



Staying Focused * FY2021 Adopted Annual Operating Budget & CIP

Note: This document includes updates and footnotes notating changes resulting from Council deliberations and final adoption on June 23, 2020 since the Town Managers original recommendation presented on May 12, 2020.



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FY2021 Adopted Annual Operating Budget

PREPARED BY: MARTHA PAIGE, TOWN MANAGER



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Organization

STRATEGIC PLAN

ORGANIZATIONAL CHART

ELECTED & APPOINTED OFFICIALS & STAFF



Morrisville Town Council 2020

Front Row – Left to Right: Council Member Vicki Scroggins-Johnson, Mayor TJ Cawley, Mayor Pro-Tem Liz Johnson. Back Row – Left to Right: Council Member Steve Rao, Council Member Anne Robotti, Council Member Donna Fender, and Council Member Satish Garimella.

STRATEGIC PLAN

Morrisville adopted a Strategic Plan, the first 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.

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

Connect Morrisville



The six pillars that are the framework of the Strategic Plan

GOALS & OBJECTIVES



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

- Obj. 1.1: Manage traffic congestion at targeted locations and targeted times of day
- Obj. 1.2: Leverage resources through partnerships with other government entities and the private sector
- Obj. 1.3: Improve mobility options for non-drivers



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: Provide a mix of housing options that meet the current & future needs of the community
- Obj. 2.2: Create a sense of place through insightful development that balances commercial & residential growth
- Obj. 2.3: Be responsible stewards of the natural environment
- Obj. 2.4: Establish a planned approach for redevelopment and revitalization
- Obj. 2.5: Plan and provide for current and future infrastructure



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

- Obj. 3.1: Offer events & programs that meet the needs & interests of the community
- Obj. 3.2: Increase awareness of activities and opportunities for engagement
- Obj. 3.3: Effectively maintain assets & make the most of existing resources
- Obj. 3.4: Provide opportunities for meaningful public engagement & collaboration



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

- Obj. 4.1: Provide educational opportunities & encourage preparedness
- Obj. 4.2: Be operationally ready
- Obj. 4.3: React responsively to the public safety needs of the community
- Obj. 4.4: Meet demands for service



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

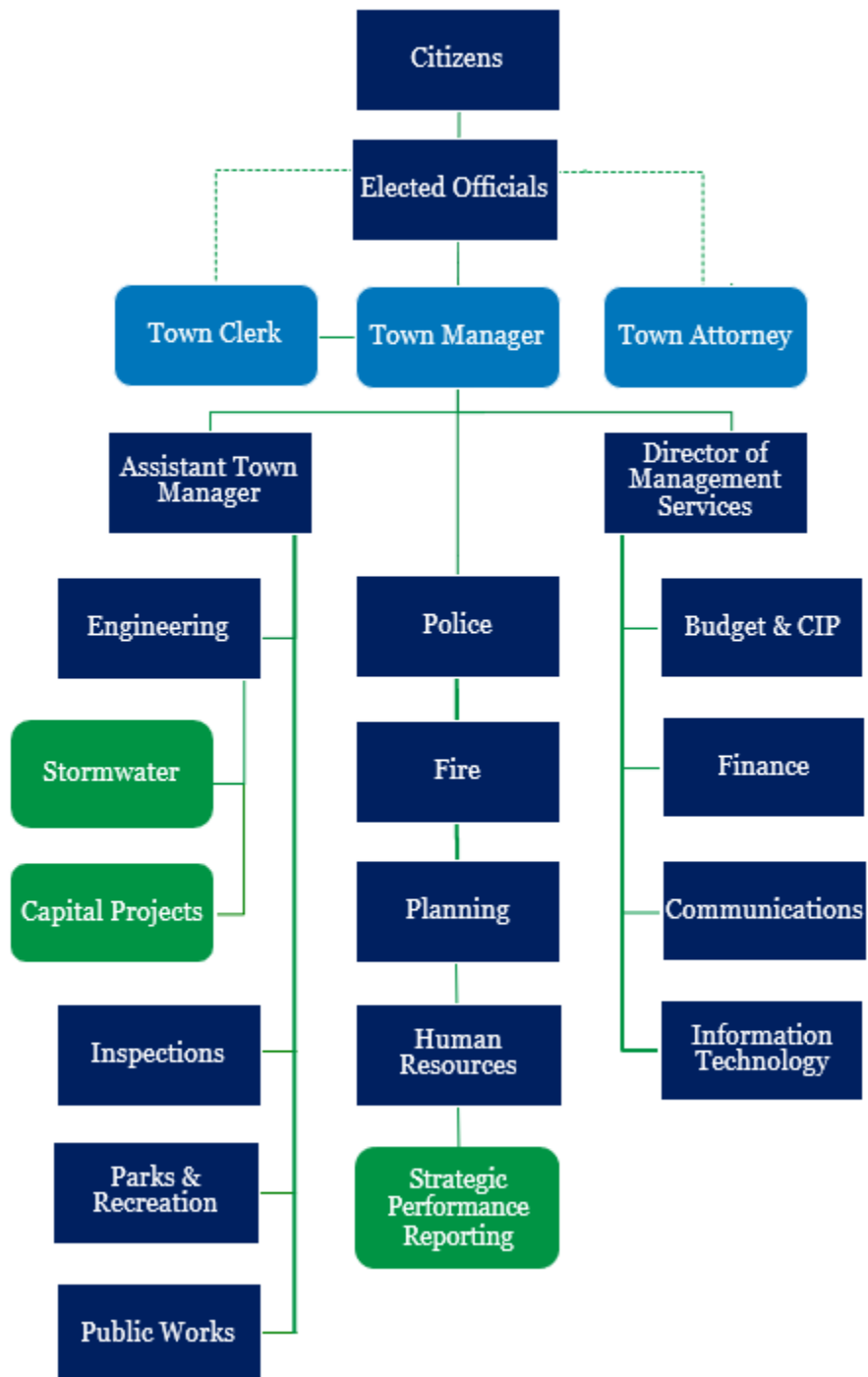
- Obj. 5.1: Promote financial integrity through effectively & efficiently managing public assets
- Obj. 5.2: Deliver customer-focused service
- Obj. 5.3: Require the highest professional standards
- Obj. 5.4: Attract, develop & retain a diverse, high-performing workforce
- Obj. 5.5: Align priorities with resources
- Obj. 5.6: Leverage the use of technology to maximize results



Goal 6: Economic prosperity - Promote a business-friendly environment to diversify the economic base and create job opportunities for an educated, ready workforce

- Obj. 6.1: Attract and retain businesses that provide a diverse tax base
- Obj. 6.2: Support new and existing businesses by streamlining processes & minimizing complexities
- Obj. 6.3: Understand business needs in order to supply a ready workforce
- Obj. 6.4: Maximize partnership opportunities with the Morrisville Chamber of Commerce, regional & educational partners
- Obj. 6.5: Develop an advocacy plan to address public education needs

ORGANIZATIONAL CHART



ELECTED & APPOINTED OFFICIALS AND 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
Assistant Town Manager.....	Brandon Zuidema
Director of Management Services	Jeanne Hooks
Chief Information Officer	Rick Ralph
Communications & Outreach Director	Wil Glenn
Finance Director.....	Nancy Emslie
Fire Chief	Scott Criddle
Human Resources Director	Lauri Shedlick
Inspections Director	Shandy Padgett
Parks and Recreation Director.....	Jerry Allen
Planning Director	Michele Stegall
Police Chief.....	Patrice Andrews
Public Works Director.....	Giselle Rodriguez-Villanueva
Stormwater Engineer Manager	Ben Mills
Strategic Performance Manager	Erin Hudson
Town Clerk.....	Eric Smith
Town Engineer.....	Mark Spanioli



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Budget Summary

BUDGET SNAPSHOT

BUDGET MESSAGE

BUDGET PRIORITIES SUMMARY & DEFERMENTS

TAX INCREMENT REDUCTION SCENARIO OPTIONS

BUDGET ORDINANCES & RESOLUTIONS

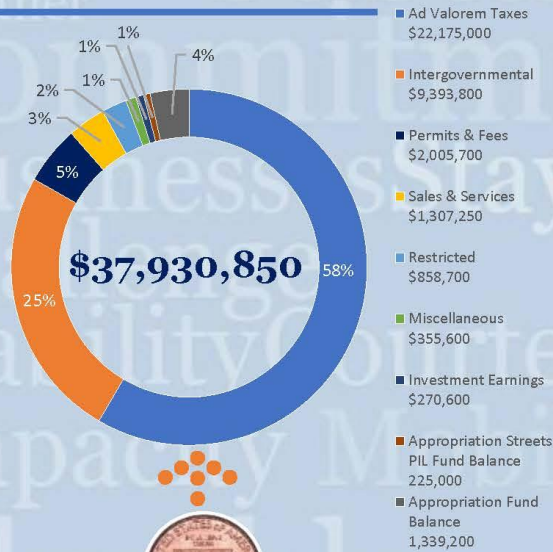


Morrisville Aquatics & Fitness Center

Budget Snapshot * General & Stormwater Combined

Updated: 05/29/2020

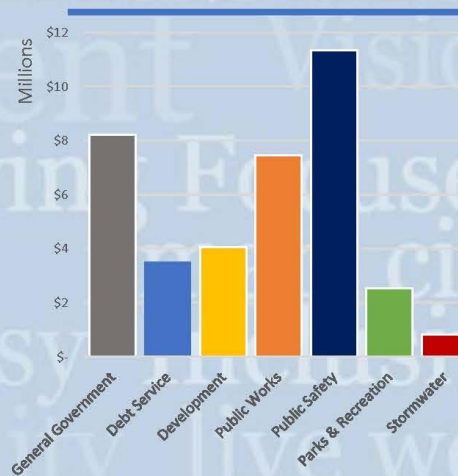
Where the money comes from



One Cent on Tax Rate = \$600K

AAA Bond Rating

What the money works for



BUDGET PRIORITIES

- ✓ Address Current & Future Growth Needs
- ✓ Resources Necessary to Continue Our Good Work
- ✓ Transportation & Traffic Congestion
- ✓ Mobility Solutions
- ✓ Smart City Initiatives & Sustainability
- ✓ Future Projects & Reserves
- ✓ Outreach & Access
- ✓ Community Program Expansion & Enhancements
- ✓ Continued Maintenance of Assets

KEY HIGHLIGHTS

- ✓ Tax Rate \$0.36, 3 cents lower than current rate & 3.5 cents above RNTR
- ✓ Stormwater ERU Fee remains \$25 per ERU
- ✓ Vehicle Decal Fee remains \$30 per vehicles
- ✓ Solid Waste Fee Included in Tax Rate
- ✓ Moderate User Fee Adjustments
- ✓ Less Than 3% Use of Fund Balance

Morrisville Staying Focused * FY 2021

BUDGET MESSAGE



Morrisville

Live connected. Live well.

May 12, 2020

MAYOR CAWLEY AND MEMBERS OF TOWN COUNCIL:

Since budget preparation for the upcoming fiscal year began earlier this year, the focus of our daily lives and how we carry out our regular work activities has changed. As I write this budget message from my home office, I recognize that the experience of living through the COVID-19 pandemic event will have both short-term and long-range impacts on our community for our residents, our businesses, our interlocal partners, our elected officials and staff. How we view even the little things have changed. It will take a fiscally nimble Town to responsibly adapt and manage through the uncertainty while remaining committed to accomplishing our mission, vision, and goals that we value for the community.

The Town's values and ideals are captured in our strategic plan, which serves as the framework for what is incorporated into the annual operating budget and long-range forecast. Both the strategic and financial perspectives have been influenced by COVID-19 in the balancing of our recurring needs and obligations with proposed initiatives that prepare for the future strength and vitality of the town providing for programs and services desired by our citizens and stakeholders. The anticipated impacts to critical revenue resources in both current and future revenue streams is illustrated by the reduced capacity to build the proposed budget that effectively meets all of the town's needs.

The development of the FY 2021 proposed annual operating budget is heavily influenced by the 2019 reappraisal of real property, evaluation of a revenue neutral tax rate (RNTR) and leveraging of tax levy to sustain desired services and continued commitment toward realizing our strategic goals. Other significant budget drivers include rapidly changing trends and future economic uncertainty that cause the margin of error in forecasting to expand. Both factors have influenced our typical conservative approach to revenue forecasts for FY 2021.

The proposed Town of Morrisville annual operating budgets for the General and Stormwater funds along with associated, Special Revenue, and Capital Project funds for FY 2021 are submitted for your review and discussion. 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.

The budget document has been streamlined to allow for more focused discussion of essential information in potentially alternative meeting circumstances. In addition to this Budget Message, the budget document consists of the following components:

- ✓ Strategic Plan Summary
- ✓ Budget Priorities Summary
- ✓ Tax Rate Scenario Modeling
- ✓ Budget Ordinance/Resolutions
- ✓ General Fund Detail (abbreviated)
- ✓ Capital Investment Program [CIP] (summary only)
- ✓ Position and Pay Grade Classification Schedule
- ✓ User Fee Schedule

The approved, published document will include the following “boilerplate” items:

- ✓ Organizational Chart
- ✓ Listing of Elected and Appointed Officials
- ✓ Budget Snapshot
- ✓ Detailed Department Schedules
- ✓ CIP Project Pages
- ✓ 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.

As indicated in last year’s budget message, the proposed FY 2021 budget is largely influenced by new and increased recurring operational expenditures based on the need to increase staff to meet the daily obligations and commitments of existing programs and services. The FY 2021 proposed budget reflects additional recurring needs to maintain current and expected operational service levels for a growing, vibrant community. As a result, remaining available capacity becomes more limited and allows for fewer one-time expenditures, program expansions, or new initiatives. This capacity usually provides for our ability to advance important strategic initiatives, manage the

replacement of critical equipment and plan for future investments in a transparent and fiscally responsible manner.

How tax dollars support core services and meet growing demands is fundamentally important for Town Council, citizens, and community stakeholders to understand. The impact of expanded programs, activities, and projects; and how current decisions affect future forecasting of and planning for Town needs is also important. FY 2021 and future year capacity is projected to become even more limited to advance new initiatives and projects as recurring expenditures increase to match the demand for existing programs and services, while anticipated resources are impacted by uncertain economic conditions. The driving focus of the proposed budget remains on fulfilling existing commitments, essential investments and keeping pace with growing service needs. The FY 2021 budget is balanced carefully utilizing our resource authority, leveraging available reserves and intentional deployment of good fiscal management strategies throughout the performance year.

The proposed tax rate¹ for FY 2021 is adjusted from \$0.39 to \$0.365, which is a reduction of 2.5 cents from the current tax rate, and 4 cents over the RNTR of approximately \$0.325. Please see the RNTR section of this budget message for additional information and disclosures.

An appropriation of \$840,350² of capacity available in the Town's fund balance is proposed in addition to other available reserves to support important one-time General Fund expenditures. Controlled spending approaches have deferred or reduced many departmental requests to achieve a balanced budget. Additional discussion of the fund balance is included in that section of this budget message. There are no proposed allocations to roadway and transportation, capital investment or sidewalk and pedestrian safety reserve funds and no allocation to the fire apparatus reserve. There are also no proposed capital budget items for the Capital Investment Program (CIP) in FY 2021. Projected expenditures for the upcoming year outlined in the FY 2020 CIP have been shifted into future years. As the town considers a future bond referendum, work continues projects included in the FY 2020 operating budget and CIP projects identified in the capital budget until those discussions are complete and move forward.

The proposed budget includes implementation triggers for authorized budget expenditures to be spent only after a mid-year review to enhance the ability to manage and control the Town's financial position in these unusual circumstances. Many proposed new full-time positions and operational items in the budget are included with delayed implementation following the FY 2020 financial audit (September 2020) and mid-year review (December 2020) in order to effectively assess receipt of actual revenues in comparison to those forecasted for FY 2021. This approach allows the town to continue to illustrate to the public our confidence and optimism in our fiscal strength, our ability to rise above the challenging influences on this budget, and not fall behind on the foundational work we have done for the future, while also proceeding with care and caution

¹ Town Council changed the proposed tax rate from 36.5 cents to 36 cents at adoption.

² The fund balance appropriation at adoption resulted to \$1,339,200 combined (general fund = \$1,142,200 and stormwater fund \$197,000). This does not include appropriations from restricted sources.

resulting from the uncertainty of COVID-19. The goal of this approach is to limit service impacts while still demonstrating progress toward desired outcomes.

In addition to the balanced budget, a summary of items that have been deferred and/or delayed will demonstrate the challenges and tradeoffs that were considered to prepare a budget with reasonable growth that is developed in a time of uncertainty for the town and its residents and businesses. Additional reductions from the proposed budget that would be necessary to accommodate even further reduced alternative scenarios are also provided for Town Council review. These alternative scenarios do not fully address current needs and only postpone essential staffing, operational and project needs to future years' budgets, and do not prepare for the town's long-term vision and goals.

The budget will be made available to the public by May 11 and will be formally presented to Town Council and the community at the May 12, 2020, Town Council meeting. The budget presentation (provided in a virtual meeting setting) will be streamlined to focus on key topics and significant budget items. In particular, the discussion will focus on the RNTR, Smart Shuttle, smart city technology and other larger cost items. This year's proposed budget is also influenced by transportation and mobility initiatives, public safety enhancements, some equipment replacement and the reopening of the Morrisville Aquatics and Fitness Center. Human capital needs for both current and future staff will also be discussed in-depth. All meetings will be available for the public to listen.

Following the initial briefing, the budget portal will open for public input, feedback, and comment. Information about the budget will be enhanced by social media campaigns to promote engagement with the public. Work sessions are planned for May 19, May 28, and June 4. The Public Hearing will be held on June 9. If more time is needed, an additional work session will be held on June 16, with adoption planned for June 23. In accordance with state law, a balanced budget must be adopted by 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 2021 proposed budget.

BUDGET HIGHLIGHTS

The FY 2021 proposed annual operating and capital budgets continue to be influenced by our rapid growth and demands of a flourishing community. Major work efforts stem from our ongoing efforts to address transportation and mobility needs, our emphasis on technology improvements to expand information sharing and data with the public, and expanded parks and recreational programming. Communications and outreach efforts support information sharing about many key initiatives leading to an engaged and informed public.

Productive and collaborative decision-making to move things forward has been evident in many decisions this year. An energized Town Council has focused much of the past year discussing and evaluating major policy and capital investment plan decisions as they explore a future bond referendum to meet significant capital needs. Affordable housing, land acquisition, and land use

planning have dominated many of our conversations this year. With the completion of Carolina Street Extension last year, the pending completion of the Morrisville Community Library, and the recent start of the Town Center regional stormwater control measure, a downtown Morrisville becomes more a reality than a vision. An updated Request for Proposal (RFP) is in development for issuance later this calendar year. Continued efforts toward Town Center development will also heavily influence future budget decisions.

Progress on other capital investment projects continues as well. Fire station location options are being evaluated due to the future loss of Fire Station No. 2. An outcome of this review will be recommendations that will enhance long-term response for the entire service area. Two major park design projects are underway – Morrisville Community Park Phase 3 and Crabtree Creek Nature Park. An ongoing collaborative effort continues between the Town of Morrisville and Wake County to meet both expanded public works facility and convenience center needs.

Road connectivity and related mobility projects also dominate the work of the town. The McCrimmon-Parkway Extension – a 2012 general obligation bond project - opened in April and will prompt new development in this area. Design work on the Airport Boulevard Extension to facilitate additional east/west connectivity through town has begun. The long-awaited Morrisville-Carpenter Road project, delayed this year due to NCDOT budget challenges, is anticipated for bid and letting within the next several months. The Town requested and received a waiver to remove this critical project from the deferral list to advance this project forward. These and other related pedestrian access projects influence the FY 2021 transportation/mobility requests to be more focused on smaller, incremental improvements that support the overall road network performance.

Emphasis on “big picture” thinking has helped orient the focus of the proposed FY 2021 operating budget where capacity allows. Examples include:

- ✓ Public transportation service provided “on-demand” to key locations and business center in town (Smart Shuttle);
- ✓ Intersection improvements projects;
- ✓ Smart City initiatives and cloud-based information technology improvements, including parks Wi-Fi and sensor monitoring devices;
- ✓ Sustainability efforts and staff resources to support this strategic goal;
- ✓ Traffic unit reinstituted within Morrisville Police Department to support targeted traffic education and enforcement efforts;
- ✓ Recruitment and retention of staff, including development of a succession plan; and
- ✓ Modification and upfit of Town facilities to accommodate staff and program space needs.

The renovated Morrisville Aquatics and Fitness Center (MAFC) will reopen early in FY 2021 and provide more capacity for aquatics programs and other health and wellness activities. The Senior Center is also slated to open in FY 2021 and will provide room at Cedar Fork District Park for additional pre-school classes to help reduce our waiting list for this program. Other parks and greenway improvements included in the current year budget will be ready for summer use.

Other, more routine operational budget items include:

- ✓ Recycling program cost increases. The continued and significant escalation of this program cost is attributable to the change (loss) in global markets for recyclables;
- ✓ Various information technology equipment replacements and service agreements, including replacement of an outdated phone system;
- ✓ Police vehicle replacements and public works' heavy-duty dump truck. Other vehicle replacements are being deferred;
- ✓ Proactive road maintenance;
- ✓ Resources to further broaden and support communications and outreach activities; and
- ✓ Other equipment needs for various departments.

Our people continue to be our biggest resource and represent a significant portion of the operating budget. Appropriately and adequately compensating existing staff is essential to effective recruitment and retention. The FY 2021 proposed budget includes a pay adjustment for all staff as outlined later in this budget message. The proposed budget also considers the additional state required LGERS (Local Government Employees Retirement System) employer funding contribution increase and health care costs. The proposed FY 2021 budget includes recommendations for thirteen (13) positions³, of which seven (7) are in public safety. Of the position requests, four (4) are requested for full-year appropriation to address the expanded work in those departments that is now beyond the level of support that can be managed with existing staffing. All other position requests are proposed for mid-year implementation. Position requests are outlined in that section of this budget message.

When considering additions to staffing levels, requests are comprehensively vetted to justify the increased recurring cost. Demands for service in public safety continue to rise as the town grows and we serve more people. We must also provide the necessary internal administrative support for our personnel and our systems as our staff and technology needs increase and expand. Programmatic and facility needs also require additional staff to manage these programs.

A statement of need and basic job duties and responsibilities for each of these positions can be found in the Budget Priorities Summary following the budget message. Additional detail and discussion of forecasted future staffing needs will be provided during budget work sessions.

Proposed additions to staff are not unanticipated. In the FY 2020 budget, the preliminary forecast for new positions was 21 in FY 2021 and an additional 18 in FY 2022 – 2024. Updated forecasts project the following future staff needs for the next four years:

³ At adoption, Town Council reduced the number of new positions from the proposed 13 to a total of 6. The following positions were approved: Network & Security Administrator, Human Resources Specialist, Sustainability Program Coordinator and Athletics Facility Maintenance Technician were full year implementations; and Senior Recreation Program Specialist and a Traffic Officer were designated as ½ year implementations.

Fiscal Year	Public Safety	Other
FY2022	3	9
FY2023	4	3
FY2024	1	8
FY2025	3	1
Total	11	21

The position forecast is not a proposed or planned future staffing request but provides insight into projected needs to support the growing diverse and engaged community that is Morrisville and the resulting recurring expenses that would be incorporated into future budget requests. Many of these positions are anticipated for Public Works and Parks and Recreation (including a future downtown community center).

A budget priorities summary provides a high-level overview for all requests presented for your consideration in the proposed operating budget. Budget priorities will be highlighted in more detail during the budget workshops.

Together, the expanded base budget and specific project requests promote and enhance our opportunity to **Connect Morrisville** to fulfill our Town mission statement:

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



Each budget request has been aligned with one of the six pillars that are the framework of the Strategic Plan –

BUDGET PLANNING AND DEVELOPMENT

Budget planning, development and implementation is a year-round focus for Town Council and staff. Careful attention to revenue forecasting, management of expenditures, and purposeful attention to key projects and initiatives facilitates recognition of and capitalizing on opportunities as they become available.

In addition to ongoing attention to day-to-day operations, elected officials and professional staff address policy and process issues on a regular basis. Short-term goals and long-range planning both require care and attention. Decisions in one area impact those in another. There is no shortage of ideas and options than can be considered as we bring individual values and choices together in creative and cohesive ways, with attention to strategic plan goals. We have worked to encapsulate those values and choices into a responsible balanced budget.

FY 2020 has been a year of transition and change, with substantial time and attention at both the elected official and staff levels on completing major projects, some of which have been underway for many years. Capital investment planning has been the major focus of efforts for projects initiated in FY 2020 and ongoing intensive discussions to comprehensively evaluate and update capital project concept profiles through productive prioritization exercises.

Town Council began its work to formulate policies in key areas that will help in future prioritization decisions and bond referendum discussions. Several key initiatives that will guide and frame future budget and operational decisions, including the land use plan update, affordable housing, public transportation, and land acquisition for projects and other purposes, such as open and green space are in development. These critical conversations will help amplify the aspirations and commitments of our elected leaders for our community.

Operationally, we continue to strive to find new ways to engage with our community through provision of desired and necessary services and through cultivating interaction and feedback with all stakeholders in being part of the vitality of Morrisville. Engagement of our advisory boards is high, and effective use of social media and other engagement tools is ongoing. Accessibility to information and data has also been a highlight this year, with the introduction of a tool that will provide traffic data and other related analytics that help in traffic and development related discussions, and investment in several cloud-based initiatives that facilitate enhanced technological capacity for customer facing data sharing. One signature project – conversion of our legacy based financial system to Munis and EnerGov – was implemented this year. This project moves the town forward by enhancing our own financial management, reporting and brings our development services customer service into the electronic age, providing efficiencies and time savings for both customers and staff.

Town staff is eager to serve the public in the most efficient and effective way. Staff constantly seeks ways to enhance performance and identify ways to achieve service excellence. Our staff “experts” are responsible for ensuring Town Council is aware of essential needs and for facilitating awareness of unmet and anticipated future needs. This process is ongoing and iterative, i.e., builds on informed knowledge, inquisitive inquiry, difficult priority setting, and budget capacity parameters.

Each step of the budget cycle is based on the guidance and understanding of Town Council, attention to community priorities, and an emphasis on historical context, trend analysis, benchmarking, forecasting, and continuous process improvement.

Budget kickoff occurred earlier this year in December 2019 to facilitate training and implementation of the new budget module in Munis. The initial development activities focused budget preparation on current fiscal year progress and factors affecting the accomplishment of operational goals, especially major projects. This was particularly important this year, with several new department heads and evaluations of existing strategic plan goals, and master plan evaluation and implementation expectations. Mid-year forecasts and discussion of potential FY 2021 budget requests were prepared in January. Pre-budget meetings were held with departments in mid-February that helped formulate the mid-year budget report and FY 2021 budget preview provided to Town Council in late February. These meetings are also effective in collaborative participation and decision-making and provide valuable insight into the needs and opportunities of the town. Town Council and staff have also worked collectively to explore and advance the Capital Investment Program (CIP) through significant dedication of resources in the current year. Periodic updates on other major projects are provided regularly, notably the recently completed McCrimmon Parkway Extension, the upcoming Morrisville-Carpenter Road project, and Town Center Core.

A significant component of this year's upcoming budget presentation focuses on property tax revaluation. Town Council received a pre-budget presentation in October 2019 to cover revenue topics, including revaluation and solid waste fees.

The goal of property tax revaluation, conducted by the Wake County Tax Assessor every four years, is to redistribute and equalize the tax burden through determining the assessed value to "catch up" to a current fair market value. Property owners were notified in December 2019 of the updated assessed value and have the right to appeal established values. A preliminary estimate was provided to the Town in February and was included in the FY 2021 budget review discussion. The appeal process wraps up in May, at which time the Town will receive final estimates. The Town is required to include a calculation of a Revenue Neutral Tax Rate (RNTR) in the upcoming budget. A more detailed discussion of RNTR is included in the [*General Fund Overview*](#) section later in this budget message.

Solid waste costs correlate to an approximate two and one-quarter cents of our tax rate and is currently absorbed in the property tax rate. Solid waste costs continue to escalate, in large part due to dramatic recycling program cost increases resulting from loss of recyclable markets. Most other Wake County municipalities charge for this service separately. As the Town evaluates current and future revenue streams and aligns them with priorities and needs, a user fee approach to solid waste services may need to be considered.

Departmental budgets were submitted in March. Reviews of budget submittals were vetted and reviewed virtually with department heads to ensure a comprehensive understanding of the requests and needs, justification, and prioritization. All requests are gathered to be reprioritized collectively for incorporation into available budget capacity (forecasted revenues less existing

recurring expenditures). Recurring expenses such as staffing and increased programming are scrutinized since they commit future base budget capacity.

Several key factors have impacted the FY 2021 proposed operating budget capacity available to incorporate new or expanded programs:

- ✓ Addition of \$2.0 million in recurring expenses in the FY 2020 budget to support expanded costs of services for existing and new programs. These include examples such as recycling, senior programming, additional staff support including Fire personnel, Public Works personnel, and Parks and Recreation personnel for the expanded Morrisville Aquatics and Fitness Center that is nearing completion;
- ✓ Recognition of \$1.4 million in debt service for the McCrimmon Parkway Extension and Morrisville Aquatics and Fitness Center for the bonds issued in October 2018; and
- ✓ The adverse influences on revenue projections for both the current year and forecast for FY 2021 as a result of COVID-19 economic impacts that remain unknown.

Revenue forecasts, which were originally developed in early March were reevaluated in late March as States of Emergency at the local and state level were declared. While sales tax revenues are highly sensitive to economic conditions and the primary area where reduced projections are observed, effects on associated revenues such as vehicle tax, collection rates and Parks and Recreation programs have also been adjusted. Budget capacity levels associated with three levels of revenue estimates were analyzed and used to evaluate the potential availability of financial resources for programming. RNTR will be a major influence on available revenue levels.

While budget capacity has been modified to reflect these uncertain trends and potential long-term downturn, the town's needs are not being reduced. While tough prioritization choices are always made to balance a budget, this year has been even harder. The proposed FY 2021 budget presentation and related discussions will be different this year as we recognize that while some things may "pause," we must remain strong, focused, and confident in our underlying strength of our regularly conservative forecasting, healthy fund balance, and ability to manage and control spending, combined with confident optimism in the future for our town.

The proposed FY 2021 budget development has continued to employ the use of available capacity resulting from the excess of revenues over routine expenditures for impactful programs and initiatives. It also provides the funding necessary to:

1. Replace and replenish assets that are vital to the work of the Town. This has been done where essential, with some deferred replacements for assets with some remaining life. For departments requiring additional vehicles, vehicles with remaining useful life and in good condition will be retained and repurposed rather than placed in surplus.
2. Maintain and adjust base budgets in a reasonable manner. Examples of where this is demonstrated is Information Technology agreements and Public Works recycling program costs.

