal and each thereafter.)	\$350	
Storm drainage improvements outside of public right-of-way	\$1.50 per linear foot	
Drainage swale/ditch improvements (outside of public right-of-way)	\$1.50 per linear foot	
Stormwater Facility(ies) Inspection (includes 1 inspection and 1 re-inspection)	\$250 per facility	
Stormwater Facility(ies) Re-inspection	\$100 per inspection	
Stormwater Maintenance Fee Calculations	30% of Engineer Estimate of SCM	
Inspections Fee Description	Adopted FY24 Fee	Notes
Residential -Single Family Dwelling & Single-Family Townhome		
New Single Family & Duplex up to 1,200 sqft per dwelling	\$600	
New Single Family & Duplexes over 1,200 sqft per dwelling	\$600+ \$0.25 per sqft	

Engineering Fee Description	Adopted FY24 Fee	Notes
*Gross floor area served by either mechanical, plumbing, or electrical systems and suitable for occupant's use within the inside perimeter of the exterior walls - to include garages, corridors, stairs, closets, or other features such as decks, porches, or bonus rooms. This description needs to be added to CSS portal applications/custom fields for new SFD and SFT.		
<u>Residential Addition:</u>		
Bedrooms, bathrooms, sunrooms, or similar addition with up to 400 sqft	\$250	
Bedrooms, bathrooms, sunrooms, or similar addition with over 400 sqft	Same as New Single Family	
Multi-Family Dwelling	\$600 first unit (per unit)	
Manufactured home or construction trailer (includes piers, tie-downs, steps, decks, electrical, plumbing & mechanical)	\$250	
Modular Units/Dwellings Moved on Lot	\$80 each trade + \$0.25 per sqft	
Residential Accessory Structure - includes attached deck, garage, open porch, etc. Or detached shed or garage of more than 144 sqft or greater	\$80 each trade + \$0.25 per sqft	
Residential Alteration, Change Out or Individual Trade - Building, Electrical Plumbing, or Mechanical	\$80	
Electrical Service or Gas Utility - Conditional Power and/or Conditional Mechanical	\$80	
Non – Residential/Commercial/Multi Family		Word addition
Based on total construction cost of all trades (Building, plumbing, mechanical, electrical, BDA, fire alarm, fire suppression, etc.) including both labor and materials. Permits limited in project scope to change outs are based off of the cost of construction of the highest single trade only.		
\$0 - \$5,000	\$100	A lower tier to help realign the cost for small single trade permits and efficiencies within processing..
\$5,001- \$7,500	\$200	
\$7,501 - \$15,000	\$400	
\$15,001 - \$25,000	\$600	
\$25,001 - \$50,000	\$850	
\$50,001 - \$100,000	\$1,500	
\$100,001 - \$200,000	\$3,000	
\$200,001 - \$350,000	\$5,000	
\$350,001 - \$500,000	\$6,500	
\$500,001 - \$750,000	\$8,500	

Engineering Fee Description	Adopted FY24 Fee	Notes
\$750,001 - \$1,000,000	\$10,500	
over \$1,000,000	\$10,500 + .20% (.0020) of everything over \$1,000,000	
Single dwelling unit change out	\$80/same as residential change out	New
Other Fees		
Application Re-processing	\$80	
Residential Irrigation Permit Only	\$80	
Commercial Irrigation Permit Only	\$200	
Residential - New Single Family & Townhome Plan review fee	\$100	
Commercial - Plan Review Fee (non-refundable)	New Construction-\$200 Alterations/Upfits/Single Trade-\$100, \$50 per shop drawing added to a permit	
Residential Re-review Fee (5 th review and each review thereafter)	\$80	Wording addition
Commercial Re-review Fee (5 th review and each review thereafter)	\$150	Wording addition
Plan Change Commercial	\$150	
Plan Change-New Residential	\$100	
Plan Change-Existing Residential	\$50	
Re-Inspection Fee Per Inspection	\$80 each trade	Wording addition
Homeowner Recovery Fee	\$10	
Demolition Permit	\$200	
Temporary Electrical Power - Tree sales, etc..	\$80	
Work Without a Permit	Double Permit Fee	
Permit Issued	Forfeit Fees	
Refund Policy - Expired	Forfeit Fees	
Weekend Inspection	\$125 per hour with a minimum of 3 hours	
After Hours Inspection (Monday through Friday)	\$75 an hour with a minimum of 2 hours	
Temporary Structure	\$80	
Temporary Occupancy Request	\$250	
Temporary Occupancy Request-Same Day	\$500	

