



Indian Trail Adopted Annual Budget
2021-2022

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MAYOR
Michael L Alvarez

MAYOR PRO TEM
Marcus McIntyre

TOWN MANAGER
Michael McLaurin



TOWN COUNCIL
Jerry Morse
Mike Head
David Cohn
Todd Barber

TOWN CLERK
Kathy Queen

May 11, 2021

Honorable Mayor Alvarez and Members of the Town Council
Indian Trail, NC 28079

Town Manager's FY 21-22 Budget Message

Dear Mayor and Council:

I am pleased to present the Manager's Recommended Town Budget for FY22, which will begin on July 1, 2021, and conclude on June 30, 2022. The budget has been prepared in accordance with the North Carolina Local Government Budget and Fiscal Control Act. The FY22 Operational Budget is \$16,660,951 along with a Recommended Capital Investment Budget of \$6,826,661. This proposed budget preserves the current existing tax rate of \$.185 per \$100 of assessed valuation. As required by state statute, the Town is required to publish a revenue neutral rate. Staff has performed the Revenue Neutral Tax Calculation and has determined the necessary tax rate to produce an equivalent levy would be \$.1358, and the necessary revenue neutral rate adjusted for growth would equal \$.1393.

Throughout most of 2020 and continuing through early 2021, the country was suffering under a pandemic. As we approach mid-2021, it appears things are beginning to return to normal. Because of the pandemic, last year's revenues and expenditures were budgeted very conservatively. Part of the reason was because Town Hall and Parks and Recreation activities were shut down or greatly altered. As we evaluate our incoming revenues, we see a pattern that is closer to the Town's pre-pandemic normal. For FY22, we are proposing a shift to more normal operations.

Indian Trail is blessed in that the community and our tax base is growing unlike other areas in North Carolina. Because of this, it is important the Council and Staff develop a long-term vision to meet these anticipated needs.

Earlier this year, Council met and worked with staff to identify Town priorities. A total of nine priorities were identified and are: Roads and Infrastructure; Public Safety; Planning and Growth Management; Creating A Downtown; High Quality Team; Partnerships; Parks and Community Amenities; Quality Basic Services; and Operational Needs – Technology/Buildings. This budget has been developed to address these priorities.

FY22 Budget Summary

This proposed budget maintains and, in most cases, enhances all current services to our residents and businesses. This plan concentrates on three major areas:

- A) **Town Safety/Law Enforcement**- This plan calls for increasing our staffing with the Union County Sheriff's Office to ensure that Indian Trail is a safe place to live, raise a family and work. We plan to add a Sergeant to oversee two Community Resource deputies and four traffic deputies. In addition, we plan to add a full-time Administrative office support position to supplement the current part-time staff, allowing residents more ease of access and an expansion of services. We will also add two additional patrol deputies to keep up with our Town's current and future growth.

- B) **Transportation/Maintaining and upgrading our Town roads and infrastructure**- Our Public Works Budget reflects the addition of three FTEs (Full Time Equivalents) to ensure the Town can address the growing streets and drainage needs. Our much-appreciated Powell Bill funding revenue through the state of North Carolina is incorporated in this plan to ensure that our strategically scheduled roads get resurfaced. In addition, we have maintained our Stormwater budget at sufficient levels to ensure that our residents can realize the benefits of drainage remediation.

- C) **Parks and Community Amenities, ensuring smart growth leading to a downtown**- Our Parks budget has increased funding for events as we, hopefully, come out of the impact of COVID-19. In addition, this budget has allocated funds for the design of a possible new park in Town. The IT Complete Street project has been expanded and is moving forward with the goal of establishing a walkable downtown.

Additional highlights include:

- A) A five-year capital plan has been commenced and our strategy calls for Council review and direction in the fall of this year.
- B) Our Administration budget has allocated monies for this November's local election.
- C) In our Communications/IT department, funding has been allocated for increased video capabilities as well as increased technology capabilities throughout Town Hall.
- D) This Budget contains \$833,043 in Contingency for any unforeseen issues that might occur during the year.
- E) Funding has been increased in our Operating Capital Request to account for additional required Equipment/Capital needs.
- F) Our Human Resource Budget has been increased to account for additional benefits for Town employees. A 2% cost of living increase as well as performance-based pay increases are accounted for. This budget also includes a proposed policy adoption by adjusting the minimum employee 401K contribution from 3% to 5%.
- G) Our Sanitation budget allows for an increase due to increased growth within our Town.
- H) Our Economic Development budget is funded at a sufficient level to allow for a vibrant strategy that will encompass coordination with Union County as well as the engagement of an outside retail consultant. This includes a proposal to contract with Retail Strategies to focus on retail development and work with the Monroe-Union EDC on a formal economic development plan.

- I) Our Planning Department budget includes funding to allow for the rollout of our Town's Comprehensive Plan.
- J) Our Code Enforcement budget is fully equipped to ensure our Town's residents and businesses can expect strict adherence to our Town's municipal regulations.

Financial and Debt Status

Our Town is in excellent financial condition due to the leadership of our Mayor and Council. This month, we received our annual update from Moody's in which they reported the Town has retained its credit rating of Aa1, which exceeds the US cities median of Aa3.

The total assessed valuation of our Town has now reached \$5,651,596,350. We estimate our collection rate at 96% for a net property valuation of \$5,425,532,496. One penny on the tax rate now equates to \$542,333.

Our debt service burden remains low overall and is approximately 2.5% of the state's allowance maximum. Our Debt Service/Capital Reserve fund is budgeted to increase by 34.3% to \$2,712,161. This fund was established to dedicate \$.05 of our \$.185 tax rate to Debt Service and Capital Reserve. This fund thus ensures that after we meet our debt service commitment of \$1,398,476, \$1,313,685 will be available for future capital projects or debt service obligations.

In conclusion, I would like to thank the Mayor and Council for their leadership throughout this budget process. This document is a collaborative effort that was achieved through the energies of our Mayor, Council, and staff.

As your Town Manager, I would like to express my appreciation in the confidence you have conferred to me and the opportunity you have given me to serve the residents of the Town of Indian Trail. We are truly blessed to have a strong leadership team and look forward to a bright future.

Sincerely,



Michael McLaurin
Town Manager



Revenue Neutral Tax Rates
FY 2021-2022

North Carolina General Statute 159-11(e) requires local governments to publish a revenue-neutral tax rate “in each year in which a general reappraisal of real property has been conducted, the budget officer shall include in the budget, for comparison purposes, a statement of the revenue-neutral property tax rate for the budget. The revenue-neutral property tax rate is 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 reappraisal had occurred.”

2020-2021 tax rate prior to revaluation:	0.1850
2021-2022 revenue neutral tax rate to produce equivalent tax levy:	0.1358
2021-2022 revenue neutral tax rate adjusted for growth:	0.1393



**TOWN OF INDIAN TRAIL
BUDGET ORDINANCE
FISCAL YEAR 2021/2022
210608-356**

BE IT ORDAINED by the Town Council of Indian Trail, North Carolina in accordance with the North Carolina Budget and Fiscal Control Act:

Section 1: The following amounts are hereby appropriated in the General Fund for the operation of the Town government and its activities for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

EXPENSES:

DEPARTMENTS:

Governing Body	\$ 104,910
Administration	\$ 436,676
Legal	\$ 80,000
Communications/IT	\$ 431,420
Comm. & Economic Development	\$ 110,000
Human Resources	\$ 468,628
Finance	\$ 338,088
Debt Service	\$ 1,398,566
Tax	\$ 260,431
Law Enforcement	\$ 3,279,065
Engineering	\$ 372,672
Public Works	\$ 1,617,828
Solid Waste	\$ 1,934,000
Facilities	\$ 393,500
Planning	\$ 655,875
Code Enforcement	\$ 154,174
Parks and Recreation	\$ 698,621
Contingency	\$ 833,043
Operating Capital Request	\$ 381,293
Subtotal	<u>\$ 13,948,790</u>

Total Transfers to Debt Services and Capital Reserve Fund	
Ad Valorem (Real Property)	\$ 2,480,926
Motor Vehicles (Personal Property)	\$ 231,235
Subtotal	<u>\$ 2,712,161</u>

Total **\$16,660,951**

Section 2: It is estimated the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

REVENUES:

Taxes – Ad Valorem	\$ 9,181,813
Taxes – Motor Vehicle	\$ 855,422
Taxes – Local Option Sales	\$ 2,700,000
Parks and Recreation Revenue	\$ 242,650
Video Programming Distribution	\$ 280,000
Beer & Wine Tax	\$ 165,000
ABC Distribution	\$ 120,000
Utility Franchise Tax	\$ 1,335,000
Investment Earnings	\$ 50,000
Planning Revenues	\$ 200,000
Alarm Revenue	\$ 30,000
Gross Vehicle Rental Receipts	\$ 35,000
Heavy Equipment Rental Tax	\$ 30,000
Solid Waste Disposal Distribution	\$ 30,000
Engineering Renewal & Release	\$ 7,500
Fund Balance Appropriation	\$ 0
Subtotal	<u>\$ 15,262,385</u>

Transfer from Capital Reserve Fund \$ 1,398,566

Total **\$ 16,660,951**

Section 3:

POWELL BILL

Total Expected Expenses	\$ 1,688,905
Total Expected Revenues	\$ 1,688,905

Section 4:

STORMWATER UTILITY

Total Expected Expenses	\$ 2,470,800
Total Expected Revenues	\$ 2,470,800

Section 5:

CAPITAL RESERVE FUND

Total Transfers from: General Fund	\$ 2,712,161
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Total Transfers to: General Fund Debt Service	\$ 1,398,566
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Current Year Funds Available For Transfer	\$ 1,313,595
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Section 6: There is hereby levied a tax at the rate of eighteen and one-half cents per one hundred dollars (\$100) valuation of taxable property as listed for taxes as of January 1, for the purpose of raising the revenue listed as "Taxes Ad Valorem" in the General Fund in Section 2 of this ordinance.

This rate is based on a total valuation of property for the purpose of taxation of \$5,651,596,350 and an estimated rate of collection of 96% for a net property valuation of \$5,425,532,496. One penny on the tax rate will yield \$542,553.

Section 7: The Budget Officer is hereby authorized to transfer appropriations as contained herein under the following conditions:

- a. He/She may transfer amounts between line-item expenditures within a department. These changes should not result in an increase in recurring obligations such as salaries.
- b. He/She may transfer amounts up to \$5,000 between departments, including contingency appropriations, within the same fund.
- c. He/She must make an official report on such transfers at the next regular meeting of the Governing Board.

Section 8: SPECIAL AUTHORIZATIONS – Debt Services and Capital Reserve Fund

There is hereby appropriated to the Debt Services and Capital Reserve Fund as a transfer from the General Fund an amount equal to five cents per one hundred dollars (\$100) valuation of taxable property as listed for taxes as of January 1. Funds appropriated can only be utilized for debt services and capital

expenditures as specified in the Capital Reserve Fund Ordinance and any subsequent amendments thereto in the current or future fiscal years.

Section 9: ENCUMBRANCES - Appropriations herein authorized and made shall have the amount of outstanding encumbrances as of June 30, 2021 added to each appropriation, as it appears in order to account for the expenditures in the fiscal year they are paid.

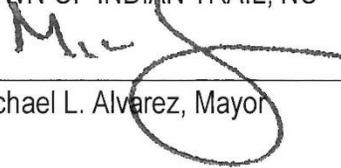
Section 10: The Town Council shall adopt a schedule of fees and rates for various services, as may be amended from time to time as determined appropriate, to provide funding to cover costs for the provision of designated services.

REFERENCE PLANNING, ENGINEERING, & PARKS AND RECREATION SCHEDULES IN
ADOPTED BUDGET

Section 11: Copies of this Budget Ordinance shall be furnished to the Clerk, the Governing Board, the Budget Officer and the Finance Director and to be kept on file by them for their direction in the disbursement of funds.