3. Enhanced staff efficiency, workload management and oversight in critical areas, noted in various front-line service level departments such as Public Safety, Public Works and Parks and Recreation, and internally in Information Technology.
4. Allocations to identified budget priorities. The most notable programs included in the proposed FY 2021 budget are the Smart Shuttle public transportation initiative, the Smart Cities program development, and various sustainability initiatives.

The proposed FY 2021 budget does not include any transfers to reserves (roadways and transportation⁴, capital investment, sidewalk/pedestrian or fire apparatus) and does not propose any new capital investment program appropriations as were included in the FY 2020 proposed CIP. Work on projects appropriated in the current year budget can continue as Town Council explores bond referendum options and evaluates the future financial impacts of COVID-19.

A small fund balance appropriation to support one-time needs is proposed in FY 2021 to ensure essential needs are incorporated into the fiscal year plan lessening further impacts on strained resources. More than ever, maintaining a strong, healthy fund balance will be necessary to protect the town from the future uncertainty of a long-term downturn, but more importantly, to ensure the town has the necessary cash flow to award a contract for the Morrisville-Carpenter Road widening project expected in the next several months.

Ongoing friction at the state level between the executive and legislative branches of government has resulted in no adopted state budget, and the general inability for local governments to gain traction for discussion of additional municipal revenue options. This challenge further influences the programs and services we can provide within resources under our control. The local option sales tax, generally touted as one of the most viable options towns could use, is not a viable option at this time.

Available budget capacity will be greatly influenced by the determination of the property tax rate, this year more than ever. A RNTR will not provide the town the resources it needs to meet expected and anticipated needs. The town must also consider that while the town has benefitted substantially from real property growth (that will be discussed later), the town is also approaching full build-out, and growth at historical levels will not be sustainable. At some point, the growth in value of a penny on the tax rate will not remain the same as it is today.

Town Council will need to continue evaluating both current and future budget year needs within existing available budget capacity. The solid waste/recycling program, which is paid for through property tax revenues, accounts for an approximate 2.25 cents of the property tax rate and reduces the capacity to program other expenditures. A comprehensive stormwater operations study completed in 2020 has provided valuable information to continue assessment of the stormwater utility. However, the cost of the stormwater program will also be heavily influenced by future capital infrastructure needs that must be evaluated and prioritized to appropriately evaluate the future fee, and in relation to policy decisions about whether the program should be self-

⁴ At adoption of the budget, Town Council did include an appropriation of \$900,000 to the Roadway & Transportation Reserve fund for future investments improving roadway congestion and connectivity.

sustainable or subsidized by the town's general fund. Currently, the town has no effective mechanism to bill or collect for these fees monthly, which must be in place before further implementation of these user fee models can proceed. Implementation discussions for such fees are recommended prior to preparation of the FY 2022 budget.

User fees have been updated for FY 2021 where warranted relating to the cost and time required to provide those services.

As always, collaborative relationships developed with our residents, key business and non-profit partners will be essential to productive conversations and decision-making for future budget discussions.

The FY 2021 proposed budget demonstrates commitment to strategic priorities but is grounded in cautious revenue forecasts. In addition, delayed implementation strategies for some staffing positions and purchases/projects to mid-year (January 2021) will aid, if necessary, fiscally responsible budget oversight. This strategy will provide for mechanisms to manage and control spending within economic conditions while allowing for the review of FY 2020 financial condition at audit conclusion. Town financial policies and related performance indicators and ratios will be used as guideposts to ensure efficient and effective use of resources, while maintaining the highest standards of financial stability and credit risk as evidenced by our AAA credit rating.

As we rise above challenging influences, we can maintain fiscal responsibility and not fall behind on the foundational work we have done to prepare for the future by **STAYING FOCUSED** and remain on course to provide for our community.

BUDGET OVERVIEW

The total operating budget for FY 2021 is \$38,180,000⁵ for the following annually adopted funds:

General Fund	\$ 37,350,000
Stormwater Fund	\$ 830,000

The General Fund includes three capital reserve funds: Fire Apparatus, CIP, and Roadway and Transportation Funds. The proposed FY 2021 General Fund Budget excluding transfers (\$33,471,300) reflects an approximate 2% overall reduction as compared to the original FY 2020 budget of \$34,170,000. Growth in the operating budget for FY 2021 over FY 2020 is approximately 5.7% and substantially provides core service levels that have been identified in Town Council's policy development and strategic plan goals. Higher base budget growth is expected to continue in future years.

⁵ The combined general fund and stormwater fund budgets at adoption resulted to \$37,930,850 (general fund = \$37,100,850 and stormwater fund = \$830,000) following Town Council directed adjustments.

The recommended budget has been balanced with a proposed \$0.365 tax rate⁶, a reduction of 2.5 cents from the current \$0.39 tax rate that has been in effect since adopted in FY 2017. The proposed \$0.365 tax rate is 4 cents over the calculated revenue neutral tax rate of approximately \$0.325 and is proposed to retain crucial resources essential to sustaining programs and services at existing expected levels. Resources generated from a RNTR do not fulfill that need. Alternatively, reduced tax rate scenarios have been evaluated and will be discussed during the budget work sessions but require substantial reductions in staff and programmatic priorities.

The proposed FY 2021 budget does not include allocations to the Roadway and Transportation Capital Reserve fund⁷. A transfer of an equivalent of one cent (\$0.01) on the tax rate has been transferred to this reserve since 2017. A total of \$1,865,000 has been transferred to this reserve over the past four fiscal years. Appropriations of \$1,350,000 from this reserve were included in the FY 2020 budget, resulting in a \$546,000 (excluding interest) balance. An additional \$476,000 of appropriations from this reserve for projects is proposed in FY 2021 and leaves approximately \$100,000 in this reserve. Town staff has been working to explore possible legal application of collected Streets Payment in Lieu funds collected over the years. Should it be determined that this source of restricted reserves can appropriately be utilized for the items identified, staff will allow Roadway & Transportation reserves to remain intact for future identified CIP projects.

The proposed FY 2021 budget also does not include allocations to the CIP Reserve. This reserve has a balance of approximately \$920,000 (excluding interest). No appropriations from the CIP reserve are proposed in FY 2021. Additionally, no allocation to the Fire Apparatus Reserve, used to accumulate funds for significant future purchase of fire vehicles over several years, is included in the budget proposal. The next significant fire vehicle purchase is slated for FY 2025. Higher allocations will need to be considered in future budget years to accumulate these funds.

Establishment of a Debt Service Fund is recommended in FY 2021 separate from the General Fund to more effectively manage budgetary debt capacity at consistent levels and recapture retired debt to facilitate efficient and transparent debt financing and payment activity. Existing debt service of \$3,492,200 recognized in FY 2020 plus bond referendum costs included in the FY 2021 proposed budget will be transferred to the Debt Service Fund. The Debt Service Fund balance remains a part of Fund Balance calculations but reduces the perceived increases and decreases in the General Fund influenced by significant debt financing activity such as when bonds or other debt is issued. This recommendation is a financial accounting best practice for debt management programs.

The proactive road maintenance allocation of \$300,000 that has been allocated since FY 2016 is included in the proposed FY 2021 budget. These additional funds complement Powell Bill resources to advance proactive remediation of roads in poor condition and to avoid expensive

⁶ Town Council changed the proposed tax rate from 36.5 cents to 36 cents at adoption.

⁷ Town Council included an appropriation of \$900,000 to the Roadway & Transportation Capital Reserve fund at adoption and shifted the proposed usage of these reserves to fund designated expenditures to fund balance.

road deterioration before it occurs. These funds are spent in correlation with information received from a bi-annual pavement condition report.

The Sidewalk/Pedestrian Enhancements Capital Project Fund was established in FY 2018 to accumulate prior year allocations, more effectively reconcile the expenditures and offsetting revenues, and demonstrate commitment to utilizing allocations for their intended purpose. Town staff has initiated design and cost estimates for filling sidewalk gaps in the existing sidewalk network that will not be filled through NCDOT roadwork. That work is in progress. No allocation is proposed for FY 2021 until a master funding plan/program can be developed that will guide future allocation needs. Approximately \$320,000 (excluding interest) remains available in this fund for design costs and future construction.

Significant (> \$250,000), non-personnel appropriations of operational budget capacity in the proposed budget for FY 2021 are provided below.

- **Smart Shuttle (\$502,000):** A node based, on-demand, shared shuttle service that will address public transportation goals within and around Morrisville. Costs include development of the technology backbone to support placement of requests for service and related capital and infrastructure costs and annual operating costs. The town has been awarded a Wake Transit Community Funding Agreement (CFA) grant to offset one-half of these annual costs.
- **Vehicle Replacements (\$440,000):** Replacement of five police vehicles and the Public Works heavy duty dump truck. Hybrid police vehicles will be purchased. An additional \$243,000 in scheduled vehicle replacements has been deferred.
- **Bond Referendum Costs (\$301,500):⁸** Financial advisory, bond counsel, Local Government Commission and credit rating fees related to the future bond referendum. Costs also include ballot and community engagement costs and will be captured in the Debt Service Fund.
- **New Vehicles (\$272,000):⁸** Fully equipped police vehicles related to establishment of the Morrisville Police Department Traffic Unit.
- **Space Needs/Facility Renovations (\$250,000):⁸** Projected costs for interior and/or exterior renovations needed to develop future staff space in various town owned buildings, including Town Hall, PSMS and Old Fire Station #1. Current space is not adequate for staff, training, or meeting space needs.

Other non-routine items are more fully described in the *Budget Priorities Summary*. Many of these items relate to a need to refurbish, replace, or repair/maintain existing assets and equipment necessary for programs and services. FY 2021 proposed operating budget

⁸ As part of budget adoption, Town Council elected to defer the Bond Referendum cost to November 2021, removed new vehicles resulting from changes to new positions and the space needs/facility renovations was reduced to \$50,000 to balance the budget.

recommendations for personnel, debt, and use of fund balance are described in following sections of this Budget Message.

The Stormwater Fund, an Enterprise Fund, is funded primarily by Stormwater Fund revenues based on an equivalent residential unit (ERU) fee, currently set at \$25 per ERU, permit fees, and any grant revenues received for stormwater projects. The stormwater ERU fee has not changed since FY 2016 and no change is recommended for FY 2021, pending the development of a stormwater master plan that establishes a framework for future capital projects and maintenance needs for the stormwater utility. Stormwater ERU revenues are increased by less than 1% over the FY 2020 budget. The basic level of stormwater programming for the upcoming fiscal year remains consistent with existing operation levels. There is no general fund subsidy proposed but does include use of Stormwater Fund Balance appropriations to offset onetime expenses.

The Municipal Service District (MSD) budget for FY 2021 assesses 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. Five of six original MSD projects are complete. The Gables is the final project remaining. With an estimated cost in excess of \$1 million dollars and the current rate of accumulation of tax increment revenues and the town's regular matching allocation, this project will not occur until FY 2025 unless the town elects to accelerate funding through an increased allocation.

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 tax increment is anticipated to generate approximately \$117,000 at an estimated 99% collection rate in FY 2021. 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. The repayment timeline is approximately 25 or more years and is dependent upon both the revenues collected from the tax increment and the cost of the MSD projects themselves. Individual neighborhoods are not relieved of their responsibility for payment of the MSD tax increment until all street improvements within the district are complete and funds advanced by the General Fund are repaid.

Other non-operating budgets for FY 2021 include obligations related to NC pension plan and post-employment obligations:

Retirement Health Care Fund (OPEB)	\$ 413,000
Retirement LEO Separation Allowance Fund	\$ 88,600

Capital Projects 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).

GENERAL FUND OVERVIEW

Ad Valorem Taxes (Property Tax/Auto Decal Fee)

The property tax rate is the only revenue in full control of Town Council. The FY 2021 property tax rate is recommended to decrease by \$0.025 from the current rate of \$0.39 to \$0.365 per \$100 of property valuation.⁹ The \$0.025 decrease reflects an adjustment closer to the revenue neutral tax rate (RNTR) following revaluation of property values in 2019. Fully adjusting to the RNTR does not provide adequate resources to retain historical and desirable recurring budget appropriations for town programs and services. The calculated MSD RNTR is approximately \$0.082 based on the revaluation of property within the service district. The tax rate is proposed to remain at \$0.10 to complete the final neighborhood project and pay down the conversation cost.

The RNTR is defined as the rate that is estimated to produce revenue for the next fiscal year equal to the revenue that would have been produced for the next fiscal year by the current tax rate if no revaluation had occurred. The calculation of RNTR takes into consideration more than real property and is the average annual tax base growth since the last revaluation as well as adjustments for annexations, de-annexations, mergers and other material events that may otherwise skew the results. A summary of the RNTR tax rate analysis is provided below:

Average Growth Rate over 4-Year Period			Revenue Neutral Tax Rate Based on 3.36% Average Growth Rate			
Fiscal Year	Assessed Valuation (as noted in CAFR)	% Change	Year Prior to Revaluation	Assessed Valuation	Tax Rate	Estimated Levy @ Current Rate
2020-21	\$6,200,175,000					
2019-20	\$5,003,045,438	3.27%	2019-20	\$5,003,045,438	0.390	\$ 19,511,877
2018-19	\$4,844,680,828	5.60%	First Year of Revaluation	Assessed Valuation	Tax Rate @ Equivalent	
2017-18	\$4,587,660,798	1.21%		Estimate	Levy	
2016-17	\$4,532,717,369					
Average Growth Rate		3.36%	2020-21	\$6,200,175,000	0.315	\$ 19,511,877
					RNTR @ 3.36% Average Growth Rate	Estimated Levy @ RNTR
					0.325	\$ 20,167,698

The Town is not required to adjust the tax rate to RNTR. Adoption of the RNTR also does not suggest that a property owner will not see an adjustment to their annual tax bill, which considers both the change in the tax rate and the individual change in property tax value. In addition, the RNTR reflects only the Town of Morrisville portion of the property tax rate, excluding the Wake or Durham County component of the overall tax rate. When property values increase, additional revenue capacity is generated to support programs and services for a municipality. The Town has been fortunate to benefit from continued growth over the past four-year cycle and a relatively stable overall assessed property value. As a result, we have been able to effectively meet identified budget priorities until this year substantially from natural revenue growth allowing the Town to

⁹ Town Council changed the proposed tax rate from 36.5 cents to 36 cents at adoption.

minimize the impact on property owners from increased taxes related to higher property value assessments. Property values do not change uniformly across town by location or by property type. As a result, the net financial impact to a property owner is due to both the change in value and tax rate. For property owners who experienced a decrease, or smaller increase in value, the related tax burden also decreases.

Town of Morrisville property owners benefit from one of the lowest tax rates and costs for service in Wake County. The tax rate for the Town of Morrisville has not been changed since the last revaluation cycle in FY 2017 when it was adjusted to the RNTR plus one-half cent to be allocated to the Roadway and Transportation Reserve. As a result, only natural growth capacity was realized through revenue streams – no additional capacity was captured to support the growth in development and services in an expanding residential and commercial customer base. The Town has historically (in almost thirty-years) not increased taxes other than to support bond debt for voter approved capital projects in 2012 and 2014. The Town has demonstrated its commitment to living within available resources for operations and management. However, the changing dynamics and expectations of our Town Council for strategic goals and priorities, future capital project investments and formative policy consideration demonstrates an unsustainable approach to achieving future opportunities and aspirations of the Town. Growth in the tax base, combined with a reasonable increase in the tax rate, provides a path to fulfill some unmet needs. As the town approaches build-out of remaining available land, the average growth rate in our tax base values annually as experienced in the last two revaluation cycles will likely decline in the future. Growth in tax base is primarily driven annually by new development and changing market conditions during revaluation cycles.

Total revenues are reflective collectively of the increased assessed property value from the natural growth in tax base (ad valorem) and revenues in other categories. Other revenues more directly impacted by COVID-19 such as sales tax, program fees, Powell Bill funds and interest earnings are discussed separately. Real revenue growth (from sources other than transfers and carryover items) approximates 1.5% as compared to the prior year. Typical assumptions for natural growth annually are between 3%-4% in a more positive economic climate.

Staff continues to monitor the state and local economic conditions from stay-at-home orders during the current State of Emergency that could cause changes up or down in forecast revenues, and the related effects on our residents and businesses. Two additional balanced budget tax rate scenarios, illustrating a lower property tax rate with reduced levels of program and operational support have been evaluated and will be available for discussion as part of planned budget discussions. Adjustments to the tax rate associated with a future bond referendum may also be layered onto the current proposed budget as those discussions continue.

The General Fund Ad Valorem revenue for FY 2021 is estimated at \$22,475,000¹⁰ and represents 59% of the total budget. This estimate is based on a 99.0% collection rate. This collection rate has been lowered from 99.8% to account for potential COVID-19 related payment delays.

¹⁰ At budget adoption the proposed tax rate was reduced from 36.5 cents to 36 cents adjusting projected Ad Valorem revenues to \$22,175,000.

The vehicle decal tax of \$30 per vehicle was approved in FY 2019 and is the maximum levy authorized. Of the \$30, \$5 may be used for any lawful purpose, and \$5 may be used to fund public transportation system costs. The remaining \$20 must be used to maintain, repair, construct, reconstruct, widen, or improve public streets in the municipality that are not part of the State highway system. The town's budget fulfills these requirements.

Sales and Use Tax

Prior to COVID-19, Sales Tax revenues showed strong growth trends ahead of FY 2020 projections which may provide some cushion from the now anticipated loss of sales tax revenues beginning in March as businesses closed due to stay at home orders. Forecasts of sales tax revenues for the remainder of FY 2020 have been adjusted down by 10% or to \$5,400,000 as compared to original budget expectations of \$6,080,000. Sales tax revenues are 14% of the General Fund revenues and the second largest revenue source for the Town.

Developing projections for the upcoming fiscal year has been challenging during these uncertain times. Because of the timing of reporting and receipt of sales tax revenues, the true loss of revenues for March and the remaining months in FY 2020 will not be known until around late May or June, when the March 2020 report will be available. This source is sensitive to consumer confidence and volatile shifts in economic climate. Budget forecasts are the best available under the circumstances. Projection assumptions for FY 2021 Sales Tax applies a flattening or no growth strategy. Sales Tax revenues for FY2021 are projected at \$5,400,000. This results in an overall loss of 16% from the amount the source would have estimated at for FY2021 prior to the pandemic.

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 \$1,640,000, which is 2.5% growth over estimated FY 2020 revenues and is 4.4% 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.
- The Wake County Fire Tax projected revenues of \$806,000 represents the Town of Morrisville's cost share allocation from Wake County for fire protection and mutual aid. This allocation has been reduced by approximately 6% from the FY 2020 allocation of \$854,500 and was expected due to the expiration of the hold harmless commitment from fire service district alignment. The Morrisville Fire Chief and staff remain actively engaged in advocating for MFRD service area to protect fire tax revenues. Future fire station location discussions are a critical part of this revenue distribution allocation.
- Video Programming revenues of \$656,000 reflect no growth over estimated FY 2020 projections and is approximately 2% of total revenues. This resource reflects the change in consumer market from cable TV to streaming services.

Development Services Permits and Fees (Planning, Engineering and Building Inspections) remain strong, and have been increased 9% over FY 2020 budget estimates based on assumptions resulting from strong permitting activity in commercial development, while recognizing a slowing trend in residential permits. This budget projection remains more conservative than other revenues to safeguard against the unpredictability of construction activity. This forecasting strategy becomes even more vital during these uncertain times.

Parks and Recreation Programs and Facility Revenues are projected down for the remainder of FY 2020. COVID-19 related program and event facility rental cancellations have largely impacted this seasonal resource. FY 2021 projections demonstrate a stabilizing, yet conservative estimate recognizing expanded programs and the reopening of MAFC. A business plan and associated marketing plan to support increased membership growth and expanded program revenue as well as increased expenditures from a larger facility has been developed and will be used to guide and gauge performance.

Other intergovernmental revenues (Powell Bill, Beer & Wine, Rental Vehicle and Solid Waste Disposal) remain comparable to current year budget estimates. Powell Bill revenues have been purposefully flattened anticipating possible impacts to how this source might be influenced by COVID-19 stay-at-home orders.

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 2021 budget development process, departments evaluated 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.

- Moderate changes to some development fees that includes an annual update to the parkland payment in lieu (Multi-Family) per unit rate is also included.
- Parks and Recreation fees reflected in the budget are reviewed regularly and are periodically adjusted for market rate fluctuations outside of the annual budget review cycle.

Operational Expenditures

The base budget for each department's operations is reviewed to help aid in understanding the core costs of ongoing and routine activities and helps clearly identify the budget capacity for new initiatives and one-time funding requests. Additions to the base budget due to changes in programs, services and personnel are identified and driven by Town Council decisions during the budget review process. As a result, the base budgets do not have significant capacity for reduction without corresponding program or service reduction. Adjustments to the base budget have been very modest historically, as staff have recognized the need for fiscal responsibility and have

maintained a conservative approach to recommending major changes to the base budget. The FY 2020 adopted budget included a more significant request for additional staff to meet increasing identified needs. This “right-sizing” of staff needs, as well as requests for expanded operational and program support continues in the FY 2021 budget and is expected to continue in future budget years. Many of these increases are in departments providing direct citizen programming and engagement in the community.

Basic routine services and recurring expenses (excluding transfers, contributions and grants, and capital outlay) are approximately \$32.5 million annually at current operational service levels. This amount includes the annualized impact of market pay adjustments authorized by Town Council in March 2020 in response to the comprehensive job classification study and in support of recruitment and retention goals for our staff. I am especially grateful for Town Council’s unwavering recognition of the value of our staff in accomplishing the mission, vision, and goals on their behalf to our town. Proposed additions to recurring and routine expenditures to the base operating budget are \$2.4 million for FY 2021 and represents a 7.4% increase to the base operating budget. Of this amount, \$1.4 million represents additional investment in human capital that is essential to meet workload demand, and approximately \$1,000,000 is for operational initiatives and ongoing costs.

The FY 2021 budget provides additional funding above the base operating budget to support \$3.2 million in priorities that enhance accomplishment of the strategic plan, maintain and improve Town infrastructure, and support targeted programs and initiatives established as priorities by Town Council. Over 57% of budget priority recommendations remain one-time or nonrecurring items that address targeted needs.

There is no new debt recognized in the FY 2021 proposed operating budget. Funds set aside to support debt service payments have been included in the proposed Debt Service Fund. The Debt Service Fund will recapture retired debt capacity to be used for new debt (when approved by voters or Town Council); enhance our debt financing capacity when exploring available debt instruments; and will facilitate accomplishment of CIP and strategic infrastructure investment goals. The debt service ratio to general fund expenditures is approximately 9% of the FY 2021 proposed spending. Debt service for McCrimmon Parkway Phase II, MAFC renovations and the Town’s cost share of \$2.7 million for the Morrisville-Carpenter Road project are included in the FY 2021 proposed budget.

Expenditures have been categorized into major types and focus areas to assist in review of budget requests. A budget priorities summary narrative provides detail and justification. Discussion of alternate tax rate scenarios will be incorporated into FY 2021 budget presentations and work sessions.

Personnel Expenditures

The Town of Morrisville continues to have growing workload demands to serve the community and our own internal operations. Preliminary position forecasts illustrate continuing needs in the next two to five years. All requests are prioritized and considered through a deliberate and timed

request for new personnel that considers impacts on customer service demand, overall service delivery quality and budget capacity.

The FY 2021 budget includes requests for 13 full-time staff positions¹¹. Of the 13, four are requested for a full-year and nine are requested for mid-year (January 2021) authorization as a managed spending strategy and timing of work needs.

The following positions are requested effective July 1, 2020:

- ✓ Network and Security Administrator (*Information Technology*)
- ✓ Sustainability Program Coordinator (*Public Works*)
- ✓ Human Resources Specialist (*Human Resources*)
- ✓ Senior Center Recreation Program Specialist (*Parks and Recreation*)

The following positions are requested effective January 1, 2021:

- ✓ MPD Traffic Unit (*Police - 4 Officers*)
- ✓ Fire Captains (*Fire - 3 Officers*)
- ✓ Enterprise System Administrator (*Finance*)
- ✓ Athletics Facilities Maintenance Technician I (*Public Works*)

The full personnel costs for these positions are incorporated into future year budget forecasts and would be fully funded beginning in FY 2022.

A summary of these requests and a brief justification for each position are provided as a part of the Budget Priorities Summary. Expenditures are reflected in the Department Budget Summaries. A review and discussion of the need for these investments in personnel will be shared with Town Council during presentations and work sessions.

New position requests are incorporated into the Town's pay plan according to job description, classification, and level of responsibility. Town Council adopted the job classification review recommendations for position titles, grades and entry level market pay for the Pay Plan in February 2020. Those changes are incorporated in the Pay Plan illustrated starting on page 63 of the FY 2021 proposed operating budget. New and vacant positions not reviewed in FY 2020 will be incorporated into the one-third study conducted in 2021. No additional changes to the Pay Plan are recommended at this time.

Health Care Costs

The Town joined the North Carolina Health Insurance Pool (NChip) in FY 2019 as one of six inaugural members of that group. The health insurance risk pool allows for the sharing (pooling) of medical claim costs over a certain amount to smooth and minimize the fluctuations in plan renewal based on a small number of covered lives and large claims that sometimes occur and

¹¹ At adoption, Town Council reduced the number of new positions from the proposed 13 to a total of 6. The following positions were approved: Network & Security Administrator, Human Resources Specialist, Sustainability Program Coordinator and Athletics Facility Maintenance Technician were full year implementations; and Senior Recreation Program Specialist and Traffic Officer were designated as ½ year implementations.

stabilizes health care costs over time. The pool now has 11 members and is considering others. The growth in the pool will continue to allow for more spread of both administrative costs and large claims across a greater number of covered lives. The Town has also achieved more flexibility in plan design and opportunities to utilize pharmacy and wellness tools not readily available to small employers.

The Town of Morrisville has continued to reap the benefits by having a number of large cost medical claims experienced both last year and this year be shared with others in the pool rather than bear the brunt of those claims being incorporated into significant renewal premiums that subsequently increase both employer and employee costs. The town also continues to “cost compare” the pooled model with what an annual small employer renewal would be to validate our overall savings, even as health care costs continue to escalate.

Because the level of claims has outpaced our current premium structure, the Town has not been able to satisfactorily establish an internal pool reserve, which is a requirement of the plan. The pool has a policy that a reserve for a minimum of 1.5 to maximum 6 times the cost of estimated Incurred But Not Reported (IBNR) is needed to protect the pool. Members have five years to achieve this level of reserve. To allow for progress in achieving this goal and cover our existing non-shared medical costs (those under \$40,000 for each covered member), our overall costs have increased approximately 6% for FY 2021. Finance and Budget staff also plan to establish a budget mechanism that clearly tracks and monitors health care costs budgeted versus actual expense to mitigate future budget impacts that will be implemented in FY 2021 that will also help offset future health care cost increases should the Town experience significant claim costs.

The Town has retained the two tiers of coverage and made modest plan design changes to reflect reasonable and peer/industry comparisons and matched appropriate levels of shared employee/employer cost to those programs that provide choice and responsibility for employees. Vision benefits have been added back for the buy-up plan and minor pharmacy tier changes and wellness program content will be incorporated into both plans. Council member and employee premiums remain the same. Town staff continue to monitor premium cost, in particular for dependent coverage.

The Town’s basic dental care plan, offered through the North Carolina League of Municipalities, reflects a 2.5% increase (\$1 increase in Employee Only coverage).

Employee Compensation/Merit Pay

Past and current merit structures have limited merit-based performance awards and the ability for employees to advance through their pay range. Employee salaries continued to fall behind both in routine market pay adjustments as compared to peer communities and in the industry. These factors have contributed to recruitment and retention challenges for staff.

A comprehensive job classification review for all positions and employees was conducted earlier this year and presented to Town Council in February. Recommendations from that study, including adjustments to actual pay for job classification changes, was implemented at that time.

Other recommendations discussed at that time to further adjust the merit pay structure for performance were to be considered with the FY 2021 budget proposal.

Since that time, how we do our work has changed due to COVID-19. Employees have been absent from the workplace and focusing primarily on essential work through alternative strategies and delivery mechanisms. The ability to accomplish some workplan goals has been compromised for many employees. Other employees, most notably public safety employees, are significantly involved daily in COVID-19 response. As a result, the organization does not have the capacity to effectively conduct meaningful performance evaluations. Due to these factors, I have discontinued the performance evaluation process for this year in lieu of an alternative means of recognition.

It is still essential to reward our employees for their work in a fair and equitable manner, and to not undo the progress achieved with the mid-year pay adjustments. I am recommending a 3% pay adjustment (pro-rated for employees with less than one full year of service) for all employees. This recommendation correlates with the recommended minimum Meets Expectations merit pay percentage. A mechanism to address performance above the Meets Expectations level will be developed for consideration in FY 2021 as market conditions allow. Total funds requested to support the 3% pay adjustment and related payroll costs is approximately \$450,000 (total compensation). In comparison, the average merit pay increase for FY2020 was 3.52% merit pay increase for FY 2019 performance evaluations as compared to 2.76% in FY 2019 for 2018 performance evaluations.

Part-time pay plan rates have also been evaluated and streamlined as a part of the Munis HR/Payroll upgrade. There is no significant impact on the budget from these recommendations.

Other Employee Benefits

At its meeting in January 2019, the Local Government Employees Retirement System (LGERS) Board amended its policy for employer contribution rates to LGERS for future years. Effective July 1, 2020, the base employer contribution rate with respect to law enforcement officers (LEOs) will increase from 9.70% to 10.90% of reported compensation. With respect to all other employees, it will increase from 8.95% to 10.15% percent of reported compensation. Additional rates, such as rates associated with death benefits, will be added to the base rate to determine the actual contribution percentage. The cost of these increases is estimated to be \$151,000 and has been included in personnel total compensation costs.

Further increases in the base rates will be effective July 1, 2021, equal to 1.20% of reported compensation each year. Rates will be 11.35% for non-LEO employees and 12.10% for LEO employees, respectively next fiscal year. These projected rate increases have been included in future year forecasts.

Capital Investment Program Expenditures

Several major capital projects were initiated in FY 2020:

- **NC54 Corridor Congestion Mitigation Project** - Engineering design work for the Airport Boulevard Extension from the intersection of Garden Square Boulevard to Church Street was authorized in FY 2020. One million dollars will be used support initial survey and

wetland identification work in the area to develop right-of-way plans and prepare the project for a future LAPP (Locally Administered Public Projects) funding request. The current schedule shows the Right-of-Way plans complete by October, with completion of construction plans by May 2021. A future LAPP application is anticipated in FY 2021.

- **Public Safety Improvement Projects** - The adopted FY 2020 budget included \$2,800,000 for two fire station location projects. Shortly after FY 2020 budget adoption, the Town was informed that the NC54 Road Widening project near McCrimmon Parkway will compromise the ability to continue to use Fire Station No. 2. Since then, staff has worked to identify potential future locations for both a relocated Fire Station No. 2 and best alignment of the next fire station (relocation of collocated staff with town of Cary at Fire Station No. 3) in relation to the first site. This work continues, with identification of suitable parcels of land underway and a design-build firm under contract. Work on this project will continue in FY 2021 within existing capital project funding until the project is further along.
- **Parks & Greenway Improvement Projects** - Two park design projects are also underway – Morrisville Community Park Phase 2 and Crabtree Creek Nature Park. Town Council will review design plans and consider proceeding on these projects as a part of its continued Capital Investment Plan and Bond Referendum Discussions. Design work on the Indian Creek Greenway Connector at Town Hall Terraces is also underway.