Engineering Fee Description	Adopted FY24 Fee	Notes
Safe to Stock Request	\$150	
Building Plan Express Review	\$600	
Building Plan Express Review each quarter hour thereafter	\$150	
Building Plan Express cancellation fee, minimum 3-day notice required	\$200	
Change of Contractor	\$50	
Miscellaneous	\$80	
Same Day Inspection	\$125 per inspection commercial, \$80 per inspection residential (Single Family Dwelling & Single-Family Townhome)	
Cancelled Inspection Fee	\$80	
Stop Work Order	\$150	
Police Fee Description	Adopted FY24 Fee	Notes
Residential & Commercial False Alarm Fees		
1 - 3 false alarms annually along with official notification from the Chief of Police	No Charge	
4 - 5 consecutive false alarms at same address during same year	\$80.00 per false alarm	
6 - 8 consecutive false alarms at same address during same year	\$150.00 per false alarm	
9 - 10 consecutive false alarms at same address during same year	\$200.00 per false alarm	
> 10 consecutive false alarms occurrences at same address during same year	\$300.00 per false alarm	
Fire Fee Description	Adopted FY24 Fee	Notes
Fire Inspection Service Fees		
Single Family attached/detached, commercial, industrial, office, etc.... based on square footage		
Inspection Fee		
1-2,500 sqft	\$75	Adjusted based on peer comparisons
2,501 - 5,000 sqft	\$100	
5,001 - 10,000 sqft	\$150	
10,001 - 25,000 sqft	\$200	

Fire Fee Description	Adopted FY24 Fee	Notes
25,001 - 50,000 sqft	\$250	
50,001 - 100,000 sqft	\$300	
100,001 - 500,000 sqft	\$350	
>500,000 sqft	\$500	Unique fee to Morrisville
1st Re - Inspection	No Fee	
If violations still exist issue another warning, assess fee included with initial fire inspection		
2 nd Re - Inspection	\$100	Adjusted based on peer comparison
3 rd Re-Inspection	\$150	
4 th Re-inspection-If violations corrected- no fee. If violations remain, fees are assessed from the date of 2 nd re-inspection.	\$25/day per violation	Wording adjustment
<u>Initial Inspection. Apartments, Hotel/Motel and Condominiums</u>		
Inspection Fee		
Each Building with: 3 - 10 Units	\$25	Adjusted based on service level needs unique to Morrisville
Each Building with: 11-20 Units	\$75	
Each Building with: 21-30 Units	\$100	
Each Building with: 31-50 Units	\$125	
Each Building with: 51-100 Units	\$150	
Each Building with :100+ Units	\$200	
1st Re-Inspection Fee	No Fee	
Subsequent 2 nd & 3 rd Re-Inspection Fees per building	\$100	Adjusted based on service level needs unique to Morrisville
Express Fire Plan Review Fee	\$800 for 1 st 2 hours, plus an additional \$200 per 15-minute increment thereafter.	Significant adjustment based on peer comparison and cost recovery.
Other Fire Inspection Fees		
<u>After Hours Commercial Fire Inspection</u>		
Monday – Friday not between 6a-5p and anytime on Saturday or Sunday	\$250 per hour, minimum 3 hours	Adjusted based on service level needs unique to Morrisville
2 hours minimum if already at work and 3 hours minimum if inspector must leave from his/her residence.		
Water Flow Testing	\$200	Adjusted based on peer comparison
Witness Flow Testing	\$100	
Fire Hydrant & Fire Lane No Parking Violations	\$75.00	

Fire Fee Description	Adopted FY24 Fee	Notes
Pine Straw Violation	\$500.00	
Private Fire Hydrant Non-Maintaining		
1st Non-Compliance	\$250.00	
2nd Non-Compliance	\$500.00	
3rd Non-Compliance	\$1,000.00	
Misc. Test	\$50	
ABC License Application Inspection	\$75 per inspection	Adjusted based on peer comparison
Work & Modification without plan submittal & approval (Fire Alarms & Sprinklers and/or alternate detection/suppression systems)	\$500	Adjusted based on peer comparison
Fire Alarm System Reset		
1st Offense	No fee	
2 nd Offense	\$250	
3 rd Offense	\$500	
4 th Offense on	\$1,000/occurrence	
False Alarm Offense (4 Complimentary per Calendar Year)	\$150 for 4 th offense, \$300 for 5 th offense and \$500 for each offense after in the same calendar year	
Life Safety Violations, Subsequent Offenses and Any Unsafe conditions		
1st Offense	\$200	Adjusted based on peer comparison
2 nd Offense	\$500	
3 rd Offense	\$1,000	
Fire Permit Fees-Fee includes initial inspection and one additional inspection. Permit fee cap of \$500 is applied to any customer with more than 7 permits applied for within 365 days		
Aerosol Products (Manufacture, store or handle an aggregate quantity of Level 2 or 3)	\$75	New
Assembly	\$75	New
Amusement Buildings	\$75	
Battery Storage Systems (permit is required to install/maintain stationary storage battery systems having a liquid capacity of more than 50 gallons (189 L))	\$200	New
Blasting	\$100 per 30/60-day period ((extension is an additional \$100 per 30 days with a limit of 60 days per extension with a maximum of 120 days in total))	Adjusted based on peer comparison