Adopted this 8th Day of June 2021

TOWN OF INDIAN TRAIL, NC



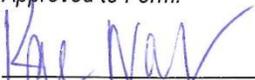
Michael L. Alvarez, Mayor

Attest:



Kathy Queen, Town Clerk

Approved to Form:



Karen Wolter, Town Attorney





FISCAL YEAR 2021/2022
MAYOR AND TOWN COUNCIL

MAYOR

Michael Alvarez

MAYOR PRO-TEM

Marcus McIntyre

COUNCIL MEMBERS

Todd Barber

David Cohn

Mike Head

Jerry Morse

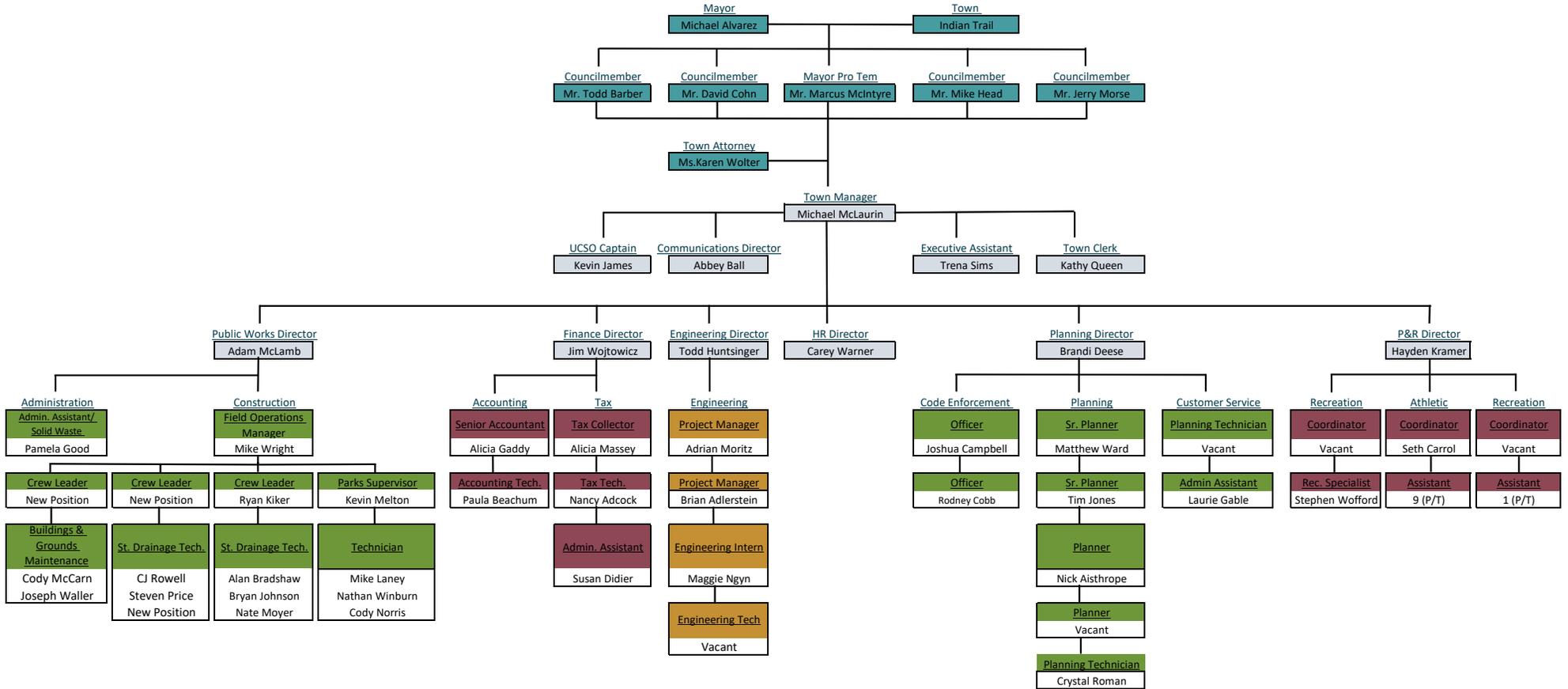
TOWN MANAGER

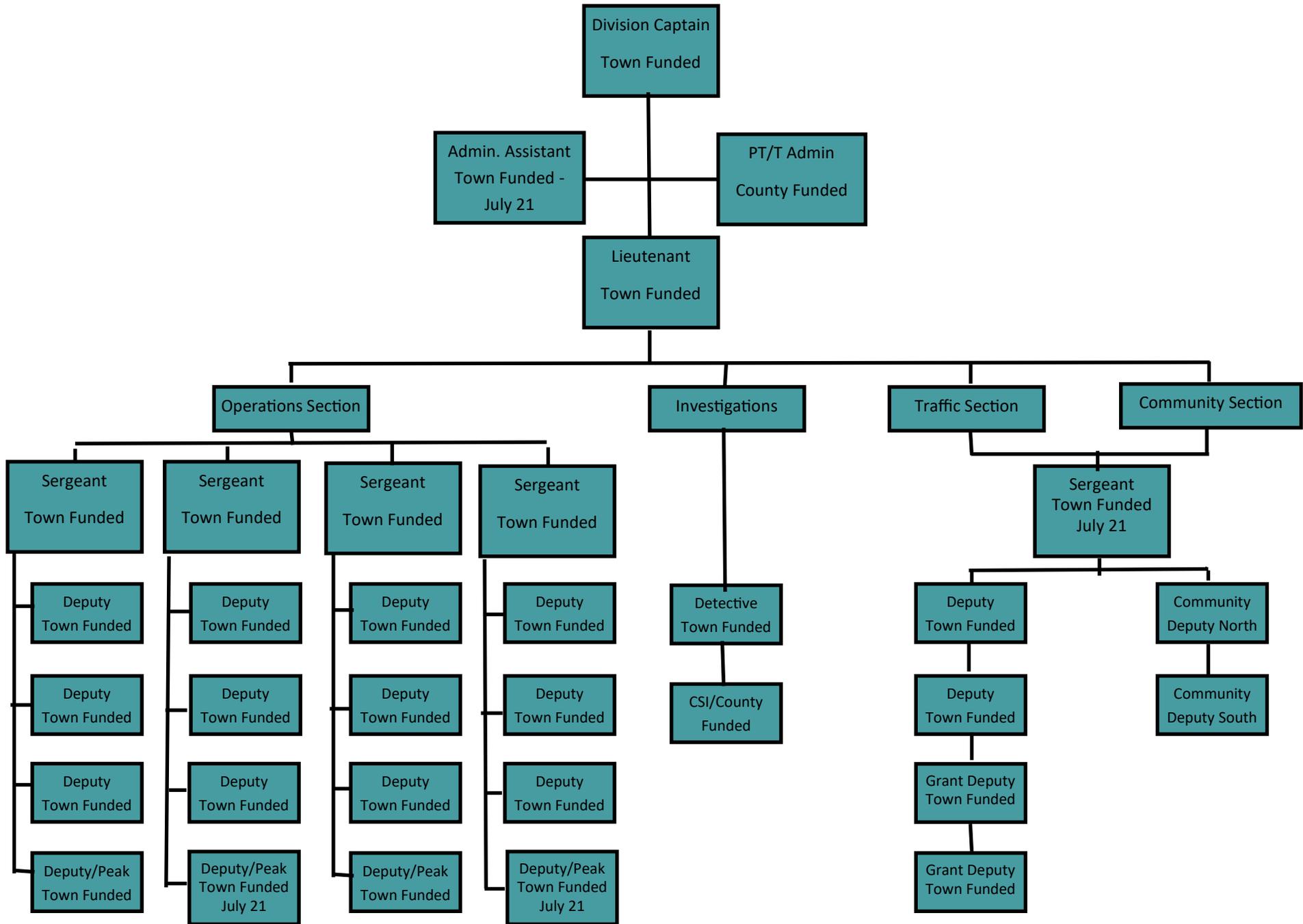
Mike McLaurin

TOWN ATTORNEY

Bridgewatt & Snover PLLC

Town of Indian Trail Organizational Chart FY 21/22





2021-2022 Indian Trail Classification & Pay Plan

Classification	Minimum	Market	Maximum	FLSA
Maintenance Technician	\$30,018	\$37,523	\$48,780	Nonexempt
Parks Maintenance Technician	\$30,018	\$37,523	\$48,780	Nonexempt
Administrative Assistant	\$31,519	\$39,399	\$51,219	Nonexempt
Recreation Specialist	\$31,519	\$39,399	\$51,219	Nonexempt
Accounting Technician	\$33,095	\$41,369	\$53,780	Nonexempt
Tax Technician	\$33,095	\$41,369	\$53,780	Nonexempt
Code Enforcement Officer	\$34,750	\$43,437	\$56,469	Nonexempt
Planning Technician	\$34,750	\$43,437	\$56,469	Nonexempt
Crew Leader	\$38,311	\$47,889	\$62,256	Nonexempt
Engineering Technician	\$40,227	\$50,284	\$65,369	Nonexempt
Athletic Program Coordinator	\$40,227	\$50,284	\$65,369	Nonexempt
Executive Assistant	\$40,227	\$50,284	\$65,369	Nonexempt
Parks & Grounds Supervisor	\$40,227	\$50,284	\$65,369	Nonexempt
Planner	\$40,227	\$50,284	\$65,369	Nonexempt
Recreation Program Coordinator	\$40,227	\$50,284	\$65,369	Nonexempt
Senior Accountant	\$44,350	\$55,438	\$72,069	Exempt
Tax Collector	\$48,897	\$61,121	\$79,457	Exempt
Engineering Intern (Trainee)	\$48,897	\$61,121	\$79,457	Exempt
Town Clerk	\$51,341	\$64,176	\$83,429	Nonexempt
Engineering Program Manager	\$53,908	\$67,385	\$87,600	Exempt
Senior Planner	\$53,908	\$67,385	\$87,600	Exempt
Public Works Operations Mgr	\$56,603	\$70,754	\$91,980	Exempt
Communications Director	\$59,434	\$74,292	\$96,580	Exempt
Parks & Recreation Director	\$68,802	\$86,002	\$111,803	Exempt
HR Director	\$72,242	\$90,302	\$117,393	Exempt
Planning Director	\$75,854	\$94,817	\$123,262	Exempt
Public Works Director	\$75,854	\$94,817	\$123,262	Exempt
Engineering Director	\$83,628	\$104,536	\$135,897	Exempt
Finance Director	\$83,628	\$104,536	\$135,897	Exempt

Debt Service

Projects	Bond Type	Interest Rate (%)	Original Loan	Principal Paid to-Date	Current Outstanding	Debt Service (Principal)	Debt Service (Interest)	Final Debt Pay/Yr.
Purchase of Land (Chestnut Park)		3.39%	\$1,750,000	\$1,225,000	\$525,000	\$116,667	\$16,808.75	2025
Streets Bond (Sold)	Private	2.15%	\$3,000,000	\$832,000	\$2,168,000	\$104,000	\$46,612	2028
Streets, Park Bond* (Sold)	Public	1.5-2.62%	\$8,000,000	\$3,240,000	\$4,760,000	\$405,000	\$102,325	2033
Construction of New Town Hall	Public	2.51%	\$4,750,000	\$1,585,000	\$3,165,000	\$317,000	\$75,463	2031
Parks Bond		2.12%	\$2,500,000	\$167,000	\$2,333,000	\$167,000	\$47,690	2034
			\$20,000,000	\$7,049,000	\$12,951,000	\$1,109,667	\$288,899	

Bonds* (Public) - Streets, Monroe Rd., Park Bond* (Sold)	Bond Type	Interest Rate	Original Loan	Principal Paid to-Date	Current Outstanding	Debt Service (Principal)	Debt Service (Interest)	Final Debt Pay/Yr.
Streets Bond	Public	1.5%-2.62	\$1,500,000	\$607,480	\$892,520	\$75,938	\$19,186	2033
Park Bond (from Old Monroe Bond)	Public	1.5%-2.62	\$500,000	\$202,520	\$297,480	\$25,312	\$6,395	2033
Park Bond	Public	1.5%-2.62	\$6,000,000	\$2,430,000	\$3,570,000	\$303,750	\$76,744	2033
			\$8,000,000	\$3,240,000	\$4,760,000	\$405,000	\$102,325	

Authorized & Unissued	Bond Type	Interest Rate	Original Loan	Principal Paid to-Date	Current Outstanding	Debt Service (Principal)	Debt Service (Interest)	Final Debt Pay/Yr.
Streets Bonds	Private	0.00%	\$2,500,000	\$0	\$0	\$0	\$0	2021
Old Monroe Road		0.00%	\$9,500,000	\$0	\$0	\$0	\$0	2021
			\$12,000,000	\$0	\$0	\$0	\$0	