These projects will require additional future year funding for construction. Each of these projects is considered a viable future bond referendum project. If any of these projects is included in a bond referendum for consideration and approval by Town of Morrisville voters, these initial budget authorizations could be reimbursed from bond proceeds via resolution of Town Council.

Other Active Projects

Design of the Morrisville-Carpenter Road improvement project is complete and certified by NCDOT. This project will enhance east/west connectivity through the center of town and establish safety access points along the corridor between NC54 and Davis Drive. An approximate \$9 million project, the Town will manage the project and received a \$6.3 million grant from Capital Area Metropolitan Planning Organization (CAMPO). The project was placed on a suspension list earlier this year by NCDOT due to budget shortfalls at the state level, primarily due to the significant multiple hurricanes and winter weather event costs experienced over the past year. Town Management appealed the delay and requested authorization to proceed. The appeal was granted, with a provision that the Town would delay reimbursement requests to NCDOT for a period of time. The project is scheduled for bid in May 2020 and construction is anticipated to begin this summer. The Town is required to award the entire project cost and request reimbursement as construction is completed. Debt service for the \$2.7 million Town cost for this project was included beginning in the FY 2020 approved operating budget.

Construction of the Town Center regional stormwater control measure (SCM) has begun. This SCM will have capacity to treat stormwater generated for the future Town Center and the existing development in this area. Work is expected to be complete by the end of the calendar year.

The Town issued \$10 million worth of Street Improvement Bonds in 2017 for Phase I of the McCrimmon Parkway Extension. An additional \$4.3 million was issued in October 2018 for Phase 2 of that program which was managed by NCDOT. Phase I opened in August 2019 and Phase 2 opened in April 2020. Debt service for both segments was fully incorporated in the FY 2020 budget and continues in FY 2021.

The Town also issued \$5.7 million in authorized bonds from the 2012 Park Improvement Bond Referendum and \$1 million in installment financing for the MAFC renovation project. MAFC was closed in November 2018 and is slated for reopening this summer. Debt service for this bond issuance is recognized in FY 2020 and continues in FY 2021.

Debt service of \$4 million for bonds issued in 2013 for Church Street Park is included in the FY 2020 budget and will continue until FY 2034.

The Town of Morrisville and Wake County continue their collaborative efforts toward maximizing the functional placement and programming for the Public Works facility and Wake County convenience center. Work on this project will continue during FY 2021, with projected construction moved to the FY 2023 planning year. This will be ahead of the NCDOT planned expansion of Aviation Parkway, which was delayed.

Town Council continues to discuss and deliberate on the future of our Town Center. An updated Request for Proposal is in development for planned issuance in the next several months. The Morrisville Community Library is nearing completion and is slated to open in summer 2020.

Debt

The Town's debt policy outlines the goal of keeping tax-supported debt service to a maximum of 15% of governmental expenditures. The Town's current annual debt obligation of \$3,492,000 in FY 2021 is 9% of the proposed budget as compared to 9.9% of the original budget for FY 2020. There is no new debt added for FY 2021.

Fund Balance

The recommended budget includes total general fund balance appropriations of \$840,350¹², less than 3% of expenditures. Fund balance appropriations support operational non-recurring or one-time expenses. The unassigned fund balance is projected to be at approximately \$11.3M or an estimated 33.4% of general fund expenditures as of June 30, 2020.

Retention of a strong fund balance is essential to maintaining adequate working capital for cyclical cashflow and preparing for future unknown impacts. Such is the case currently with potentially

¹² The fund balance appropriation at adoption resulted to \$1,339,200 combined (general fund = \$1,142,200 and stormwater fund \$197,000). This does not include appropriations anticipated from restricted sources.

unknown changes in revenue forecasts from COVID-19. More importantly, the Town must be able to award an approximate \$9 million dollar contract to activate the Morrisville-Carpenter Road project this summer. The Town had originally expected to be able to leverage the available payment due to NCDOT for the McCrimmon Parkway Extension Phase 2 before those funds needed to be paid. The significant delay in timing to commence the Morrisville-Carpenter Road project will not allow that to occur. Careful monitoring of both conditions will be essential to meeting our commitments and obligations during FY 2021.

Appropriations of \$1,824,900 for FY 2020 from Parkland Payment-in-Lieu (PPIL) were made to support various park projects, resulting in a currently available balance of \$3.2 million. The estimated fiscal year-end balance for PPIL is \$4.0 million. No appropriation of PPIL is proposed as a part of the FY 2021 budget. Staff estimates approximately \$100,000 in PPIL contributions in FY 2021.

Future Outlook

Until early March, the future outlook was very bright. The onset of a pandemic has disrupted virtually every facet of our everyday lives and of most local government operations. Revenue forecasts that were complete were redone. That may occur again, perhaps several times over the next six months. Expenditures, even those that are considered important and essential, will be scrutinized. Some have already been deferred and others may be authorized but strategically delayed for implementation until more certainty can be obtained about current and future year implications.

Building the budget this year has been the most challenging of my career. Yet still, I know we will come out of this stronger. It is essential to remain focused and committed to continuing to build our future capacity, even if perhaps at a slower pace. Further delaying staff and operational needs this year will only exacerbate the ability and difficult decision making for future years. These needs will not go away if we ignore them this year.

The proposed FY 2021 budget balances many things... revenue projections, impacts on our businesses and residents who also experience COVID-19 disruptions, desire to for more services and programs, future capital project needs, and the necessity of preserving fund balance to accomplish a significant capital project that has been promised to the community. Revenues may be lower, but service expectations continue with increasing pressure for new needs. As it will take additional resources and people to make things happen, we remain committed to delivering quality desirable services to our citizens.

We are strong. We are healthy. We are resilient. I am confident and optimistic about our fiscal health and the agility to deliver on the goals and priorities that underpin the framework of this proposed budget. We may need to recognize what I hope is a short-term detour in some plans and preparation but not a wholesale change in direction of the major plans and opportunities envisioned for Morrisville.

ACKNOWLEDGEMENT

The development of a responsible operating budget for the Town is a responsibility I do not take lightly. It is rewarding and I am grateful. I also recognize and approach it as a serious duty I have to the community, Town Council and staff. This year has been unique in the many individual facets of financial and operational decisions that contributed to this balanced budget proposal... property revaluation, bond referendum discussions, policy development that is in progress, major capital projects that are underway, continued growth in programs, services, and needs, and a pandemic that dramatically altered our approach in the midst of budget preparation.

Our department heads and employees are fully committed to the Town and its work. Departmental budget requests are reasonable but aggressive in striving to achieve the mission, vision and goals espoused in our strategic plan and daily work activities. I appreciate their support in understanding not all needs can be met in one year.

Town Council also faces tough decisions to bring together their individual opinions and perspectives into the collective guidance and direction for the upcoming budget. I believe I have appropriately balanced these many inputs into the proposed FY 2021 operating budget.

I again want to thank Town Council for their support of all town employees in addressing pay equity issues earlier this year and in considering the pay adjustment incorporated into this budget proposal. Our people remain our biggest asset.

Special thanks to Jeanne Hooks, who has worked in two budget systems this year, re-forecast revenues multiple times, and has substantially guided the budget process virtually with its many stakeholders - while also managing COVID-19 related items and continued bond referendum discussions. Jeanne is the guiding force and shining light to make the budget process happen in a manner that works for us all. She makes us all better. Thank you also to Brandon Zuidema who weathered an unconventional approach in his first Town of Morrisville budget experience. His work with department heads to bring forward thoughtful and deliberate budget recommendations was observed throughout the process.

CONCLUSION

The FY 2021 proposed operating budget and capital investment program will be presented to Town Council and the citizens of Morrisville virtually at the Tuesday, May 12 Town Council meeting. The budget portal will open on May 13 to facilitate and promote public input. Work sessions to discuss the budget are slated for May 19, May 28 and June 4. The public hearing is scheduled for June 9. A final work session, if needed, will occur on June 16, with adoption on June 23.

Public participation remains a vital part of the budget process. Creative information sharing and engagement opportunities are being developed for citizens to learn more, ask questions and provide comment on the budget as social distancing requirements prevail and may preclude in-person meetings.

Sincerely,

A handwritten signature in blue ink, appearing to read "M. Paige", written in a cursive style.

Martha Paige
Town Manager/Budget Officer



BUDGETARY PRIORITIES SUMMARY

<i>Operating Impacts (Routine or Recurring Annually)</i>	<i>Town Manager Requests</i>	<i>Council Approved</i>
MPD Traffic Unit (Sergeant and Patrol Officers – Total 4): Reinstatement of the Morrisville Police Department Traffic Team, which existed until 2010. Their sole function was to respond to major traffic collisions, coordinate traffic initiatives, participate in Governors Highway Safety Program initiatives and conduct educational seminars focused on traffic safety. As the town and roadway infrastructure has grown, patrol officers are not able to keep up with the demand for enforcement due to 911 calls for service and other service requests. Proposed half-year (January 2021) for FY2021 and full year (\$337,800) beginning in FY2022. Connect Morrisville > Public safety readiness and Operational excellence Multiple Objectives.	169,050	42,250 (1 Officer ½ Year Deferment)
Fire Captains (3): Three firefighters that are part of the long-range Quint concept plan approved in 2012. The addition of these officer positions (one per shift) for the promotion of existing staff to captain and subsequent promotions to hire three new firefighters, increases safety. The addition of the officer positions provides the necessary staffing level to keep smaller rescue units in service not always available now because of staffing levels and reduces the need to holdover staff to meet minimum staffing. Proposed half-year (January 2021) for FY2021 and full year (\$286,400) beginning in FY2022. Connect Morrisville > Public safety readiness and Operational excellence Multiple Objectives.	142,900	-
Network and Security Administrator: Information Technology professional performing difficult technical work related to the development and support of a complex network of servers, computers and software. A dedicated staff person will aid in improving the town's security posture and staying ahead of ever-changing security threats to the organization, reducing response time to resolving network related issues and reduce the recurring cost of network related contract cost. Connect Morrisville > Operational excellence Multiple Objectives.	104,200	104,200
Sustainability Program Coordinator: Professional position responsible for developing, coordinating and promoting effective sustainability initiatives to reduce the town's impact on the environment, particularly in the areas of solid waste/recycling, facilities enhancements and fleet management. This position would also work closely with the development and implementation of Smart City initiatives, the MESC Committee, and the community at large to enhance public support for and engagement in new and existing environmentally friendly programs and activities. This position would also be available to assist in other program and project coordination under the direction of the Public Works Director. Connect Morrisville > Thriving, livable neighborhoods and Operational excellence Multiple Objectives.	87,500	87,500
Human Resources Specialist: Staff support level position to perform administrative and professional work in support of the increasingly expanding employee population, complex human resource needs and programs including benefits administration, recruitment, new hire processing and exit administrative processes, and organizational training. Additional support for ongoing administrative support for leaves of absence, job description maintenance, personnel policy updates and data management and tracking. Connect Morrisville > Operational excellence Multiple Objectives.	76,900	76,900

Operating Impacts (Routine or Recurring Annually)	Town Manager Requests	Council Approved
Senior Center Recreation Program Specialist: Staff support level position providing primary program and facility support to the Senior Center as their primary work location. This position would assist in planning and executing senior programs, trips and events and daily operations of the Senior Center. The position may also include other general Parks and Recreation program and event responsibilities. Oversight of work will be provided under the direction of Parks and Recreation management. Connect Morrisville > Engaged, inclusive community and Operational excellence Multiple Objectives.	70,700	35,350 (1/2 year Deferment)
Enterprise System Administrator: Finance Department professional with comprehensive knowledge of Munis and EnerGov dedicated to managing daily activities in support of user needs in all departments related to system administration, management and analysis that are needed to effectively centralize critical core financial functions. This position will also be responsible for developing metrics and performance measurement tools for data analysis, end-user training and related documents and manuals, creating reports, PCI compliance, developing new processes and workflows to enhance efficiency and system accuracy and other related responsibilities currently divided among multiple staff members in various departments. Proposed half-year (January 2021) for FY2021 and full year (\$99,300) beginning in FY2022. Connect Morrisville > Operational excellence Multiple Objectives.	49,850	-
Athletics Facilities Maintenance Technician I: Additional position to support Athletic Division of Public Works dedicated to maintaining fields to optimum conditions. Work includes facility and field maintenance, playing field markings and overall turf management. Increasing workloads have resulted in workload management and preventive maintenance delays. Other landscaping and general maintenance activities during off season are also managed by this work unit. Proposed half-year (January 2021) for FY2021 and full year (\$55,300) beginning in FY2022. Connect Morrisville > Engaged, inclusive community and Operational Excellence Multiple Objectives.	27,650	55,300 (Full year)
Merit/Market Adjustments: Proposed market adjustments for all regular full-time and part-time benefitted employees as of June 30, 2020 (pro-rated). The proposed market adjustment (in lieu of performance evaluations that were suspended due to COVID-19) represents a minimum adjustment reflective of the merit pay proposed in January 2020 in order to facilitate the recruitment and retention goals for town employees and ultimately avoid continuing to fall behind peer market comparisons. The actual average merit pay award for FY2019 and FY2020 was 2.76% and 3.52%, respectively. The performance merit plan will be reimplemented in FY2022 for FY2021 performance and include consideration for exceptional performance during FY 2020. Connect Morrisville > Operational Excellence Objective 5.4: Attract, develop and train a diverse, high-performing workforce.	450,000	450,000
Local Government Employee Retirement System Contributions: North Carolina Department of State Treasurer mandated increases in employer contributions to the state employees' retirement plan. Connect Morrisville > Operational Excellence Objective 5.4: Attract, develop and train a diverse, high-performing workforce.	151,000	151,000
Health Insurance Costs: Increased cost of medical and dental insurance premiums for employees and their dependents. After modest plan design changes and recalibration of employee premiums between the base and buy-up plans, the overall cost increase is approximately 6% over current fiscal year costs. Connect Morrisville > Operational excellence Objective 5.4: Attract, develop and train a diverse, high-performing workforce.	101,000	101,000

Operating Impacts (Routine or Recurring Annually)	Town Manager Requests	Council Approved
Smart Shuttle: A shared shuttle service that will address public transportation needs within and around Morrisville by serving customers at fifteen identified nodes (designated pickup and drop-off locations) based on a request for service over the telephone, internet, or smart phone application. The service will be provided through a service agreement with GoCary at no cost to the customer via daily routes during both peak and non-peak hours. Annual costs include capital/start-up costs, capital expenditures for technology and node infrastructure at some locations and annual operating costs. Five-year costs are projected to be \$3,363,000, offset 50% by the Wake Transit Community Funding Agreement matching grant (net \$1,681,500 over 5 years). Connect Morrisville > Improved transportation mobility and Operational excellence Multiple Objectives.	502,000	502,000
Parks and Recreation Program Support: Programmatic items for several key initiatives to be incorporated into base budget/ongoing operations. Connect Morrisville > Engaged include community and Operational excellence Multiple Objectives. • Cultural Programs – Implementation of a comprehensive program of cultural programming including support of one major festival annually. This request would also allow for some collaborative programs with outside organizations. Costs include staff, equipment, supplies and advertising/promotion for various events. • Food Hub Programs – Utilization of the Healthy Food Hub open space for public events and activities. Activities would be held in conjunction with the Farmer's Market on Saturdays and other days and times throughout the year. This request includes the provision of arts and crafts vendor fairs, music/entertainment, food vendors and kid's activities. Costs include staff and an allowance for collaborative programs at the Food Hub location. • MAFC Pool Maintenance Contract – Contracted professional maintenance of the new pool pump, filtration, chlorination and water treatment systems. These systems are mechanically and technologically advanced well beyond the previous pool systems and experience/expertise of staff. The contractor will perform daily water and air quality checks, inspect the system, and perform regular maintenance and minor repairs as needed. • Preschool Program Expansion – Expansion of the current schedule of "Ready Set Go" program to provide relief to typical long wait lists. This opportunity has become available due to the planned relocation of senior programs that are currently using space needed for this second session. Costs include hiring staff needed to support the doubling of the program and related supplies for program activities. The cost of this initiative is offset by new program revenue.	112,350	112,350
Recycling Cost Increase: Additional recycling costs related to the significant reduction in commodity markets needed to generate revenues to offset recycling program costs and avoid drastic changes to or reductions in Town recycling programs. This is a nationwide challenge. Additional costs are based on the number of households and tonnage projected for the year. A comprehensive review of options is underway for discussion during FY2021. Connect Morrisville > Thriving, livable neighborhoods Objective 2.3: Be responsible stewards of the natural environment.	110,000	110,000
Information Technology Service Agreements/Leases: Annual support costs for information technology equipment and services. Connect Morrisville > Operational excellence Objective 5.6: Leverage the use of technology to maximize results. • Computer HaaS Lease & Hosted Phone Yearly Subscription • GIS Small Government Enterprise Agreement • Parks WiFi (Morrisville Community Park, Church Street Park, Luther Green) Internet Services • Facility Security Cameras Annual Maintenance (Town Hall, PSMS, MAFC)	106,800	106,800

Operating Impacts (Routine or Recurring Annually)	Town Manager Requests	Council Approved
Sustainability Initiatives: Annual allocation of funds to support sustainability initiatives. Examples include solar panels, other electrical, water and air quality programs such as tree archives, composting and other related activities, and development of a comprehensive sustainability plan to guide ongoing sustainability initiatives. This annual allocation could be expanded in future years once a program is developed and adopted by Town Council. Connect Morrisville > Thriving, livable neighborhoods and Engaged, inclusive community Multiple Objectives.	50,000	100,000
Communication/Outreach Programs: Services and resources to expand promotion of event communications and outreach for town events, programs activities, and general information and advocacy. Connect Morrisville > Engaged, inclusive community Multiple Objectives. • Video Production – Professional video production services that are essential to continue to develop creative, engaging content for various digital communications platforms, including website and social media. • Graphic Design Services – Design services with cutting-edge graphics to aid in promotion and implementation of the town's brand and important for signature events, town events, building signage and social media platforms. • Advertising/Marketing – Strategically placed paid advertising and marketing in appropriate platforms/publications and that align with the mission and values of the town are key strategies to market town programs, initiatives or events.	47,050	47,050
Public Works Asset Management Initiatives: Proactive efforts to maintain town assets and maintain high standards of safety and customer service for pedestrian amenities. Connect Morrisville > Improved transportation mobility and Thriving livable neighborhoods Multiple Objectives. • Pedestrian Bridge Structural Inspections – Hiring of an independent consultant/engineering company to evaluate pedestrian bridges bi-annually to predict future expenditures and develop a budget for greenway bridge maintenance. Public Works staff does not have the level of expertise to conduct these assessments. This bi-annual expenditure will rotate every other year with the Pavement Condition Report for roadways. • Pedestrian Safety Improvements – Regular allocation of funds to address expenses to maintain existing crosswalks, traffic calming features, traffic control devices and associated signage, pavement markings, solar panels, amber flashers and RFBs (rectangular rapid flashing beacons) that are already in place in town. Public Works also gets requests to add other pedestrian safety features at unmarked crosswalks and intersections. Expense will be offset by available funds from Sidewalk/Pedestrian Fund.	35,000	35,000
Strategic Plan Support: The Connect Morrisville Strategic Plan is an ongoing initiative and takes committed funds on a recurring annual basis, specifically during review period years to cover outreach, training and branding materials. Funds will be utilized for ClearPoint user licenses, training/refresh for new and existing staff and a town event/hosted stakeholder feedback sessions. Connect Morrisville > Engaged inclusive community and Operational excellence Multiple Objectives.	15,000	15,000
Law Enforcement Recruitment Campaign: Participation in a regional, collaborative effort coordinated by Triangle J Council of Governments and WRAL in a police officer recruitment partnership with 10-20 local government entities. This initiative was identified by Triangle J as its 2020 Sandbox Challenge. Recruitment of police officers has become more and more challenging. A comprehensive outreach effort that provides for shared access to the potential pool of applicants will assist in reaching new police officer candidates. Connect Morrisville > Public safety readiness and Operational excellence Multiple Objectives.	6,000	6,000
TOTAL	\$2,414,950	2,137,700

Onetime Operating or Capital Impacts (Non-Routine)	Town Manager Requests	Council Approved
Vehicle Replacements: Replacement of vehicles that will be retired because they meet the Town's vehicle replacement criteria. Scheduled replacements include the public works heavy duty dump truck and five police vehicles (hybrid vehicles). Replacement cost also includes the up-fit/installation of special equipment such as lights, sirens, and necessary computer equipment. Replacement of other Administration, Fire and Public Works vehicles, and the Parks and Recreation bus have been deferred. Connect Morrisville > Operational Excellence Objective 5.1: Promote financial integrity through effectively and efficiently managing public assets.	440,000	440,000
Road Paving Projects: Proactive road maintenance to maintain acceptable levels of road condition and reduce the percentage of deficiencies. This allocation adds to the available Powell Bill funds to accelerate the amount of annual roadwork. Connect Morrisville > Thriving, livable neighborhoods Objective 2.5: Plan and provide for current and future infrastructure.	300,000	300,000
Bond Referendum Costs (November 2020): Financial advisory, bond counsel, Local Government Commission (LGC) and credit rating fees related to bond referendum and issuance of proposed \$20 million in general obligation bonds for public safety, parks and recreation and transportation/mobility needs. Election costs are also included in this request. Connect Morrisville > Improved transportation mobility, Public safety readiness and Engaged, inclusive community Multiple Objectives.	275,000	- (Bond Shifted to 2021)
New Vehicles: Fully equipped police vehicles related to request for MPD Traffic Unit. Connect Morrisville > Public safety readiness Objective 4.2: Be operationally ready.	272,000	-
Space Renovation/Upfit (Town Buildings, old Fire Station #1 & Related Modifications): Current public buildings are not able to accommodate staff, meeting or storage needs. Modifications to existing town buildings to support increased staff needs, and interior and exterior renovations to bring Old Fire Station #1 into compliance with the UDO and return it to functional use for Town staff and activities. Costs include addressing limited parking, landscaping and information technology needs. Connect Morrisville > Operational excellence Multiple Objectives.	250,000	50,000
Information Technology Innovations: Strategic initiatives to expand and advance the Information Technology program. Connect Morrisville > Operational excellence Objective 5.6: Leverage the use of technology to maximize results. - Security Cameras at Town Facilities. This is a phased implementation of a centralized video management system for both interior and exterior cameras at town facilities, with Phase I including Town Hall, PSMS and MAFC. Cameras will provide live and recorded content to further protect employees and patrons/visitors to these buildings. Costs include running cables for and installation of cameras. The system will be managed by IT staff once installed. - GIS Server Migration: GIS Software Suite to include online and expanded access to software used by multiple departments and that will support Open Data strategic goals. ESRI (provider of ArcGIS software) will assist town staff with setting up the on-premise virtual server and GIS server and enterprise software, provide technical knowledge transfer and support development of best practices. - Active Directory and Device Management: Migration of directory services that manages user credentials and access to network resources and device management from on-premise to Microsoft Cloud to provide better management and greater flexibility of services. This upgrade will also allow for single sign-on and remote management end user devices. - Parks Wi-Fi: Installation of Google Fiber and related equipment at Morrisville Community Park, Church Street Park and Luther Green/Shiloh Park. Power to equipment (solar or electric) will be evaluated as a part of this project. - Emergency Operations Center: Build of a fully functional EOC at Fire Station #1 that meets the needs of staff and the community during an event activation. Recommended improvements are based on an assessment performed in FY2020.	188,400	188,400

Onetime Operating or Capital Impacts (Non-Routine)	Town Manager Requests	Council Approved
Staffing Operations Costs: Required uniforms, equipment, training/evaluation and computer/electronic equipment for four traffic unit police officers, three fire captains, a network & security administrator, a human resource specialist, a senior center recreation program specialist, an enterprise system administrator, sustainability coordinator, and athletic facilities maintenance technician. Connect Morrisville > Operational Excellence Objective 5.4: Attract, develop and train a diverse, high-performing workforce.	145,500	67,500
Stormwater Master Plan: Develop a stormwater master plan to evaluate current and future stormwater program to establish a framework for future capital projects and maintenance needs for the utility program. Connect Morrisville > Thriving, livable neighborhoods Multiple Objectives.	150,000	150,000
Fire Department Equipment and Operational Upgrades: Purchase and replacement of essential equipment for Morrisville Fire/Rescue Departments. Connect Morrisville > Public safety readiness Objective 4.2: Be operationally ready. • Utility Terrain Vehicle (UTV) – Purchase of a vehicle to be used by emergency services to access areas of town and greenways where access by typical fire vehicles is not possible. The 2-4 person 4-wheel drive vehicle will include a skid unit which will have a small water pump and hose on one side and a patient carrier platform on the other. This UTV can also be used on mountain biking trails and to fight woods fires and during special events. • Rescue Equipment – Replacement of an aging cache of both hydraulic and rescue equipment on apparatus. Equipment includes hydraulic cutters and spreaders along with the corresponding pumps. • Emergency Operations Plan (EOP) Update – Current EOPs are outdated and not current with best practices of with the town's current staffing. The proposed update would include a new appendix on active assailants. • Digital Fire Simulator – Purchase of a simulated fire prop that could be used for training the public to use fire extinguishers and could be used by fire suppression staff in simulated environments to train safely.	116,900	105,000 (Digital Fire Simulator Removed)
Public Works Equipment: Replacement of public works equipment needed for regular operations and special service response. Connect Morrisville > Operational excellence Multiple Objectives. • Skidsteer (Bobcat)- A skidsteer is an instrumental part of daily work and is utilized by Public Works staff to load materials, dig holes with the auger attachment, sweep streets with the broom attachment and to load/unload heavy, large and oversized deliveries for all departments. The current equipment is 15 years old and has many years of hard use. • Workman – Replacement of this small wheelbase, multi-use vehicle that accesses the various parks and greenway trails to move equipment, materials and personnel to areas that are not readily accessible to standard vehicles. This equipment is also used by other departments and during special events. • Water Trailer – Purchase of a trailer to allow for movement of a large quantity of water around town in order to water planted areas that require more water during planting or drought seasons. • Ventrac Attachments – The Ventrac is a piece of equipment used to maintain parks, town grounds and greenway trails. Equipment needs include a new set of wheels for added stability on slopes, a blower to clean greenway trails after mowing and during the fall and winter to cleanup and blow off leaves, and an aerator to maintain smaller areas around buildings on town grounds.	114,400	114,400

Onetime Operating or Capital Impacts (Non-Routine)	Town Manager Requests	Council Approved
Police Department Equipment Replacement: Replacement of essential equipment for the Morrisville Police Department. Connect Morrisville > Public safety readiness Multiple Objectives. - Motorola Handheld Radios – Replacements and additions to inventory of Motorola handheld radios to maintain the optimum supply of radios for new officers, use during events, and when radios may need repair/become inoperable. - Replacement K9 Working Dog – Due to a canine handler vacancy and training concerns for a new handler, a new working dog will need to be purchased to replace K9 Dylan. Life of a working dog is generally 7 years. K9 Dylan is being evaluated by other agencies. - Watchguard Warranty Renewal – Renew of warranty and software for 3 In-Car Camera Systems for fifth year.	101,400	101,400
Smart City Projects: Initial outlay of funds for implementation of prioritized initiatives anticipated by the smart city assessment currently underway, anticipated for completion in June 2020. Types of initiatives could include environmental (solar and electric vehicle), public safety, stormwater management, customer service kiosks, building management, traffic, and other similar items. (Please also see Budget Requests Deferred or Reduced) Connect Morrisville > Operational excellence Multiple Objectives.	100,000	100,000
Senior Center Upfit Costs: Additional resources potentially needed to complete renovation/upfit of Senior Center space at 4117 Davis Drive. This request was outlined as part of the lease approval by Town Council on April 28. Connect Morrisville > Engaged, inclusive community Objective 3.3: Effectively maintain assets and make the most of existing resources.	100,000	100,000
Computer Hardware Replacements: - Annual hardware refresh plan, computer accessories (docks and monitors), a server, thermal printers, projectors and an Aquos conference room board. - Desk Phone Hardware related to replacement of phone system. Connect Morrisville > Operational excellence Objective 5.6: Leverage the use of technology to maximize results.	84,000	84,000
Town Building Maintenance/Repairs: Allocation of funds to support the needs of aging infrastructure to maintain quality fixed assets and meet the needs of customers. Connect Morrisville > Public safety readiness and Engaged, inclusive community Multiple Objectives. - HVAC Replacement – Replacement of three HVAC systems that are old, outdated and starting to fail. Units at Town Hall, Town Hall Connector and PSMS (Fire/Engineering side) will be updated. In addition, the project will replace the failing Trane HVAC control system at Town Hall with an updated model that will provide full control and remote access through the internet. - Irrigation Master Plan – Design of an irrigation plan for planting beds on town properties and right of ways to improve the appearance and health of planting beds on medians and town properties for the overall health and vitality of plants. Purchase of equipment and construction of irrigation systems will require future funding. - Cricket Pitch Quick Connect – Will assist with ease and efficiency for irrigating the cricket pitch block. Expense will be offset by available funds from Church Street Capital Project.	77,000	67,000 (Irrigation Master Plan Removed)

Onetime Operating or Capital Impacts (Non-Routine)	Town Manager Requests	Council Approved
MPD Traffic Unit Equipment: Equipment to support the initiation of Traffic Unit. Equipment can also be used to support town special events and EOC operations. Connect Morrisville > Public safety readiness and Engaged, inclusive community Multiple Objectives. • Mobile Camera – Mobile surveillance unit that will aid in intersection traffic assessment/monitoring, crime prevention and on the ground monitoring of special events. The mobile unit will provide officers with additional resources in which to monitor traffic patterns and driver behavior at some of our busiest intersections. • Unmanned Aircraft System (Drone) & Crash Reconstruction Training – Replace outdated reconstruction equipment and improve overall job task efficiency. Unmanned aircraft system technology will provide a more efficient way in which to improve service to the community as well as work collaboratively with other town departments. • Speed Trailer – Enhanced communication public safety responsiveness and awareness. Speed trailers are commonly used for speed deterrence and awareness and can be used to measure traffic patterns and data and assist in planning enforcement operations for optimal outcomes. The old trailer is no longer functioning. Expense will be offset by recognized DOJ forfeiture proceeds.	66,000	66,000
Bond Referendum Ballot Costs: Bond referendum community outreach plan to inform and educate residents about the needs of the town and the proposed solutions presented in the referendum. Following identification of stakeholder priorities, a diverse platform of communications tools, including social media, video, website, e-newsletters, print flyers/brochures yard signs, mailers, information open houses, presentation board and posters, frequently asked questions and an e-mail address where the public can submit questions, will be launched. Tools will be implemented into an overall calendar that will organize the communications plans. Connect Morrisville > Engaged, inclusive community Objective 3.4: Provide opportunities for meaningful public engagement and collaboration.	26,500	26,500
Succession Planning: External consultant to provide comprehensive facilitation and assessment of a Town-wide succession planning program. An independent, subject matter expert can aide in evaluating current status and future needs to guide professional development and future recruitment and retention efforts to avoid program and project delays in the absence of a key managers and department/division heads. Connect Morrisville > Operational excellence Multiple Objectives.	25,000	- (Use of Available Lapse Salary)
Smart City Initiative – Cedar Fork District Park: Inaugural Smart City initiative to provide automation in the management of Cedar Fork District Park and a management solution related to flooding issues. The initiative includes a flood sensor, moisture sensors, digital signage and an electric gate. The flood sensor will monitor flooding and once a threshold is reached, will send a notification alert to Public Works staff, activate digital signage and close the front gate. Moisture sensors will allow for remote monitoring of field conditions to know when to reopen the park. This project will significantly reduce the trips to the park unnecessarily and allow for quicker decision making. Connect Morrisville > Engaged inclusive community and Operational excellence.	25,000	25,000
Electric Vehicle Charging Stations: Installation of electric vehicle charging stations at MAFC and replacement of the outdated charging stations in front of the Public Safety building. This request supports the town's Smart City initiative development and provides infrastructure necessary for the Town to purchase electric vehicles for business use. Expense will be offset by seeking a Clean Fuel Grant. Connect Morrisville > Engaged, Inclusive Community Multiple Objectives.	24,100	24,100
TOTAL	\$2,881,200	\$2,009,300

Transfers and Capital Reserves	Town Manager Requests	Council Approved
Roadway & Transportation Reserve: 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. Connect Morrisville > Improved transportation mobility Multiple Objectives.	-	900,000
Intersection Improvement Projects: Miscellaneous roadway construction work to support addressing safety concerns, traffic study or operational deficiencies that are discovered during the fiscal year. Expense will be offset by use of Streets Payment-in-Lieu or Transportation Capital Reserves. Connect Morrisville > Improve transportation mobility Multiple Objectives.	125,000	125,000
Intersection Improvement Study: Specific intersections have been identified by the Police and Planning Departments in need of potential signal timing, operational, geometric or signage improvements. This request would support contracting with an external traffic engineering consulting firm to outline and propose improvements for future implementation. Expense will be offset by use of Streets Payment-in-Lieu or Transportation Capital Reserves. Connect Morrisville > Improved transportation mobility Multiple Objectives.	100,000	100,000
Municipal Service District: Town allocation of funds to support the completion of Municipal Service District Projects. The final project, The Gables, is projected for construction in FY2024. Connect Morrisville > Thriving, livable neighborhoods Objective 2.5: Plan and provide for current and future infrastructure.	110,000	110,000
TOTAL	\$335,000	\$1,235,000
Budget Priorities Total	\$5,631,150	\$5,382,000

BREAKDOWN

Budgetary Priorities Total	\$5,631,150	\$5,382,000
Use of Grants	\$268,700	268,700
Use of Offsetting New Revenue	\$56,000	\$56,000
Use of Existing Capital Project Available Funds*	\$18,000	\$18,000
Use of Recognized DOJ Proceeds*	\$28,800	\$28,800
Use of Streets PIL or Roadway/Transportation Reserve	\$476,000	\$225,000
Use of Fund Balance (General Fund & Stormwater)	\$1,037,350	\$1,339,200
Net Total	\$3,746,300	\$3,446,300

*Items are anticipated to be absorbed by existing resources or anticipated restricted sources.