Fire Fee Description	Adopted FY24 Fee	Notes
Carbon Dioxide Systems (use of 100 pounds of carbon dioxide used in beverage dispensing applications)	\$75	New
Carnival & Fairs	\$75	Adjusted based on peer review
Combustible Dust Producing Operations (conduct any operations as defined in Chapter 2 NC code)	\$75	
Combustible Fibers (To use and/or store quantities greater than 100 cu ft)	\$75	New
Company Stand By Fee (per Fire Unit for every 2 hours)	\$200 per hour	Adjusted based on peer review
Compressed Gases (Storage, use and handling see table 105.6.9)	\$75	New
Covered Mall Building- Certain Indoor Activities	\$75	Adjusted based on peer review
Cryogenic Fluids (Storage, use, handling, produce, transport and or disperse in excess of the amounts listed in table 105.6.11)	\$75	New
Dry Cleaning Plants (engage in business of dry cleaning or to change to a more hazardous cleaning solvent)	\$75	New
Exhibits & Trade Shows (Operations of such shows)	\$75	
Explosive Materials/Blasting (for manufacture, storage, handling, sale or use any quantity of explosives materials, fireworks or pyrotechnic special effects)	\$70	Title for expanded fee breakdown below.
Flammable & Combustible Liquids	\$75	
Flammable & Combustible Liquids (storage, use, handling, dispensing from tanks, vehicle or equipment on construction sites)	\$100	
Floor Finishing (or surface operations exceeding 350 square feet using class 1 or 2 liquids)	\$75	New
Fruit/Crop Ripening Facility or conduct fruit ripening process using ethylene gas	\$75	New
Fogging Hazardous Chemicals	\$75	
Fumigation & Insecticidal Fogging	\$75	
Fumigation & Thermal Insecticide	\$75	
Hazardous Materials (to store, transport on site, dispense, use, or handle	\$250	New

Fire Fee Description	Adopted FY24 Fee	Notes
hazardous materials in excess of the amounts listed in table 105.6.21)		
HPM Facilities (to store, handle, or use hazardous production materials)	\$75	New
Hot Works (Cutting /welding to conduct in any nature the operations of cutting/welding)	\$75	New
Industrial Ovens (for operations of industrial ovens regulated b Ch 13)	\$75	New
Lumber Yards/Woodworking Plants (100,000 + board feet)	\$75	New
Liquid or gas vehicles inside of an Assembly building (to display, operate and use for demonstration)	\$75	
Magnesium (to melt, cast, heat treat, or grind more than 10 pounds)	\$75	
Miscellaneous Combustible storage (to store in any building or upon any premises in excess of 2,500 cubic feet gross volume of combustible empty packing cases, boxes, barrels or similar containers, rubber tires, rubber, cork or similar combustible materials)	\$75	New
Motor Fuel-Dispensing Facilities (for the operation of automotive, marine and fleet motor fuel-dispensing facilities)	\$75	New
Non-resident Camp Fee	\$200	
Open Burning (for the kindling or maintaining open fire or a fire on a public street, alley, road, or other public or private ground and bonfires)	\$75	New
Open Flames and Torches (to remove paint with a torch; or to use a torch or open flame device in a wildfire risk area)	\$75	New
Organic Coatings (any organic-coating manufacturing operation producing more than 1 gallon of organic coating in one day)	\$75	New
Pitt Burning	\$75	
Private Fire Hydrants	\$75	
Public Fireworks Display	\$250	
Pyrotechnic Special Effects Material	\$200	

Fire Fee Description	Adopted FY24 Fee	Notes
Proxylin Plastics (for storage, use, and handling more than 25 pounds of cellulose nitrate plastics, and for assembly or manufacture of articles involving proxylin plastics)	\$75	New
Refrigeration Equipment (to operate a mechanical refrigeration unit or system regulated by Chapter 6)		New
Repair Garages (operation of a repair garage)	\$75	New
Resident Camp Fee	\$150	
Rooftop Heliports (operation of a rooftop heliport)	\$75	
Spraying or Dipping (to conduct a spraying or dipping operation utilizing flammable or combustible liquids, or the application of combustible powders regulated by Chapter 24)	\$75	
Storage of Scrap Tires and Tire By-products (to establish, conduct or maintain storage of scrap tires and tire byproducts that exceeds 2,500 cubic feet of total volume of scrap tires, and for indoor storage of tires and tire byproducts)	\$75	New
Tank Installation/Removal	\$180/tank	
Tents/Membrane Structures/Temporary Stage Canopies (erect, operate or maintain)	\$75 per Tent/Membrane Structure	
Tire Rebuilding Plants (for the operation and maintenance of a tire-rebuilding plant)	\$75	New
Fire Service Fees	\$75	
Fire Watch	\$75 per hour	
Public Education Employer Mandated Training	\$75 per 30 personal min of 2hr	
Parks Fee Description	Adopted FY24 Fee	Notes
<u>MAFC Membership</u>	-	-
<u>Daily Passes</u>		
Adult age 15-54(23-54) Senior age 55+ Youth age 12 – 22(15-22) Children age 3-14 (under 3 free)	Res \$6 / Non \$8 Res \$5 / Non \$7 Res \$4 / Non \$5 Res \$3 / Non \$4	Increased-Daily admission increase by \$1 for residents. The non-resident rate increased by 30% over the resident fee. Used market comps there hasn't been an increase since before the pandemic