Revenue Summary Worksheet

Line Item No.	Revenues	FY19/20	FY20/21	FY21/22	FY21/22
		Year End Actual	Year End Approved	Manager's Recommend	Adopted Budget
10-00-3100-110-000	Ad Valorem Taxes	6,750,023	6,619,467	9,181,813	9,181,813
10-00-3100-170-000	Penalty on Delinquent Taxes	15,434	-	-	-
10-00-3120-110-000	Motor Vehicle Taxes	869,267	850,632	855,422	855,422
10-00-3100-110-202	Park Revenue	91,610	221,980	242,650	242,650
10-00-3231-310-000	Sales Taxes	2,511,969	2,133,916	2,700,000	2,700,000
10-00-3261-310-000	Video Programing Dist.	277,704	284,000	280,000	280,000
10-00-3322-310-000	Beer & Wine Tax	169,432	165,000	165,000	165,000
10-00-3324-310-000	Utility Franchise Tax	1,300,681	1,350,000	1,335,000	1,335,000
10-00-3351-800-000	Gross Vehicle Rental Receipt	39,752	45,000	35,000	35,000
10-00-3352-800-000	Heavy Equipment Rental Tax	28,905	35,000	30,000	30,000
10-00-3831-800-000	Investment Earnings	296,410	285,000	50,000	50,000
10-00-3837-800-000	ABC Distribution / Reimbursement	149,681	64,000	120,000	120,000
10-20-3451-800-001	Eng. Renewal & Fees	8,100	7,500	7,500	7,500
10-30-3471-320-000	Solid Waste Disp. Distribution	29,911	30,000	30,000	30,000
10-40-3491-800-001	Planning Revenue	260,448	246,500	200,000	200,000
10-40-3498-800-001	Alarm Revenue	26,735	17,500	30,000	30,000
General Fund		12,826,062	12,355,495	15,262,385	15,262,385

Transfer/Inflows

Transfers from Other Funds	1,374,689	1,423,341	1,398,566	1,398,566
Proceeds from Debt Issuance	-	-		
	1,374,689	1,423,341	1,398,566	1,398,566
Total GF Revenues & Transfers	14,200,751	13,778,836	16,660,951	16,660,951

Powell Bill Fund

15-20-3316-230-000	Powel Bill Funds	866,815	875,000	865,000	865,000
15-20-3831-491-000	Investment Income	27,030	10,000	250	250
15-20-3839-890-000	Miscellaneous Revenue	-	335,160	-	-
15-20-3981-980-000	FB Appropriated	-	706,00	823,655	823,655
Powell Bill Revenue		893,845	1,926,160	1,688,905	1,688,905

Stormwater Fund

60-90-3750-000-000	Storm Water Revenue	1,515,461	1,550,000	1,550,000	1,550,000
60-90-3831-497-000	Investment Income	865	1,000	250	250
60-90-3839-890-000	Other Miscellaneous Revenue	11,760	15,000	-	-
60-90-3991-991-000	Fund Balance Appropriated	-	1,426,661	920,550	920,550
Storm-Water-Enterprise Fund		1,528,086	2,992,661	2,470,800	2,470,800

Total Revenue	16,622,682	18,697,657	20,820,656	20,820,656
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Expense Summary Worksheet

<u>Line Item No.</u>	<u>General Fund Expenses</u>	<u>FY19/20</u>	<u>FY20/21</u>	<u>FY21/22</u>	<u>FY21/22</u>
		<u>Year End</u>	<u>Year End</u>	<u>Manager's</u>	<u>Adopted</u>
		<u>Actual</u>	<u>Approved</u>	<u>Recommend</u>	<u>Budget</u>
	Governing Body	71,918	103,753	104,910	104,910
	Administration Department	530,862	408,415	436,676	436,676
	Finance Department	290,355	318,639	338,088	338,088
	Planning & Neighborhood Services Department	418,985	615,410	655,875	655,875
	Code Enforce. & Community Aesthetic	155,382	157,431	154,174	154,174
	Communication & Info. Tech. Department.	321,550	365,397	431,420	431,420
	Community & Economic Development	65,712	110,000	110,000	110,000
	Engineering Department	1,322,287	333,897	372,672	372,672
	Parks & Rec Department	400,186	576,585	698,621	698,621
	Crooked Creek Park Cost Center	5,359	6,750	-	-
	Human Resources Department	337,985	504,988	468,628	468,628
	Tax Division	224,154	246,913	260,431	260,431
	Public Works Division	1,114,839	1,295,039	1,617,828	1,617,828
	Debt Service- Advance Payment	-	-	-	-
	Legal Cost Center	113,029	80,500	80,000	80,000
	Law Enforcement Cost Center	2,522,428	2,736,993	3,279,065	3,279,065
	Debt Service Funds	1,692,671	1,423,341	1,398,566	1,398,566
	Solid Waste Services	1,759,255	1,853,293	1,934,000	1,934,000
	Facilities	254,423	389,572	393,500	393,500
	Contingency	-	250,000	833,043	833,043
	Grants	-	-	-	-
	Operating Capital Requests	303,124	13,500	381,293	381,293
	Subtotal General Fund Expenses	10,456,381	11,760,416	13,948,790	13,948,790

Transfers/Outflows

	To Other Funds/Debt Serv/Capital Reserve	1,474,773	1,423,341	1,398,566	1,398,566
	Current Funds Available for Transfer	541,304	595,079	1,313,595	1,313,595
	Total Transfers/Outflows	2,016,077	1,945,390	2,712,161	2,712,161

	General Fund Expenses & Transfers	12,472,458	13,828,836	16,660,951	16,660,951
	Powel Bill Fund	1,390,073	1,926,160	1,688,905	1,688,905
	Stormwater Fund	549,016	2,992,661	2,470,800	2,470,800
	All Fund Expenses & Transfers	14,411,547	18,697,657	20,820,656	20,820,656

Governing Body

		<u>FY19/20</u>	<u>FY20/21</u>	<u>FY21/22</u>	<u>FY21/22</u>
		<u>Year End</u>	<u>Year End</u>	<u>Manager's</u>	<u>Adopted</u>
<u>Line Item No.</u>	<u>Expenses</u>	<u>Actual</u>	<u>Approved</u>	<u>Recommend</u>	<u>Budget</u>
10-00-4110-121-000	Board Member Salaries	57,513	80,913	82,535	82,535
10-00-4110-181-000	SS & Medicare Contributions	4,698	6,190	6,315	6,315
10-00-4110-186-000	Worker Compensation / EAP	-	150	160	160
10-00-4110-220-000	Meeting Expenses	1,265	2,000	2,000	2,000
10-00-4110-260-000	Supplies	224	350	250	250
10-00-4110-312-000	Travel Expense	-	1,000	1,000	1,000
10-00-4110-370-000	Advertising	57	200	200	200
10-00-4110-375-000	Public Outreach	730	500	500	500
10-00-4110-395-000	Training	698	5,500	5,000	5,000
10-00-4110-399-000	Volunteer Committee Expenses	300	750	750	750
10-00-4110-498-000	Grants to Outside Agencies	4,500	4,500	4,500	4,500
10-00-4110-499-000	Miscellaneous Expense	513	500	500	500
10-00-4110-499-001	Staff Events	1,421	1,200	1,200	1,200
		71,918	103,753	104,910	104,910

Administration Department

		<u>FY19/20</u>	<u>FY20/21</u>	<u>FY21/22</u>	<u>FY21/22</u>
		<u>Year End</u>	<u>Year End</u>	<u>Manager's</u>	<u>Adopted</u>
		<u>Actual</u>	<u>Approved</u>	<u>Recommend</u>	<u>Budget</u>
<u>Line Item No.</u>	<u>Expenses</u>				
10-00-4120-121-000	Salaries	361,359	245,338	253,205	253,205
10-00-4120-181-000	SS & Medicare Contributions	7,414	3,557	3,753	3,753
10-00-4120-182-000	Retirement	18,159	25,000	28,840	28,840
10-00-4120-183-000	Health Insurance	29,544	34,970	32,088	32,088
10-00-4120-189-000	Other Fringe Benefits	1,800	7,400	5,640	5,640
10-00-4120-212-000	Uniforms	-	-	500	500
10-00-4120-260-000	Office Supplies	1,546	2,000	2,000	2,000
10-00-4120-311-000	Travel Expense	35	6,000	1,500	1,500
10-00-4120-315-000	Business Expense	1,306	1,500	1,500	1,500
10-00-4120-325-000	Postage	30	500	500	500
10-00-4120-341-000	Printing & Binding	150	500	500	500
10-00-4120-391-000	Advertising	641	750	750	750
10-00-4120-395-000	Staff Training & Education	3,383	4,000	4,000	4,000
10-00-4120-397-000	Contract Services	45,979	19,500	34,000	34,000
10-00-4120-491-000	Dues & Subscriptions	45,356	44,500	55,000	55,000
10-00-4120-499-000	Miscellaneous Expense	422	400	400	400
10-00-4120-499-001	Property Taxes Paid	10,537	11,000	11,000	11,000
10-00-4120-511-000	Office Furniture & Equip. < \$5,000	3,202	1,500	1,500	1,500
		530,862	408,415	436,676	436,676

Legal

		<u>FY19/20</u>	<u>FY20/21</u>	<u>FY21/22</u>	<u>FY21/22</u>
		<u>Year End</u>	<u>Year End</u>	<u>Manager's</u>	<u>Adopted</u>
<u>Line Item No.</u>	<u>Expenses</u>	<u>Actual</u>	<u>Approved</u>	<u>Recommend</u>	<u>Budget</u>
10-00-4150-192-000	Governing Body	40,595	10,000	10,000	10,000
10-00-4150-192-001	Administration	62,806	40,000	40,000	40,000
10-00-4150-192-002	Finance	-	1,500	1,500	1,500
10-00-4150-192-003	Community & Economic Dev.	100	-	-	-
10-00-4150-192-004	Human Resources	154	13,000	13,000	13,000
10-00-4150-192-006	Planning	5,620	10,500	10,000	10,000
10-00-4150-192-007	Engineering	3,622	2,500	2,500	2,500
10-00-4150-192-009	Parks & Rec	-	1,500	1,500	1,500
10-00-4150-192-010	Public Works	132	1,500	1,500	1,500
		113,029	80,500	80,000	80,000

Communication & Info. Tech. Department

		<u>FY19/20</u>	<u>FY20/21</u>	<u>FY21/22</u>	<u>FY21/22</u>
		<u>Year End</u>	<u>Year End</u>	<u>Manager's</u>	<u>Adopted</u>
<u>Line Item No.</u>	<u>Expenses</u>	<u>Actual</u>	<u>Approved</u>	<u>Recommend</u>	<u>Budget</u>
10-00-4210-121-000	Salaries	73,566	77,156	81,060	81,060
10-00-4210-181-000	SS & Medicare Contribution	1,065	1,119	1,175	1,175
10-00-4210-182-000	Retirement	6,613	7,862	9,233	9,233
10-00-4210-183-000	Health Insurance	8,778	8,830	9,550	9,550
10-00-4210-260-000	Supplies	515	1,300	1,000	1,000
10-00-4210-292-000	Software < \$5,000	-	40,090	10,815	10,815
10-00-4210-291-001	Software > \$5,000	27,039	10,200	47,158	47,158
10-00-4210-311-000	Travel Expenses	-	1,500	1,500	1,500
10-00-4210-325-000	Postage	4,470	6,000	3,000	3,000
10-00-4210-329-000	IT, Com, Internet Cost	41,513	49,304	51,040	51,040
10-00-4210-341-000	Printing & Binding	2,274	6,000	2,000	2,000
10-00-4210-343-000	Printer Copier Usage	3,237	3,820	3,500	3,500
10-00-4210-375-000	Public Relations/Advertising	1,864	2,500	2,650	2,650
10-00-4210-395-000	Staff Training	100	1,000	1,000	1,000
10-00-4210-397-000	IT Support Services	58,856	58,562	60,319	60,319
10-00-4210-397-001	IT Projects & Applications	-	-	-	-
10-00-4210-397-002	IT Maintenance Contract	45,873	44,113	53,767	53,767
10-00-4210-397-003	Video Production	-	-	12,000	12,000
10-00-4210-439-001	Leased Equipment	24,082	32,196	31,578	31,578
10-00-4210-491-000	Dues & Subscriptions	1,647	1,545	1,375	1,375
10-00-4210-499-000	Misc. Expense	150	-	-	-
10-00-4210-510-000	IT Hardware > \$5,000	10,200	-	30,000	30,000
10-00-4210-511-000	IT Hardware < \$5,000	11,709	12,300	17,700	17,700
		321,550	365,397	431,420	431,420

**Community & Economic Development
Department**

		<u>FY19/20</u>	<u>FY20/21</u>	<u>FY21/22</u>	<u>FY21/22</u>
		<u>Year End</u>	<u>Year End</u>	<u>Manager's</u>	<u>Adopted</u>
<u>Line Item No.</u>	<u>Expenses</u>	<u>Actual</u>	<u>Approved</u>	<u>Recommend</u>	<u>Budget</u>
10-40-4920-311-000	Travel Expenses	-	-	-	-
10-40-4920-315-000	Business Expense	262	-	-	-
10-40-4920-391-000	Advertising	9,200	10,000	-	-
10-40-4920-395-000	Staff Training	-	-	-	-
10-40-4920-397-000	Contract Services	56,250	100,000	110,000	110,000
10-40-4920-511-000	Small Equipment < \$5,000	-	-	-	-
		65,712	110,000	110,000	110,000