BUDGETARY ITEMS DEFERRED OR REDUCED

The following updated items were considered but not included as a part of the adopted FY2021 operating budget. The cost demonstrates the deferred or reduced cost as compared to the original proposed budget:

Personnel Additions (Includes partial-year requests included in proposed budget)	Proposed Deferred or Reduced Cost	Approved Deferred or Reduced Cost
MPD Traffic Unit (Sergeant and Patrol Officers – Total 4 positions at ½ year implementation cost): Council elected to defer three of the four proposed positions and kick-off the program with one Traffic Officer position.	169,050	295,900
Fire Captains (3 at ½ year implementation cost): The adopted budget did not include this proposal.	142,900	285,800
Enterprise System Administrator (1/2 year implementation): Remainder of annual cost impact for addition of ERP System Administrator. Council elected to defer the position for a full year.	49,850	99,700
Athletics Facilities Maintenance Technician (1/2 year implementation): Remainder of annual cost impact for addition of Athletic Facilities Maintenance Technician. Council elected to fund the position for the full year.	27,650	-
Deputy Fire Marshall: Deferred staffing request for Deputy Fire Marshal needed to address workload demands that exceed the current workforce in fire prevention. Potential impacts of not filling the position are quality of plan review, not meeting timelines for plan review comment, and delays in inspections also performed by Fire Prevention. Currently using additional part-time staff to support the needs of this division.	99,000	99,000
Recreation Center Supervisor (Senior Center): Deferred staffing request for dedicated Center Supervisor for the proposed Senior Center. Staffing for the Senior Center is proposed to comprise of a full-time program specialist and part-time staff oversee by Parks and Recreation Center senior management and other center supervisors.	91,300	91,300
Project/Program Coordinator (Public Works): Deferred staffing request to address expanded public works initiatives and workload capacity. This position is envisioned to assist in timely management of key work items, assist in development review and represent public works in evaluation of capital projects, and provide general overall assistance to other staff. This position previously existed in Public Works until transferred to Engineering to help in overseeing capital projects.	87,500	87,500
Senior Center Recreation Specialist (1/2 year implementation): Staffing request to address expanded Senior Center programs.	-	35,350
TOTAL	\$667,250	\$994,550
Operating Impacts (Routine or Recurring Annually)		
Sidewalk Construction: A sidewalk and pedestrian improvement capital project fund was established in FY2019 to collect allocations of funds set aside to advance various sidewalk projects in progress and planned in future years. The current available balance is being used to design multiple sidewalk segment projects that will require future construction funding to complete.	250,000	250,000
Bond Referendum Cost (November 2020): Council elected to shift conducting a bond referendum in November of 2021 in lieu of economic conditions and COVID-19 influences.	-	275,000

Vehicle Replacements: Replacement of two public works vehicles, one administration vehicle, one fire vehicle and the Parks and Recreation bus are deferred.	243,000	243,000
Space Renovation/Upfit (Town Buildings, old Fire Station #1 & Related Modifications): Current public buildings are not able to accommodate staff, meeting or storage needs. Council reduced the budgeted cost at adoption.	-	200,000
Smart City Projects: Deferral of \$150,000 of original \$250,000 request to support Smart City projects.	150,000	150,000
Staffing Operations Costs: Required uniforms, equipment, training/evaluation and computer/electronic equipment including necessary vehicles for deferred new positions.	119,500	403,400
Affordable Housing Implementation Plan: Consultant assistance to help develop a strategy to implement affordable housing initiatives. This request would have helped develop a plan to implement one or more of the options in the affordable housing study completed in FY2020 based on Town Council's policy guidance and direction.	100,000	100,000
Road Paving Projects: Additional request to accelerate proactive road maintenance to maintain acceptable levels of road condition and reduce the percentage of deficiencies.	100,000	100,000
Public Works Initiatives and Equipment: Proposed requests to address facility and equipment needs. • Town Hall Public Bathrooms Renovation Design • Town Hall Carpet (excluding Council Chambers) • Dynamic Sign Boards	78,800	78,800
Communications/Outreach Programs: Proposed requests to support video production, graphic design and advertising/marketing services were reduced by more than ½ to balance proposed operating budget for FY 2021.	52,050	52,050
Council Contingency: Undesignated (contingency) allocation reserved to advance Council initiatives.	50,000	50,000
Sustainability Initiatives: Annual allocation of funds to support sustainability initiatives that include environmental and energy innovations.	50,000	-
Park and Recreation Program Support: Proposed requests to support Cultural Program and Healthy Food Hub programs were reduce by ½ to balance proposed operating budget for FY 2021.	36,750	36,750
Citizen Satisfaction Survey: The town conducts a National Community Survey every three to five years. The last survey was done in 2017. The plan to conduct the survey this year has been deferred.	27,400	27,400
Other: Deferred or other adjusted items at budget adoption.	-	74,900
TOTAL	\$1,257,500	\$2,041,300
Capital and Reserve Allocations		
Roadway & Transportation Capital Reserve: 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.	600,000	-
Fire Apparatus Capital Reserve Fund: Allocation and transfer to Capital Reserve an amount reserved to prepare for future apparatus.	400,000	400,000
CIP Capital Reserve Fund: Annual allocation and transfer to Capital Reserve an amount reserved to prepare for future CIP Projects.	200,000	200,000
TOTAL	\$1,200,000	600,000
Budgetary Items Deferred or Reduced Total	\$3,124,750	\$3,635,850

FY2021 DEFERRED IMPLEMENTATION ITEMS

The following updated items authorized with the approved budget, will be implemented during the second half of the fiscal year as a short-term safeguard to manage and control spending levels within an uncertain economy.

FY2021 – 2nd Half Implementation

Road paving	300,000
Smart city initiatives	100,000
Police traffic unit equipment	66,000
Public Works equipment	46,200
Utility Terrain Vehicle	40,000
Emergency Operation Center Build-out	40,000
Space Upfit	50,000
Total	\$642,200

IDENTIFIED FUTURE FORECASTING NEEDS

The following list of items represent future policy and initiatives work not currently advanced at this time due to workload and budget constraints.

FUTURE NEEDS (Not Quantified)

Affordable housing – cost to implement plan
Capital needs not funded (including land acquisition)
Church Street Park Expansion (concept design)
Council chambers update/renovation (including carpet)
NC54 – median beautification (town cost share for enhancements)
Irrigation master plan implementation (based on FY2021 master plan)
Security camera installation – future phases (parks and other buildings)
Town Hall restroom renovation
Traffic signal transfer to Cary (additional cost TBD)
UDO update – town wide rezoning (following LUP) – consultant/public engagement

TAX INCREMENT REDUCTION SCENARIOS

The following items would be eliminated from proposed operating budget should additional reductions be considered by Town Council.¹³

Budget Priority Items	1 Cent Tax Reduction Scenario	2 Cent Tax Reduction Scenario
MPD Traffic Unit Personnel	169,050	169,050
MPD Traffic Unit Other Personnel Cost (4 Officers ½ Year)	48,000	48,000
MPD Traffic Unit Vehicles	272,000	272,000
MPD Traffic Unit Equipment	66,000	66,000
Utility Terrain Vehicle	40,000	40,000
Succession Planning	25,000	25,000
Space Modifications		250,000
MSD Contribution		110,000
Road Paving (reduced)		100,000
Market Pay Adjustment (change to 2.5%)		82,500
Sustainability Programs Coordinator (1/2 Year)		43,750
Video Production Services		20,000
Total	\$620,050	\$1,226,300

¹³ During Town Council deliberations, a number of other scenario options were provided by Staff in facilitation of Council's common interest formulating a final budget for adoption. This information was included in the Briefing Item.

OPERATING & CAPITAL BUDGET ORDINANCES & RESOLUTION – ADOPTED

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



ORDINANCE 2020-142-A OF MORRISVILLE TOWN COUNCIL TO APPROVE FISCAL YEAR 2021 ANNUAL OPERATING BUDGET

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, 2020 and ending June 30, 2021.

SECTION 1. GENERAL FUND

ANTICIPATED REVENUES/TRANSFERS IN

Ad Valorem Taxes	22,175,000
Intergovernmental	9,393,800
Permit & Fees	1,372,700
Sales & Services	1,307,250
Restricted Intergovernmental	858,700
Miscellaneous	355,600
Investment Earnings	270,600
<i>Transfers (In)</i>	-
Appropriation Streets PIL Fund Balance	225,000
Appropriation Fund Balance	1,142,200
Total General Fund Revenues	\$37,100,850

AUTHORIZED EXPENDITURES/TRANSFERS OUT

General Government

Governing Body	5,071,500
Administration	1,929,800
Communications & Outreach	707,900
Human Resources	543,900
Finance	694,650
Information Technology	2,776,300

Total	\$11,724,050
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Economic & Development

Engineering	1,184,100
Inspections	987,700
Planning	1,873,700

Total	\$4,045,500
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Public Works & Facility Management

Public Works & Facility Management	6,430,750
Powell Bill	590,000
Fleet	440,000

Total	\$7,460,750
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Public Safety

Police	4,786,100
Fire	6,550,000

Total	\$11,336,100
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Recreation & Cultural Resources

Parks & Recreation	2,534,450
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Total	\$2,534,450
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Total Expenditures	\$37,100,850
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SECTION 2. STORMWATER FUND

ANTICIPATED REVENUES

Permits, Sales and Fees	633,000
Appropriation Fund Balance	197,000
Total Anticipated Revenues	\$830,000

AUTHORIZED EXPENDITURES

Personnel	316,200
Operations	459,800
Capital Outlay	54,000
Transfer out to Capital Project	-
Total Anticipated Expenditures	\$830,000

SECTION 3. MUNICIPAL SERVICE DISTRICT FUND

ANTICIPATED REVENUES

Ad Valorem Special District Tax	117,000
Transfer from General Fund	110,000
Total Anticipated Revenues	\$227,000

AUTHORIZED EXPENDITURES

Operations	227,000
Total Anticipated Expenditures	\$227,000

SECTION 4. DEBT SERVICE FUND

ANTICIPATED REVENUES

Ad Valorem	-
Transfer from General Fund	3,518,700
Total Anticipated Revenues	\$3,518,700

AUTHORIZED EXPENDITURES

Debt Service Principle	2,109,800
Debt Service Interest	1,034,500
Issuance Cost	26,500
Debt Reserve	347,900
Total Anticipated Expenditures	\$3,518,700

SECTION 5. OTHER POST EMPLOYMENT BENEFITS (OPEB) FUND

ANTICIPATED REVENUES

Transfer from General Fund	372,800
Interest	40,200
Total Anticipated Revenues	\$413,000

AUTHORIZED EXPENDITURES

Net Assets in Trust	358,100
OPEB Benefits Paid	54,900
Total Expenditures	\$413,000

SECTION 6. LAW ENFORCEMENT SEPARATION ALLOWANCE FUND

ANTICIPATED REVENUES

Transfer from General Fund	83,600
Interest	5,000
Total Anticipated Revenues	\$88,600

AUTHORIZED EXPENDITURES

Net Assets in Trust	-
Law Enforcement Benefits Paid	88,600
Total Expenditures	\$88,600

SECTION 7. LEVY OF TAXES AND FEES GENERAL FUND

- A. Under authority of GS 160A-209 there is hereby levied for Fiscal Year 2021 an Ad Valorem Tax Rate of \$0.36 per one hundred dollars (\$100.00) valuation of taxable property as listed for taxes as of January 01, 2020, 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 \$6,200,175,000.
- B. Under the authority of GS 20-97, there is hereby levied an annual License Tax of thirty dollars (\$30.00) on each vehicle with 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 \$25.00 per Equivalent Residential Unit and hereby authorizes Wake County Revenue Department & Durham County Revenue Department to collect the ERU Fee as prescribed by the Fiscal Year 2021 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 2021 a Tax on Gross Receipts derived from retail short-term motor vehicle leases or rentals of one and one-half percent (1 1/2%) of the gross receipts from the short-term lease or rental of vehicles at retail to the general public as defined in Section 105.871.1 of the North Carolina General Statutes.

SECTION 8. LEVY OF TAXES MUNICIPAL SERVICE DISTRICT

- A. Under authority of GS 160A-536(a)(6), Session Law 2011-072 there is hereby levied for Fiscal Year 2021 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, 2020, 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 9. FEE SCHEDULE

There is hereby established for Fiscal Year 2021 various fees as contained in the Town of Morrisville's User Fee Schedule located in the Additional Information Section.

SECTION 10. AUTHORIZED POSITIONS

- A. There are hereby 6 new fulltime positions approved for the Fiscal Year 2021. The Authorized Positions Profile will increase to 202 fulltime positions with an estimated 52.60 part-time positions shown as full-time equivalents.
- 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 11. PAY & MERIT PLANS

- A. Planned market adjustment increase for the Town's Pay Plan for Fiscal Year 2021 were previously approved by Town Council in February 2020. There are no further adjustments included with this budget. The Full-time Pay Grades and Range Schedule is referenced within the annual operating budget.
- B. The FY2020 Performance Evaluation process is hereby suspended.
- C. Fiscal Year 2021 includes a onetime pay adjustment increase (prorated) for full-time employees hired prior to July 1, 2020 as a reasonable alternative to the suspended Performance Evaluation process. The onetime pay adjustment Increase is calculated at 3% of employee's base salary and is a permeant increase to the employee' base. The employee must be deemed eligible based on criteria established by the Town Manager.
- D. There is hereby established an authorized Fiscal Year 2021 Town of Morrisville Part-time Pay Plan describing the approved position classifications, grades, and pay rates ranges as referenced in the Additional Information section.
- E. Stipends for Town Council will be adjusted annually at the same effective percentage increase as the Town's full-time employees.

SECTION 12. 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.

SECTION 13. PURCHASE ORDERS & CAPITAL OUTLAY

All purchase orders will be pre-audited in accordance with the Local Government Budget and Fiscal Control Act and issued on all purchases over five-thousand dollars (\$5,000) and threshold of five-thousand dollars (\$5,000) for capital outlay.

SECTION 14. 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 15. LEGAL SERVICES

There is hereby authorized for Fiscal Year 2021, an agreement with the Town Attorney for legal services establishing a monthly general legal retainer rate of \$800 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 \$220 per hour. When appropriate, assignment of legal matters to associate attorneys will occur and charges applied per hour based on a rate range of \$190 per hour for associates and \$95 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 16. SPECIAL AUTHORIZATION – TOWN MANAGER/BUDGET OFFICER OR HIS/HER 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 his/her designee.
2. May process interfund transfers as anticipated by the Budget Ordinance without additional approval by the Town Council.
3. May reallocate funds accrued as a result 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 a formal mid-year report annually in January on the usage overall within the first six months and thereafter report to Town Council in accumulative increments of \$50,000. 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, assessment centers and to begin succession planning.
- B. Contract and/or Grants as Authority
1. May execute construction or repair projects, which do not require formal competitive bid procedures and for the purchase of apparatus, supplies, materials, service agreements, equipment and rental agreements, which are within budgeted appropriations.
 2. May approve the application and execution of grant agreements to or from public and nonprofit organizations, unless a grantor organization requires execution by the Town Council.
 3. May execute contracts as the lessor or lessee of real property for a maximum duration of five years or less.
- C. Special Appropriation Authorization
1. May recognize and appropriate cost share reimbursements 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 re-appropriate any unused funds originally designated in Fiscal Year 2020 Budget specifically for development of a Senior Center back to the appropriate Department Budget for the same intended purpose.
 4. 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 17. UTILIZATION OF BUDGET ORDINANCE

- A. This ordinance shall be the basis of the financial plan for the Morrisville Municipal Government during Fiscal Year 2021. 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 18. RE-APPROPRIATION OF FUNDS ENCUMBERED IN FY 2020

Operating funds encumbered on the financial records as of June 30, 2020, are hereby re-appropriated to Fiscal Year 2021.

Adopted this 23rd day of June 2020


TJ Cawley, Mayor

ATTEST:



Eric W. Smith II, Town Clerk





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

RESOLUTION 2020-142-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 2021 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 2021 Adopted Annual Budget Ordinance.

Adopted this the 23rd day of June 2020.

ATTEST:



Eric W. Smith II, Town Clerk



TJ Cawley, Mayor





RESOLUTION 2020-142 - C

THE MORRISVILLE TOWN COUNCIL INTENT TO ESTABLISHES A DEBT SERVICE FUND

WHEREAS, the Town's Capital Investment Program (CIP) establishes sound short and long-range investment expectations that provides direction for staff to plan for such investments to realize tangible results to the community; and

WHEREAS, such large financial investments primarily are dependent on financing strategies to effectively accomplish; and

WHEREAS, a separate debt service fund would allow for appropriate tracking of debt obligations and related expenses outside of the general fund including the accumulation of retired debt reserves annually that can be reapplied to future debt:

NOW, THEREFORE, BE IT RESOLVED THAT THE MORRISVILLE TOWN COUNCIL hereby establishes a Debt Service Fund 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.

Adopted this 23rd day of June 2020.

TJ Cawley, Mayor

ATTEST:

Eric W. Smith II, Town Clerk





Budget Details

OPERATING FUNDS REVENUE SUMMARY

OPERATING FUNDS EXPENDITURE SUMMARY

DEPARTMENT DETAILS

STORMWATER FUND DETAILS

MSD FUND DETAILS

CAPITAL RESERVE FUNDS



McCrimmon Parkway Extension

OPERATING FUNDS REVENUE SUMMARY

<i>GENERAL FUND</i>	<i>2018 Actual</i>	<i>2019 Actual</i>	<i>2020 Estimated Actual</i>	<i>2021 Projected Budget</i>
Ad Valorem				
Current & Prior Years	\$ 17,835,044	\$ 18,806,953	\$ 19,515,000	\$ 22,125,000
Penalty & Interest	\$ 20,130	\$ 34,564	\$ 32,000	\$ 50,000
Total Ad Valorem	\$ 17,855,174	\$ 18,841,516	\$ 19,547,000	\$ 22,175,000
Year Over Year % Change Total	1.9%	5.5%	3.7%	13.4%
Year Over Year \$s Change Total	\$ 331,739	\$ 986,342	\$ 705,484	\$ 2,628,000
Intergovernmental				
Video Programming/Telecom	\$ 672,521	\$ 649,314	\$ 655,807	\$ 656,000
Vehicle Decal Fees	\$ 292,135	\$ 528,334	\$ 572,000	\$ 628,000
Wake County Fire Tax	\$ 854,943	\$ 854,943	\$ 854,500	\$ 806,000
Fire Reimbursements	\$ 9,179	\$ 901	\$ -	\$ 30,000
Beer & Wine	\$ 105,926	\$ 109,066	\$ 115,600	\$ 115,600
Utility Sale Tax Distribution	\$ 1,635,899	\$ 1,727,243	\$ 1,599,000	\$ 1,640,000
Sales Tax Distribution	\$ 5,265,430	\$ 5,757,210	\$ 5,400,000	\$ 5,400,000
Rental Vehicle Tax	\$ 100,781	\$ 110,104	\$ 100,000	\$ 100,000
Solid Waste Disposal Tax	\$ 16,247	\$ 18,754	\$ 18,000	\$ 18,200
Total Intergovernmental	\$ 8,953,061	\$ 9,755,869	\$ 9,314,907	\$ 9,393,800
Year Over Year % Change Total	4.3%	9.0%	-4.5%	0.8%
Year Over Year \$s Change Total	\$ 367,257	\$ 802,808	\$ (440,962)	\$ 78,893
Restricted				
Powell Bill	\$ 569,720	\$ 579,013	\$ 589,678	\$ 590,000
Grants	\$ 368,400	\$ 60,253	\$ 60,287	\$ 268,700
Total Restricted	\$ 938,120	\$ 639,266	\$ 649,965	\$ 858,700
Year Over Year % Change Total	33.4%	-31.9%	1.7%	32.1%
Year Over Year \$s Change Total	\$ 234,775	\$ (298,854)	\$ 10,698	\$ 208,735
Permits & Fees				
Fire Department Fees	\$ 67,698	\$ 64,581	\$ 61,200	\$ 61,200
Building Permits	\$ 881,742	\$ 964,413	\$ 1,083,600	\$ 926,500
Engineering Fees	\$ 146,355	\$ 108,058	\$ 120,000	\$ 130,000
Planning & Zoning Fees	\$ 723,896	\$ 718,878	\$ 545,000	\$ 215,000
Officer/Civil Fees	\$ 37,483	\$ 69,790	\$ 37,000	\$ 40,000
Total Permits & Fees	\$ 1,857,174	\$ 1,925,719	\$ 1,846,800	\$ 1,372,700
Year Over Year % Change Total	0.9%	3.7%	-4.1%	-25.7%
Year Over Year \$s Change Total	\$ 16,551	\$ 68,546	\$ (78,919)	\$ (474,100)
Sales & Services				
Recreation	\$ 948,894	\$ 680,119	\$ 563,174	\$ 1,180,550
Rents	\$ 131,212	\$ 158,884	\$ 126,700	\$ 126,700
Total Sales & Services	\$ 1,080,106	\$ 839,002	\$ 689,874	\$ 1,307,250
Year Over Year % Change Total	-5.2%	-22.3%	-17.8%	89.5%
Year Over Year \$s Change Total	\$ (59,170)	\$ (241,103)	\$ (149,128)	\$ 617,376

<i>GENERAL FUND</i>	<i>2018 Actual</i>	<i>2019 Actual</i>	<i>2020 Estimated Actual</i>	<i>2021 Projected Budget</i>
Miscellaneous Revenues				
Miscellaneous Revenues	\$ 74,723	\$ 42,699	\$ 164,025	\$ 50,000
ABC Revenues	\$ 176,407	\$ 210,932	\$ 185,500	\$ 190,000
Surplus Property	\$ 59,161	\$ 52,805	\$ 60,000	\$ 50,000
Wake County Landfill	\$ 41,003	\$ 67,828	\$ 58,100	\$ 58,100
Sponsorships	\$ 6,632	\$ 8,750	\$ 7,150	\$ 7,500
Total Miscellaneous Revenues	\$ 357,926	\$ 383,014	\$ 474,775	\$ 355,600
Year Over Year % Change Total	6.0%	7.0%	24.0%	-25.1%
Year Over Year \$s Change Total	\$ 20,241	\$ 25,089	\$ 91,761	\$ (119,175)

Investment Earnings

Total Investment Earnings	\$ 293,452	\$ 400,023	\$ 278,900	\$ 270,600
Year Over Year % Change Total	117.6%	36.3%	-30.3%	-3.0%
Year Over Year \$s Change Total	\$ 158,597	\$ 106,571	\$ (121,123)	\$ (8,300)

Transfers In

Transfers from Capital Reserves	\$ 1,171,000	\$ -	\$ 1,250,000	\$ -
Transfers from Capital Project	\$ 72,617	\$ 570,000	\$ -	\$ -
Total Transfers	\$ 1,243,617	\$ 570,000	\$ 1,250,000	\$ -
Year Over Year % Change Total	100.0%	-54.2%	119.3%	-100.0%
Year Over Year \$s Change Total	\$ 1,243,617	\$ (673,617)	\$ 680,000	\$ (1,250,000)

Fund Balance

Streets PIL Fund Balance	\$ -	\$ -	\$ -	\$ 225,000
General Fund Fund Balance	\$ -	\$ -	\$ -	\$ 1,142,200
Total Fund Balance Appropriations	\$ -	\$ -	\$ -	\$ 1,367,200
Year Over Year % Change Total	0%	0%	0%	100%
Year Over Year \$s Change Total	\$ -	\$ -	\$ -	\$ 1,367,200

General Fund Total \$ **32,578,629** \$ **33,354,411** \$ **34,052,221** \$ **37,100,850**

<i>DEBT SERVICE FUND</i>	<i>2018 Actual</i>	<i>2019 Actual</i>	<i>2020 Estimated Actual</i>	<i>2021 Projected Budget</i>
DEBT SERVICE				
Transfer from General Fund	\$ -	\$ -	\$ -	\$ 3,518,700
Total Revenues	\$ -	\$ -	\$ -	\$ 3,518,700
Year Over Year % Change Total	0%	0%	0%	100%
Year Over Year \$s Change Total	\$ -	\$ -	\$ -	\$ 3,518,700
Debt Service Total	\$ -	\$ -	\$ -	\$ 3,518,700

<i>STORMWATER FUND</i>	<i>2018 Actual</i>	<i>2019 Actual</i>	<i>2020 Estimated Actual</i>	<i>2021 Projected Budget</i>
STORMWATER ENTERPRISE				
Permits, Sales and Fees	\$ 794,116	\$ 694,177	\$ 747,000	\$ 615,000
Investment Earnings	\$ 15,357	\$ 28,907	\$ 18,000	\$ 18,000
Transfers from General Fund	\$ 126,000	\$ 57,800	\$ -	\$ -
Appropriation SW Fund Balance	\$ -	\$ -	\$ 755,900	\$ 197,000
Total Revenues	\$ 935,473	\$ 780,884	\$ 1,520,900	\$ 830,000
Year Over Year % Change Total	11.8%	-16.5%	94.8%	-45.4%
Year Over Year \$s Change Total	\$ 98,745	\$ (154,589)	\$ 740,016	\$ (690,900)
Stormwater Enterprise Total	\$ 935,473	\$ 780,884	\$ 1,520,900	\$ 830,000

TOTAL GENERAL FUND	\$	32,578,375	\$	33,354,386	\$	34,052,221	\$	37,350,000
Transfers In	\$	1,243,617	\$	570,000	\$	1,250,000	\$	-
Fund Balance	\$	-	\$	-	\$	-	\$	1,367,200
Total Less Transfers In	\$	31,334,758	\$	32,784,386	\$	32,802,221	\$	35,982,800
Year Over Year % Changes Total		3.5%		4.6%		0.1%		9.7%
Year Over year \$s Changes Total	\$	1,070,942	\$	1,449,628	\$	17,835	\$	3,180,579
TOTAL DEBT SERVICE FUND	\$	-	\$	-	\$	-	\$	3,518,700
Transfers In	\$	-	\$	-	\$	-	\$	3,518,700
Total Less Transfers In	\$	-	\$	-	\$	-	\$	-
Year Over Year % Changes Total		0%		0%		0%		0%
Year Over year \$s Changes Total	\$	-	\$	-	\$	-	\$	-
TOTAL STORMWATER FUND	\$	935,728	\$	780,909	\$	1,520,900	\$	830,000
Transfers in	\$	126,000	\$	57,800	\$	-	\$	-
Fund Balance	\$	-	\$	-	\$	755,900	\$	197,000
Total Less Transfers In	\$	809,728	\$	723,109	\$	765,000	\$	633,000
Year Over Year % Changes Total		12.0%		-10.7%		5.8%		-17.3%
Year Over year \$s Changes Total	\$	86,693	\$	(86,619)	\$	41,891	\$	(132,000)

Notes: A Debt Service Fund was created in FY2021 to track retirement of debt and report debt obligations. Prior years, debt service was included as part of the General Fund.