Parks Fee Description	Adopted FY24 Fee	Notes
<u>Punch Passes (10 daily visits)</u>		
Adult age 15-54(23-54) Senior age 55+ Youth age 12 – 22(15-22) Children age 3-14 (under 3 free)	Res \$50 / Non \$65 Res \$40 / Non \$52 Res \$30 / Non \$39 Res \$25 / Non \$32	Increased- Punch Pass fees increased \$10 for residents. The non-resident rate increased 30% over the resident fee. Used market comps there hasn't been an increase since before the pandemic
<u>Membership Fees - 1 year</u>		-
Adult age 23-54 Senior age 55+ Young Adult age 15-22 Child Add-on age 3-14 (under 3 free)	Res \$330 / Non \$429 Res \$285 / Non \$370 Res \$285/ Non \$370 Res \$180 / Non \$234 per child	Increased-The resident annual membership increased \$30. The non-resident rate increase by 30% over the resident fee. Used market comps there hasn't been an increase since before the pandemic
Monthly Membership Adult age 23-54 Senior age 55+ Young Adult age 15-22 Child Add-on age 3-14 (under 3 free)	Res \$40 / Non \$52 Res \$34 / Non \$44 Res \$34 / Non \$44 Res \$19 / Non \$25 per child	Increased-The resident monthly membership increased. The non-resident monthly membership increased 30% over the resident fee. Used market comps there hasn't been an increase since before the pandemic
Monthly Membership - Bank Draft/credit card Adult age 23-54 Senior age 55+ Young Adult age 15-22 Child Add-on age 3-14 (under 3 free)	Res \$35 / Non \$45 Res \$32 / Non \$42 Res \$32 / Non \$42 Res \$18 / Non \$23 per child	Increased-The resident rate increased. The non-resident rate increased by 30% over the resident fee. Used market comps there hasn't been an increase since before the pandemic
Insurance -based memberships (ex. Silver Sneaker, Silver & Fit, etc.)	FREE	
<u>Aquatics (varying age groups)</u>	-	-
Morning or Evening Swim Lessons	Res \$ 73 / Non \$95	Resident rate increased by \$12. The non-resident rate increased by 30% over the resident fee. used market comps there hasn't been an increase since before the pandemic
Stroke School	Res \$ 73 / Non \$95	
Adult Lessons	Res \$ 73 / Non \$95	
Parent/Tot Lessons	Res \$ 73 / Non \$95	
Youth Soccer Programs	Res \$53 / Non \$78	
Youth Baseball Programs	Res \$60 / Non \$78	Resident rate was increased by \$7. The non-resident has been increased by 30% more than the resident fee. Used market comps. The fee has not been increased in several years
Girls Volleyball Program	Res \$53 / Non \$78	
Youth Basketball Programs	Res \$72/ Non \$103	
Jr. Basketball Programs	Res \$60 / Non \$78	Resident rate was increased by \$7. The non-resident has been increased by 30% more than the resident fee. Used

Parks Fee Description	Adopted FY24 Fee	Notes
		market comps. The fee has not been increased in several years
Adult Corporate League Basketball Programs age 18+	\$500 Team Fee; plus \$25 each non-residential team member	Increased - The resident rate was increased by \$40. The non-resident rate remains the same. Used market comps. The fee has not been increased in a number of years
<u>Fitness (varying age groups/dates/times)</u>		-
Teen Fit age 12-15	Res \$74/ Non \$96 (6.17 R / 8.02 N per session)	Increased - The resident rate increased by \$10. The non-resident rate was increased by 30% above the resident fee. Used market comps (hourly rate) to keep pace with other increases; has not been increased in a number of years
Shotokan Karate for Adults or Youth	Res \$63/ Non \$82	Increased - The resident rate increased by \$10. The non-resident rate was increased by 30% above the resident fee. Used market comps, however there aren't any found for karate lessons at our comp locations. Has not been increased in a number of years
Women on Weights	Res \$74/ Non \$96 (6.17R / 8.02N per session)	Increased - The resident rate increased by \$10. The non-resident rate was increased by 30% above the resident fee. Used market comps (hourly rate) to keep pace with other increases; has not been increased in a number of years
Aerobics Classes	Free for members / Nonmembers pay Daily Pass rate / insurance-based member fees	
Water Aerobics Classes	Free for members / Nonmembers pay Daily Pass rate / insurance-based member fees	
Tai Chi	Free	
<u>Youth Programs</u>		-
Before School grades K-5 (10 months)	Res \$113/ Non \$147 (monthly) Res \$1,130 / Non \$1,469 (annually 10 months)	Increased - the resident rate increased by \$20. The non-resident rate increased by 30% over the resident fee. market comps were used. There hasn't been increase in several years.
After School grades K-5 (10 months)	Res \$170/mo./program (\$1,700 per year) NR \$221/mo./program (\$2,210 per year)	
Teacher Workday Camps	Res \$37 / Non \$53 per session	