Human Resources Department

		<u>FY19/20</u>	<u>FY20/21</u>	<u>FY21/22</u>	<u>FY21/22</u>
		<u>Year End</u>	<u>Year End</u>	<u>Manager's</u>	<u>Adopted</u>
<u>Line Item No.</u>	<u>Expenses</u>	<u>Actual</u>	<u>Approved</u>	<u>Recommend</u>	<u>Budget</u>
10-00-5000-121-000	Salaries	80,211	82,186	90,662	90,662
10-00-5000-125-000	Employee Incentive Program	14,900	17,000	17,000	17,000
10-00-5000-141-000	Salary Pool	-	75,000	60,000	60,000
10-00-5000-142-000	SS & Med Contribution - Sal Pool	216	1,335	780	780
10-00-5000-143-000	Retirement - Salary Pool	1,334	9,375	6,600	6,600
10-00-5000-144-000	401(K) Contribution Salary Pool	-	4,600	3,000	3,000
10-00-5000-181-000	SS & Medicare Contribution	1,098	1,192	1,315	1,315
10-00-5000-182-000	Retirement	7,211	8,375	10,326	10,326
10-00-5000-182-001	401(K) Contribution	107,294	115,000	115,000	115,000
10-00-5000-183-000	Health Insurance	8,909	8,925	9,745	9,745
10-00-5000-185-000	Unemployment Insurance	293	4,000	4,000	4,000
10-00-5000-189-001	Other Fringe Benefits - HRA	-	10,000	10,000	10,000
10-00-5000-260-000	Office Supplies	473	500	500	500
10-00-5000-260-001	First Aid Supplies	984	850	850	850
10-00-5000-311-000	Travel Expense	-	500	500	500
10-00-5000-325-000	Postage	92	50	50	50
10-00-5000-391-000	Job Advertising	1,235	1,500	1,500	1,500
10-00-5000-395-000	Staff Training	250	1,000	1,500	1,500
10-00-5000-395-001	In-House Training	398	5,000	5,000	5,000
10-00-5000-395-002	Tuition Reimbursement	-	30,000	15,000	15,000
10-00-5000-397-000	Contract Services	6,518	16,000	9,000	9,000
10-00-5000-397-001	Employment Screening	1,758	2,000	2,000	2,000
10-00-5000-450-000	Insurance Bonding	102,343	106,500	100,000	100,000
10-00-5000-491-000	Dues & Subscriptions	835	1,000	1,000	1,000
10-00-5000-499-001	Staff Events	1,621	2,800	3,000	3,000
10-00-5000-499-002	Memorial & Remembrances	13	300	300	300
10-00-5000-511-000	Office Furniture & Equip <\$5,000	-	-	-	-
		337,985	504,988	468,628	468,628

Finance Department

		<u>FY19/20</u>	<u>FY20/21</u>	<u>FY21/22</u>	<u>FY21/22</u>
		<u>Year End</u>	<u>Year End</u>	<u>Manager's</u>	<u>Adopted</u>
<u>Line Item No.</u>	<u>Expenses</u>	<u>Actual</u>	<u>Approved</u>	<u>Recommend</u>	<u>Budget</u>
10-00-4130-121-000	Salaries	208,236	226,950	238,433	238,433
10-00-4130-181-000	SS & Medicare Contribution	2,959	3,298	3,457	3,457
10-00-4130-182-000	Retirement	18,721	23,126	27,158	27,158
10-00-4130-183-000	Health Insurance	24,742	27,715	30,540	30,540
10-00-4130-260-000	Supplies	1,509	2,000	2,000	2,000
10-00-4130-311-000	Travel Expenses	769	1,000	500	500
10-00-4130-325-000	Postage	604	500	200	200
10-00-4130-395-000	Staff Training	1,817	3,000	3,000	3,000
10-00-4130-397-000	Contract Services	29,625	30,000	31,000	31,000
10-00-4130-491-000	Dues & Subscriptions	45	100	100	100
10-00-4130-494-000	Bank Charges	1,181	750	1,500	1,500
10-00-4130-499-000	Misc. Expenses	147	200	200	200
10-00-4120-511-000	Office Furniture	-	-	-	-
		290,355	318,639	338,088	338,088

Debt Service

General Fund

		<u>FY19/20</u>	<u>FY20/21</u>	<u>FY21/22</u>	<u>FY21/22</u>
		<u>Year End</u>	<u>Year End</u>	<u>Manager's</u>	<u>Adopted</u>
<u>Line Item No.</u>	<u>Expenses</u>	<u>Actual</u>	<u>Approved</u>	<u>Recommend</u>	<u>Budget</u>
10-60-9100-710-012	Street & Sidewalk Bond	104,000	104,000	104,000	104,000
10-60-9100-710-013	2013 Gen. Obligation Bond- Public	405,000	405,000	405,000	405,000
10-60-9100-720-012	2012 St. Sidewalk Bond-Interest	51,084	48,848	46,612	46,612
10-60-9100-720-013	2013 Gen. Obligation Bonds- (I)	115,488	109,413	102,325	102,325
10-60-9100-760-001	ASB Installment Loan	-	-	-	-
10-60-9100-760-002	Chestnut Square Install. Loan	141,385	137,430	133,476	133,476
10-60-9100-760-003	Crooked Creek Install. Loan	451,879	-	-	-
10-60-9100-760-004	Town Hall Installment Loan	408,377	400,420	392,463	392,463
10-60-9100-720-019	Parks 2019 Bond	15,458	218,230	214,690	214,690
		1,692,671	1,423,341	1,398,566	1,398,566

Tax Department

		<u>FY19/20</u>	<u>FY20/21</u>	<u>FY21/22</u>	<u>FY21/22</u>
		<u>Year End</u>	<u>Year End</u>	<u>Manager's</u>	<u>Adopted</u>
<u>Line Item No.</u>	<u>Expenses</u>	<u>Actual</u>	<u>Approved</u>	<u>Recommend</u>	<u>Budget</u>
10-00-4140-121-000	Salaries	154,590	167,463	175,936	175,936
10-00-4140-181-000	SS & Medicare Contribution	2,179	2,454	2,551	2,551
10-00-4140-182-000	Retirement	13,898	17,064	20,039	20,039
10-00-4140-183-000	Health Insurance	16,712	18,332	19,955	19,955
10-00-4140-260-000	Supplies	1,402	1,500	1,500	1,500
10-00-4140-311-000	Travel Expenses	521	1,500	1,900	1,900
10-00-4140-325-000	Postage	5,219	6,200	6,500	6,500
10-00-4140-341-000	Printing	847	2,700	2,000	2,000
10-00-4140-391-000	Advertising	597	800	800	800
10-00-4140-395-000	Staff Training	920	1,700	2,000	2,000
10-00-4140-396-000	Filing Fees	100	150	150	150
10-00-4140-396-001	Collection Fees	27,120	25,000	25,000	25,000
10-00-4140-511-000	Office Furniture & Equip, \$5,000	-	2,000	2,000	2,000
10-00-4140-491-000	Dues & Subscriptions	50	50	100	100
		224,154	246,913	260,431	260,431

Law Enforcement

		<u>FY19/20</u>	<u>FY20/21</u>	<u>FY21/22</u>	<u>FY21/22</u>
		<u>Year End</u>	<u>Year End</u>	<u>Manager's</u>	<u>Adopted</u>
<u>Line Item No.</u>	<u>Expenses</u>	<u>Actual</u>	<u>Approved</u>	<u>Recommend</u>	<u>Budget</u>
10-10-4310-194-000	LEO Contract - Deputies	2,522,428	2,583,689	2,809,660	2,809,660
10-10-4310-194-000	New LEO Position(s) – Sergeant	-	108,304	129,975	129,975
10-10-4310-194-000	New LEO Position(s) – Admin	-	-	47,128	47,128
10-10-4310-194-000	New LEO Position(s) – Deputies (2)	-	-	242,260	242,260
10-10-4310-194-001	GHSP Grant Positions	-	45,000	50,042	50,042
		2,522,428	2,736,993	3,279,065	3,279,065

Engineering Department

		<u>FY19/20</u>	<u>FY20/21</u>	<u>FY21/22</u>	<u>FY21/22</u>
		<u>Year End</u>	<u>Year End</u>	<u>Manager's</u>	<u>Adopted</u>
<u>Line Item No.</u>	<u>Expenses</u>	<u>Actual</u>	<u>Approved</u>	<u>Recommend</u>	<u>Budget</u>
10-20-4510-121-000	Salaries	202,760	209,327	219,408	219,408
10-20-4510-181-000	SS & Medicare Contribution	2,858	3,035	3,181	3,181
10-20-4510-182-000	Retirement	18,229	21,320	24,991	24,991
10-20-4510-183-000	Health Insurance	33,406	33,765	36,842	36,842
10-20-4510-212-000	Uniforms	383	400	-	-
10-20-4510-260-000	Office Supplies	613	1,500	1,500	1,500
10-20-4510-311-000	Travel Expenses	14	2,000	2,000	2,000
10-20-4510-325-000	Postage	638	300	500	500
10-20-4510-341-000	Printing & Binding	96	250	250	250
10-20-4510-391-000	Advertising	232	1,000	1,000	1,000
10-20-4510-395-000	Staff Training	1,110	4,000	6,000	6,000
10-20-4510-396-000	Filing Fee	130	500	500	500
10-20-4510-397-000	Contract Services	61,310	50,000	60,000	60,000
10-20-4510-397-002	Old Monroe Rd Improvements	1,000,000	-	-	-
10-20-4510-491-000	Dues & Subscriptions	-	500	500	500
10-20-4510-511-000	Office Furniture Equip.	-	1,000	1,000	1,000
10-20-4510-550-000	Equip. > \$5,000	-	-	10,000	10,000
10-20-4510-551-000	Equip. < \$5,000	508	5,000	5,000	5,000
		1,322,287	333,897	372,672	372,672

Public Works Department

		<u>FY19/20</u>	<u>FY20/21</u>	<u>FY21/22</u>	<u>FY21/22</u>
		<u>Year End</u>	<u>Year End</u>	<u>Manager's</u>	<u>Adopted</u>
<u>Line Item No.</u>	<u>Expenses</u>	<u>Actual</u>	<u>Approved</u>	<u>Recommend</u>	<u>Budget</u>
10-40-4260-121-000	Salaries	463,983	458,211	553,810	553,810
10-40-4260-181-000	SS & Medicare Contribution	6,191	6,701	8,096	8,096
10-40-4260-182-000	Retirement	41,714	46,691	63,079	63,079
10-40-4260-183-000	Health Insurance	98,984	96,376	132,743	132,743
10-40-4260-212-000	Uniforms	14,498	18,110	21,600	21,600
10-40-4260-240-000	Construction & Repair	-	-	-	-
10-40-4260-260-000	Supplies	1,240	1,500	1,500	1,500
10-40-4260-260-001	Park Supplies	331	500	500	500
10-40-4260-311-000	Travel Expense	-	2,500	2,500	2,500
10-40-4260-314-000	Fuel	14,243	16,000	18,000	18,000
10-40-4260-325-000	Postage	188	250	500	500
10-40-4260-331-001	Street Lights	317,397	400,000	400,000	400,000
10-40-4260-353-000	Vehicle Maintenance	20,259	28,300	20,000	20,000
10-40-4260-354-000	Ground Maintenance	14,430	21,500	22,500	22,500
10-40-4260-354-001	Parks Ground Maintenance	48,921	62,500	70,000	70,000
10-40-4260-359-000	Maintenance & Repair	14,758	23,000	20,000	20,000
10-40-4260-395-000	Staff Training	2,257	6,500	12,000	12,000
10-40-4260-397-000	Contract Services	247	15,000	36,000	36,000
10-40-4260-397-001	Community Forestry	-	-	-	-
10-40-4260-491-000	Dues, Fees, & Certifications	1,021	3,000	2,000	2,000
10-40-4260-550-000	Tools & Equip. > \$5,000	37,286	64,900	180,000	180,000
10-40-4260-551-000	Tools & Equip. < \$5,000	16,891	23,500	53,000	53,000
		1,114,839	1,295,039	1,617,828	1,617,828