OPERATING FUNDS EXPENDITURE SUMMARY

<i>GENERAL FUND</i>	<i>2018 Actual</i>	<i>2019 Actual</i>	<i>2020 Estimated Actual</i>	<i>2021 Projected Budget</i>
GENERAL GOVERNMENT				
Governing Body				
Total Salary and Benefits	\$ 111,367	\$ 109,028	\$ 108,364	\$ 142,500
Operations	\$ 335,238	\$ 412,157	\$ 389,514	\$ 400,300
Capital Outlay	\$ 426,134	\$ 570,000		\$ -
Transfers out of General Fund	\$ 6,019,000	\$ 6,612,800	\$ 1,150,000	\$ 4,528,700
Total Expenditures	\$ 6,891,739	\$ 7,703,985	\$ 1,647,878	\$ 5,071,500
Year Over Year % Change Total	37.7%	11.8%	-78.6%	207.8%
Year Over Year \$s Change Total	\$ 1,886,426	\$ 812,246	\$ (6,056,107)	\$ 3,423,622
Administration				
Total Salary and Benefits	\$ 1,068,136	\$ 932,780	\$ 843,406	\$ 933,600
Operations	\$ 722,015	\$ 1,052,398	\$ 1,240,173	\$ 996,200
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,790,151	\$ 1,985,178	\$ 2,083,579	\$ 1,929,800
Year Over Year % Change Total	6.5%	10.9%	5.0%	-7.4%
Year Over Year \$s Change Total	\$ 109,458	\$ 195,027	\$ 98,401	\$ (153,779)
Communications				
Total Salary and Benefits	\$ -	\$ -	\$ 263,585	\$ 406,300
Operations	\$ -	\$ -	\$ 73,098	\$ 301,600
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ 336,683	\$ 707,900
Year Over Year % Change Total	-	-	-	110.3%
Year Over Year \$s Change Total	\$ -	\$ -	\$ 336,683	\$ 371,217
Human Resources				
Total Salary and Benefits	\$ 311,447	\$ 308,520	\$ 348,630	\$ 462,000
Operations	\$ 89,000	\$ 76,666	\$ 124,746	\$ 81,900
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 400,447	\$ 385,186	\$ 473,376	\$ 543,900
Year Over Year % Change Total	2.7%	-3.8%	22.9%	14.9%
Year Over Year \$s Change Total	\$ 10,573	\$ (15,261)	\$ 88,190	\$ 70,524
Finance				
Total Salary and Benefits	\$ 443,185	\$ 423,052	\$ 441,168	\$ 502,250
Operations	\$ 199,416	\$ 435,445	\$ 215,351	\$ 192,400
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 642,601	\$ 858,497	\$ 656,519	\$ 694,650
Year Over Year % Change Total	6.8%	33.6%	-23.5%	5.8%
Year Over Year \$s Change Total	\$ 40,915	\$ 215,896	\$ (201,978)	\$ 38,131
Information Technology				
Total Salary and Benefits	\$ 408,678	\$ 376,189	\$ 670,700	\$ 858,200
Operations	\$ 877,037	\$ 888,664	\$ 1,274,205	\$ 1,823,100
Capital Outlay	\$ 146,064	\$ 354,154	\$ 108,400	\$ 95,000
Total Expenditures	\$ 1,431,779	\$ 1,619,007	\$ 2,053,305	\$ 2,776,300
Year Over Year % Change Total	27.6%	13.1%	26.8%	35.2%
Year Over Year \$s Change Total	\$ 309,587	\$ 187,228	\$ 434,298	\$ 722,995
General Government Total	\$ 11,156,717	\$ 12,551,853	\$ 7,251,340	\$ 11,724,050

<i>GENERAL FUND</i>	<i>2018 Actual</i>	<i>2019 Actual</i>	<i>2020 Estimated Actual</i>	<i>2021 Projected Budget</i>
DEVELOPMENT				
Engineering				
Total Salary and Benefits	\$ 461,182	\$ 492,063	\$ 562,871	\$ 884,900
Operations	\$ 11,798	\$ 53,696	\$ 82,008	\$ 174,200
Capital Outlay	\$ 230,107	\$ 29,630	\$ -	\$ 125,000
Total Expenditures	\$ 703,087	\$ 575,389	\$ 644,879	\$ 1,184,100
Year Over Year % Change Total	22.9%	-18.2%	12.1%	83.6%
Year Over Year \$s Change Total	\$ 130,961	\$ (127,698)	\$ 69,490	\$ 539,221
Inspections				
Total Salary and Benefits	\$ 614,797	\$ 664,708	\$ 754,459	\$ 927,600
Operations	\$ 34,542	\$ 47,326	\$ 42,377	\$ 60,100
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 649,339	\$ 712,034	\$ 796,836	\$ 987,700
Year Over Year % Change Total	33.5%	9.7%	11.9%	24.0%
Year Over Year \$s Change Total	\$ 162,871	\$ 62,695	\$ 84,802	\$ 190,864
Planning				
Total Salary and Benefits	\$ 998,316	\$ 1,154,769	\$ 1,040,359	\$ 1,185,200
Operations	\$ 246,618	\$ 446,084	\$ 414,670	\$ 238,500
Capital Outlay	\$ -	\$ -	\$ -	\$ 450,000
Total Expenditures	\$ 1,244,934	\$ 1,600,853	\$ 1,455,029	\$ 1,873,700
Year Over Year % Change Total	6.2%	28.6%	-9.1%	28.8%
Year Over Year \$s Change Total	\$ 72,812	\$ 355,919	\$ (145,824)	\$ 418,671
Development Total	\$ 2,597,360	\$ 2,888,276	\$ 2,896,744	\$ 4,045,500
PUBLIC WORKS & FACILITY MAINTENANCE				
Public Works				
Total Salary and Benefits	\$ 1,458,532	\$ 1,231,213	\$ 1,515,151	\$ 1,803,850
Operations	\$ 3,379,244	\$ 2,933,320	\$ 4,781,785	\$ 4,216,400
Capital Outlay	\$ 543,646	\$ 92,244	\$ 318,626	\$ 410,500
Total Expenditures	\$ 5,381,422	\$ 4,256,777	\$ 6,615,562	\$ 6,430,750
Year Over Year % Change Total	-2.4%	-20.9%	55.4%	-2.8%
Year Over Year \$s Change Total	\$ (134,725)	\$ (1,124,645)	\$ 2,358,785	\$ (184,812)
Powell Bill				
Operations	\$ 569,720	\$ 341,900	\$ 238,099	\$ 590,000
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 569,720	\$ 341,900	\$ 238,099	\$ 590,000
Year Over Year % Change Total	2.8%	-40.0%	-30.4%	147.8%
Year Over Year \$s Change Total	\$ 15,406	\$ (227,820)	\$ (103,801)	\$ 351,901
Fleet				
Operations	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ 502,075	\$ 447,135	\$ 402,201	\$ 440,000
Total Expenditures	\$ 502,075	\$ 447,135	\$ 402,201	\$ 440,000
Year Over Year % Change Total	-12.8%	-10.9%	-10.0%	9.4%
Year Over Year \$s Change Total	\$ (73,656)	\$ (54,940)	\$ (44,934)	\$ 37,799
Public Works Total	\$ 6,453,217	\$ 5,045,812	\$ 7,255,862	\$ 7,460,750

<i>GENERAL FUND</i>	<i>2018 Actual</i>	<i>2019 Actual</i>	<i>2020 Estimated Actual</i>	<i>2021 Projected Budget</i>
PUBLIC SAFETY				
Fire				
Total Salary and Benefits	\$ 4,464,493	\$ 4,744,880	\$ 5,162,858	\$ 5,727,700
Operations	\$ 588,208	\$ 723,283	\$ 823,512	\$ 732,300
Capital Outlay	\$ 41,416	\$ 128,138	\$ 2,410,508	\$ 90,000
Total Expenditures	\$ 5,094,117	\$ 5,596,301	\$ 8,396,878	\$ 6,550,000
Year Over Year % Change Total	7.8%	9.9%	50.0%	-22.0%
Year Over Year \$s Change Total	\$ 368,813	\$ 502,184	\$ 2,800,577	\$ (1,846,878)
Police				
Total Salary and Benefits	\$ 3,357,315	\$ 3,298,353	\$ 3,613,300	\$ 4,278,500
Operations	\$ 397,868	\$ 511,253	\$ 395,300	\$ 473,700
Capital Outlay	\$ 11,500	\$ -	\$ -	\$ 33,900
Total Expenditures	\$ 3,766,683	\$ 3,809,606	\$ 4,008,600	\$ 4,786,100
Year Over Year % Change Total	2.3%	1.1%	5.2%	19.4%
Year Over Year \$s Change Total	\$ 85,735	\$ 42,923	\$ 198,994	\$ 777,500
Public Safety Total	\$ 8,860,800	\$ 9,405,907	\$ 12,405,478	\$ 11,336,100
PARKS & RECREATION				
Parks				
Total Salary and Benefits	\$ 1,535,812	\$ 1,390,840	\$ 1,334,630	\$ 1,892,750
Operations	\$ 374,417	\$ 238,385	\$ 491,500	\$ 641,700
Capital Outlay	\$ -	\$ 29,454	\$ -	\$ -
Total Expenditures	\$ 1,910,229	\$ 1,658,679	\$ 1,826,130	\$ 2,534,450
Year Over Year % Change Total	10.5%	-13.2%	10.1%	38.8%
Year Over Year \$s Change Total	\$ 181,724	\$ (251,550)	\$ 167,451	\$ 708,320
Parks & Recreation Total	\$ 1,910,229	\$ 1,658,679	\$ 1,826,130	\$ 2,534,450
General Fund Total	\$ 30,978,323	\$ 31,550,527	\$ 31,635,554	\$ 37,100,850
DEBT SERVICE FUND				
DEBT SERVICE				
Principle/Interest	\$ 2,187,380	\$ 2,130,414	\$ 3,471,367	\$ 3,144,290
Administrative Cost	\$ -	\$ -	\$ -	\$ 26,500
Reserve	\$ -	\$ -	\$ -	\$ 347,910
Total Expenditures	\$ 2,187,380	\$ 2,130,414	\$ 3,471,367	\$ 3,518,700
Year Over Year % Change Total	-67.3%	-2.6%	62.9%	1%
Year Over Year \$s Change Total	\$ (4,493,862)	\$ (56,966)	\$ 1,340,953	\$ 47,333
Debt Service Total	\$ 2,187,380	\$ 2,130,414	\$ 3,471,367	\$ 3,518,700
STORMWATER FUND				
STORMWATER ENTERPRISE				
Total Salary and Benefits	\$ 217,182	\$ 256,976	\$ 250,609	\$ 316,200
Operations	\$ 151,026	\$ 228,947	\$ 155,370	\$ 459,800
Capital Outlay	\$ -	\$ -	\$ 1,045	\$ 54,000
Transfers out to capital project	\$ -	\$ 475,000	\$ -	\$ -
Total Expenditures	\$ 368,208	\$ 960,923	\$ 407,024	\$ 830,000
Year Over Year % Change Total	-21.8% 68	161.0%	-57.6%	103.9%
Year Over Year \$s Change Total	\$ (102,867)	\$ 592,715	\$ (553,899)	\$ 422,976
Stormwater Enterprise Total	\$ 368,208	\$ 960,923	\$ 407,024	\$ 830,000

TOTAL GENERAL FUND	\$	33,165,703	\$	33,680,941	\$	35,106,921	\$	37,100,850
Transfers Out	\$	6,019,000	\$	6,612,800	\$	1,150,000	\$	4,528,700
Total Less Transfers Outs	\$	27,146,703	\$	27,068,141	\$	33,956,921	\$	32,572,150
Year Over Year % Changes Total		-11.1%		-0.3%		25.4%		-4.1%
Year Over year \$\$ Changes Total	\$	(3,384,062)	\$	(78,562)	\$	6,888,780	\$	(1,384,771)

TOTAL DEBT SERVICE FUND*	\$	-	\$	-	\$	-	\$	3,518,700
Year Over Year % Changes Total		0.0%		0.0%		0.0%		100.0%
Year Over year \$\$ Changes Total	\$	-	\$	-	\$	-	\$	3,518,700

TOTAL STORMWATER FUND	\$	368,208	\$	960,923	\$	407,024	\$	830,000
Transfers Out	\$	-	\$	475,000	\$	-	\$	-
Total Less Transfers Outs	\$	368,208	\$	485,923	\$	407,024	\$	830,000
Year Over Year % Changes Total		-21.8%		32.0%		-16.2%		103.9%
Year Over year \$\$ Changes Total	\$	(102,867)	\$	117,715	\$	(78,899)	\$	422,976

Operating Fund Combined - General & Stormwater Funds

General Government	\$	11,156,717	\$	12,551,853	\$	7,251,340	\$	11,724,050
Public Safety	\$	8,860,800	\$	9,405,907	\$	12,405,478	\$	11,336,100
Economic & Physical Development	\$	2,597,360	\$	2,888,276	\$	2,896,744	\$	4,045,500
Public Works	\$	6,453,217	\$	5,045,812	\$	7,255,862	\$	7,460,750
Culture & Recreation	\$	1,910,229	\$	1,658,679	\$	1,826,130	\$	2,534,450
Stormwater	\$	368,208	\$	960,923	\$	407,024	\$	830,000
Debt Service*	\$	2,187,380	\$	2,130,414	\$	3,471,367		
Total Expenditures	\$	33,533,911	\$	34,641,864	\$	35,513,945	\$	37,930,850

DEPARTMENT DETAIL

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

New Initiatives & Priorities	Cost Value
Roadway & Transportation Capital Reserve	900,000
Municipal Service District Fund Subsidy	110,000
Total	\$1,010,000

GOVERNING BODY	2018 ACTUALS	2019 ACTUALS	2020 ESTIMATED ACTUAL	2021 PROJECTED BUDGET
Personnel	\$ 121,219	\$ 109,028	\$ 108,364	\$ 142,500
Operating	\$ 325,387	\$ 412,157	\$ 389,514	\$ 400,300
Capital	\$ 426,134	\$ 570,000	\$ -	\$ -
Transfers	\$ 6,019,000	\$ 6,612,800	\$ 1,150,000	\$ 4,528,700
TOTAL	\$ 6,891,740	\$ 7,703,985	\$ 1,647,878	\$ 5,071,500
Year over Year \$s Change Total	\$ 1,886,426	\$ 812,245	\$ (6,056,107)	\$ 3,423,622
Year over Year % Change Total	38%	12%	-79%	208%

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

New Initiatives & Priorities	Cost Value
Space Renovation/Upfit	50,000
Strategic Plan Support	15,000
Total	\$65,000

ADMINISTRATION	2018 ACTUALS	2019 ACTUALS	2020 ESTIMATED ACTUAL	2021 PROJECTED BUDGET
Personnel	\$ 1,068,136	\$ 932,780	\$ 843,406	\$ 933,600
Operating	\$ 722,014	\$ 1,052,398	\$ 1,240,173	\$ 996,200
Capital	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 1,790,150	\$ 1,985,178	\$ 2,083,579	\$ 1,929,800
Year over Year \$s Change Total	\$ 109,458	\$ 195,028	\$ 98,401	\$ (153,779)
Year over Year % Change Total	7%	11%	5%	-7%

5 – Full-time Employees

Note: Merit & Market Adjustments, along with Local Government Retirement System and Health and Dental increases are included in the figures above.

Communications

MISSION

The Communications Department is responsible for the production and dissemination of information about Town operations and business to both the public at large and to Town employees. The department focuses on community outreach and engagement, media relations, public relations and signature special events.

SERVICE TO COMMUNITY

Our chief purpose is to build relationships with those who live, work, play and travel within the Town of Morrisville, through ongoing, effective, and open communications.

BUDGET NOTES

New Initiatives & Priorities	Cost Value
Video Production	20,000
Advertising/Marketing	14,550
Graphic Design Services	12,500
Total	\$47,050

COMMUNICATIONS	2018 ACTUALS	2019 ACTUALS	2020 ESTIMATED ACTUAL	2021 PROJECTED BUDGET
Personnel	\$ -	\$ -	\$ 263,585	\$ 406,300
Operating	\$ -	\$ -	\$ 73,098	\$ 301,600
TOTAL	\$ -	\$ -	\$ 336,683	\$ 707,900
Year over Year \$s Change Total	\$ -	\$ -	\$ 336,683	\$ 371,217
Year over Year % Change Total		0%	0%	110%

4 – Full-time Employees

Note: Merit & Market Adjustments, along with Local Government Retirement System and Health and Dental increases are included in the figures above.

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

New Initiatives & Priorities	Cost Value
None	-
Total	\$ -

FINANCE	2018 ACTUALS	2019 ACTUALS	2020 ESTIMATED ACTUAL	2021 PROJECTED BUDGET
Personnel	\$ 443,186	\$ 423,052	\$ 441,168	\$ 502,250
Operating	\$ 199,415	\$ 435,445	\$ 215,351	\$ 192,400
TOTAL	\$ 642,601	\$ 858,497	\$ 656,519	\$ 694,650
<i>Year over Year \$s Change Total</i>	<i>\$ 40,915</i>	<i>\$ 215,896</i>	<i>\$ (201,978)</i>	<i>\$ 38,131</i>
<i>Year over Year % Change Total</i>	<i>7%</i>	<i>34%</i>	<i>-24%</i>	<i>6%</i>

5 – Full-time Employees

Note: Merit & Market Adjustments, along with Local Government Retirement System and Health and Dental increases are included in the figures above.

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:

- Promoting professional development and leadership training opportunities through training & motivation
- Developing pay & classification systems
- Recruitment of qualified people, while recognizing & encouraging work place 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

New Initiatives & Priorities	Cost Value
Human Resource Specialist	88,900
Succession Planning – <i>Note: funding from available lapse salary</i>	-
Total	\$88,900

HUMAN RESOURCES	2018 ACTUALS	2019 ACTUALS	2020 ESTIMATED ACTUAL	2021 PROJECTED BUDGET
Personnel	\$ 320,965	\$ 308,520	\$ 348,630	\$ 462,000
Operating	\$ 79,484	\$ 84,551	\$ 124,746	\$ 81,900
TOTAL	\$ 400,449	\$ 393,071	\$ 473,376	\$ 543,900
Year over Year \$s Change Total	\$ 10,573	\$ (7,378)	\$ 80,305	\$ 70,524
Year over Year % Change Total	3%	-2%	20%	15%

4 – Full-time Employees

Note: Merit & Market Adjustments, along with Local Government Retirement System and Health and Dental increases are included in the figures above.

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

New Initiatives & Priorities	Cost Value
Information Technology Innovations (GIS Server Migration, Active Directory & Device Management, Facility Security Cameras, Parks WiFi Installation, EOC Center) - Note: EOC Center Implementation Deferment to Mid-Year	188,400
Information Technology Service Agreements/Leases (Computer HAAS Lease, Hosted Phone Yearly Subscription, GIS Small Government Enterprise Agreement, Parks WiFi, Facility Security Cameras)	106,800
Network/Security Administrator	104,200
Smart City Projects - Note: Implementation Deferment to Mid-Year	100,000
Computer Hardware Replacements (Network Switches, Servers & Printers)	56,000
Desk Phone Hardware	28,000
Smart City Initiative-Cedar Fork District Park	25,000
Technology Equipment & Software for New Position	12,000
Total	\$620,400

INFORMATION TECHNOLOGY	2018 ACTUALS	2019 ACTUALS	2020 ESTIMATED ACTUAL	2021 PROJECTED BUDGET
Personnel	\$ 408,679	\$ 376,189	\$ 670,700	\$ 858,200
Operating	\$ 877,035	\$ 888,664	\$ 1,274,205	\$ 1,823,100
Capital	\$ 146,064	\$ 354,154	\$ 108,400	\$ 95,000
TOTAL	\$ 1,431,777	\$ 1,619,006	\$ 2,053,305	\$ 2,776,300
<i>Year over Year \$s Change Total</i>	<i>\$ 309,587</i>	<i>\$ 187,229</i>	<i>\$ 434,299</i>	<i>\$ 722,995</i>
<i>Year over Year % Change Total</i>	<i>28%</i>	<i>13%</i>	<i>27%</i>	<i>35%</i>
7 – Full-time Employees			0.25 – Part-time Employees	

Note: Merit & Market Adjustments, along with Local Government Retirement System and Health and Dental increases are included in the figures above.

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

New Initiatives & Priorities	Cost Value
None	
Total	\$-

INSPECTIONS	2018 ACTUALS	2019 ACTUALS	2020 ESTIMATED ACTUAL	2021 PROJECTED BUDGET
Personnel	\$ 614,796	\$ 664,708	\$ 754,459	\$ 927,600
Operating	\$ 34,542	\$ 47,326	\$ 42,377	\$ 60,100
TOTAL	\$ 649,338	\$ 712,033	\$ 796,836	\$ 987,700
Year over Year \$s Change Total	\$ 162,871	\$ 62,695	\$ 84,802	\$ 190,864
Year over Year % Change Total	34%	10%	12%	24%

10 – Full-time Employees

Note: Merit & Market Adjustments, along with Local Government Retirement System and Health and Dental increases are included in the figures above.

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

New Initiatives & Priorities	Cost Value
Smart Shuttle Transit	502,000
Total	\$502,000

PLANNING	2018 ACTUALS	2019 ACTUALS	2020 ESTIMATED ACTUAL	2021 PROJECTED BUDGET
Personnel	\$ 998,315	\$ 1,154,769	\$ 1,040,359	\$ 1,185,200
Operating	\$ 246,617	\$ 446,084	\$ 414,670	\$ 238,500
Capital	\$ -	\$ -	\$ -	\$ 450,000
TOTAL	\$ 1,244,932	\$ 1,600,853	\$ 1,455,028	\$ 1,873,700
Year over Year \$s Change Total	\$ 72,812	\$ 355,921	\$ (145,825)	\$ 418,672
Year over Year % Change Total	6%	29%	-9%	29%

12 – Full-time Employees

Note: Merit & Market Adjustments, along with Local Government Retirement System and Health and Dental increases are included in the figures above.

Engineering

MISSION

The mission of the Engineering Department is to represent the interests of the Town of Morrisville's residents and taxpayers in the activities related to planning, inspection, construction, and maintenance of the Town's infrastructure and to endeavor to provide engineered systems that enhance the standard of living, quality of life and minimize the impact to the environment.

SERVICE TO COMMUNITY

- Evaluating and responding to residential and business concerns and complaints.
- Providing development support, including review of site plans, construction plans, plats, and plot plans (construction phase development support also involves construction inspection services and the formal acceptance of public improvements).
- Providing technical support in meeting the Town's floodplain management responsibilities.
- In-house engineering design and support and project construction management and oversight.

BUDGET NOTES

New Initiatives & Priorities	Cost Value
Intersection Improvements Study & Projects	225,000
Total	\$225,000

ENGINEERING	2018 ACTUALS	2019 ACTUALS	2020 ESTIMATED ACTUAL	2021 PROJECTED BUDGET
Personnel	\$ 461,183	\$ 492,063	\$ 562,871	\$ 884,900
Operating	\$ 11,797	\$ 53,696	\$ 82,008	\$ 174,200
Capital	\$ 230,107	\$ 29,630	\$ -	\$ 125,000
TOTAL	\$ 703,087	\$ 575,390	\$ 644,879	\$ 1,184,100
Year over Year \$s Change Total	\$ 130,961	\$ (127,697)	\$ 69,489	\$ 539,221
Year over Year % Change Total	23%	-18%	12%	84%

8 – Full-time Employees

Note: Merit & Market Adjustments, along with Local Government Retirement System and Health and Dental increases are included in the figures above.

Public Works

MISSION

The Public Works Department's mission is to provide exceptional customer service by ensuring citizen safety, maintaining the infrastructure, supporting Town departments, and providing quality essential municipal services in an efficient manner.

SERVICE TO COMMUNITY

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

BUDGET NOTES

New Initiatives & Priorities	Cost Value
Fleet Replacements	440,000
Proactive Street Maintenance – Note: Implementation Deferment Mid-Year	300,000
Recycling Increase & Sustainability Initiatives	210,000
Sustainability Coordinator & Athletics Facilities Maintenance Tech-Full Year	162,300
Town Building Maintenance & Equipment Replacements (Skidsteer, Workman, Water Trailer, Ventrac, HVAC) – Note: Workman, Water Trailer, Ventrac Implementation Deferment to Mid-Year	181,400
Pedestrian bridge & safety improvements	35,000
Electric Vehicle Charging Stations - Note: funding expected through partial grant	24,100
Cricket Pitch Quick Connect – Note: funding through Church Street Park Capital Project	-
CDL Program – Note: absorb within department base budget	-
Total	\$1,352,800

PUBLIC WORKS	2018 ACTUALS	2019 ACTUALS	2020 ESTIMATED ACTUAL	2021 PROJECTED BUDGET
Personnel	\$ 1,458,531	\$ 1,231,213	\$ 1,515,151	\$ 1,803,850
Operating	\$ 3,379,242	\$ 2,933,320	\$ 4,781,785	\$ 4,216,400
Capital	\$ 543,646	\$ 92,244	\$ 318,626	\$ 410,500
TOTAL	\$ 5,381,419	\$ 4,256,778	\$ 6,615,562	\$ 6,430,750
<i>Year over Year \$s Change Total</i>	<i>\$ (134,725)</i>	<i>\$ (1,124,641)</i>	<i>\$ 2,358,784</i>	<i>\$ (184,812)</i>
<i>Year over Year % Change Total</i>	<i>-2%</i>	<i>-21%</i>	<i>55%</i>	<i>-3%</i>

24 – Full-time Employees

2 – Part-time Employees

Note: Merit & Market Adjustments, along with Local Government Retirement System and Health and Dental increases are included in the figures above.

FLEET	2018 ACTUALS	2019 ACTUALS	2020 ESTIMATED ACTUAL	2021 PROJECTED BUDGET
Operating	\$ -	\$ 7,778	\$ -	\$ -
Capital	\$ 502,075	\$ 439,357	\$ 402,201	\$ 440,000
TOTAL	\$ 502,075	\$ 447,135	\$ 402,201	\$ 440,000
<i>Year over Year \$s Change Total</i>	<i>\$ (73,656)</i>	<i>\$ (54,940)</i>	<i>\$ (44,934)</i>	<i>\$ 37,799</i>
<i>Year over Year % Change Total</i>	<i>-13%</i>	<i>-11%</i>	<i>-10%</i>	<i>9%</i>

POWELL BILL	2018 ACTUALS	2019 ACTUALS	2020 ESTIMATED ACTUAL	2021 PROJECTED BUDGET
Operating	\$ 569,720	\$ 341,900	\$ 238,099	\$ 590,000
Capital	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 569,720	\$ 341,900	\$ 238,099	\$ 590,000
<i>Year over Year \$s Change Total</i>	<i>\$ 15,406</i>	<i>\$ (227,820)</i>	<i>\$ (103,801)</i>	<i>\$ 351,901</i>
<i>Year over Year % Change Total</i>	<i>3%</i>	<i>-40%</i>	<i>-30%</i>	<i>148%</i>

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

New Initiatives & Priorities	Cost Value
Equipment Replacement (Motorola Radios, K9 Working Dog, Watchguard Warranty Renewal)	101,400
Traffic Unit Equipment (Mobile Camera, Drone, Speed Trailer, Crash Reconstruction Training) – <i>Note: Some use of DOJ funds and Implementation Deferment to Mid-Year</i>	66,000
Traffic Officer - <i>Note: 1/2 year Implementation</i>	54,250
Law Enforcement Recruitment Campaign	6,000
Total	\$227,650

POLICE	2018 ACTUALS	2019 ACTUALS	2020 ESTIMATED ACTUAL	2021 PROJECTED BUDGET
Personnel	\$ 3,357,316	\$ 3,333,855	\$ 3,613,300	\$ 4,278,500
Operating	\$ 397,867	\$ 511,253	\$ 395,300	\$ 473,700
Capital	\$ 11,500	\$ -	\$ -	\$ 33,900
TOTAL	\$ 3,766,683	\$ 3,845,108	\$ 4,008,600	\$ 4,786,100
<i>Year over Year \$s Change Total</i>	\$ 85,735	\$ 78,425	\$ 163,492	\$ 777,500
<i>Year over Year % Change Total</i>	2%	2%	4%	19%

46 – Full-time Employees	2.3 – Part-time Employees
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Note: Merit & Market Adjustments, along with Local Government Retirement System and Health and Dental increases are included in the figures above.

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

New Initiatives & Priorities				Cost Value	
Equipment/Operational Upgrades (Utility Terrain Vehicle, Rescue Equipment Replacement, Emergency Operations Plan Update) – <i>Note: Utility Terrain Vehicle Deferment to Mid-Year</i>				105,000	
Total				\$105,000	

FIRE	2018 ACTUALS	2019 ACTUALS	2020 ESTIMATED ACTUAL	2021 PROJECTED BUDGET
Personnel	\$ 4,464,493	\$ 4,744,880	\$ 5,162,858	\$ 5,727,700
Operating	\$ 588,208	\$ 723,283	\$ 823,512	\$ 732,300
Capital	\$ 41,416	\$ 128,138	\$ 2,410,508	\$ 90,000
TOTAL	\$ 5,094,117	\$ 5,596,300	\$ 8,396,878	\$ 6,550,000
Year over Year \$s Change Total	\$ 368,813	\$ 502,183	\$ 2,800,578	\$ (1,846,878)
Year over Year % Change Total	8%	10%	50%	-22%

58 – Full-time Employees	18 – Part-time Employees
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Note: Merit & Market Adjustments, along with Local Government Retirement System and Health and Dental increases are included in the figures above.

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

New Initiatives & Priorities	Cost Value
Parks/Rec Program Support (Cultural Programs, Food Hub Programs, Preschool Program Expansion, MAFC Programs & Pool Maintenance)	112,350
Senior Center Upfit Costs	100,000
Senior Center Recreation Program Specialist -Note: 1/2 year Implementation	47,350
Total	\$259,700

PARKS & RECREATION	2018 ACTUALS	2019 ACTUALS	2020 ESTIMATED ACTUAL	2021 PROJECTED BUDGET
Personnel	\$ 1,535,812	\$ 1,390,840	\$ 1,334,630	\$ 1,892,750
Operating	\$ 374,416	\$ 238,385	\$ 491,500	\$ 641,700
Capital	\$ -	\$ 29,454	\$ -	\$ -
TOTAL	\$ 1,910,228	\$ 1,658,679	\$ 1,826,130	\$ 2,534,450
Year over Year \$s Change Total	\$ 181,724	\$ (251,549)	\$ 167,451	\$ 708,320
Year over Year % Change Total	11%	-13%	10%	39%

16 – Full-time Employees	25.05 – Part-time Employees
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Note: Merit & Market Adjustments, along with Local Government Retirement System and Health and Dental increases are included in the figures above.