Parks Fee Description	Adopted FY24 Fee	Notes
<u>Summer Camps</u>		
Deposit - nonrefundable	\$50/session	
Camp Cedar (rising k-5 th grade)	Res \$168 / Non \$218 per week session	Increased - the resident rate increased by 20%. The non-resident rate increased by 30% over the resident fee. market comps were used. There hasn't been increase in several years.
Camp Cedar Fork Sr (rising 6 - 8 graders)	Res \$168 / Non \$218 per week session	
Counselor in Training (CIT) Camp (rising 9 graders)	Res \$168 / Non \$218 per week session	
<u>Education Classes</u>		
Academic Adventures in Kindergarten Readiness ages	Not currently offered	
Ready, Set, Go A (3-4yr) x 2 days	Res \$1,140/ Non \$1,480 per year daily	Increased - the resident rate increased by 20%. The non-resident rate increased by 30% over the resident fee. market comps were used. There hasn't been increase in several years.
Ready, Set, Go B (4-5yrs) x 3 days	Res \$1,800 / Non \$2,160 per year	
<u>Senior Programs</u>	-	-
Senior BINGO	\$1 per card	
Senior Center Game Times	Free	
Senior Education Classes	Variable based on program costs	
Senior Center Luncheons	Variable based on program costs	
Senior Trips	Variable based on program costs	
<u>Sponsorships</u>	-	-
<u>Athletics - Sports Leagues per season</u> MVP Sponsor All-Star Sponsor Team Captain Sponsor Home Run Sponsor	\$750 1 league / 16 or more Teams \$625 1 league / 11-15 teams \$475 1 league / 6-10 teams \$300 1 league / 5 or less teams	-
<u>Special Events</u> Opportunities vary year to year	Programs and fees vary	
<u>Park Facility Rentals</u>	-	-
<u>Cedar Fork Community Center</u>		
Deposit (2 hours minimum)	\$100 / \$200 after hours	
Classrooms-per hour During hours After hours Kitchen usage fee	Res \$50 / Non \$65 Res \$77 / Non \$100 \$32	Increased - the classroom fees increased by \$10 for residents. The non-resident rate increased 30% above the resident fee. Used market comps. This line has not been increased since before the pandemic

Parks Fee Description	Adopted FY24 Fee	Notes
Gymnasium-per hour 1 Court during hours 1 Court after hours Both courts during hours Both courts after hours	Res \$65 / Non \$85 Res \$85/ Non \$110 Res \$92/ Non \$120 Res \$120 / Non \$155	Increased - The single court fee for residents increased by \$35 for a rental during the day. Both the non-resident rate and the after hours single court rental increased by 30% over the single court rate. The same methodology was applied for the rental of both courts. Used market comps. The fee has not been increased in several years.
Gym Floor Covering Fee (during hours only)	\$225	
Volleyball Standards Setup	\$60	Increased - the volleyball standards setup increased by 30%.
<u>Morrisville Aquatics & Fitness Center</u>		
Multipurpose Room (during hours)	No longer available	
<u>Historic Christian Church</u>		
Deposit (2 hours minimum)	\$100	To match other deposits
Meeting Hall (8am - 9pm) per hour	Res \$60 / Non \$75	To match market comps
<u>Luther Green Community Center</u>		
Deposit (2 hours minimum)	\$100.00	
Meeting Hall (8am - 9pm) per hour	Res \$60 / Non \$75	Increased - Increased by 30% for resident rates over current fee. Non-resident rate was increased by 30% above the resident rental rate.
<u>Shelter Rentals (All Shelters have at least a ½ day minimum – no hourly rates apply)</u>		
Deposit (all shelters)	\$100 for special events and shelter rental	
Church Street Park	Res \$105 / Non \$136 1/2 day Res \$210/ Non \$273 all day	Established ½ day minimum; no hourly rates apply. Rates have not been increased since before the pandemic. Adjusted for market comparison.
Morrisville Community Park Shelter	Res \$105 / Non \$136 1/2 day Res \$210/ Non \$273 all day	
Nathaniel Mayo Shelter	Res \$105 / Non \$136 1/2 day Res \$210/ Non \$273 all day	
Northwest Park Shelter	Res \$105 / Non \$136 1/2 day Res \$210/ Non \$273 all day	
Indian Creek Trailhead Shelter	Res \$90 / Non \$117 1/2 day Res \$180/ Non \$234 all day	
<u>Athletic Field Rentals (per field)</u>		
Deposit (all fields)	\$100 for special event and per field	
Field Prep (all fields)	\$45	
Light Fee (all fields except Church Street)	\$30 per hr	