PW / Solid Waste Department

		<u>FY19/20</u>	<u>FY20/21</u>	<u>FY21/22</u>	<u>FY21/22</u>
		<u>Year End</u>	<u>Year End</u>	<u>Manager's</u>	<u>Adopted</u>
<u>Line Item No.</u>	<u>Expenses</u>	<u>Actual</u>	<u>Approved</u>	<u>Recommend</u>	<u>Budget</u>
10-30-4710-231-000	Branding Items - Printable	3,516	7,500	5,000	5,000
10-30-4710-325-000	Postage	10,368	10,000	5,000	5,000
10-30-4710-375-000	Public Outreach	748	-	10,000	10,000
10-30-4710-397-000	Solid Waste - Contract	653,246	683,030	705,000	705,000
10-30-4710-397-001	Solid Waste - Landfill Fee	445,022	470,925	491,000	491,000
10-30-4710-397-002	Yard Waste Service - Contract	178,758	186,575	192,500	192,500
10-30-4710-397-003	Bulk Waste - Contract	-	2,500	2,500	2,500
10-30-4710-397-004	Bulk Landfill Fee	25,898	22,523	29,500	29,500
10-30-4710-397-006	Recycle Service - Contract	416,736	436,426	450,500	450,500
10-30-4710-397-007	Yard Waste Landfill - Fee	17,097	23,814	23,000	23,000
10-30-4710-499-001	Contingency	7,866	10,000	20,000	20,000
10-30-4710-800-001	Recycle Rebate	-	-	-	-
		1,759,255	1,853,293	1,934,000	1,934,000

PW / Facilities

		<u>FY19/20</u>	<u>FY20/21</u>	<u>FY21/22</u>	<u>FY21/22</u>
		<u>Year End</u>	<u>Year End</u>	<u>Manager's</u>	<u>Adopted</u>
<u>Line Item No.</u>	<u>Expenses</u>	<u>Actual</u>	<u>Approved</u>	<u>Recommend</u>	<u>Budget</u>
10-40-4261-260-000	Supplies - Municipal Complex	7,736	7,000	10,000	10,000
10-40-4261-260-001	Supplies - ASB	168	500	500	500
10-40-4261-260-002	Supplies - CCP	4,980	14,000	14,000	14,000
10-40-4261-260-003	Supplies - CSP	1,941	4,000	6,000	6,000
10-40-4261-260-004	Supplies - CPP	-	2,000	1,000	1,000
10-40-4261-331-000	Electric - Municipal Complex	22,306	30,000	30,000	30,000
10-40-4261-331-001	Electric - ASB	8,775	13,200	13,000	13,000
10-40-4261-331-002	Electric - CCP	20,560	45,000	45,000	45,000
10-40-4261-331-003	Electric - CSP	22,190	37,800	38,000	38,000
10-40-4261-331-004	Electric - CPP	665	960	1,000	1,000
10-40-4261-333-000	Natural Gas - ASB	968	960	1,000	1,000
10-40-4261-334-000	Water & Sewer-Town Hall	16,840	25,875	25,000	25,000
10-40-4261-334-001	Water & Sewer - ASB	1,032	1,242	2,000	2,000
10-40-4261-334-002	Water & Sewer - CCP	43,664	50,895	50,000	50,000
10-40-4261-334-003	Water & Sewer - CSP	3,006	4,140	5,000	5,000
10-40-4261-359-000	Maintenance & Repair - Buildings	16,482	25,000	50,000	50,000
10-40-4261-359-001	Maintenance & Repair - Parks	46,399	70,000	75,000	75,000
10-40-4261-397-000	Contract Services - Buildings	19,913	40,000	17,000	17,000
10-40-4261-397-001	Contract Services - Parks	4,619	10,000	10,000	10,000
10-40-4261-550-001	Equipment > \$5,000 Parks	6,300	5,000	-	-
10-40-4261-551-000	Equipment < \$5,000 Buildings	5,115	1,000	-	-
10-40-4261-551-001	Equipment < \$5,000 Parks	764	1,000	-	-
		254,423	389,572	393,500	393,500

**Planning & Neighborhood Services
Department**

		<u>FY19/20</u>	<u>FY20/21</u>	<u>FY21/22</u>	<u>FY21/22</u>
		<u>Year End</u>	<u>Year End</u>	<u>Manager's</u>	<u>Adopted</u>
<u>Line Item No.</u>	<u>Expenses</u>	<u>Actual</u>	<u>Approved</u>	<u>Recommend</u>	<u>Budget</u>
10-40-4910-121-000	Salaries	310,632	454,122	472,577	472,577
10-40-4910-181-000	SS & Medicare Contribution	4,379	6,603	6,852	6,852
10-40-4910-182-000	Retirement	27,688	46,275	53,827	53,827
10-40-4910-183-000	Health Insurance	52,425	74,160	83,369	83,369
10-40-4910-212-000	Uniforms	662	1,000	1,000	1,000
10-40-4910-260-000	Office Supplies	2,409	4,000	4,000	4,000
10-40-4910-311-000	Travel Expenses	469	3,500	3,500	3,500
10-40-4910-325-000	Planning Postage	4,482	5,000	5,000	5,000
10-40-4910-341-000	Printing & Binding	-	-	5,000	5,000
10-40-4910-391-000	Advertising	2,284	5,000	5,000	5,000
10-40-4910-395-000	Staff Training	2,725	6,500	6,500	6,500
10-40-4910-395-001	Committee Training	-	750	750	750
10-40-4910-396-000	Filing Fees	-	100	100	100
10-40-4910-397-000	Contract Services	8,079	5,000	5,000	5,000
10-40-4910-398-001	Box City Program	1,258	750	750	750
10-40-4910-491-000	Dues/Subscription/Certifications	1,200	2,200	2,200	2,200
10-40-4910-499-000	Miscellaneous	-	250	250	250
10-40-4910-499-001	Public Relations	-	200	200	200
10-40-4910-511-000	Other Equipment < \$5,000	292	-	-	-
		418,985	615,410	655,875	655,875

Code Enforcement

		<u>FY19/20</u>	<u>FY20/21</u>	<u>FY21/22</u>	<u>FY21/22</u>
		<u>Year End</u>	<u>Year End</u>	<u>Manager's</u>	<u>Adopted</u>
<u>Line Item No.</u>	<u>Expenses</u>	<u>Actual</u>	<u>Approved</u>	<u>Recommend</u>	<u>Budget</u>
10-40-4911-121-000	Salaries	117,391	95,691	90,433	90,433
10-40-4911-126-000	PT/Seasonal	-	-	-	-
10-40-4911-181-000	SS & Medicare Contribution	1,666	1,399	1,311	1,311
10-40-4911-182-000	Retirement	10,554	9,751	10,300	10,300
10-40-4911-183-000	Health Insurance	20,803	17,290	18,830	18,830
10-40-4911-212-000	Uniforms & Clothing	491	400	400	400
10-40-4911-260-000	Office Supply & Materials	133	400	400	400
10-40-4911-375-001	Neighbor. Enhance. Activities	4,344	22,500	22,500	22,500
10-40-4911-397-001	Minimum Housing Program	-	10,000	10,000	10,000
10-40-4911-511-000	Equipment < \$5,000	-	-	-	-
		155,382	157,431	154,174	154,174

Parks & Recreation Department

		<u>FY19/20</u>	<u>FY20/21</u>	<u>FY21/22</u>	<u>FY21/22</u>
		<u>Year End</u>	<u>Year End</u>	<u>Manager's</u>	<u>Adopted</u>
<u>Line Item No.</u>	<u>Expenses</u>	<u>Actual</u>	<u>Approved</u>	<u>Recommend</u>	<u>Budget</u>
10-80-6130-121-000	Salaries	226,596	255,310	241,285	241,285
10-80-6130-126-000	PT / Seasonal Workers	27,004	55,000	67,278	67,278
10-80-6130-181-000	SS & Medicare Contribution	5,148	7,075	8,778	8,778
10-80-6130-182-000	Retirement	20,522	26,016	27,483	27,483
10-80-6130-183-000	Health Insurance	42,562	45,655	42,160	42,160
10-80-6130-212-000	Uniforms	1,192	1,250	1,250	1,250
10-80-6130-260-000	Office Supplies	1,165	1,000	1,000	1,000
10-80-6130-260-001	Sponsorship Supplies	3,877	6,950	11,600	11,600
10-80-6130-260-002	Program Supplies	7,716	18,000	36,310	36,310
10-80-6130-290-000	Park Supplies	495	1,000	1,300	1,300
10-80-6130-311-000	Travel Expenses	550	3,500	6,920	6,920
10-80-6130-325-000	Park & Rec Postage	1,793	5,400	12,650	12,650
10-80-6130-375-000	Public Outreach & Advertising	7,168	18,550	23,600	23,600
10-80-6130-395-000	Staff Training	965	4,000	5,800	5,800
10-80-6130-397-000	Contract Services	1,364	7,000	7,000	7,000
10-80-6130-491-000	Dues & Subscriptions	798	1,555	1,550	1,550
10-80-6130-491-001	Mayor Tree Initiative	733	3,129	3,665	3,665
10-80-1603-493-001	Concert in the Park	11,911	16,000	23,025	23,025
10-80-6130-493-002	National Night Out	1,993	2,530	3,477	3,477
10-80-6130-493-004	Art/Cultural Events	100	3,625	8,525	8,525
10-80-6130-493-006	Halloween Spooktacular	4,020	5,390	6,545	6,545
10-80-6130-493-008	Christmas Parade	4,636	5,350	25,410	25,410
10-80-6130-493-009	Movies in the Park	2,064	5,795	4,040	4,040
10-80-6130-493-010	Paws in the Park	-	2,675	3,225	3,225
10-80-6130-493-012	Easter (Hop to it)	2,207	3,650	7,560	7,560
10-80-6130-493-017	Family Fun Day	15,867	35,000	20,070	20,070
10-80-6130-493-019	4 th of July Parade	275	-	3,380	3,380
10-80-6130-493-023	Food Festival (Fall Festival)	5,462	7,730	40,750	40,750
10-80-6130-493-024	5K	548	5,225	15,450	15,450
10-80-6130-493-025	Touch-A-Truck	-	2,700	4,845	4,845
10-80-6130-493-026	Comedy Under the Stars	180	6,750	6,000	6,000
10-80-6130-493-028	UC Scavenger Hunt	-	2,525	2,950	2,950
10-80-6130-493-029	Crews, Brews, & BBQ	-	5,000	5,525	5,525
10-80-6130-493-030	Mom/Son, Dad/Daughter Dance	-	4,380	4,415	4,415
10-80-6130-493-031	Veterans & Memorial Day	-	-	2,990	2,990
10-80-6130-493-032	Juneteenth	-	-	6,690	6,690

10-80-6130-493-033	Back 2 School Bash	-	-	1,500	1,500
10-80-6130-499-000	Miscellaneous	419	250	1000	1000
10-80-6130-511-000	Office Furniture <5,000	-	500	500	500
10-80-6130-550-000	Large Equipment > \$5,000	-	-	-	-
10-80-6130-551-000	Small Equipment < \$5,000	856	1,120	1,120	1,120
		400,186	576,585	698,621	698,621

Contingency

		<u>FY19/20</u>	<u>FY20/21</u>	<u>FY21/22</u>	<u>FY21/22</u>
		<u>Year End</u>	<u>Year End</u>	<u>Manager's</u>	<u>Adopted</u>
<u>Line Item No.</u>	<u>Expenses</u>	<u>Actual</u>	<u>Approved</u>	<u>Recommend</u>	<u>Budget</u>
10-00-9910-991-000	Contingency	-	250,000	833,043	833,043
		-	250,000	833,043	833,043

Operating Capital Request

		<u>FY19/20</u>	<u>FY20/21</u>	<u>FY21/22</u>	<u>FY21/22</u>
		<u>Year End</u>	<u>Year End</u>	<u>Manager's</u>	<u>Adopted</u>
<u>Line Item No.</u>	<u>Expenses</u>	<u>Actual</u>	<u>Approved</u>	<u>Recommend</u>	<u>Budget</u>
<u>Administration</u>					
10-00-8110-550-000	Admin Capital Request	22,490	13,500	-	-
		22,490	13,500	-	-
<u>Finance & Business Operation</u>					
10-00-8110-520-003	Financial & IT Capital Request	-	-	-	-
		-	-	-	-
<u>Planning</u>					
10-40-8150-550-001	Planning Capital Request	-	-	30,000	30,000
		-	-	30,000	30,000
<u>Parks & Rec</u>					
10-80-8170-550-000	Park Infrastructure	-	-	-	-
10-80-8170-550-000	Start Up Equipment-Parks	-	-	-	-
		-	-	-	-
<u>Public Works</u>					
10-40-8130-540-000	Public Works Capital Request	-	-	351,293	351,293
10-40-8130-550-000	Equipment / Maintenance Yard	-	-	-	-
10-40-8130-550-000	Miscellaneous – Sardis W/S	-	-	-	-
		-	-	351,293	351,293
Total Operating Capital Request		22,490	13,500	381,293	381,293