Debt

BUDGET NOTES

New Initiatives & Priorities	Cost Value
New Debt Service:	26,500
Bond Referendum Outreach	
Total	\$26,500

DEBT SERVICE FUND	2018 ACTUALS	2019 ACTUALS	2020 ESTIMATED ACTUAL	2021 PROJECTED BUDGET
DT	\$ 2,187,380	\$ 2,130,413	\$ 3,471,367	\$ 3,518,700
TOTAL	\$ 2,187,380	\$ 2,130,413	\$ 3,471,368	\$ 3,518,700
<i>Year over Year \$s Change Total</i>	\$ (4,493,862)	\$ (56,967)	\$ 1,340,954	\$ 47,333
<i>Year over Year % Change Total</i>	-67%	-3%	63%	1%

STORMWATER FUND

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

New Initiatives & Priorities	Cost Value
Stormwater Master Plan	\$150,000
Total	\$150,000

STORMWATER	2018 ACTUALS	2019 ACTUALS	2020 ESTIMATED ACTUAL	2021 PROJECTED BUDGET
Personnel	\$ 217,182	\$ 256,976	\$ 250,609	\$ 316,200
Operating	\$ 151,026	\$ 228,947	\$ 155,370	\$ 459,800
Capital	\$ -	\$ -	\$ 1,045	\$ 54,000
Transfers	\$ -	\$ 475,000	\$ -	\$ -
TOTAL	\$ 368,208	\$ 960,923	\$ 407,024	\$ 830,000
<i>Year over Year \$s Change Total</i>	<i>\$ (102,867)</i>	<i>\$ 592,715</i>	<i>\$ (553,899)</i>	<i>\$ 422,976</i>
<i>Year over Year % Change Total</i>	<i>-22%</i>	<i>161%</i>	<i>-58%</i>	<i>104%</i>

3 – Full-time Employees

MUNICIPAL SERVICE DISTRICT FUND

Municipal Service District

MISSION

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.

SERVICE TO COMMUNITY

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

New Initiatives & Priorities				Cost Value	
None				\$0.00	

	2018 ACTUALS	2019 ACTUALS	2020 ESTIMATED ACTUAL	2021 PROJECTED BUDGET
MSD Revenues				
Ad Valorem (special district)	\$ 95,993	\$ 96,317	\$ 99,200	\$ 117,000
Investment Earnings	\$ 3,477	\$ 8,537	\$ 1,500	\$ -
Transfers In from General Fund	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000
TOTAL	\$ 209,470	\$ 214,854	\$ 210,700	\$ 227,000
<i>Year over Year \$s Change Total</i>	<i>\$ (102,867)</i>	<i>\$ 5,384</i>	<i>\$ (4,154)</i>	<i>\$ 16,300</i>
<i>Year over Year % Change Total</i>	<i>-22%</i>	<i>3%</i>	<i>-2%</i>	<i>8%</i>

	2018 ACTUALS	2019 ACTUALS	2020 ESTIMATED ACTUAL	2021 PROJECTED BUDGET
MSD Expenditures				
Operating	\$ 193	\$ 2,780	\$ 1,990	\$ -
Capital	\$ -	\$ 467,228	\$ 171,259	\$ 227,000
Transfers	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 193	\$ 470,008	\$ 173,249	\$ 227,000
<i>Year over Year \$s Change Total</i>	<i>\$ (102,867)</i>	<i>\$ 469,815</i>	<i>\$ (296,759)</i>	<i>\$ 53,751</i>
<i>Year over Year % Change Total</i>	<i>-22%</i>	<i>243427%</i>	<i>-63%</i>	<i>31%</i>

CAPITAL RESERVE FUNDS (CRF)

Fire Apparatus CRF

MISSION

The purpose of the Capital Reserve Fund is to set aside funds annually to plan for and replace large Fire Apparatus as a future pay-as-go capital outlay. This avoids resource competition and increasing debt obligations for shorter life-cycled items.

SERVICE TO COMMUNITY

The Capital Reserve Fund provides the means to ensure fire safety equipment is mission ready to protect the safety and wellbeing of the community.

BUDGET NOTES

New Initiatives & Priorities		Cost Value	
None		\$0.00	

FIRE APPARATUS CAPITAL RESERVE FUND	2018 Actual	2019 Actual	2020 Estimated Actual	2021 Proposed Budget
Beginning Balance	\$ 1,259,704	\$ 494,149	\$ 907,560	\$ 14,440
Interest Earnings	\$ 5,445	\$ 13,411	\$ 6,880	\$ -
Transfer in from General Fund	\$ 400,000	\$ 400,000	\$ 350,000	\$ -
Transfer out to General Fund	\$ (1,171,000)	\$ -	\$ (1,250,000)	\$ -
Ending Fund Balance	\$ 494,149	\$ 907,560	\$ 14,440	\$ 14,440
Year Over Year % Change Total	-60.8%	83.7%	-98.4%	0.0%
Year Over Year \$s Change Total	\$ (765,555)	\$ 413,411	\$ (893,120)	\$ -

Capital Investment Program CRF

MISSION

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.

SERVICE TO COMMUNITY

Leverage our resources by re-investing in the community.

BUDGET NOTES

New Initiatives & Priorities			Cost Value	
None			\$0.00	

CIP CAPITAL RESERVE FUND	2018 Actual	2019 Actual	2020 Estimated Actual	2021 Proposed Budget
Beginning Balance	\$ 200,798	\$ 404,263	\$ 4,326,388	\$ 1,019,816
Interest Earnings	\$ 3,466	\$ 52,125	\$ 43,428	\$ -
Transfer in from General Fund	\$ 200,000	\$ 3,870,000	\$ 200,000	\$ -
Transfer out to General Fund	\$ -	\$ -	\$ (3,550,000)	\$ -
Ending Fund Balance	\$ 404,264	\$ 4,326,388	\$ 1,019,816	\$ 1,019,816
Year Over Year % Change Total	101.3%	970.2%	-76.4%	0.0%
Year Over Year \$s Change Total	\$ 203,466	\$ 3,922,124	\$ (3,306,572)	\$ -

Roadway & Transportation CRF

MISSION

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.

SERVICE TO COMMUNITY

Leverage our resources by re-investing in the community.

BUDGET NOTES

New Initiatives & Priorities			Cost Value	
None			\$0.00	

ROADWAY & TRANSPORTATION CAPITAL RESERVE FUND	2018 Actual	2019 Actual	2020 Estimated Actual	2021 Proposed Budget
Beginning Balance	\$ 441,753	\$ 909,540	\$ 1,406,009	\$ 560,909
Interest Earnings	\$ 7,786	\$ 21,469	\$ 14,900	\$ -
Transfer in from General Fund	\$ 460,000	\$ 475,000	\$ 490,000	\$ 900,000
Transfer out to Capital Project(s)	\$ -	\$ -	\$ (1,350,000)	\$ -
Ending Fund Balance	\$ 909,539	\$ 1,406,009	\$ 560,909	\$ 1,460,909
Year Over Year % Change Total	105.9%	54.6%	-60.1%	160.5%
Year Over Year \$s Change Total	\$ 467,786	\$ 496,470	\$ (845,100)	\$ 900,000

Parkland Payment in Lieu Reserve

MISSION

The purpose of the Parkland Payment in Lieu Fund, 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.

SERVICE TO COMMUNITY

Leverage our resources by re-investing in the community.

BUDGET NOTES

New Initiatives & Priorities		Cost Value	
None		\$0.00	

PARKLAND PAYMENT IN LIEU RESERVE	2018 Actual	2019 Actual	2020 Estimated Actual	2021 Proposed Budget
Beginning Balance	\$ 2,419,600	\$ 3,255,085	\$ 4,817,105	\$ 3,732,434
Interest Earnings	\$ 23,748	\$ 73,401	\$ 52,326	\$ -
Parkland Payment in Lieu Revenue	\$ 1,051,737	\$ 2,058,619	\$ 701,903	\$ 80,000
Transfer out to Capital Project(s)	\$ (240,000)	\$ (570,000.00)	\$ (1,838,900)	\$ -
Ending Fund Balance	\$ 3,255,085	\$ 4,817,105	\$ 3,732,434	\$ 3,812,434
Year Over Year % Change Total	34.5%	48.0%	-22.5%	2.1%
Year Over Year \$s Change Total	\$ 835,485	\$ 1,562,020	\$ (1,084,671)	\$ 80,000



Capital Investment Program

ADOPTED CIP

FUTURE PROJECT CONCEPTS



Morrisville Aquatics & Fitness Center

ADOPTED CAPITAL INVESTMENT PROGRAM (CIP)

The recommended CIP has been updated to account for rising development cost and other influences such as adopted plan priorities, study results and changing needs. This year in particular, it was necessary to safeguard the organization from the uncertainty surrounding COVID-19 impacts to resources for both short and long-term affects. It is for this reason that FY2021 does not propose any new Capital Budget appropriations as were included in FY2020 budget adoption.

Items were generally moved out a year and adjusted for 3% for FY2022, 4% for FY2023 and 5% for 2024 and future years. For illustrative purposes a projected \$20 million bond with a \$7M/\$7M/\$6M split between the identified categories of Public Safety, Transportation and Parks and Recreation (illustrative only). Projected use of Parkland PIL funds was identified for up to the projected known deposits in FY2021.

It is anticipated that work will continued on the active projects as the Town explores bond referendum options and evalutes the future financial impacts of COVID-19.

			Capital Budget	Future Planning Years							
			Rank Key: H=High, M=Medium, L=Low								
Bicycle & Pedestrian	Rank	Bond Candidate	Prior Years	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Future	TOTAL	
Crabtree Hatcher Creek Greenway Loop	L		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 693,000	\$ -	\$ 693,000	
Indian Creek Greenway - Town Hall Terraces			\$ 275,000							\$ 275,000	
Future Projects			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,455,000	\$ 7,455,000	
Parks & Recreation											
Cedar Fork Elementary Field	M	Yes	\$ -	\$ -	\$ -	\$ 769,000	\$ -	\$ -	\$ -	\$ 769,000	
Cedar Fork District Park Field Improve	H	Yes	\$ -	\$ -		\$ 936,000	\$ 1,417,500	\$ 1,417,500	\$ -	\$ 3,771,000	
Cedar Fork District Park General Improvements	H	Yes	\$ -	\$ -	\$ -	\$ -	\$ 564,500	\$ 1,693,000	\$ -	\$ 2,257,500	
Crabtree Creek Nature Park	H	Yes	\$ 500,000	\$ -	\$ 4,117,000	\$ -	\$ -	\$ -	\$ -	\$ 4,617,000	
Dog Park	M	Yes	\$ -	\$ -	\$ -	\$ 277,000	\$ 836,500	\$ -	\$ -	\$ 1,113,500	
Morr Comm Park Phase 3	H	Yes	\$ 700,000	\$ -	\$ 2,163,000	\$ -	\$ -	\$ -	\$ -	\$ 2,863,000	
Future Projects			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,743,000	\$ 28,743,000	
Public Facility											
Public Works Facility	H		\$ -	\$ -	\$ 8,250,000	\$ -	\$ -	\$ -	\$ -	\$ 8,250,000	
Future Projects			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,078,500	\$ 1,078,500	
Public Safety											
Fire Station #2 Relocation	H	Yes	\$ 2,500,000	\$ -	\$ 7,000,000	\$ -	\$ -	\$ -	\$ -	\$ 9,500,000	
Future Relocation of Fire Station #3	M	Yes	\$ -	\$ -	Included	\$ -	\$ -	\$ -	\$ -	\$ -	
Northwest Fire Station	n/a	n/a	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000	
Park West Fire Station	n/a	n/a	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transportation											
NC54 Corridor Congestion Mitigation			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
- Airport Boulevard Extension Phase I	H	LAPP	\$ -	\$ -	\$ 5,900,000	\$ -	\$ -	\$ -	\$ -	\$ 5,900,000	
-Future Identified Projects	TBD		\$ -	\$ -	\$ 4,700,000	\$ -	\$ -	\$ -	\$ -	\$ 4,700,000	
Future Projects			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,502,500	\$ 14,502,500	
Future Priorities (project scopes in development)											
Affordable Housing	TBD		\$ -	\$ -	TBD	TBD	TBD	TBD	TBD	\$ -	
Greenway Improvements	TBD		\$ -	\$ -	TBD	TBD	TBD	TBD	TBD	\$ -	
Land Acquisition	TBD		\$ -	\$ -	TBD	TBD	TBD	TBD	TBD	\$ -	
Transit Oriented Development (TOD)	TBD		\$ -	\$ -	TBD	TBD	TBD	TBD	TBD	\$ -	
Town Center	TBD		\$ -	\$ -	TBD	TBD	TBD	TBD	\$ 8,000,000	\$ 8,000,000	
Total			\$ 4,275,000	\$ -	\$ 32,130,000	\$ 1,982,000	\$ 2,818,500	\$ 3,803,500	\$ 59,779,000	\$ 104,788,000	
FUNDING PLAN											
Cash Outlay (Operations/FB)			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
PPIL			\$ 1,475,000	\$ -	\$ 280,000	\$ 1,982,000	\$ 1,852,000	\$ -	\$ -	\$ 5,589,000	
Reserve			\$ 2,800,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,800,000	
Bond Referendum (Proposed)			\$ -	\$ -	\$ 20,000,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000,000	
LAPP			\$ -	\$ -	\$ 3,600,000	\$ -	\$ -	\$ -	\$ -	\$ 3,600,000	
Debt Service			\$ -	\$ -	\$ 8,250,000	\$ -	\$ -	\$ -	\$ -	\$ 8,250,000	
Not Funded			\$ -	\$ -	\$ -	\$ -	\$ 966,500	\$ 3,803,500	\$ 59,779,000	\$ 64,549,000	
Total			\$ 4,275,000	\$ -	\$ 32,130,000	\$ 1,982,000	\$ 2,818,500	\$ 3,803,500	\$ 59,779,000	\$ 104,788,000	

Notes: Project cost estimates updated, include a contingency and a cost modifier applied for inflationary adjustments over time. Design cost are typically estimated at 25% of total project cost.

FUTURE PROJECT CONCEPT SUMMARIES

The recommended FY2021 CIP has been updated to account for rising development cost and other influences such as adopted plan priorities, study results and changing needs. The CIP Project Profiles are conceptual in nature. As a project is activated by a capital budget, project scopes, cost estimates and appropriations of funding become more finite.

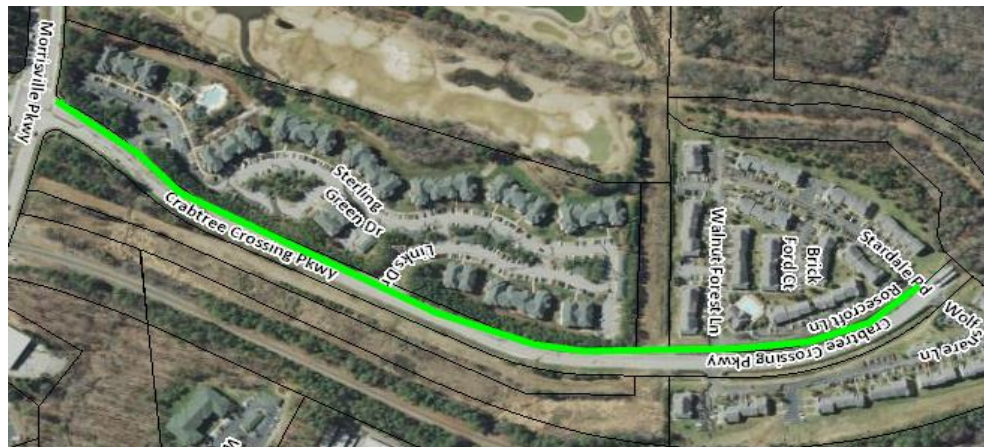
BICYCLE & PEDISTRAIN CONCEPTS

CIP Project: Crabtree Hatcher Creek Greenway Loop **Project Category:** Bicycle & Pedestrian

Site: From Morrisville Parkway to the end of Crabtree Crossing Parkway where Crabtree Hatcher Creek Greenway starts.

Description: Improve greenway connectivity from the Crabtree Hatcher Creek Greenway by extending a multi-use path approximately 0.50 miles along Crabtree Crossing from Morrisville Parkway to current greenway end, within existing ROW.

Picture/Map:



Justification: This project will improve connectivity and promote non-vehicular transportation as an extension from the Crabtree Hatcher Creek Greenway. The recent needs assessment survey indicated the top two desired amenities were walking trails and linked greenways and is included in the Parks & Greenways Master Plan. Project could possibly qualify for grant funding through CAMPO or other transportation related options.

Other Considerations: Serves the interest of mobility and connectivity. The updated CTP indicates the need for a sidewalk on both sides of the road to be in compliance. A sidewalk segment exists currently on the southwest side of the roadway. This project could also be considered a sidewalk gap project rather than a greenway connection.

Preliminary Estimate \$ **693,000** Includes: ROW, Design and Construction

All projects include in estimate a 25% contingency based on construction cost.

Strategic Goal: Improved Transportation Mobility

CIP Project:

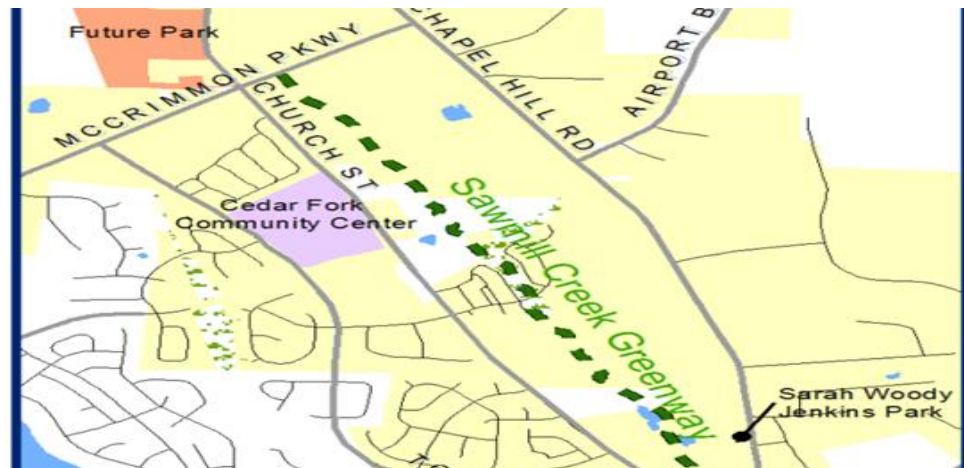
Sawmill Creek Greenway & Stream
Restoration

Project Category: Bicycle & Pedestrian

Site: Between Church Street and NC54 - west side of railroad tracks

Description: Restore 0.4 miles of Sawmill Creek stream from erosion issues and develop 1.75 miles of greenway trail running north to south along the Sawmill Creek Stream and rail corridor, providing improved pedestrian connectivity, promotion of alternate modes of transportation and improving water quality.

Picture/Map:



Justification: The project would improve pedestrian options and greenway trails that are supported by the master plan. This site is in close proximity to the Historic Church parking lot and would provide easy access to the trail. The stream restoration would address water quality and erosion control issues that currently exist.

Other Considerations: Greenway location aligns well with Town Center Core concepts and might be another great public/private investment opportunity. With Crabtree Hatcher Creek Greenway wrapping up, this is the longest section of greenway left in our master plan. Staff will need to give consideration to the sequencing of the stream restoration needs to stabilize the area before construction of the trail. The updated CTP will influence timing and priority. CMAQ, Wake County Open Space, PARTF and CWMT grant opportunities may exist.

Preliminary Estimate \$ 7,445,000 Includes: Land Cost/Easements, Design & Construction

All projects include in estimate a 25% contingency based on construction cost.

Strategic Goal: Improved Transportation Mobility

PARKS & RECREATION CONCEPTS

CIP Project:

Cedar Fork Elementary School Park Fields

Project Category:

Parks & Recreation

Site:

Town Hall Drive on the site of Cedar Fork Elementary School

Description:

Develop a multi-purpose field on the Cedar Fork Elementary School site providing more flexible space than the current grading allows. A longer multi-purpose field can accommodate different recreation programs like youth soccer, flag football, ultimate frisbee, lacrosse, and t-ball.

Picture/Map:



Justification:

The site is part of the approved joint use agreement with the school and requires no land acquisition. The existing community center provides for parking and restroom facilities. The original site plan included fields with lights and sport use. This type of improvement is recommended in the Parks Master Plan to increase space flexibility due to the limited availability of future park land.

Other Considerations:

The flex space allows programming to shift as demand changes. The area is currently being programmed for limited use for small youth soccer. Improvements could add to programming for youth, teenagers and adults. Staff will need to verify if the County's Interlocal Agreement can be adopted for specific "park use only" as the original agreement included placing a library on the property along with open space.

Preliminary Estimate

\$ 769,000

Includes: Design & Construction Cost

All projects include in estimate a 25% contingency based on construction cost.

Strategic Goal:

Engaged, Inclusive Community

CIP Project:

Cedar Fork District Park Field Improvements

Project Category:

Parks & Recreation

Site:

Cedar Fork District Park-Aviation Parkway

Description:

Install irrigation and lighting improvements on fields along with a second entry/exit point to make the site more functional, safe, and attractive for use by Town programs, rental groups, weekend tournaments and the general public.

Picture/Map:



Justification:

Turf maintenance is problematic without sprinklers during dry weather conditions. These conditions require the Town to deny access by the public while turf repairs are made. The requested irrigation systems will improve the turf quality, field safety and appearance, while installing lights would extend the amount of time fields are available. These fields could then be used for several sports, in addition to supporting some weekend tournaments. These types of improvements are supported by the Master Plan.

Other Considerations:

Great opportunity in relation to other existing projects to enhance site access and it is complimentary to the Crabtree Hatcher Creek Greenway. Project is in conjunction with the long term lease with Wake County along with the Convenience Center Expansion project on secondary access to the park. This project could be phased.

Preliminary Estimate

\$	3,771,000
----	-----------

Includes: Design and Construction Cost

All projects include in estimate a 25% contingency based on construction cost.

Strategic Goal:

Engaged, Inclusive Community

CIP Project:

Cedar Fork District Park General Site Improvements

Project Category:

Parks & Recreation

Site:

Cedar Fork District Park-Aviation Parkway

Description:

This project would provide several aesthetic and functional improvements to the Cedar Fork District Park. This includes installing landscaping, replacing the restroom building, installing new signage, replacing site furnishings, resurfacing the gravel parking lots, and installing fencing and barriers to define the maintenance and storage areas separate from the park amenities.

Picture/Map:



Justification:

The Parks and Recreation Master Plan includes an inventory and analysis of existing parks and recreation facilities and the potential for new park sites. Given limited land availability for park expansion, the plan recommends strategies to enhance existing assets through upgrades, expansions and improved maintenance of existing facilities. This project should be completed in conjunction with extending the long term lease for the site with Wake County to help protect the investment in the park.

Other Considerations:

Great opportunity in relation to other existing projects to enhance site access and is complimentary to the Crabtree Hatcher Creek Greenway.

Preliminary Estimate

\$ 2,257,500

Includes: Design and Construction Cost

All projects include in estimate a 25% contingency based on construction cost.

Strategic Goal:

Engaged, Inclusive Community

CIP Project:

Crabtree Creek Nature Park

Project Category:

Parks & Recreation

Site:

Along Crabtree Creek next to Weston Estates subdivision entrance on Keybridge Drive near NC 54.

Description:

Develop a passive recreation location with nature park attributes abutting Cedar Fork District Park and Crabtree Creek on Keybridge Drive. The concept plan includes parking, picnic shelter, restroom facility, nature trail, boardwalk, off road bike trails and large ADA inclusive playground along with interpretive signage about ecology/wildlife.

Picture/Map:



Justification:

The master plan survey rated a nature park and greenway as the #2 priority and this location would require no land acquisition since it is currently owned by the Town. This location has close access to NC54, a mix of wetland & natural forest along with utilities in close proximity to support facilities. The site would offer an additional large shelter, the Town's first fully ADA accessible playground and would be the first Town developed park on the east side of NC54.

Other Considerations:

Staff would need to determine the impact of Wake County's flood easement. There is value with the ADA accessibility of this facility, it would provide a nice complementary facility to serve as trailhead to Crabtree Hatcher Creek Greenway, along with a playground amenity in this area for commuters. Additionally, it would provide enhancements to Cedar Fork District Park.

Preliminary Estimate

\$ 4,617,000

Includes: Design and Construction

All projects include in estimate a 25% contingency based on construction cost.

Strategic Goal:

Engaged, Inclusive Community

CIP Project:Dog Park

Project Category:

Parks & Recreation

Site:

To be determined

Description:

Construct an off leash dog park facility of approximately 2 - 3 acres that includes separate space for small dogs and large dogs. The ideal site would include parking, restrooms, small shelters and electronic controlled gates for access control.

Picture/Map:



Justification:

Dog parks have become increasingly popular and the master plan survey report shows strong support for this type of investment. Several other municipalities have similar facilities that help address existing issues surrounding inappropriate use of other open spaces with off leash dogs. Dog parks also provide dog owners a way to socialize their dogs, a chance to meet others with similar interests and a way for their dogs to exercise when so many people have small or no yards at their homes. Fees could be assessed to offset annual maintenance cost.

Other Considerations:

Consideration for site designation must account for limitations with use of flood prone areas, potential co-location near existing park facilities or include with future park sites to save on some support infrastructure and land acquisition costs. What estimate includes with depend on site selection and scope of project.

Preliminary Estimate

\$ 1,113,500

Includes: Land Cost, Design & Construction

All projects include in estimate a 25% contingency based on construction cost.

Strategic Goal:

Engaged, Inclusive Community

CIP Project:

Future Town Parks/Open Space

Project Category:

Parks & Recreation

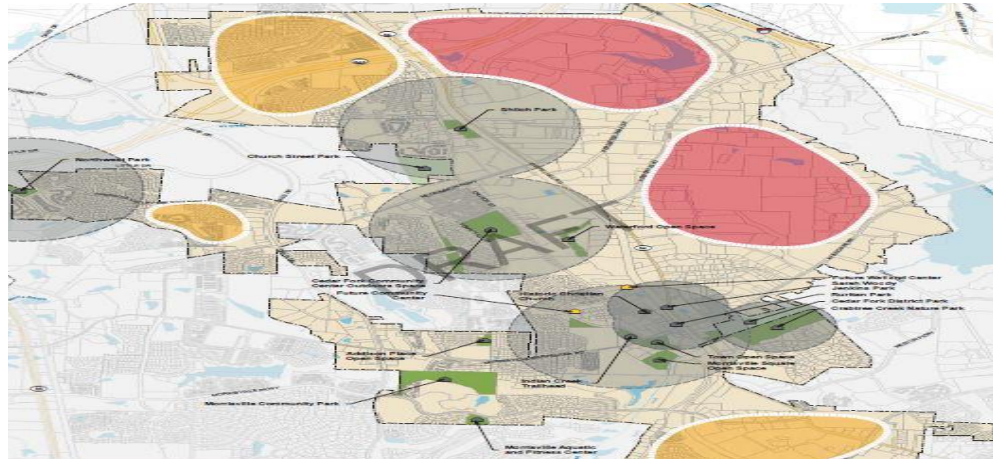
Site:

Undeveloped open space/land in Morrisville

Description:

Develop a robust park system with adequate acreage and various park classifications, equitably distributed throughout the Town. This project would only include land acquisition for future park development.

Picture/Map:



Justification:

The project aims to protect limited open space through the acquisition of park land as identified by the Parks & Recreation Master Plan over the next 10 years with a variety of park classifications contributing to the overall total acreage of parkland. This would include focus areas within the Town Center area, historic preservation and open green space.

Other Considerations:

The master plan indicates a service deficiency of nearly 40 acres in meeting the NRPS level of service standards (9.6 acres per 1,000 residents) for recommended acreage of parkland per population for the year 2017. To keep pace with projected population growth, the Town would need to add up to 135 acres of land over the next 10 years to meet recreational needs for a growing Town. Large tracts of undeveloped land are more difficult to secure.

Preliminary Estimate

\$ 7,612,500

Includes: Land Cost

All projects include in estimate a 25% contingency based on construction cost.

Strategic Goal:

Thriving, Livable Neighborhoods

CIP Project: Morrisville Community Park Phase 3

Project Category: Parks & Recreation

Site: Existing Morrisville Community Park site in the area near the Kudrow Lane parking lot.**Description:** The current plan for the park includes construction of tennis courts near the Kudrow Lane parking lot, walking trails from adjacent communities with connectivity to greenway network, instructional/league play programs, fitness stations, and miscellaneous site amenities. Additionally, it includes some existing sports field improvements for ADA compliance, bleachers pads and backstop for T-Ball.**Picture/Map:****Justification:** Tennis courts would increase the number of courts available to the public and include lighting to extend hours available, allowing for instructional programs. Walking trails will provide passive recreation and exercise opportunities and serve as connectors to adjacent communities. The 2018 Parks and Recreation Master Plan indicates support for the amenities. The survey report also provides Priority Investment Ratings for facilities and programs indicate greenway trails are a high priority, along with fitness opportunities and walking for exercise.**Other Considerations:** Site has some topography limitations and would require more comprehensive site analysis. It will be important to consider timing with the renovations at MAFC and loss of tennis courts. The site additionally complements the recent Crabtree Hatcher Creek Greenway, the recent MCP bathroom improvements and has historically served as a center piece of the Towns park system. USTA grant funding potential or other funding sources may assist with court construction.

Preliminary Estimate \$ 2,863,000

Includes: Design & Construction

All projects include in estimate a 25% contingency based on construction cost.

Strategic Goal: Engaged, Inclusive Community

CIP Project:

Page Historic Homesite

Project Category:

Parks & Recreation

Site:

116 South Page Street

Description:

Preserve and create a unique historic themed space between the Historic Pugh House and the Historic Page House. Amenities include museum space inside, farming displays, a trail connected to the Crabtree Hatcher Creek greenway, a gazebo/shelter space, and interpretive signage about 1800's Morrisville and the Civil War skirmish that impacted the site. The rear part of the property could potentially serve as an educational and agricultural site as a future location for a community garden. Improvements could include some additional parking, signage, and educational exhibits.

Picture/Map:



Justification:

The Page House is the oldest standing home in Morrisville and is listed on the National Register of Historic Places. This project would preserve the home site and create a unique open space. While the Parks Master Plan does not specifically address this site, one objective of the plan states that we should ensure facilities and parks have a strong identity, character and theming rooted in the Town's cultural history and natural features or brand.

Other Considerations:

The Town owns the former Go Triangle site across from Town Hall and the historic Pugh House.

Preliminary Estimate

\$ 901,000

Includes: Land Cost, Design & Construction

All projects include in estimate a 25% contingency based on construction cost.

Strategic Goal:

Engaged, Inclusive Community

CIP Project:

Recreation Center-Town Center

Project Category:

Parks & Recreation

Site:

Town Center Core Area

Description:

Recreation Center/Community Center focal point- improve program offerings (i.e. gym, multi-purpose rooms, senior & youth programs, indoor activities, office/storage space)

Picture/Map:



Justification:

This project would allow the Town to provide a variety of recreation opportunities including expanded program space for seniors, teens and youth programs and camps. By including the gymnasium, the Town could stop renting gym space in Cary from Wake County Schools and provide expanded activities here in Morrisville. The Master Plan recommends additional indoor recreation space and developing diverse and unique facility offerings to provide programming and active and passive recreation opportunities that appeal to a range of users. Based on the current level of service, the Master Plan recommends the Town add approximately 45,000 square feet of indoor recreation space within the next ten years, with this facility accommodating at least 40,000.

Other Considerations:

This project scope will be impacted by development of the Town Center Project and will require some flexibility in site location as the Town Center design is determined. There are many unknown factors at this time that will influence this project. This is a later phase in the Town Center Core planning.