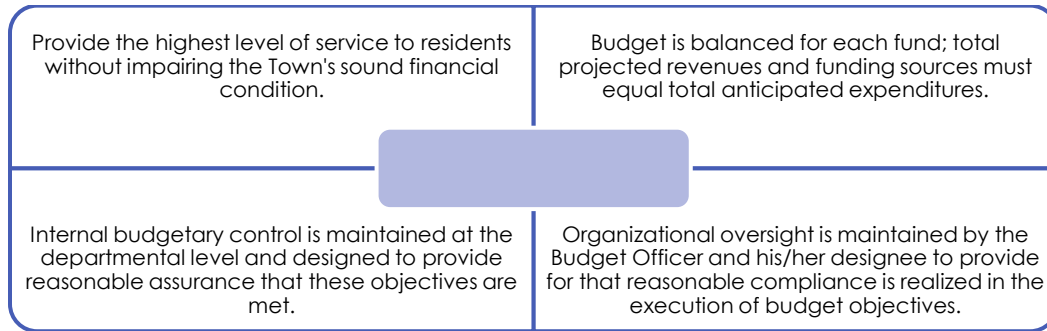
Parks Fee Description	Adopted FY24 Fee	Notes
Church Street Park Fields-per hour	Res \$62/ Non \$81	
Church Street Park Field Light Fee	\$45 per hour	
Event Support (Church Street Cricket Competition)	\$45 per hour reset	
Church Street Park Pitch Prep Fee (weekend)	\$125 / \$45 hr. for staff time	Increased - Increase the resident rate by \$7 and increase the non-resident rate by 30%. Used market comps. Rate hasn't been increased in several years.
Crabtree Nature Park Field-per hour	Res \$50 / Non \$65	
Morrisville Community Park Fields-per hour	Res \$50 / Non \$65	
Shiloh Park Fields-per hour	Res \$50 / Non \$65	
Cedar Fork District Park Fields 1 -8-per hour	Res \$50 / Non \$65	
<u>Other</u>	-	-
Administrative Refund Fee	\$5 or 5% of transaction, whichever is higher	
Membership Replacement Fee	\$5	

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

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

Budget Process

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



Assessment Phase

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

Focus Phase

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

Assembly Phase

In March, staff re-assesses departmental Base Budget projections in relation to their service objectives and resource potential for the coming year as guided by the Town Strategy. Available financial capacity will determine the ability to fund any new initiative requests such as service

expansions, onetime priorities, or previous unfunded expenditures above a Department's Base Budget. Pre-Budget Meetings are held with Senior Management to gauge and refine budgetary needs within a strategic framework, mitigating redundancies and weighing alternative solutions.

Departments submit their budget requests to the Budget Office by the end of March. Submittals are thoroughly evaluated ensuring reasonable and justifiable requests before the Town Manager finalizes the Preliminary Budget. Internal meetings are held with Department Heads to make any needed adjustments to the departmental budget plans to align resources appropriately. By the end of April, a preliminary budget is complete.

Presentation Phase

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

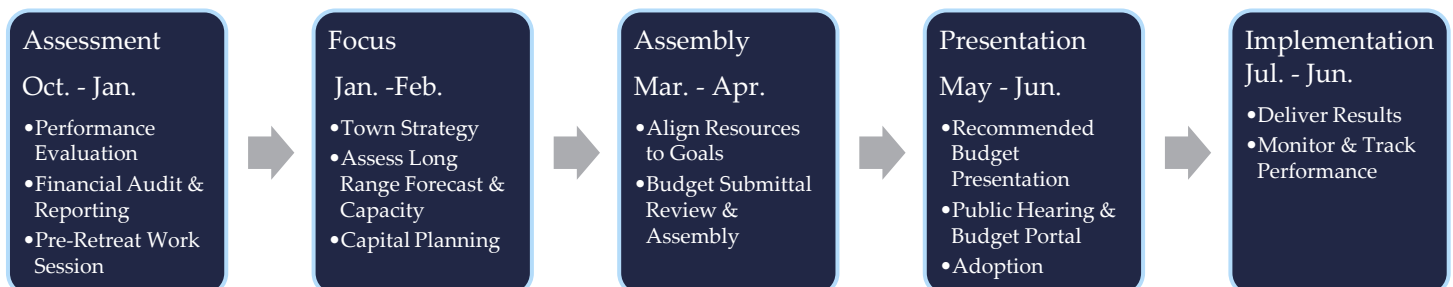
The Council reviews any public comments and adopts the operating budget by ordinance with such modifications or statements as the Council deems advisable on or before June 30th.

Implementation Phase

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

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

Budget Calendar



Basis of Budgeting

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

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

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

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



The Town of Morrisville maintains the following active fund types:

Fund Type	Primary Resources	Fund Use	Budget Cycle
General Fund accounts for all governmental services and summarizes financial transactions except those activities which are more appropriately recorded in another fund group. Annually adopted budget.	- Property Taxes - Sales Tax - Local Fees & Other State Distributed Sources - Interfund Transfers	- Public Safety - Streets, Facilities & Solid Waste - Parks, Recreation & Culture - Economic & Development - General Operations	Annual
Sub-Funds typically related to operations. Separate funds provide for improved tracking for such unique items.	General Fund Transfers	- Debt Obligations - Healthcare Premiums	Annual
Capital Reserve Funds provides a means to set aside funds annually in a reserve to pay for future capital items. The budgeting and financial reporting consolidates this fund into the General Fund under GASB 54 annually.	- General Fund Transfers - Dedicated Value of 1Cent on Tax Rate	- Fire Apparatus Replacements - Capital Investment Projects - Roadway & Transportation Improvements	Annual
Municipal Service District Fund is special revenue fund. The NC General Assembly authorized the creation of a service district property tax levied against only those properties receiving many signed petitions to be included within the district for specific improvements. Annually adopted budget.	Special District Property Tax of \$0.10/\$100 assessed property value	Convert & upgrade private residential streets to public standards	Annual
Stormwater Enterprise Fund is a proprietary fund to create a separate accounting and reporting for which fees are charged in exchange for a utility type service. Annually adopted budget.	- Stormwater ERU Fee - Stormwater Review Fees - Restricted Fees	- Stormwater systems & programs to improve water quality - Compliance with state water resource management mandates	Annual
Retirement Health Care Fund is a fund to account for assets held by the Town in a capacity for others & therefore cannot be used to support the Town's own programs. Annually adopted budget.	3% of Gross Wages	Retiree supplemental medical coverage	Annual
Separation Allowance Fund is a fund used to account for assets held by the Town in a capacity for others and therefore cannot be used to support the Town's own programs. Annually adopted budget.	3% of Law Enforcement Gross Wages	Law Enforcement supplemental retirement	Annual
Capital Project Funds are used for the purpose of tracking active Capital Improvement Projects. These funds operate on a multi-year budgetary basis. No appropriations typically within the annual operating budget. Project Ordinances control appropriations.	- Property Taxes - Fund Balance & Reserves - Debt Proceeds - Grants - Impact Fees	Large non-recurring capital projects	Multi-year

Budgetary Control

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

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

Emergency Appropriations:

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

Balanced Budget:

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

Fiscal Policies (Updated)

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

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

Accounting & Financial Reporting

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

Annual Comprehensive Financial Report (ACFR):

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

Internal Controls:

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

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

Fiscal Monitoring:

Quarterly financial reports will present actual expenditures vs. budget on a monthly and cumulative basis and will be provided to Town Council and posted on the website. Major revenue

sources will be monitored on a monthly basis, noting the status of each revenue as compared to budget. Expenditures will be monitored on a monthly basis.

Basis of Accounting:

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

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

Basis of Budgeting:

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

Cash Management Policy

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

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

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

Banking Relations: Banking service providers will be evaluated and selected through a competitive proposal process. Town Council will review the banking relationship at least every five years. The Town will maintain a minimum number of bank accounts to facilitate the

movement and investment of funds. Collateralization for deposits will be in accordance with Title 20, Chapter 7 of the North Carolina Administrative Code.

Capital Investment Program (CIP) Policy

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

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

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

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

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

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

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

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

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

Conflict of Interest Policy

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

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

Such conflict includes, but is not limited to, the employee, officer, or agent, any member of their immediate family, spouse, or organization they may otherwise work for has any interest,

financially or personal, in the party being considered for the contract. Financial interest shall not be considered substantial and therefore a conflict if it is below one thousand dollars (\$1,000).

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

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

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

Debt Management Policy

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

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

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

It is the policy of the Town Council:

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

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

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

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

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

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

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

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

Expenditures Policy

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

Budget Management:

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

Fiscal Management:

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

Continuing Contracts:

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

Payroll:

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

Fund Balance Policy

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

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

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

Definitions:

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

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

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

lifted only by the government taking the same formal action that originally imposed the constraint.

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

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

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

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

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

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

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

Policy:

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

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

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

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

Investment Policy

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

- a) *It is the intent of the Town that public funds will be invested to the extent possible to reduce the need for property tax revenues. Funds will be invested with the chief objectives of safety of principal, liquidity, and yield, in that order. All deposits and investments of Town funds will be in accordance with N.C.G.S. 159.*
- b) *The Town will use a Central Depository to maximize the availability and mobility of cash for all funds that can be legally, and practically combined.*
- c) *Cash Flows will be forecast, and investments will be made to mature when funds are projected to be needed to meet cash flow requirements.*
- d) *Liquidity: No less than 20% of funds available for investment will be maintained in liquid investments at any point in time.*
- e) *Maturity: All investments will mature in no more than fifteen (15) years from their purchase date.*
- f) *Custody: All investments will be purchased "payment-versus-delivery" (DVP) basis and if certificated will be held by the Finance Officer in the name of the Town. All non-certificated investments will be held in book-entry form in the name of the Town with the Town's third-party Custodian (Safekeeping Agent).*
- g) *Authorized Investments: The Town may deposit Town Funds into any Council approved Official Depository, if such funds are secured in accordance with NCGS-159 (31). The Town may invest Town Funds in the North Carolina Capital Management Trust, US Treasury Securities, US Agency Securities specifically authorized in NCGS-159 and Commercial Paper meeting the requirements of NCGS-159 plus having a national bond rating.*
- h) *Diversification: No more than 5% of the Town's investment funds may be invested in a specific company's commercial paper and no more than 20% of the Town's investment funds may be invested in commercial paper. No more than 25% of the Town's investments may be invested in any one US Agency's Securities.*
- i) *Allocation: Investment income will be allocated to each participating fund or account based on a fair and equitable formula determined by the Finance Director.*

Nondiscrimination Policy

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

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

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

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

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

Nondiscrimination Policy Related to ARPA Funds

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

Overview:

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

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

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

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

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

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

Procedure:

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

1. Denying to a person any service, financial aid, or other program benefit without good cause.
2. Providing to a person any service, financial aid, or another benefit which is different in quantity or quality, or is provided in a different manner, from that provided to others under the program.
3. Subjecting a person to segregation or separate treatment in any matter related to the receipt of any service, financial aid, or other benefit under the program.
4. Restricting a person in the enjoyment of any advantages, privileges, or other benefits enjoyed by others receiving any service, financial aid, or other benefit under the program.