Other Financing Sources & Uses

		<u>FY19/20</u>	<u>FY20/21</u>	<u>FY21/22</u>	<u>FY21/22</u>
		<u>Year End</u>	<u>Year End</u>	<u>Manager's</u>	<u>Adopted</u>
<u>Line Item No.</u>	<u>Expenses</u>	<u>Actual</u>	<u>Budget</u>	<u>Recommend</u>	<u>Budget</u>
Revenue Sources					
	Transfer to DS/Cap. Reserve	1,874,689	-	-	-
	Transfer from other funds	500,000	-	-	-
Revenue Sources		2,374,689	-	-	-

EXPENSES/USES

10-00-9830-980-000	Transfer from DS/Cap. Reserve	2,062,959	2,018,420	2,712,161	2,712,161
10-00-9840-980-000	Transfer to CIP Project Fund	77,744	-	-	-
Totals		2,140,703	2,018,420	2,712,161	2,712,161

Powell Bill

<u>Line Item No.</u>	<u>Revenues</u>	<u>FY19/20</u>	<u>FY20/21</u>	<u>FY21/22</u>	<u>FY21/22</u>
		<u>Year End</u>	<u>Year End</u>	<u>Manager's</u>	<u>Adopted</u>
		<u>Actual</u>	<u>Approved</u>	<u>Recommend</u>	<u>Budget</u>
15-20-3316-230-000	Powell Bill Funds	866,815	875,000	865,000	865,000
15-20-3831-491-000	Investment Income	27,030	10,000	250	250
15-00-3981-980-000	Transfer from General Fund	-	335,160	-	-
15-20-3991-991-000	Fund Balance Appropriated	-	706,000	823,655	823,655
		893,844	1,926,160	1,688,905	1,688,905

<u>Line Item No.</u>	<u>Expenses</u>				
15-20-4512-121-000	Salaries	62,882	106,572	110,813	110,813
15-20-45-12-181-000	SS & Medicare Contributions	894	1,557	1,621	1,621
15-20-4512-182-000	Retirement	5,653	10,860	12,622	12,622
15-20-4512-183-000	Health Insurance	17,206	23,311	26,849	26,849
15-20-4512-396-001	Engineering	10,500	-	-	-
15-20-4512-397-001	Maintenance Contracted Services	141	-	-	-
15-20-4512-399-000	Other Maintenance	13,106	42,000	50,000	50,000
15-20-4512-399-002	Curb & Gutter Maintenance	-	10,000	10,000	10,000
15-20-4512-399-003	Traffic Control	5,296	20,000	20,000	20,000
15-20-4512-399-00X	Traffic Calming	(2,164)	54,650	40,000	40,000
15-20-4512-550-000	Other Equipment > \$5,000	28,903	57,050	130,000	130,000
15-20-4512-551-000	New Equipment < \$5,000	3,959	5,000	12,000	12,000
15-20-4512-575-000	Right of Way	-	10,000	25,000	25,000
15-20-4512-591-000	Paving/Resurfacing	1,164,569	1,535,160	1,200,000	1,200,000
15-20-4512-597-000	Sidewalks	14,838	50,000	50,000	50,000
		1,325,783	1,926,160	1,688,905	1,688,905

Storm Water

Line Item No.	Revenues	FY19/20	FY20/21	FY21/22	FY21/22
		Year End	Year End	Manager's	Adopted
		Actual	Approved	Recommend	Budget
60-90-3750-000-XXX	Storm Water Revenue	1,515,461	1,550,000	1,550,000	1,550,000
60-90-3751-002-000	SCM Review Fees	11,760	15,000	-	-
60-90-3831-497-000	Investment Income	865	1,000	250	250
60-90-3991-991-000	Fund Balance Appropriation	-	1,426,661	920,550	920,550
		1,528,086	2,992,661	2,470,800	2,470,800

Line Item No.	Expenses				
60-90-7500-121-000	Salaries	168,578	199,972	217,455	217,455
60-90-7500-181-000	SS & Medicare Contribution	2,376	2,914	3,167	3,167
60-90-7500-182-000	Retirement	15,155	20,377	24,769	24,769
60-90-7500-183-000	Health Insurance	26,951	37,598	42,659	42,659
60-90-7500-192-000	Legal Expenses	-	-	-	-
60-90-7500-212-000	Uniforms	-	550	550	550
60-90-7500-231-000	Public Education	510	8,000	8,000	8,000
60-90-7500-260-000	Office Supplies	237	1,000	1,000	1,000
60-90-7500-311-000	Travel Expenses	281	1,000	1,000	1,000
60-90-7500-314-000	Gas	1,351	4,000	6,000	6,000
60-90-7500-325-000	Postage & Shipping	571	500	5,000	5,000
60-90-7500-341-000	Printing & Binding	-	200	200	200
60-90-7500-352-000	Equipment Maintenance & Repair	-	5,000	5,000	5,000
60-90-7500-353-000	Vehicle Maintenance	229	3,000	3,000	3,000
60-90-7500-359-000	Repair & Maintenance-Const. Projects	43,001	2,350,000	100,000	100,000
60-90-7500-370-000	Advertising	232	-	-	-
60-90-7500-395-000	Staff Training	400	-	-	-
60-90-7500-396-000	Fees & Permits	990	2,000	2,000	2,000
60-90-7500-397-000	Contract Services	15,928	275,000	400,000	400,000
60-90-7500-397-001	Maintenance Contracted Service	141	-	-	-
60-90-7500-491-000	Dues / Subscription / Certifications	60	1,000	1,000	1,000
60-90-7500-550-000	Other Equipment > \$5,000	29,554	70,550	130,000	130,000
60-90-7500-551-000	Other Equipment < \$5,000	5,553	10,000	20,000	20,000
60-90-7500-570-000	Land	-	-	-	-
60-90-7500-599-000	Other, Struct, Improve, Capital Outlay	147,081	-	1,500,000	1,500,000
		459,178	2,992,661	2,470,800	2,470,800

Debt Service Capital Reserve

<u>Line Item No.</u>	<u>FY19/20</u>	<u>FY20/21</u>	<u>FY21/22</u>	<u>FY21/22</u>
	<u>Year End</u>	<u>Year End</u>	<u>Adopted</u>	<u>Approved</u>
	<u>Actual</u>	<u>Approved</u>	<u>Recommend</u>	<u>Budget</u>
Revenue/Sources				
Interest Earned	48,935	-	-	-
Miscellaneous Revenue	-	-	-	-
Transfer from General Fund-Ad Valorem	1,830,370	1,788,580	2,480,926	2,480,926
Transfer from General Fund-Motor Vehicles	232,589	229,840	231,235	231,235
Fund Balance Appropriation	-	-	-	-
Revenue Totals	2,111,894	2,018,420	2,712,161	2,712,161

Expenses/Use				
Transfer to General Fund	-	-	-	-
Transfer to Debt Service – Municipal Complex	408,377	400,420	392,463	392,463
Transfer to ASB Installment Loan Debt	-	-	-	-
Transfer to Crooked Creek Installment Loan Debt	133,897	-	-	-
Transfer to Chestnut Square Park Installment Loan Debt	141,385	137,430	133,476	133,476
Transfer to Debt Service – 2012 Series	155,084	152,848	150,612	150,612
Transfer to Debt Service – 2013 Series	520,488	514,413	507,325	507,325
Transfer to Debt Service – 2019 Series	15,458	218,230	214,690	214,690
Current Year Funds Available for Transfer	-	595,079	1,313,595	1,313,595
Debt Service/Capital Reserve Fund Totals	1,374,689	2,018,420	2,712,161	2,712,161

Capital Improvement Projects

<u>Roadway/Pedestrian Projects</u>	<u>Grant Funds</u>	<u>Town's Portion</u>	<u>Total Cost</u>	<u>Design Cost</u>	<u>R/W Cost</u>	<u>Construction Cost</u>	<u>Budget Ordinance</u>
IT Complete St.	5,290,000	2,613,661	7,903,661	576,661	651,000	6,676,000	7,903,661
Chestnut Pkwy. II	-	86,145	86,145	-	-	86,145	86,145
Chestnut Pkwy. III	-	3,813,722	3,813,722	430,612	150,000	3,233,110	3,813,722
CC Park Multi-Use Trail	3,992,000	1,138,131	5,130,131	145,000	250,000	4,735,131	5,130,131
U-4714B (Old Monroe Rd)	-	1,000,000	1,000,000	-	1,000,000	-	1,000,000
Resurfacing	-	1,200,000	1,200,000	-	-	1,200,000	1,200,000
Shady Bluff Improvements	-	700,000	700,000	50,000	150,000	500,000	700,000
	9,282,000	10,551,659	19,833,659	1,202,273	2,201,000	16,430,386	19,833,659

<u>Stormwater Projects</u>							
SD Sys. Maintenance	-	250,000	250,000	-	-	250,000	250,000
1st Ave. Phase II	-	1,130,000	1,130,000	80,000	50,000	1,000,000	1,130,000
Poplar Glen	-	355,000	355,000	85,000	20,000	250,000	355,000
	-	1,735,000	1,735,000	165,000	70,000	1,500,000	1,735,000

<u>Park/Rec Projects</u>							
CC Park Phase II	-	1,900,000	1,900,000	50,000	-	1,850,000	1,900,000
	-	1,900,000	1,900,000	50,000	-	1,850,000	1,900,000
	9,282,000	14,186,659	23,468,659	1,417,273	2,271,000	19,780,386	23,468,59

Note: Future Projects: 3rd Avenue, Possible CRTPO projects, Sidewalk Program, and Town Hall Intersection

STATE OF NORTH CAROLINA
TOWN OF INDIAN TRAIL

ORDINANCE # XXXXXXXX

**AMENDING CAPITAL PROJECT ORDINANCE #348 FOR
INDIAN TRAIL ROAD COMPLETE STREET**

WHEREAS, the Town of Indian Trail desires to promote safe and efficient motor vehicle movement in the Town; and

WHEREAS, certain grant funding to accomplish this goal is available and has been approved for the Town of Indian Trail,

WHEREAS, additional grant funding was received and approved for Indian Trail for the intersection improvement of Matthews-Indian Trail and Indian Trail Road Intersection (U-6250),

WHEREAS, these additional funds for this intersection improvement (U-6250) has been approved by FHWA to be incorporated into EB-5931 for the purpose to combine both projects into the Indian Trail Complete Street (EB-5931),

BE IT ORDAINED by Town Council of the Town of Indian Trail, North Carolina, that, pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, the following capital project ordinance is hereby adopted:

SECTION 1. The project authorized is the Indian Trail Road Complete Street (EB-5931).

SECTION 2. The officers of the Town are hereby directed to proceed with the capital project within the terms of the grant documents and budget contained herein.

SECTION 3. The following amount is appropriated for this project:

	<u>CPO #348</u>	<u>Amended</u>
Design	\$576,661	\$576,661
Right of Way		\$651,000
Construction	\$3,842,419	\$6,626,000
Streetscape Amenities	<u>\$50,000</u>	<u>\$50,000</u>
Total:	<u>\$4,469,080</u>	<u>\$7,903,661</u>

SECTION 4. The following revenues are anticipated to complete this project:

Town's Portion – Design (General Fund)	\$576,661	\$576,661
CRTPO Funding – Right of Way		\$520,800
Town's Portion - Construction (Street Bond)	\$1,182,419	\$1,182,419
Town's Portion - Debt Service/Capital Reserve	\$150,000	\$854,581
NC Department of Commerce Grant	\$50,000	\$50,000
CRTPO Funding - Construction	<u>\$2,510,000</u>	<u>\$4,719,200</u>
	Total: <u>\$4,469,080</u>	<u>\$7,903,661</u>

5. The Finance Director is hereby directed to maintain within the capital project fund sufficient detailed accounting records to satisfy the requirements of an annual independent audit. The terms of the bond resolution also shall be met.

SECTION 6. Funds may be advanced from the General Fund for the purpose of making payments as due.

SECTION 7. The Finance Director is directed to report, on a quarterly basis, on the financial status of the project element in Section 3 and on the total revenues received or claimed.

SECTION 8. The Budget Officer is directed to include a detailed analysis of past and future costs and revenues on the capital project in every budget submission made to this Council.

SECTION 9. Any unexpended funds appropriated shall be reserved by the Town Council for use as provided by applicable law or regulation.

SECTION 10. The Finance Director is authorized from time to time to transfer as a loan from the General Fund in an amount necessary to meet obligations until such time as funding is received. When Funds are received, repayments to the General Fund may be made.

SECTION 11. Copies of this capital project ordinance shall be made available to the Clerk and the Finance Director for direction in carrying out this project.

ADOPTED BY THE TOWN COUNCIL this the 22nd day of June, 2021.