Preliminary Estimate

\$ 14,454,500

Includes: Design, Construction & Fixtures

All projects include in estimate a 25% contingency based on construction cost.

Strategic Goal:

Engaged, Inclusive Community

CIP Project:

Senior Activity Center

Project Category:

Parks & Recreation

Site:

McCrimmon Corners Shopping Center (Davis Drive at McCrimmon Parkway)

Description:

Construct/upfit a dedicated facility for senior activities to help alleviate current programming congestion at Cedar Fork Community Center. The proposed structure could consist of 4,500 square feet with a multi-purpose activity room, kitchen, classroom space, and offices for staff.

Picture/Map:



Justification:

The Parks Master Plan goal supports providing a diverse and unique facility that appeals to a range of users. According to the Morrisville Special Census, in 2015 about 15.4% of the Town's population was age 55 or older. The Town currently offers programs for senior citizens (age 55 and older) mainly in multi-purpose classrooms at the Cedar Fork Community Center but provides limited space and programming.

Other Considerations:

Meeting the needs of seniors is a high priority. Alternate facility space may consider a short-term location. **The Town has currently secured a lease for space at the McCrimmon Corners Shopping Center. (Davis Drive at McCrimmon Parkway)**

Preliminary Estimate

\$ 4,410,000

Includes: Design, Constructions & Fixtures

All projects include in estimate a 25% contingency based on construction cost.

Strategic Goal:

Engaged, Inclusive Community

CIP Project:

Town Green

Project Category:

Parks & Recreation

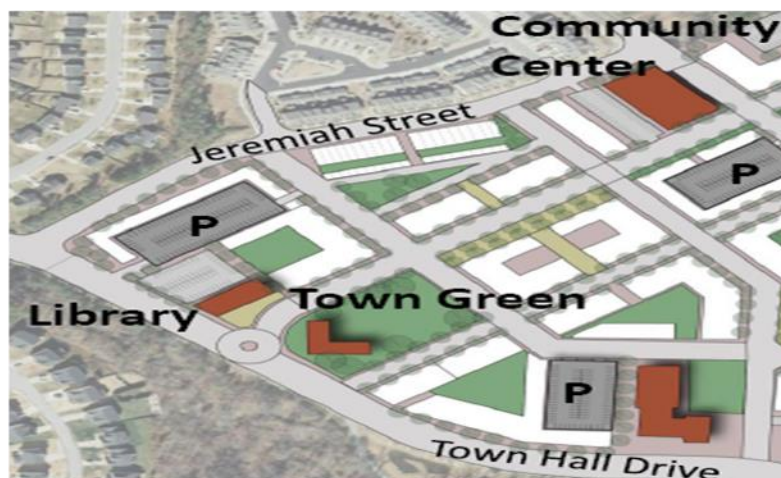
Site:

Between Carolina Street and Jeremiah Street within Town Center Core

Description:

Create a public open space in the Town Center within the Town Center Core to serve as a gathering space for events, multi-use, and passive recreation amenities that will draw people to a Main Street destination. The location and size of the site will be determined as the Town Center plans are developed.

Picture/Map:



Justification:

The project would provide additional open space in the Town Center to provide passive recreational opportunities. Staff recommends the site be located adjacent to the future public recreation facility for support purposes and use by recreation program participants.

Other Considerations:

The project scope is subject to change based on Town Center Core direction, however location flexibility & programming flexibility is necessary. The Master Plan recognized a need for more community gathering spaces and facilities that can accommodate special events. Depending on the size and space the cost will vary.

Preliminary Estimate

\$ 1,365,000

Includes: Design & Construction

All projects include in estimate a 25% contingency based on construction cost.

Strategic Goal:

Engaged, Inclusive Community

PUBLIC FACILITIES PROJECT CONCEPTS

CIP Project:

Public Works Facility

Project Category:

Public Facility

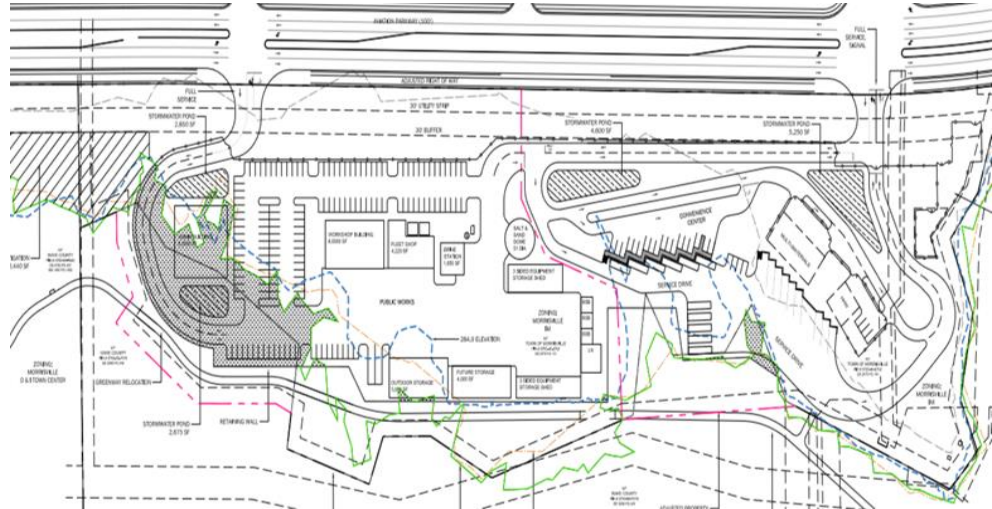
Site:

Aviation Parkway - Current Public Works Location

Description:

Construct a new public works facility on the existing 13.71 acre site including an administration building, fleet maintenance building, workshop/storage building and vehicle/equipment storage buildings in collaboration with Wake County Convenience Center expansion.

Picture/Map:



Justification:

The existing public works facility (built in 1988 & last renovated 2000) does not have adequate office, equipment and material storage space to meet long-term service needs. NCDOT widening of Aviation Parkway starting in 2021/22 and completing in 2024 will add to site inefficiencies and safety concerns. The road widening project will require that the existing administration and fleet shop building be demolished to facilitate the road construction. The new public works facility should be constructed prior to NCDOT starting the road widening project.

Other

Considerations:

There is a current joint master planning initiative of the 13.71 acre public works site in collaboration with the Wake County Convenience Center expansion. Final project scope should be complete in winter 2019/2020

Preliminary Estimate

\$ 8,250,000

Includes: Design, Construction & Fixtures

All projects include in estimate a 25% contingency based on construction cost.

Strategic Goal:

Operational Excellence

CIP Project:

Town Center Parking

Project Category:

Public Facility

Site:

TBD

Description:

Public parking to support community use and business development in the Town Center.

Picture/Map:



Justification:

There are current and future needs in the Town Center Core for parking infrastructure to support the public needs such as the Food Hub site, private interests and other planned events.

Other Considerations:

With the previously identified space now programmed for the Food Hub, parking solutions within the Town Center Core will need to be addressed. Cost estimate shown below is based on a surface parking solution and a site location is dependent on continued conversations on the Town Center

Preliminary Estimate

\$ 446,400

Includes: Design & Construction

All projects include in estimate a 25% contingency based on construction cost.

Strategic Goal:

Economic Prosperity

CIP Project:

Train Depot

Project Category:

Public Facility

Site:

Corner of Morrisville-Carpenter Road and NC54 - original location

Description:

Replica Train Depot on Ben's Bargain Barn property or Old Fire Station One property to preserve railroad heritage.

Picture/Map:



Justification:

The original Town Center Plan envisions celebrating the Town's railroad history. The Plan further states that reconstruction should draw from historical records to provide for accurate reconstruction at the former Fire Station #1.

Other Considerations:

There are other alternatives that need to be explored to accomplish, in conjunction with other considerations. The Ben's Bargain Barn site has limitations with railroad ROW. Will need to consider potential uses such as staff office locations or storage facility and to evaluate cost associated with creating a replica as opposed to honoring railroad history.

Preliminary Estimate

\$ 632,100

Includes: Design, Construction, permits, furnishings

All projects include in estimate a 25% contingency based on construction cost.

Strategic Goal:

Thriving, Livable Neighborhoods

TRANSPORTATION PROJECT CONCEPTS

CIP Project:

Airport Boulevard Extension

Project Category: Transportation

Site:

Intersection of Garden Square Lane and Airport Boulevard to Church Street

Description:

Phase one extension of Airport Boulevard (0.77 miles) would connect Davis Drive to Church Street. Roadway improvement would include a 4-lane cross-section with a 17.5 - 31 foot wide median, a 10 foot side path on the south side and 5 foot sidewalk on the north side, and wide outside lanes.

Picture/Map:



Justification:

The Comprehensive Transportation Plan identifies this as another east-west route in Town, connecting Church Street to Davis Drive. The extension will also tie into a future grade separation of Airport Boulevard and the railroad/NC54 creating a full east-west connection from Davis Drive to I-40 and the Airport.

Other Considerations:

The extension will qualify for LAPP funds from CAMPO and in prior submittals by NCDOT has scored well in the LAPP criteria. However the Town will need to provide a higher match to ensure a high score. This project is described as a mid-term (15-24 years) project.

Preliminary Estimate

\$ 6,900,000

Includes: Design, Construction, permits, furnishing

All projects include in estimate a 25% contingency based on construction cost.

Strategic Goal:

Improve Transportation Mobility

CIP Project:

Church Street North Bypass

Project Category: Transportation

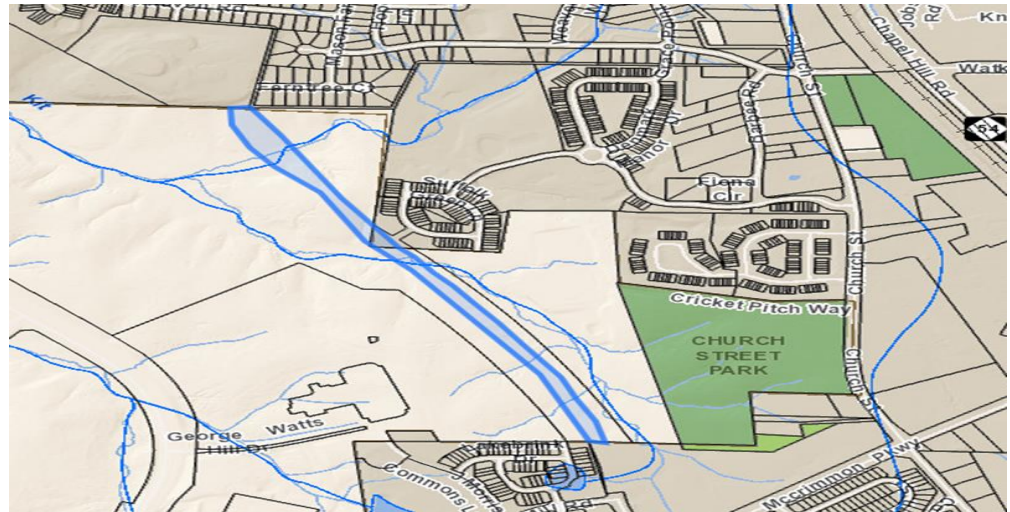
Site:

Town Hall Drive at Harris Mill Road extend North to Ferntree Court at New Mason Farm

Description:

Provide a future north-south connection to McCrimmon Parkway for Providence Place Subdivision and other developments on the west side of Church Street between McCrimmon Parkway and NC540. Area shown in blue.

Picture/Map:



Justification:

The Comprehensive Transportation Plan identifies this as a new project. The extension could potentially connect to Church Street Park, creating a secondary access. Would provide an important north-south connection in Town to improve mobility in this area.

Other
Considerations:

The land currently belongs to RTP and it is estimated that the Town would need to acquire 29 acres. There are at least two stream crossings in the area as well as 20-30 foot elevations and topography.

Preliminary Estimate

\$ 11,362,500

Includes: Design, Construction, permits, furnishing

All projects include in estimate a 25% contingency based on construction cost.

Strategic Goal:

Improved Transportation Mobility

CIP Project:

International Drive Extension

Project Category: Transportation

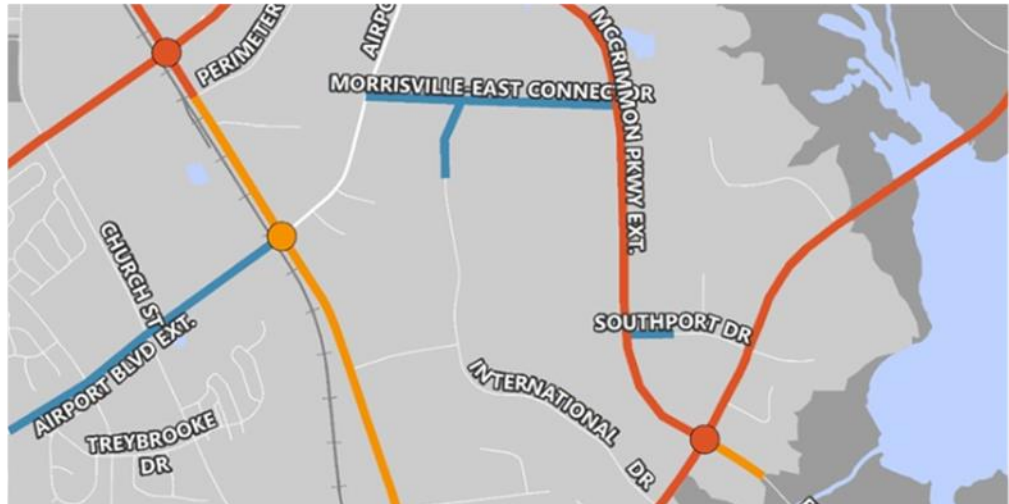
Site:

Northern terminus of International Drive to intersect with Airport Boulevard

Description:

Extend International Drive 0.35 miles, current northern terminus to intersect with Airport Boulevard, with a 3-lane roadway within 80ft ROW. The updated CTP identifies the cross-section as a 3-Lane, undivided with two-way left turn lane, sidewalks, and wide outside lanes.

Picture/Map:



Justification:

This extension will allow truck traffic to use either Airport Blvd or Aviation Parkway to access I-40, which can eliminate some of the existing heavy truck traffic on NC54. It could also reduce large vehicle left turn movements onto Aviation Parkway.

Other
Considerations:

The updated CTP states the International Drive extension is envisioned to be constructed by developers as land develops in this area, but may be included in the CIP. The updated CTP also identifies this project as a long-term (<25 years).

Preliminary Estimate

\$ 3,140,000

Includes: ROW, Design & Construction

All projects include in estimate a 25% contingency based on construction cost.

Strategic Goal:

Improved Transportation Mobility

PUBLIC SAFETY PROJECT CONCEPTS

CIP Project:

Northwest Fire Station

Project Category: Public Safety

Site:

Cisco Site (Kit Creek/Louis Stephens Drive)

Description:

Design and construct a fire station in the Northwestern area of the fire district, approximately 12,000 square feet in size. Improve response times to all types of emergencies by locating a fire station more strategically in the northwestern area of the fire district.

Picture/Map:



Justification:

The fire protection study demonstrated through analysis of response data that performance to this area is not favorable with 60% of the response calls for service resulting over 4 minutes. The addition of a fire station would greatly reduce response times and the aide accreditation aligning to the Town's Strategic Plan.

Other
Considerations:

The site presents some topography challenges and will require a feasibility study to determine viability of constructing a fire station on the donated Cisco land. Should the property not be utilized for a fire station the property ownership reverts back to Cisco. This property could not be surpluses.

Preliminary Estimate

\$ 5,750,000

Includes: Land Cost, Design, Construction & Fixtures

All projects include in their estimate a 25% contingency based on construction cost.

Strategic Goal:

Public Safety Readiness

CIP Project:

Park West Fire Station

Project Category:

Transportation

Site:

Morrisville Parkway between Chapel Hill Road and Bristol Creek

Description:

Construct Fire Station #4 to improve response times and service to the south side of the Town and positively impact accreditation. The facility would include two apparatus bays, ten dorms and the needed auxiliary space to accommodate two companies. The auxiliary space could potentially allow for the relocation of Fire Administration from the current PSMS facility.

Picture/Map:



Justification:

The fire protection study indicated a significant need for a fire station in this location based on the data and standard's of coverage to improve response times to this service area. Property in this area is limited. Potential scenarios include use of undeveloped land or renovation of existing structures.

Other
Considerations:

The project requires land acquisition, construction and equipment. This facility would require new personnel and reassignment of fire apparatus.

Preliminary Estimate

\$ 4,900,000

Includes: Design, Construction, permits, furnishing

All projects include in estimate a 25% contingency based on construction cost.

Strategic Goal:

Public Safety Readiness



Additional Information

BUDGET PROCESS & BASIS OF BUDGETING

BUDGET CONTROL & FISCAL POLICIES

POSITION CHANGES

PAY GRADE CLASSIFICATIONS

USER FEE SCHEDULE

GLOSSARY OF COMMON TERMS



Morrisville Community Library

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.

Provide the highest level of service to residents without impairing the Town's sound financial condition.	Budget is balanced for each fund; total projected revenues and funding sources must equal total anticipated expenditures.
Internal budgetary control is maintained at the departmental level and designed to provide reasonable assurance that these objectives are met.	Organizational oversight is maintained by the Budget Officer and his/her designee to provide for that reasonable compliance is realized in the execution of budget objectives.

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.

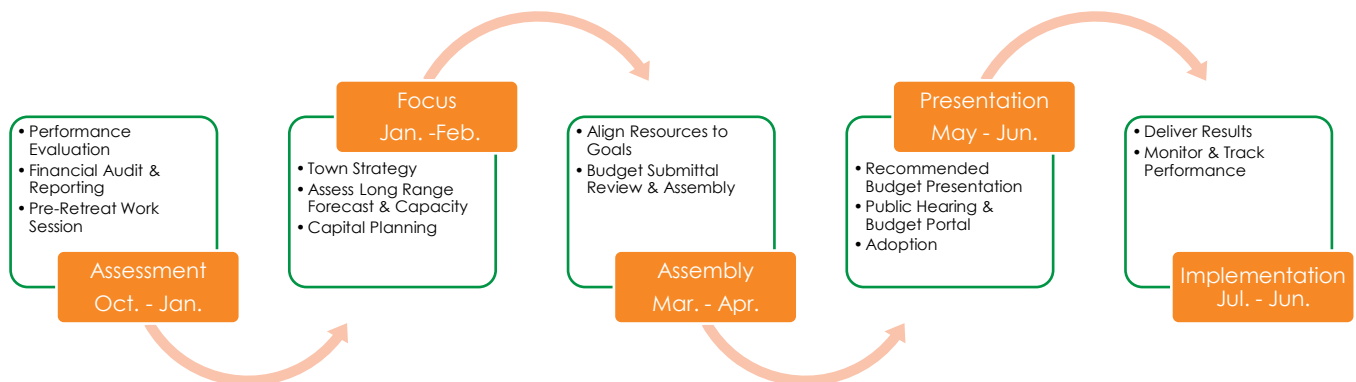
The Council reviews any public comments and adopts the operating budget by ordinance with such modifications or statements as the Council deems advisable on or before June 30th.

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

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

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

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



THE TOWN OF MORRISVILLE MAINTAINS THE FOLLOWING ACTIVE FUND TYPES

Fund Type	Primary Resources	Fund Use	Budget Cycle
<u>General Fund</u> 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 - Debt Obligation	Annual
<u>Capital Reserve Funds</u> 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
<u>Municipal Service District Fund</u> is special revenue fund. The NC General Assembly authorized the creation of a service district property tax levied against only those properties receiving a majority of signed petitions to be included within the district for specific improvements. Annually adopted budget.	Special District Property Tax of \$0.10/\$100 assessed property value	Convert & upgrade private residential streets to public standards	Annual
<u>Stormwater Enterprise Fund</u> 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
<u>Retirement Health Care Fund</u> is a fund to account for assets held by the Town in a trustee capacity for others & therefore cannot be used to support the Town's own programs. Annually adopted budget.	3% of Gross Wages	Retiree supplemental medical coverage	Annual
<u>Separation Allowance Fund</u> is a fund used to account for assets held by the Town in a trustee capacity for others and therefore cannot be used to support the Town's own programs. Annually adopted budget.	3% of Law Enforcement Gross Wages	Law Enforcement supplemental retirement	Annual
<u>Capital Project Funds</u> 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

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.*

REVENUE POLICY

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.*

- *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.*

Other Revenue:

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

EXPENDITURES POLICY

Budget Management:

Expenditure budgets are reviewed by staff, 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. No appropriations of the proceeds of a debt instrument will be made except for the purpose for which such debt instrument was issued.

Fiscal Management:

Current operating expenditures will not exceed current operating revenues.

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.

RESERVES POLICY

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 deferred 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 reserve 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 allowed for the allocation of direct or indirect costs of services rendered by one fund to another.

Capital Investments Program:

The Town will update on a 4 year cycle a 5-Year Capital Investments Program (“CIP”); and a projection of capital needs and expenditures, which details the estimated cost, description, and anticipated funding sources for capital projects. The plan will include costs that have been estimated including consideration for inflation. 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 Program will generally address those capital assets with a value of more than \$100,000 and a useful life of five (5) years or greater.

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.

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 law. Deposits will be made in such a manner as to receive credit for that day’s interest.

Cash Disbursement:

The Town’s objective is to retain moneys for investment for the longest appropriate period. 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 two (2) signatures consisting of the Finance Director, Town Manager or Assistant Town Manager.

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 (5) 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.

DEBT MANAGEMENT POLICY

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, including installment purchase debt. 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.

Whenever possible, the Town will first attempt to fund capital projects with grants 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.

FUND BALANCE POLICY

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.

Definitions:

Non-spendable fund balance includes amounts that are not in a spendable form (inventory, 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 determined by 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 (e.g. 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.

- 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.*
- 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.*
- Cash Flows will be forecast, and investments will be made to mature when funds are projected to be needed to meet cash flow requirements.*
- Liquidity: No less than 20% of funds available for investment will be maintained in liquid investments at any point in time.*
- Maturity: All investments will mature in no more than thirty-six (36) months from their purchase date.*
- Custody: All investments will be purchased "payment-versus-delivery" 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).*
- Authorized Investments: The Town may deposit Town Funds into any Board 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 GS-159 and Commercial Paper meeting the requirements of NCGS-159 plus having a national bond rating.*
- 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.*
- Allocation: Investment income will be allocated to each participating fund or account based on a fair and equitable formula determined by the Finance Director.*
- Reporting: The Town Council will receive a report summarizing the Town's investment holdings on a quarterly basis.*

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).

Comprehensive Annual Financial Report (CAFR):

The Town's CAFR will be submitted to the GFOA Certification of Achievement for Excellence in Financial Report Program. The financial report 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 audit opinion will be included with the Town's CAFR.

The Long-range forecast is updated post audit with new historical information produced by the annual audit for the purposes of future forecasting analysis.

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

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 accumulated sick leave, which is treated as an expenditure 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.

POSITION CHANGE SUMMARY

<i>Full-time</i>	<i>2018</i>	<i>2019</i>	<i>2020</i>	<i>Proposed 2021</i>	<i>Adopted 2021</i>	<i>FY Changes</i>
General Government						
ADMINISTRATION	8	9	5	5	5	0
COMMUNICATIONS/OUTREACH	-	-	4	4	4	0
HUMAN RESOURCES	3	3	3	4	4	1
FINANCE	5	5	5	6	5	0
INFORMATION TECHNOLOGY	4	4	6	7	7	1
	20	23	23	26	25	2
Public Safety						
POLICE	42	45	45	49	46	1
FIRE	52	54	58	61	58	0
	94	99	103	110	104	1
Development						
INSPECTIONS	8	8	10	10	10	0
PLANNING	11	12	12	12	12	0
ENGINEERING	5	7	8	8	8	0
STORMWATER	3	3	3	3	3	0
	27	30	33	33	33	0
Public Works	21	20	22	24	24	2
Culture and Recreation	13	12	15	16	16	1
GRAND TOTAL FULL-TIME	175	184	196	209	202	6
<i>Part-time</i>	<i>2018</i>	<i>2019</i>	<i>2020</i>	<i>Proposed 2021</i>	<i>Adopted 2021</i>	<i>FY Changes</i>
INFORMATION TECHNOLOGY	.25	0.25	0.25	0.25	0.25	-
FIRE	18	18	18	18	18	-
POLICE	1.3	1.3	2.3	2.3	2.3	-
PLANNING	0.2	-	-	-	-	-
PUBLIC WORKS	2	2	2	2	2	-
PARKS & RECREATION	18.8	18.8	25.05	30.05	30.05	5
GRAND TOTAL PART-TIME	40.55	40.35	47.60	52.60	52.60	5
TOTAL ALL POSITIONS	215.55	224.35	243.60	261.60	254.60	14

FULLTIME PAY GRADE CLASSIFICATION FY2021 – EFFECTIVE JULY 1, 2020

Grade	Beginning	End	Classification Title
11	\$31,023	\$49,637	RECEPTIONIST (inactive)
12	\$32,574	\$52,118	ADMINISTRATIVE SUPPORT ASSISTANT ATHLETIC FACILITIES MAINTENANCE TECHNICIAN I COMMUNITY CENTER CUSTOMER SERVICE REP (30 HR) GROUNDS MAINTENANCE TECHNICIAN I RECREATION PROGRAM LEADER (30 HOUR) STREET MAINTENANCE TECHNICIAN I WATER SAFETY SPECIALIST (30 HOUR)
13	\$34,204	\$54,724	(RESERVED FOR FUTURE USE)
14	\$35,913	\$57,461	ATHLETIC FACILITIES MAINTENANCE TECHNICIAN II GROUNDS MAINTENANCE TECHNICIAN II PLANNING ASSISTANT (inactive) SENIOR WATER SAFETY SPECIALIST STREET MAINTENANCE TECHNICIAN II
15	\$37,709	\$60,334	POLICE RECORDS TECHNICIAN (inactive)
16	\$39,593	\$63,350	ACCOUNTING TECHNICIAN PERMIT TECHNICIAN SENIOR ADMINISTRATIVE SUPPORT ASSISTANT SENIOR ATHLETIC FACILITIES MAINTENANCE TECH (inactive)
17	\$41,573	\$66,518	PAYROLL ADMINISTRATOR
18	\$43,653	\$69,844	ADMINISTRATIVE SUPPORT SPECIALIST ATHLETICS PROGRAM SPECIALIST DEVELOPMENT SERVICES COORDINATOR FACILITIES MAINTENANCE TECHNICIAN FIREFIGHTER FITNESS PROGRAM SPECIALIST MECHANIC PLANNING TECHNICIAN RECREATION PROGRAM SPECIALIST
19	\$45,835	\$73,336	BUILDING CODES INSPECTOR I INSPECTIONS CUSTOMER SERVICE SUPERVISOR GROUNDS MAINTENANCE SUPERVISOR POLICE OFFICER I STREET MAINTENANCE CREW LEADER
20	\$48,127	\$77,003	ATHLETICS SUPERVISOR ATHLETICS FACILITIES MAINTENANCE SUPERVISOR CODE ENFORCEMENT OFFICER HUMAN RESOURCES SPECIALIST MAFC MARKETING AND MEMBERSHIP COORDINATOR MASTER FIREFIGHTER MASTER POLICE OFFICER POLICE SUPPORT SERVICE ANALYST SENIOR FACILITIES MAINTENANCE TECH SENIOR MECHANIC

Grade	Beginning	End	Classification Title
21	\$50,533	\$80,853	AQUATICS MANAGER BUILDING CODES INSPECTOR II COMMUNITY RELATIONS LIAISON ENGINEERING INSPECTOR (inactive) MARKETING & EVENTS SPECIALIST PLANNER I
22	\$53,059	\$84,895	FIRE ENGINEER HUMAN RESOURCES ANALYST (inactive) MANAGEMENT AND BUDGET ANALYST SENIOR POLICE OFFICER TOWN CLERK
23	\$55,712	\$89,140	ASSISTANT FIRE MARSHAL ENVIRONMENTAL SPECIALIST FIRE LIEUTENANT PARKS AND RECREATION PLANNER PLANNER II PROJECTS COORDINATOR PUBLIC WORKS OPERATIONS ANALYST SENIOR BUILDING CODES INSPECTOR SUSTAINABILITY PROGRAMS COORDINATOR
24	\$58,498	\$93,597	COMMUNITY CENTER SUPERVISOR FACILITIES AND FLEET SUPERINTENDENT INFORMATION TECHNOLOGY SUPPORT ANALYST I PROGRAMS COORDINATOR PUBLIC INFORMATION OFFICER PURCHASING & CONTRACT MANAGER
25	\$61,423	\$98,277	ENGINEERING TECHNICIAN FIRE CAPTAIN POLICE SERGEANT SENIOR HUMAN RESOURCES ANALYST SENIOR PLANNER
26	\$64,494	\$103,191	DEPUTY FIRE MARSHAL INSPECTIONS OPERATIONS MANAGER ENTERPRISE SYSTEMS ADMINISTRATOR (inactive) FIRE TRAINING OFFICER INFORMATION TECHNOLOGY SUPPORT ANALYST II PUBLIC WORKS OPERATIONS MANAGER RECREATION SUPERINTENDENT RISK MANAGER SPECIAL PROJECTS COORDINATOR (inactive) STRATEGIC PERFORMANCE MANAGER

Grade	Beginning	End	Classification Title
27	\$67,719	\$108,350	BUDGET MANAGER (inactive) CAPITAL PROJECTS MANAGER DEVELOPMENT SERVICES SUPERVISOR GIS MANAGER NETWORK AND SECURITY ADMINISTRATOR POLICE LIEUTENANT SENIOR INFORMATION TECHNOLOGY ANALYST STORMWATER ENGINEER
28	\$71,104	\$113,768	BATTALION CHIEF CONTROLLER CURRENT PLANNING MANAGER FIRE MARSHAL LONG RANGE PLANNING MANAGER
29	\$74,659	\$119,456	POLICE CAPTAIN
30	\$78,392	\$125,429	INFORMATION TECHNOLOGY OPERATIONS MANAGER SENIOR CAPITAL PROJECT MANAGER STORMWATER ENGINEERING MANAGER
31	\$82,312	\$131,701	ASSISTANT FIRE CHIEF
NG	MARKET	BASED	ASSISTANT TOWN MANAGER CHIEF INFORMATION OFFICER COMMUNICATIONS & OUTREACH DIRECTOR 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

PART-TIME PAY GRADE CLASSIFICATION FY2021 - EFFECTIVE JULY 1, 2020

<i>Grade</i>	<i>Skill Level</i>	<i>Hourly Rates</i>	<i>Titles</i>
1	Recreation Aide I	\$8.25	Scorekeeper
2	Recreation Aide II	\$9.00	Counselor* Bus Driver Center Aide I
3	Recreation Aide III	\$10.50	Field Supervisor Senior Programs Staff Lifeguard I Preschool Teacher
4	Recreation Aide IV	\$11.50	Duty Officer Lifeguard II Center Aide II Lead Counselor
5	Recreation Aide V	\$13.00	Duty Officer II
6	Market Pay	\$13/\$15 \$24 \$22.08 \$14.79 \$11.00 \$11.00	Swim Instructor Fitness Instructor Reserve Police Officer Firefighter Crossing Guard Maintenance Technician** Project/Program Assistant** Office Assistant**

Notes: *Early Arrivals add \$2.00/Critical Shift. **Unfilled – rate varies depending of job assignments.