5. Treating a person differently from others in determining whether that person satisfies any admission, enrollment, quota, eligibility, membership, or other requirement or condition which persons must meet to be provided any service, financial aid, or other benefit provided under the program.
6. Implementing different standards, criteria, or other requirements for admission, enrollment, or participation in planning, advisory, contractual, or other integral activities to the program.
7. Adopting methods of administration which, directly or through contractual relationships, would defeat or substantially impair the accomplishment of effective nondiscrimination.
8. Selecting a site or location of facilities with the purpose or effect of excluding persons from, denying them the benefits of, subjecting them to discrimination, or with the purpose or effect of defeating or substantially impairing the accomplishment of the objectives of Title VI or related acts and regulations.
9. Discriminating against any person, either directly or through a contractual agreement, in any employment resulting from the program, a primary objective of which is to provide employment.
10. Committing acts of intimidation or retaliation, including threatening, coercing, or discriminating against any individual for the purpose of interfering with any right or privilege secured by any pertinent nondiscrimination law, or because an individual made a complaint, testified, assisted, or participated in an investigation, proceeding, or hearing.

Reporting & Enforcement:

1. The Town shall cooperate in any enforcement or compliance review activities by the Department of the Treasury. Enforcement may include investigation, arbitration, mediation, litigation, and monitoring of any settlement agreements that may result from these actions. The Town shall comply with information requests, on-site compliance reviews, and reporting requirements.
2. The Town shall maintain a complaint log and inform the Treasury of any complaints of discrimination on the grounds of race, color, or national origin (including limited English proficiency covered by Title VI of the Civil Rights Act of 1964 and implementing regulations and provide, upon request, a list of all such reviews or proceedings based on the complaint, whether pending or completed, including the outcome. The Town shall inform the Treasury if it has received no complaints under Title VI.
3. Any person who believes they have been aggrieved by a discriminatory practice under Title VI has a right to file a formal complaint with the Treasury. Any such complaint must be in writing and filed with the Treasury's Title VI Coordinator within one hundred eighty (180) days following the date of the alleged discriminatory occurrence.

4. Any person who believes that because of that person's race, natural hair or hairstyles, ethnicity, creed, color, sex, pregnancy, marital or familial status, sexual orientation, gender identity or expression, national origin or ancestry, National Guard or veteran status, religious belief or non-belief, age, or disability that he/she/they have been discriminated against or unfairly treated by the Town in violation of this policy should contact the Town Manager's office within 90 days from the date of the alleged discriminatory occurrence on the complaint form provided by the Town.

Reserves Policy

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

Reserve for State Statute:

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

Unassigned Fund Balance:

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

Interfund Transfers:

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

Capital Investments Program:

The Town will update on a 4 year cycle a 5-Year Capital Investments Program ("CIP"); including upcoming annual capital improvement budget and a five-year projection of capital needs and expenditures, which details the estimated cost, description, and anticipated funding sources for capital projects. The program will include costs that have been estimated including consideration for inflation. The inflation rate will be determined annually in the budget process. The first year of the 5-Year CIP will be the basis of formal fiscal year appropriations intersecting with the annual budget process each year. If new project needs arise during the year, a budget amendment

identifying both funding sources and project appropriations will be utilized to provide formal budgetary authority for the subject projects. The Capital Investments Budget and Plan will generally address those capital assets with a value of more than \$100,000 and a useful life of five (5) years or greater and typically requires financing. The Town will emphasize preventive maintenance as a cost-effective approach to infrastructure maintenance.

Financing Sources:

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

Revenue Policy

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

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

Ad Valorem Taxes:

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

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

User Fees:

The Town sets fees that maximize user charges in lieu of Ad Valorem Taxes for services that can be individually identified and where the costs are directly related to the level of service. Emphasis of user charges over Ad Valorem Taxes results in the following benefits:

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

Lost Revenue:

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

Other Revenue:

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



Glossary of Terms

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Moody's Investor Service – A recognized bond rating agency.

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

North Carolina Municipal Council - A recognized bond rating agency.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Surplus – The amount by which revenues exceed expenditures.

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

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

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

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

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

Unassigned Fund Balance – That portion of resources, which at year's end, exceeded requirements and has not been assigned to some future time for a specific project or use. Money in the unassigned fund balance is not

in the Budget and therefore has not been appropriated for expenditure. However, those funds are available for use if the need arises in accordance with Town Policy.

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

Common Acronyms

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



FY2024 Annual Operation Budget
& Capital Investment Program

orrisville

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Presented by: Martha Paige, Town Manager/Budget Officer