Michael Alvarez
Michael Alvarez, Mayor

Attest: Kathy Queen
Kathy Queen, Town Clerk

AN AMENDMENT TO THE CAPITAL PROJECT ORDINANCE FOR CHESTNUT EXTENSION

WHEREAS, the Town of Indian Trail desires to promote safe and efficient motor vehicle movement in the Town; and

WHEREAS, certain grant funding to accomplish this goal is available and has been approved for the Town of Indian Trail,

BE IT ORDAINED by Town Council of the Town of Indian Trail, North Carolina, that, pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, the following capital project ordinance is hereby adopted:

SECTION 1. The projects authorized is the Chestnut Improvements, Chestnut Parkway Phase 1B, and Chestnut Parkway Phase III.

SECTION 2. The officers of the Town are hereby directed to proceed with the capital project within the terms of the grant documents and budget contained herein.

SECTION 3. The following amount is appropriated for this project:

	Current Budget	Revised Budget
Design	\$254,056	\$500,000
Right of Way	\$300,000	\$450,000
Construction	<u>\$1,516,890</u>	<u>\$4,750,000</u>
Total:	\$2,070,946	\$5,700,000

SECTION 4. The following revenues are anticipated to complete this project:

	Current Budget	Revised Budget
Proceeds from Street Bond	\$1,481,346	\$1,481,346
Transportation Improvement Fund	\$587,400	\$587,400
Powell Bill Fund	\$2,200	\$2,200
Debt Service/Capital Reserve	\$0	\$2,049,045
Fund Balance Allocation	<u>\$0</u>	<u>\$1,580,009</u>
Total:	\$2,070,946	\$5,700,000

SECTION 5. The Finance Director is hereby directed to maintain within the capital project fund sufficient detailed accounting records to satisfy the requirements of an annual independent audit. The terms of the bond resolution also shall be met.

SECTION 6. Funds may be advanced from the General Fund for the purpose of making payments as due.

SECTION 7. The Finance Director is directed to report, on a quarterly basis, on the financial status of the project element in Section 3 and on the total revenues received or claimed.

SECTION 8. The Budget Officer is directed to include a detailed analysis of past and future costs and revenues on the capital project in every budget submission made to this Council.

SECTION 9. Any unexpended funds appropriated shall be reserved by the Town Council for use as provided by applicable law or regulation.

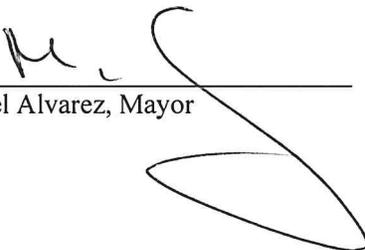
SECTION 10. The Finance Director is authorized from time to time to transfer as a loan from the General Fund in an amount necessary to meet obligations until such time as funding is received. When Funds are received, repayments to the General Fund may be made.

SECTION 11. Copies of this capital project ordinance shall be made available to the Clerk and the Finance Director for direction in carrying out this project.

ADOPTED BY THE TOWN COUNCIL this the 27 day of November 2018.

TOWN OF INDIAN TRAIL





Michael Alvarez, Mayor

Attest:



Kathy Queen, Town Clerk

**AMENDED TO CORRECT ERROR
CAPITAL PROJECT ORDINANCE US 74 MULTI-USE PATH
AND SOUTH FORK CROOKED CREEK GREENWAY
(*Item Corrected → \$1,743,000 to 743,131)**

WHEREAS, the Town of Indian Trail desires to promote safe and efficient motor vehicle movement in the Town; and

WHEREAS, certain grant funding to accomplish this goal is available and has been approved for the Town of Indian Trail,

BE IT ORDAINED by Town Council of the Town of Indian Trail, North Carolina, that, pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, the following capital project ordinance is hereby adopted:

SECTION 1. The project authorized is the US 74 Multi-Use Path and South Fork Crooked Creek Greenway (EB-5723).

SECTION 2. The officers of the Town are hereby directed to proceed with the capital project within the terms of the grant documents and budget contained herein.

SECTION 3. The following amount is appropriated for this project:

Design	\$145,000
Right of Way	\$250,000
Construction	<u>\$4,735,131</u>
Total:	<u>\$5,130,131</u>

SECTION 4. The following revenues are anticipated to complete this project:

Town's Portion - ROW (General Fund)	\$150,000
CRTPO Funding – Design (80%)	\$145,000
CRTPO Funding – Right of Way (80%)	\$100,000
CRTPO Funding – Construction (80%)	\$3,992,000
Town's Portion – Construction (Debt Service/Capital Reserve) *	<u>\$743,131</u>
Total	<u>\$5,130,131</u>

SECTION 5. The Finance Director is hereby directed to maintain within the capital project fund sufficient detailed accounting records to satisfy the requirements of an annual independent audit. The terms of the bond resolution also shall be met.

SECTION 6. Funds may be advanced from the General Fund for the purpose of making payments as due.

SECTION 7. The Finance Director is directed to report, on a quarterly basis, on the financial status of the project element in Section 3 and on the total revenues received or claimed.

SECTION 8. The Budget Officer is directed to include a detailed analysis of past and future costs and revenues on the capital project in every budget submission made to this Council.

SECTION 9. Any unexpended funds appropriated shall be reserved by the Town Council for use as provided by applicable law or regulation.

SECTION 10. The Finance Director is authorized from time to time to transfer as a loan from the General Fund in an amount necessary to met obligations until such time as funding is received. When Funds are received, repayments to the General Fund may be made.

SECTION 11. Copies of this capital project ordinance shall be made available to the Clerk and the Finance Director for direction in carrying out this project.

AND IT IS SO ORDAINED this 27th Day of November 2018.

Attest:


Kathy Queen, Town Clerk



TOWN OF INDIAN TRAIL


Michael L. Alvarez, Mayor

Planning & Engineering Departments Fees Schedule

Zoning Permits

New Home Construction - Residential	\$150.00
Zoning Verification Letter	\$75.00
Minor Additions / Accessory Structures - Residential 500 SF or less	\$60.00
Major Additions / Accessory Structures - Residential 500 SF or greater	\$90.00
Interior / Exterior Upfit - Residential	\$30.00
Interior / Exterior Upfit - Commercial	\$75.00
Demolition - Accessory / Partial Structure	\$25.00
Demolition - Residential Structure	\$50.00
Demolition - Commercial Structure	\$250.00
Driveway Permit	\$30.00
Minor Home Occupation Permit	\$30.00
Temporary - Food Truck	\$50.00
Semi-Annual - Food Truck	\$125.00
Special Event Permit	\$30.00
Physical Survey	\$50.00

Sign Permits

Permanent Wall Sign	\$75.00
Free-standing Sign	\$125.00
Temporary / Promotional Banner	\$25.00
Master Sign Plan	\$150.00
Amendment of Master Sign Plan	\$50.00

Variance / Appeals

Residential	\$300.00
Non-Residential Use	\$450.00
Appeals to the Board of Adjustment	\$400.00

Zoning Map Amendment

Conditional Zoning	\$1,600.00
Conventional Zoning - Residential	\$500.00
Conventional Zoning - Commercial	\$900.00
Minor Modification	\$250.00
Zoning Text Amendment - UDO	\$500.00

Statement of Integrity and Design - SID Permit

Individual Elevation Series	\$50.00
Multiple Elevation Series	\$250.00

Subdivision Review & Plats	
Sketch Plan Review (Fee is credited toward Site Plan Review)	\$250.00
Minor Subdivision Review & Plat	\$275.00
Minor Revision	\$250.00
Major Subdivision Review (plus \$325 per acre of site)	\$2,500.00
Major Subdivision Resubmittal (w/ 4th plan submittal & each submittal thereafter)	\$500.00
Major Revision	\$500.00
Misc. Plat/Revisions to Plat/Condominium Plat	\$125.00
Final Plat Review (plus \$25 per lot)	\$275.00
Site Plan Review	
Sketch Plan Review (Fee is credited toward Site Plan Review)	\$250.00
Non-Residential Site Plan Review	\$2,500.00
Minor Changes to approved plan	\$250.00
Major changes to approved plan	\$500.00
Site Plan Resubmittal - w/ 4th plan submittal & each submittal thereafter	\$500.00
Grading Only Permit	\$250.00
Engineering Review	
Stormwater Review & Permit - Residential (plus \$100 per acre of site)	\$2,500.00
Stormwater Review & Permit-Commerical w/ Water Quality (plus \$100 per acre of site)	\$2,500.00
Stormwater Review & Permit - Commerical (plus \$100 per acre of site)	\$1,500.00
Sediment and Erosion Control Permit (plus \$300 per acre of site)	\$300.00
Sediment and Erosion Control Appeal Fee	\$100.00
Surety Fees	
Posting New Surety	\$300.00
Reduction of Surety	\$300.00
Replacement of Surety	\$300.00
Release of Surety	\$300.00
Misc. Stormwater	
Stormwater BMP Annual Maintenance Inspection by Responsible Party	\$300.00
Recordation of Maintenance Agreement	\$25.00
Flood Study Review (Reimbursement of actual cost to Town for consultant review)	
Miscellaneous Stormwater	
Stormwater Utility Fee- Residential	
Tier 1: ≤ 2,000 sq. ft (per year)	\$53.10
Tier 2: ≥ 2000 sq. ft (per year)	\$63.60
Stormwater Utility Fee-Non-Residential (ERU=2,060 sq. ft of impervious area/ERU)	\$3.38

MISCELLANEOUS	
1st Re-inspection	\$50.00
2nd Re-inspection	\$75.00
3rd Re-inspection	\$100.00
Re-advertising fee (actual cost to Town)	
ROW/Road Closure (actual cost of attorney fees and surveying expenses)	
Emergency Recordings	\$100.00
Alarm Permits	
	Annual Renewal
Residential (bi-annually)	\$10.00
Commercial (annually)	\$30.00
False Alarm Penalties - 3rd - 5th (per event)	\$50.00
6th - 7th (per event)	\$100.00
8th-9th (per event)	\$250.00
10+ (per event)	\$500.00
Violations	
	Daily Penalty
General or UDO Citation	\$100.00
Municipal Ordinance Citation	\$50.00
Animal Control	
	Per Offence
1st Offense	\$25.00
2nd Offense	\$50.00
3rd. and continuing offenses (per offense)	\$100.00
Curfew Violations	
	Per Occurrence
1st Occurrence (Letter to Parent)	Warning
2nd Occurrence	\$50.00
3rd Occurrence	\$100.00
4th Occurrence	\$250.00
5th Occurance	\$500.00
Burning Violations	
	Per Occurance
1st Occurrence	Warning
2nd Occurrence	\$200.00
3rd Occurrence	\$300.00
All Subsequent Occurances	\$500.00
On-Street Parking Violations	
	Per Penalty
Citation	\$25.00
Late Penalty After 30-Days	\$25.00
Late Penalty After 60-Days	\$50.00

Copies	Per Page
8.5 x 11 (size A) (B&W)	\$0.10
8.5 x 14 (legal) (B&W)	\$0.25
11 x 17 (size B) (B&W)	\$0.35
8.5 x 11 (size A) color	\$0.25
8.5 x 14 (legal) color	\$0.35
11 x 17 (size B) color	\$0.50
17" x 22" (size C) (B&W)	\$10.00
22" x 34" (size D) (B&W)	\$15.00
34" x 44" (size E) (B&W)	\$20.00
Golf Cart Registration	Annual
Annual Registration	\$25.00

Parks & Recreation Department Fee Schedule

Crooked Creek Park:	Resident	Non-Resident
Softball/Baseball field (per hour)	\$15.00	\$20.00
Softball/Baseball field prep (per field)	\$15.00	\$20.00
Lighting (per field)	\$20.00	\$25.00
Small Pavilion/Shelter (09:00 A.M. to 11:30 A.M.)	\$40.00	\$50.00
Small Pavilion/Shelter (12:30 P.M. to 03:00 P.M.)	\$40.00	\$50.00
Small Pavilion/Shelter (04:00 P.M. to 06:30 P.M.)	\$40.00	\$50.00
Small Pavilion/Shelter (All Day)	\$90.00	\$110.00
Medium Pavilion/Shelter (09:00 A.M. to 11:30 A.M.)	\$50.00	\$60.00
Medium Pavilion/Shelter (12:30 P.M. to 03:00 P.M.)	\$50.00	\$60.00
Medium Pavilion/Shelter (04:00 P.M. to 06:30 P.M.)	\$50.00	\$60.00
Medium Pavilion/Shelter (All Day)	\$100.00	\$120.00
Tournaments - Based on a daily rate 08:00 A.M. to 08:00 P.M.		
Tournament Deposit (per tournament)	\$250	
Tournament Daily Fee (per day)	\$750	
Chestnut Square Park		
	Resident	Non-Resident
Multipurpose Field (Artificial Turf)	\$45.00	\$65.00
Multipurpose Field Prep (Artificial Turf) Fee Varies	\$35-\$75	\$45-\$85
Lighting (per field)	\$20.00	\$25.00
Tennis Court and Volleyball (per court per hour)	\$3.00	\$5.00
Small Pavilion/Shelter (09:00 A.M. to 11:30 A.M.)	\$40.00	\$50.00
Small Pavilion/Shelter (12:30 P.M. to 03:00 P.M.)	\$40.00	\$50.00
Small Pavilion/Shelter (04:00 P.M. to 06:30 P.M.)	\$40.00	\$50.00
Small Pavilion/Shelter (All Day)	\$90.00	\$110.00
Crossing Paths Park		
	Resident	Non-Resident
Grill/Picnic Area (Based on 4 hour-rental)	\$20.00	\$30.00
Entire Park (Based on 4 hour-rental)	\$100.00	\$150.00
Crooked Park / Dog Park		
	Resident	Non-Resident
Single Dog	\$0.00	\$10.00
Multiple Dogs (3 dogs max)	\$0.00	\$15.00
Additional Passes	\$10.00	\$10.00
Amusement Fee	\$30.00	\$30.00
Food Vendor	Varies	Varies
Vendor Fees for event	Varies	Varies