USER FEE SCHEDULE - Effective July 1, 2020

Administration Fee Description	FY2020 Fee	Adopted Fee Change
Ad Valorem Tax	39¢ per \$100	36¢ per \$100
Ad Valorem Municipal Service District Tax (only impacts those residents located within Service District Area)	10.00 ¢ per \$100	
Vehicle Tag Fee	\$30.00	
<u>General Facility Rentals:</u>		
Town Council Chambers		
Fire Station One Training Room		
PSMS Training Room		
<u>Public Record Fees and Copy Fees:</u>	-	
Paper Copies (Includes Certified Documents)		
For Color (If available)– Double Fees		
8 1/2" x 11" (one/two sided)	15¢	
8 1/2" x 14" (one/two sided)	20¢	
11" x 17" (one/two sided)	25¢	
Site Plans & Construction Drawings (Full Size)	\$8 first sheet, \$1.50 each add'l sheet	
Site Plans & Construction Drawings (11" x 17")	\$5 first sheet, \$1.00 each add'l sheet	
<i>Files on Disk/CD Rom</i>		
CD Rom	\$6.00	
DVD	\$8.00	
<i>Digital Copies</i>		
All documents & maps, except custom, sent via email or FTP site	No Charge	
Documents provided via USB Flash Drive	\$6.00	
<i>Copies from Plotter (Maps)</i>		
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	

Administration Fee Description	FY2020 Fee	Adopted Fee Change
Custom Map		
Fee includes One digital version and one hard copy from plotter	Base map fee + \$130.00 per hour	
Development Plans and Documents		
Land Use Plan – Current Version (updated March 24, 2009)	\$20	
Land Use Plan - Previous Version	\$5	
Town Center	\$40	
Transportation Plan – Current Version	Free	
UDO	\$40	
Other Plans Not Listed Above	\$40	
Off- Site File Retrieval	\$60 per file/specific record	
<i>Statutory authority to assess fees § 132-6.2. Provisions for copies of public records; fees. Reasonable "service fee" may be charged for defined extreme cases requiring "extensive use of IT resources or labor costs of personnel.</i>		
Planning Fee Description	FY2020 Fee	Adopted Fee Change
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)	\$250 per modified plan sheet (maximum of \$2000)	\$600
Conceptual Master Plan Approval: 4 th Review and each review thereafter	\$250	
Landscaping & Tree Preservation		
Alternative Landscape Plan	\$250 per requested alternative	

<i>Planning Fee Description</i>	<i>FY2020 Fee</i>	<i>Adopted Fee Change</i>
PIL for Replacement Tree	\$305 per caliper inch	
Tree Damage Report	Actual Cost of Review	
Ordinance Amendments		
Ordinance Amendment - Conditional	\$1,000 + \$30/acre	
Ordinance Amendment - General Use	\$750 + \$30/acre	
Ordinance Amendment - Planned Development	\$2,000 + \$30/acre	
Ordinance Amendment - Planned Development: Minor Modification	\$250 per modified page in PD Plan/Agreement. (maximum of \$2000)	\$600
Sign Permits		
<i>Specific Sign Types - Ground, Wall Mounted, Projection, Awning-Mounted & Marquee</i>	\$135 (Sign less than or equal to 30 sqft); or \$6 per sqft (Sign greater than 30 sqft)	
<i>Specific Sign Types - Bracket Mounted</i>	\$6 per sqft	
<i>Specific Sign Type - Sandwich board</i>	\$25	
<i>Special Purpose Sign - Address (Ground mounted)</i>	\$25	
<i>Special Purpose Sign - Address (Wall Mounted)</i>	No Fee	
<i>Special Purpose Sign - Contractor/Construction Signs</i>	\$5 per sqft	
<i>Special Purpose Sign - Residential Development Identification Signs</i>	\$135 (Sign less than or equal to 30 sqft); or \$6 per sqft (Sign greater than 30 sqft)	
<i>Special Purpose Sign - Directional Signage</i>	\$6 per sqft	
<i>Special Purpose Sign - Directory Signs</i>	\$135 (Sign less than or equal to 30 sqft); or \$6 per sqft (Sign greater than 30 sqft)	
<i>Temporary Sign - Home Garden Produce Sale Sign</i>	\$25	
<i>Temporary Sign - Real Estate (Commercial Only)</i>	\$25	
<i>Temporary Sign - Promotional Event Signs</i>	\$65 per calendar year	

Planning Fee Description	FY2020 Fee	Adopted Fee Change
<i>Temporary Sign - Temporary Directional Signage associated with Special Events Permit</i>	\$25 per sign	
<i>Temporary Sign - Temporary Directional Signage associated with Residential Developments</i>	\$75 per sign	
<i>Temporary Sign - Light Pole Banner</i>	\$25 per pole (One-time fee required for initial installation. This is necessary to ensure banner location & brackets comply with UDO standards)	
<i>Temporary Sign - Banner Signs on Ground-mounted Signage:</i>	\$25 per sign (One-time fee required for initial installation. This is necessary to ensure banner location & brackets comply with UDO standards)	
Site Plan		
Site Plan: Major Non-Residential and Mixed Use / Major Modifications (includes first 3 reviews) Note: If submitted concurrent with Construction Drawing it includes first 4 reviews.	\$1,000 + \$30/acre	
Site Plan: Major Single Family Attached and Multi-family/ Major Modifications (includes first 3 reviews) Note: If submitted concurrent with Construction Drawing it includes first 4 reviews	\$1,000 + \$25/unit	
Site Plan: Minor Non-Residential use and Mixed Use (includes first 3 reviews)	\$800 + \$30/acre	
Site Plan: Minor Single Family Attached and Multi-family (includes first 3 reviews)	\$800 + \$25/unit	
Site Plan: Minor Modification (includes first 3 reviews)	\$250 per modified plan sheet (maximum of \$2000)	\$600
Site Plan: 4 th review and each review thereafter	\$600	
Site-Specific Development Plan Designation	\$1,015	

<i>Planning Fee Description</i>	<i>FY2020 Fee</i>	<i>Adopted Fee Change</i>
Subdivision Approval		
Subdivision Final Plat - Type 1 and Type 2 (includes first 3 paper reviews & mylar review)	\$200 + \$15/lot and \$25/unit (if mixed use has residential component)	
Subdivision Final Plat - Type 1 and Type 2 Each additional review	\$105	
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	\$250 per modified plan sheet (maximum of \$2000)	\$600
Subdivision Preliminary - Type 1 and Type 2: 4 th review and each review thereafter	\$600	
All Other Fees		
Administrative Adjustment	\$250 per requested adjustment	
Administrative Appeal (UDO)	\$610	
Alternative Equivalent of Compliance	\$750 + \$30/acre	
Accessory Structure Fee	\$155	

<i>Planning Fee Description</i>	<i>Current Fee</i>	<i>Adopted Fee Change</i>
Annexation Petition - Voluntary Annexation	\$360	
Cross Access Waiver	\$250 per cross access point	
Development Agreement	\$1,015	
Development Name Change	\$510	\$560
Food Truck Permit	\$50	
Grave Removal Request	\$230	
Home Occupation Fee	\$155	\$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)	<u>\$2,172 per unit</u>	<u>\$2,244 per unit</u>
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 per mailed notice	
Public Notice Sign	\$30 per required sign	-
Request to Waive Limitation on Subsequent Similar Applications	\$255	
Road Closing	\$3,000	-
Road Name Change	\$560	
Security Fence Plan	\$250	
Special Event Permit	Tier I - \$100 Tier II- \$25	
Special Event Permit: Late Fee	Tier I - \$250 Tier II- \$50	-
Special Use Permit	\$1,000 + \$30/acre	
Special Use Permit: Minor Amendment	\$750	
Stockpiling Permit	\$105	
Street Vendor Permit	\$50	
Structures in the Right-of-way (See Section 2.5.24 Right-of-Way Encroachment Agreement Approval)	\$510	

<i>Planning Fee Description</i>	<i>FY2020 Fee</i>	<i>Adopted Fee Change</i>
Telecommunications Facility: Small Cell Antenna/DAS [1][2]	\$100 per facility (first 5)	
Telecommunications Facility: Small Cell Antenna/DAS [1][2]	\$50 per facility (next 20)	
Telecommunications Facility: Small Cell Antenna/DAS [1][2]	\$500 Consultant Review/Application	
Telecommunications Facility: Collocation	\$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.		

<i>Engineering Fee Description</i>	<i>FY2020 Fee</i>	<i>Adopted Fee Change</i>
Engineering Review Fees		
<u>Construction Site Plan Review Fee</u>		
Construction Plan Review includes 3 reviews Note: If submitted concurrent with Site Plan it includes first 4 reviews	\$750 + \$30/acre	
Construction Plan Review Re-submittal 4th review and after	\$560	
Construction Drawing Minor Modification Fee	\$600	
Floodplain Development Permit		

Engineering Fee Description	FY2020 Fee	Adopted Fee Change
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	
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	
Stormwater As-Builts - includes 2 reviews	\$250 per SCM	
Stormwater As-Builts - 3rd Review and each Thereafter	\$125	
Miscellaneous Fees		
Administrative Appeal (EDCM)	\$610	
Alternative Standard (EDCM) - Request for alternative standard	\$150 per request standard	\$250
Bulletin Drawing Review - per review(includes 2 reviews)	\$150	
Interpretation (EDCM)	\$205	
<u>Retaining Wall/Other Structures Submittal</u>		
1st Review	\$150	
2nd Review and each Thereafter	\$100	
Riparian Buffer Variance	\$500	
Stream Buffer Determination	\$250 per Stream	
Stormwater ERU Fee - Per Equivalent Residential Unit (ERU) and billed by Wake County	\$25 per ERU	

<i>Engineering Fee Description</i>	<i>FY2020 Fee</i>	<i>Adopted Fee Change</i>
Stormwater Variance	\$500	
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 [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])	\$6.00 per linear foot	
Street Acceptance Walk Through (Punch-list) Re-inspection	\$50 per street + \$0.50 per linear foot	
Roadway Improvements Re-inspection	\$50 per inspection	
Driveway curb cut includes excavation, forming, and concrete placement	\$50 per driveway opening	
Re-inspection of driveway curb cut	\$50 per driveway opening	
Encroachment in public right-of-way includes excavation, backfill and work relating to the installation, repair, replacement, and removal of utilities, structures or other encumbrances within Town R/W	\$2.00 per linear foot	
Detached single-family dwelling unit includes one inspection and one re-inspection	\$150 per lot	
Re-inspection of detached single-family dwelling unit includes 2 additional re-inspections	\$150 per lot	
Sidewalk improvements outside public right-of-way	\$0.50 per linear foot	
Roadway / Fire lane improvements outside of public right-of-way	\$2.50 per linear foot	
Storm drainage improvements outside of public right-of-way	\$1.50 per linear foot	

Engineering & Stormwater Fee Description	FY2020 Fee	Adopted Fee Change
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)	\$0.50 per linear foot	
Apartments, commercial, office, institutional, and industrial lots (includes one inspection and one re-inspection)	\$400 per building	
Re-inspection of apartments, commercial, office, institutional, and industrial lots (includes two additional re-inspections)	\$400 per building	
<i>Stormwater Facility(ies) Inspection (includes 1 inspection and 1 re-inspection)</i>	\$250 per facility	
<i>Stormwater Facility(ies) Re-inspection</i>	\$100 per inspection	

Inspections Fee Description	FY2020 Fee	Adopted Fee Change
Residential		
New Single Family & Duplex up to 1,200 sqft per dwelling	\$550	
New Single Family & Duplexes over 1,200 sqft per dwelling	\$550+ \$0.25 per sqft	
*Gross floor area served by either mechanical, plumbing, or electrical systems and suitable for occupant's use within the inside perimeter of the exterior walls - to include garages, corridors, stairs, closets, or other features such as decks, porches, or bonus rooms.		
<u>Residential Addition:</u>		
Bedrooms, bathrooms, sunrooms, or similar addition with) up to 400 sqft	\$250	
Bedrooms, bathrooms, sunrooms, or similar addition with) over 400 sqft	Same as New Single Family	

<i>Inspections Fee Description</i>	<i>FY2020 Fee</i>	<i>Adopted Fee Change</i>
Multi-Family Dwelling	\$500 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		
Based on total construction cost of all trades including both labor and materials, fire suppression, and alarm systems if applicable.		
\$0 - \$2,500	\$200	
\$2,501 - \$7,500	\$250	
\$7,501 - \$15,000	\$350	
\$15,001 - \$25,000	\$500	
\$25,001 - \$50,000	\$750	
\$50,001 - \$100,000	\$1,400	
\$100,001 - \$200,000	\$2,800	
\$200,001 - \$350,000	\$4,500	
\$350,001 - \$500,000	\$6,000	
\$500,001 - \$750,000	\$8,000	
\$750,001 - \$1,000,000	\$10,000	
over \$1,000,000	\$10,000 + .20% (.0020) of everything over \$1,000,000	
Other Fees		
Application Re-processing	\$80	
Residential Irrigation Permit Only	\$80	
Commercial Irrigation Permit Only	\$200	

<i>Inspections Fee Description</i>	<i>FY2020 Fee</i>	<i>Adopted Fee Change</i>
Residential - New Single Family & Townhome Application Submittal Fee	\$80	
Commercial Application Submittal Fee - Non-Refundable	\$200	
Re-Review / Plan Change	\$150	
<u>Re-Inspection Fee -</u>	\$80 each trade	
Homeowner Recovery Fee	\$10	
Demolition Permit	\$200	
Temporary Electrical Power - Tree sales, etc..	\$80	
Work Without a Permit	Double Permit Fee	
Replacement Permit Card	\$10	
Replacement Certificate of Occupancy	\$10	
Plan Re-Stamp	\$50 * 24hour turn around	
Permit Pick-up	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	\$200	
Safe to Stock Request	\$100	
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	

<i>Police Fee Description</i>	<i>FY2020 Fee</i>	<i>Adopted Fee Change</i>
Residential & Commercial False Alarm Fees		
1 - 3 (Three) false alarms annually along with official notification from the Chief of Police	No Charge	
4 - 5 consecutive false alarm at same address during same year	\$80.00	
6 - 8 consecutive false alarm at same address during same year	\$150.00	
9 - 10 consecutive false alarms at same address during same year	\$200.00	
> 10 consecutive false alarm occurrences at same address during same year	\$300.00	

<i>Fire Fee Description</i>	<i>FY2020 Fee</i>	<i>Adopted Fee Change</i>
Fire Inspection Service Fees		
<u>Single Family attached/detached, commercial, industrial, office, etc.... based on square footage</u>		
Inspection Fee		
1-2,500 sqft	\$50.00	
2,501 - 5,000 sqft	\$75.00	
5,001 - 10,000 sqft	\$100.00	
10,001 - 25,000 sqft	\$125.00	
25,001 - 50,000 sqft	\$150.00	
50,001 - 100,000 sqft	\$175.00	
100,001 - 500,000 sqft	\$225.00	
>500,000 sqft	\$325.00	
1st Re - Inspection Fee	No Fee	
If violations still exist issue another warning, assess fee included with initial fire inspection		

<i>Fire Fee Description</i>	<i>FY2020 Fee</i>	<i>Adopted Fee Change</i>
2nd Re - Inspection Fee		
1-2,500 sqft	\$75.00	
2,501 - 5,000 sqft	\$75.00	
5,001 - 10,000 sqft	\$75.00	
10,001 - 25,000 sqft	\$75.00	
25,001 - 50,000 sqft	\$75.00	
50,001 - 100,000 sqft	\$75.00	
100,001 - 500,000 sqft	\$75.00	
>500,000 sqft	\$75.00	
If violations corrected - no fee. If violations still exist 2nd warning (time TBD by inspector) assess fee (below).		
3rd Re - Inspection Fee		
1-2,500 sqft	\$100.00	
2,501 - 5,000 sqft	\$100.00	
5,001 - 10,000 sqft	\$100.00	
10,001 - 25,000 sqft	\$100.00	
25,001 - 50,000 sqft	\$100.00	
50,001 - 100,000 sqft	\$100.00	
100,001 - 500,000 sqft	\$100.00	
>500,000 sqft	\$100.00	
If violations corrected - no fee. If violations still exist 2nd warning (time TBD by inspector) assess fee (below).		
Subsequent 1st Offense		
1-2,500 sqft	\$100.00	
2,501 - 5,000 sqft	\$100.00	
5,001 - 10,000 sqft	\$100.00	
10,001 - 25,000 sqft	\$100.00	
25,001 - 50,000 sqft	\$100.00	
50,001 - 100,000 sqft	\$100.00	
100,001 - 500,000 sqft	\$100.00	
>500,000 sqft	\$100.00	
Example: Locked/Blocked Exits, Over Capacity, etc....		

<i>Fire Fee Description</i>	<i>FY2020 Fee</i>	<i>Adopted Fee Change</i>
Subsequent 2nd Offense		
1-2,500 sqft	\$200.00	
2,501 - 5,000 sqft	\$200.00	
5,001 - 10,000 sqft	\$200.00	
10,001 - 25,000 sqft	\$200.00	
25,001 - 50,000 sqft	\$200.00	
50,001 - 100,000 sqft	\$200.00	
100,001 - 500,000 sqft	\$200.00	
>500,000 sqft	\$200.00	
Example: Locked/Blocked Exits, Over Capacity, etc....		
Subsequent 3rd Offense		
1-2,500 sqft	\$500.00	
2,501 - 5,000 sqft	\$500.00	
5,001 - 10,000 sqft	\$500.00	
10,001 - 25,000 sqft	\$500.00	
25,001 - 50,000 sqft	\$500.00	
50,001 - 100,000 sqft	\$500.00	
100,001 - 500,000 sqft	\$500.00	
>500,000 sqft	\$500.00	
Example: Locked/Blocked Exits, Over Capacity, etc....		
Violations from date of 2nd Re-inspection Fee	\$25.00 per day for each violation	
Fire Inspection Service Fees		
<u>Apartments, Hotel/Motel and Condominiums</u>		
Inspection Fee		
3 - 9 Units	\$50.00	
10 - 19 Units	\$100.00	
20 - 29 Units	\$150.00	
30 - 49 Units	\$200.00	
50 -99 Units	\$225.00	
100 Units	\$250.00	
1st Re-Inspection Fee	No Fee	

<i>Fire Fee Description</i>	<i>FY2020 Fee</i>	<i>Adopted Fee Change</i>
2nd Re-Inspection Fee		
3 - 9 Units	\$75.00	
10 - 19 Units	\$75.00	
20 - 29 Units	\$75.00	
30 - 49 Units	\$75.00	
50 -99 Units	\$75.00	
100 Units	\$75.00	
3rd Re-Inspection Fee		
3 - 9 Units	\$100.00	
10 - 19 Units	\$100.00	
20 - 29 Units	\$100.00	
30 - 49 Units	\$100.00	
50 -99 Units	\$100.00	
100 Units	\$100.00	
Other Fire Inspection Fees		
<u>After Hours Commercial Fire Inspection</u>		
Monday - Friday	100.00 8a-5p, min. 2 hours	
Saturday - Sunday	200.00 include after hours, min. 3 hours	
2 hour minimum if already at work and 3 hours minimum if inspector has to leave from his/her residence.		
Water Flow Testing	\$150.00	
Witness Flow Testing	\$75.00	
Fire Hydrant & Fire Lane No Parking Violations	\$75.00	
Pine Straw Violation	\$500.00	
<u>Private Fire Hydrant Non-Maintaining</u>		
1st Non-Compliance	\$250.00	
2nd Non-Compliance	\$500.00	
3rd Non-Compliance	\$1,000.00	
<u>Misc. Test</u>	50	
ABC License Application Inspection	\$60.00 Minimum or based on square footage, whichever is greater	

<i>Fire Fee Description</i>	<i>FY2020 Fee</i>	<i>Adopted Fee Change</i>
Work & Modification without plan submittal & approval (Fire Alarms & Sprinklers)	\$200.00	
<u>Fire Alarm System Reset</u>		
1st-3rd Offenses	\$250/occurrence	
2nd Offense	\$250.00	
3rd Offense	\$500.00	
4th Offense on	\$1,000/occurrence	
False Alarm Offense (4 Complimentary per Calendar Year)	150 for 4th offense, 300 for 5th offense and 500 for each offense after in the same calendar year	
Fire Permit Fees		
<i>Amusement Buildings</i>	\$70	
<i>Carnival & Fairs</i>	\$70	
<i>Combustible Dust Producing Operations</i>	\$70	
<i>Covered Mall Building- Certain Indoor Activities</i>	\$70	
<i>Exhibits & Trade Shows</i>	\$70	
<i>Explosive Materials/Blasting</i>	\$70	
<i>Flammable & Combustible Liquids</i>	\$70	
<i>Fogging Hazardous Chemicals</i>	\$150	
<i>Fumigation & Insecticidal Fogging</i>	\$70	
<i>Fumigation & Thermal Insecticide</i>	\$70	
<i>Liquid or gas vehicles inside of an Assembly building</i>	\$70	
<i>Pitt Burning</i>	\$70	
<i>Private Fire Hydrants</i>	\$70	
<i>Public Fireworks Display</i>	\$150	
<i>Pyrotechnic Special Effects Material</i>	\$70	
<i>Spraying or Dipping</i>	\$70	
<i>Tents</i>	\$70	
<i>Underground Tank Removal</i>	\$150 per Tank	

<i>Fire Fee Description</i>	<i>FY2020 Fee</i>	<i>Adopted Fee Change</i>
Fire Service Fees		
<i>Fire Watch</i>	\$75 per hour	
<i>Public Education Employer Mandated Training</i>	\$25 per hour	
<i>Company Standby Fee</i>	\$200 per hour	
<i>Express Fire Plan Review Fee</i>	\$300	
<i>Resident Camp Fee</i>	\$125	
<i>Non-Resident Camp Fee</i>	\$188	

<i>Parks Fee Description</i>	<i>FY2020 Fee</i>	<i>Adopted Fee Change</i>
MAFC Membership		
<u>Daily Passes</u>		
Adult age 15-54 Senior age 55+ Youth age 12 - 22 Children age 3-14 (under 3 free)	\$2 single class pay	Res \$6 / Non \$7 Res \$5 / Non \$6 Res \$4 / Non \$5 Res \$3 / Non \$4
<u>Punch Passes (10 daily visits)</u>		
Adult age 15-54 Senior age 55+ Youth age 12 - 22 Children age 3-14 (under 3 free)	\$20/ 10 classes \$15/ 10 classes \$15/ 10 classes	Res \$50 / Non \$60 Res \$45 / Non \$55 Res \$35 / Non \$45 Res \$25 / Non \$35
Membership Fees - 1 year		
1 Year Membership Adult age 23-54 Adult add-on (one in the same household) Corporate Adult Senior age 55+ Young Adult age 15-22 Child Add-on age 3-14 (under 3 free)	NONE in 2020	Res \$300 / Non \$350 \$255 \$325 Res \$255 / Non \$335 Res \$255 / Non \$335 Res \$150 / Non \$200 per child
Monthly Membership Adult age 23-54 Adult add-on (one in the same household) Corporate Adult Senior age 55+ Young Adult age 12-22 Child Add-on age 3-11 (under 3 free)	Adult (23-54) \$20/month \$0 \$0 Senior (55+) \$15/month Young Adult (12-22) \$15/mo \$0	Res \$34 / Non \$38 Res \$32 / Non \$36 \$36 Res \$30 / Non \$34 Res \$28 / Non \$32 Res \$14 / Non \$16 per child

<i>Parks Fee Description</i>	<i>FY2020 Fee</i>	<i>Adopted Fee Change</i>
Monthly Membership - Bank Draft or credit card Adult age 23-54 Adult add-on (1 in the same household) Corporate Adult Senior age 55+ Young Adult age 15-22 Child Add-on age 3-14 (under 3 free)	no drafts, but continued insurance-based benefit programs	Res \$32 / Non \$36 Res \$30 / Non \$34 \$34 Res \$28 / Non \$32 Res \$26 / Non \$30 Res \$12 / Non \$16 per child
Aquatics (varying age groups)		
Morning or Evening Swim Lessons	Res \$ 61 / Non \$82	
Stroke School	NA	
Adult Lessons	NA	
Parent/Tot Lessons	NA	
Athletics (varying age groups)		
Youth Soccer Programs	Res \$53 / Non \$78	
Youth Baseball Programs	Res \$53 / Non \$78	
Girls Volleyball Program	Res \$53 / Non \$78	
Youth Basketball Programs	Res \$72/ Non \$103	
Jr. Basketball Programs	Res \$53 / Non \$78	
Adult Corporate League Basketball Programs age 18+	\$460 Team Fee; plus \$25 each non-residential team member	
Fitness (varying age groups/dates/times)		
Teen Fit age 12-15	NA	Free for members, daily visit cost or punch pass
Shotokan Karate for Adults or Youth	Res \$53 / Non \$79 Res \$40 / Non \$59 (short sessions)	
Line Dancing age 18+	Free	
Aerobics Classes	Class pass fees above or insurance-based benefit members	Free for members / Non members pay Daily Pass rate / insurance-based member fees
Water Aerobics Classes	Class pass fees above, insurance-based benefit members and Silverton members	Free for members / Non members pay Daily Pass rate / insurance-based member fees
Tri Masters Swim Group	no longer offering	
Tai Chi	Free	

<i>Parks Fee Description</i>	<i>FY2020 Fee</i>	<i>Adopted Fee Change</i>
Youth Programs		
Early Arrivals grades K-5	Res \$975 / Non \$1375 (monthly payment plans provided)	
After School grades K-5	Res \$1,300 / Non \$1,800 (monthly payment plans provided)	
Teacher Workday Camps	Res \$37 / Non \$53 per session	
Early Release Days	Res \$15 / Non \$22 per session	
<u>Summer Camps</u>		
Deposit - non refundable	\$25 per session	
Camp Wiggle Worms age 3-5	Res \$100 / Non \$125 per week session	
Camp Cedar Fork Jr. rising Kindergarteners	Res \$160 / Non \$225 per week session	
Camp Cedar Fork grades 1-5 (rising 5th grader)	Res \$140 / Non \$195 per week session	
Camp Cedar Fork Sr (rising 6 - 8 grade)	Res \$140 / Non \$195 per week session	
Counselor in Training (CIT) Camp (rising 9 grade)	Res \$140 / Non \$195 per week session	
<u>Education Classes</u>		
Academic Adventures in kindergarten Readiness ages	Res \$150 / Non \$225 per session daily	
Ready, Set, Go A	Res \$950 / Non \$1,250 per year daily	
Ready, Set, Go B	Res \$1,500 / Non \$2,000 per year	
Senior Programs		
Senior BINGO	\$1 per card	
Senior Dominoes Night	\$1 for everyone	
Senior Friday Game Day	Free	
Senior Game Night	Free	
Senior Flex & Balance	Free for members / Non members pay Daily Pass rate	
Senior Yoga	Free	
Senior Mat Yoga	Free	

<i>Parks Fee Description</i>	<i>FY2020 Fee</i>	<i>Adopted Fee Change</i>
Silver Sneakers Membership & Silver Sneakers Classic	Free for members / Non members pay Daily Pass rate	
Arthritis Foundation Tai Chi	Free for members / Non members pay Daily Pass rate	
Sponsorships		
<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	
Park Facility Rentals		
<u>Cedar Fork Community Center</u>		
Deposit (2 hour minimum)	\$100 / \$200 after hours	
Classrooms During hours After hours Kitchen usage fee	Res \$39 per hr / Non \$59 per hr Res \$67 per hr / Non \$97 per hr \$22	
Gymnasium 1 Court during hours 1 Court after hours Both courts during hours Both courts after hours	Res \$30 per hr / Non \$44 per hr Res \$57 per hr / Non \$85 per hr Res \$57 per hr / Non \$85 per hr Res \$85 per hr / Non \$126 per hr	
Gym Floor Covering Fee(during hours only)	\$225	
Volleyball Standards Setup	\$45	
<u>Morrisville Aquatics & Fitness Center</u>		
Deposit (during hours)	\$100.00	
Multipurpose Room (during hours)	Res \$36 per hr / Non \$54 per hr	
<u>Historic Christian Church</u>		
Deposit (2 hour minimum)	\$200.00	
Meeting Hall (8am - 9pm)	Res \$43 per hr / Non \$64 per hr	
<u>Luther Green Community Center</u>		
Deposit (2 hour minimum)	\$100.00	
Meeting Hall (8am - 9pm)	Res \$43 per hr / Non \$64 per hr	
<u>Shelter Rentals</u>		
Deposit (all shelters)	\$100 per shelter/\$200 for special event	
Church Street Park	Res \$79 / Non \$105 1/2 day Res \$158 / Non \$210 all day	
Morrisville Community Park Shelter	Res \$79 / Non \$105 1/2 day Res \$158 / Non \$210 all day	

<i>Parks Fee Description</i>	<i>FY2020 Fee</i>	<i>Adopted Fee Change</i>
Nathaniel Mayo Shelter	Res \$79 / Non \$105 1/2 day Res \$158 / Non \$210 all day	
Indian Creek Trailhead Shelter	Res \$64 / Non \$89 1/2 day Res \$128 / Non \$178 all day	
<u>Athletic Field Rentals (per field)</u>		
Deposit (all fields)	\$100 per field/ \$200 for special event	
Field Prep (all fields)	\$42.00	
Light Fee (all fields except Church Street)	\$27 per hr	
Church Street Park Fields	Res \$55 / Non \$75	
Church Street Park Field Light Fee	\$40 per hour	
Crabtree Nature Park Field	Res \$28 / Non \$38	
Morrisville Community Park Fields Shiloh Park Fields Cedar Fork District Park Fields	Res \$43 per hr / Non \$54 per hr	
Other		
Administrative Refund Fee	\$5	\$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.

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

CAFR	Comprehensive Annual Financial Report	LEED	Leadership in Energy and Environmental Design
CALEA	Commission on Accreditation for Law Enforcement Agencies	LGC	Local Government Commission
CATV	Cable Access Television	LGERS	Local Government Employee's Retirement System
CDBG	Community Development Block Grant	LUTP	Land Use & Transportation Plan
CIP	Capital Investment Program	MSD	Municipal Service District
CO	Certificate of Occupancy	N/A	Not Applicable
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
GIS	Geographic Information Systems	TP	Transportation Plan



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TOWN OF MORRISVILLE

Adopted FY2021 Annual Operating Budget &
Capital Investment Program

STAYING FOCUSED

Recommendation by Town Manager, Martha Paige
100 Town Hall Drive * Morrisville, NC 27560 * 919-463-6200
www.townofmorrisville.org