Facility Rental Fees	Resident	Non-Resident
	503 C	For Profit
Civic Chamber Room (per hr - 2 hour minimum)	\$20.00	\$30.00
Civic Chamber Room (full day - 8 hrs)	\$90.00	\$125.00
Cultural Arts Room (per hr - 2 hour minimum)	\$25.00	\$35.00
Cultural Arts Room (full day - 8 hrs)	\$150.00	\$210.00
Large Community Room (per hour- 2 hour ,minimum)	\$50.00	\$100.00
Large Community Room (full day - 8 hrs)	\$300.00	\$500.00
Large Community Room (w/Kitchen)	\$30.00	\$60.00
Program Fees	Resident	Non-Resident
Programs (fees vary based on program type)	Varies	Varies

Public Works Department Fee Schedule

Cemetery	Resident	Non-Resident
Burial Plot (2 Plots minimum required) EA	\$125.00	\$175.00
Burial Plat/Lot* (4 Plots minimum required) EA	\$125.00	\$175.00
Marker Deposit	\$250.00	\$250.00
Marker Lettering Deposit	\$150.00	\$150.00
Transfer of Plot Name (Family of non-family)	\$10.00	\$10.00

** Shows old term*

Glossary:

Accounting System: The total set of records & procedures that are used to record, classify & report information on the financial status of an entity or fund during a specific period.

Accrual Basis: Method of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Adopted Budget: The official expenditure plan of the Town as authorized by Council for a specified fiscal year.

Ad Valorem Levy: Commonly referred to as property taxes levied on both real & personal property according to the property's valuation & the tax rate.

Amended Budget: A budget that includes Council authorized changes to the original adopted budget.

Appropriated Fund: Amount of fund balance appropriated as a Balance revenue for a given fiscal year, to offset operating expenditures that exceed current revenues.

Appropriation: An authorization from a governing body to make expenditures for a specific purpose.

Assessed Valuation: The total value of real estate & personal property as determined by tax assessors which is used as a basis for levying property taxes.

Benefits: Fed. & state mandated employee benefits & other Council approved programs such as health insurance.

Bond: A written promise to pay a specific sum of money plus interest w/in a specific period. The Town sells bonds primarily to finance the construction of new roads, major building facilities or purchase of land for parks.

Budget: A financial plan containing estimated expenditures & revenues to cover those expenditures for a specified period, usually a fiscal year.

Budget Ordinance: Legal instrument used by governing boards to establish spending authority for local governments.

Budget System: The total set of records & procedures that are used to record, classify and report information of the financial plan for an entity or fund covering a specific time period.

Capital Budget: A financial plan for projected capital projects containing estimated expenditures & revenues to cover those expenditures for a specified period usually a fiscal year.

Capital Expenditures: Related to the acquisition, Improvement expansion or rehabilitation of an element of the government's infrastructure.

Capital Improvement Program (CIP): A long range plan, which outlines proposed capital improvement projects & estimates the costs and identifies funding sources associated with those projects.

Capital Outlay: Expenditures budgeted to purchase fixed assets costing over an established figure w/ an expected useful life of at least three (3) years.

Capital Projects: Projects involving the purchase or construction of capital assets. Often a capital project encompasses the purchase of land and the construction of a building or facility. Design, engineering, or architectural fees are often a part of a capital project.

Capital Project Fund: A fund used to account for the receipt & expenditures of resources used to purchase or construct major capital facilities.

Contingency: Appropriations for unanticipated expenditures usually controlled by the governing board.

Debt Service: Category of expenditures for payment of principal & interest on borrowed funds such as bonds or lease-purchased payments.

Debt Service Fund: A fund used to account for resources dedicated to the payment of principal and interest on general long-term debt.

Department: An organizational unit established by the Town to perform a group of related services & activities.

Encumbrances: A reserve of financial resources that will be used to pay for specified goods & services that have not yet been delivered.

Expenditures: The total amount of funds paid out by a government to acquire various goods & services.

Fiscal Year (FY): The period designated for the beginning & ending of transactions. NC State Statutes sets this period as beginning July 1 and ending June 30.

Fund: A fiscal & accounting entity having revenue & expenditures that are equal.

Fund Balance: The amount of resources remaining in a fund when revenues have exceeded appropriations for expenditures.

GAAP: An acronym meaning “Generally Accepted Accounting Principles”, which refers to a set of standard accounting rules & procedures used by governmental agencies to account for the receipt & expenditure of funds.

General Fund: That portion of a budget in a particular fund which is not supported by its own revenues but is instead supported by general revenues such as the property tax.

Grants: A contribution by government or other organization to support a particular function or program.

Intergovernmental Revenues: A category of revenues that are derived from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.

LGC: The Local Government Commission is the financial “watchdog” for counties & municipalities in NC. The LGC is a division of the State Treasurer’s Office.

Modified Accrual: A method for recording the receipt & expenditure of funds in which revenues are recorded when the amount becomes measurable & available to pay current liabilities & expenditures are recorded when the liability is actually incurred.

Operating Budget: A financial plan for providing day to day costs of delivering Town services for a specified period, usually a fiscal year.

Personnel Costs: Category of expenditures for employee salaries, related taxes & benefits.

Powell Bill: A portion of the gasoline tax collected by the State of NC and restricted to be spent on the maintenance of Town’s streets.

Projected Budget: A planning budget that projects expenditures & revenues for some future fiscal year.

Property Tax: A tax levied on the value of real property set annually by Town Council to fund general governmental expenditures. Property tax is expressed as dollar value per \$100 of assessed valuation.

Property Tax Rate: The value expressed in the form of a dollar value per \$100 of assessed valuation that is used to generate the revenues necessary to fund governmental operations that are included in the adopted budget.

Revenues: The gross income received by a government to be used for the provision of programs and services.

Sales Tax: A tax levied on the taxable sale of goods levied by both the State and the County. NC Department of Revenue distributes the proceeds of the County levy to jurisdictions within the County.

Special Revenue Fund: Fund used to account for revenues that must be used for a particular purpose.

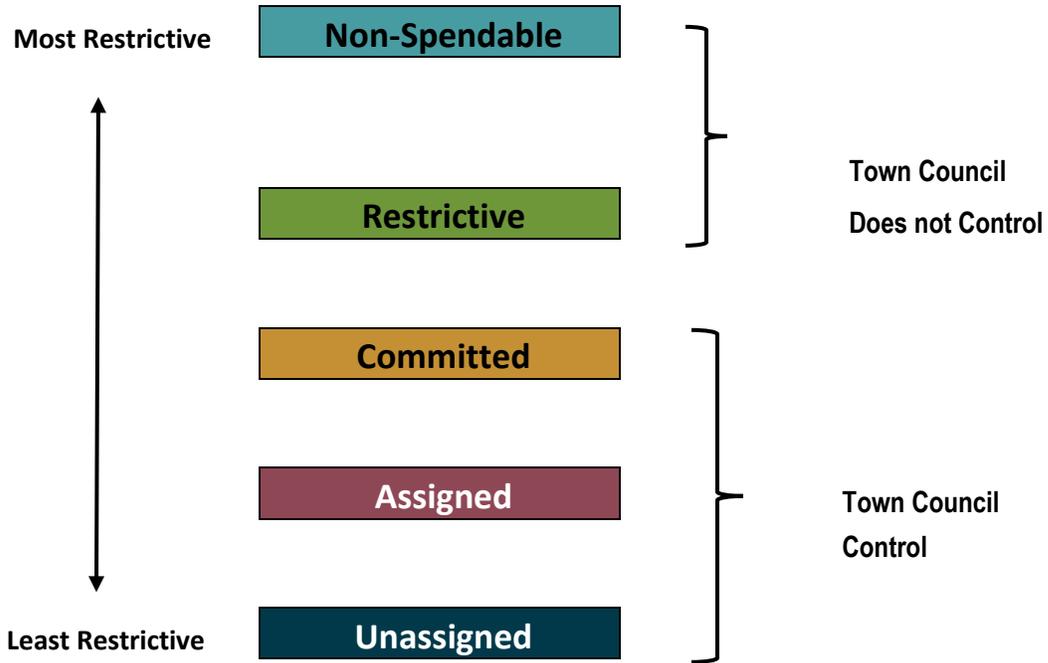
Stormwater Revenue: A utility fee collected by the Town residents & businesses based on the amount of impervious area on a property. Impervious area is any surface that prevents water from soaking into the ground.

Taxes: Category of revenue derived from statutory authority to levy compulsory charges for the purposes of financing services for the common benefit. Examples include ad valorem property taxes and sales taxes.

Transfers: Movement of funds from one distinct accounting entity to another (typically between funds).

Fund Balance Classifications & Explanation

In the Governmental Fund Financial Statement, Fund Balance is composed of five (5) classifications designed to disclose the hierarchy of constraints placed on how fund balance can be spent. The Governmental Types classify Fund Balance as follows:



Moody's Rating - Aa1

Calculation of Debt Limit	
Assessed Value	5,651,596,350
Multiplier by State Limitation	0.08
Debt Limit	452,127,708

Calculation of Indian Trail's Debt	
Total Bonded at July 1, 2021	12,951,000

Legal Debt Margin	439,176,708
Streets	2,500,000
Old Monroe	9,500,000
Bonds Authorized and Unissued	12,000,000

FY20/21 Top Taxpayers (Property Tax Only)

Property Owner	Property Tax
AMH Borrower LLC/AMH NC Properties LP	85,603
Harris Teeter	84,021
MREF II Indian Trail LLC	42,118
Invitation Homes	37,915
Wal-Mart Real Estate Business	37,371
Crossroads Holdings LLC	35,332
Berry Plastics Corporation	30,199
Sun Valley Commons	28,697
Progress Residential	28,560
The Shoppes at Hanfield Village LLC	26,943
Total:	436,759

Public Utilities	Property Tax
Duke Energy Carolinas LLC	25,797
Piedmont Natural Gas Co Inc	25,473
Union EMC	19,369
Total:	70,639

History of Indian Trail Tax Rate

Year			Rate				
1998	-	1999	\$0.100	2010	-	2011	\$0.145
1999	-	2000	\$0.100	2011	-	2012	\$0.145
2000	-	2001	\$0.080	2012	-	2013	\$0.145
2001	-	2002	\$0.080	2013	-	2014	\$0.185
2002	-	2003	\$0.080	2014	-	2015	\$0.185
2003	-	2004	\$0.080	2015	-	2016	\$0.185
2004	-	2005	\$0.080	2016	-	2017	\$0.185
2005	-	2006	\$0.080	2017	-	2018	\$0.185
2006	-	2007	\$0.100	2018	-	2019	\$0.185
2007	-	2008	\$0.150	2019	-	2020	\$0.185
2008	-	2009	\$0.145	2020	-	2021	\$0.185
2009	-	2010	\$0.145	2021	-	2022	\$0.185

Tax Rates	
Tax District	Tax Rate Per \$100
City of Monroe	0.6163
Town of Wingate	0.4300
Town of Marshville	0.5100
Town of Pineville	0.3300
Town of Waxhaw	0.3850
Town of Davidson	0.2900
Town Matthews	0.2800
Town of Huntersville	0.2400
Town of Mint Hill	0.2550
Village of Lake Park	0.2500
Town of Stallings	0.2150
Town of Indian Trail	0.1850

FISCAL YEAR 2021/2022 BUDGET

ANALYSIS OF THE BUDGETED USE OF THE 18.5¢ AD VALOREM (REAL PROPERTY) TAX REVENUE

