

**Indian Trail
Adopted Annual Budget
2022-2023**



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MAYOR
David Cohn

MAYOR PRO TEM
Todd Barber

TOWN MANAGER
Michael McLaurin



TOWN COUNCIL
Tom Amburgey
Crystal Buchaluk
Dennis Gay
Marcus McIntyre

Town Clerk
Kathy Queen

May 10, 2022

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

Town Manager's FY 22/23 Budget Message

Dear Mayor and Council:

I am pleased to submit the Manager's Proposed Budget for the fiscal year 2022-2023. The budget has been prepared in accordance with the North Carolina Local Government Budget and Fiscal Control Act. The Fiscal Year 2023 Operating Budget is \$19,409,619. This proposed budget preserves our town's current tax rate at \$.185 per \$100 of assessed property valuation.

This budget contains the General Fund, which identifies Revenues and Expenditures for the daily operations. Also, included are budgets for Stormwater and Powell Bill. Powell Bill may only be used for transportation-related services.

The proposed budget reflects the optimistic approach that we have weathered the Covid 19 storm. Last year's budget required conservative planning regarding Parks and Recreation events that hindered bringing people out to our beautiful parks. This proposed budget now allows for our popular events to return to normal, if not historic, levels.

This proposed budget maintains and mostly enhances all our town's current services as reflected by the Council's priorities. Some of these improvements include:

- A) Public Safety – This plan calls for the hiring of three additional Union County Sheriff Officers
 1. A Crime Scene Investigator
 2. A Detective
 3. A Deputy Sheriff

This now brings our total uniformed Public Safety force to 31 uniformed officers

- B) Transportation/Maintaining and Improving our Infrastructure – This plan identifies many areas where we ensure our infrastructure needs are recognized:

1. We have added additional funds to our much-appreciated Powell Bill funding to ensure additional town roads are resurfaced and maintained
 2. Public Works is adding one additional employee on January 1 to allow for a total of two existing crews to ensure maximum productivity.
 3. Our Stormwater Budget has also been increased to allow for projects that have been on the drawing board for many years
- C) Capital Projects (Park Upgrades & increased Infrastructure upgrades) – This budget separately identifies projected Capital Improvement Projects that will make our town more resident and business friendly:
1. Continued work on our Indian Trail Road complete street project, which would include extending the project from Highway 74 to Old Monroe Road.
 2. Continued progress on the Chestnut Parkway. This project is being done in partnership with NCDOT and, once complete, would provide a north/south access in Indian Trail.
 3. The widening of Old Monroe Road, also a project in partnership with NDOT, is in the right-of-way purchase phase.
 4. Shady Bluff Road will be brought up to proper town roadway standards (road widening), allowing for two-way traffic and providing an additional entrance/exit from Chestnut Square Park.
 5. Future Park planning and upgrading existing parks – Work is current underway to provide recommendations on future parks and recreation opportunities in Indian Trail.
 6. Our Greenway project, which will connect US 74 to our Crooked Creek Park, is in the design stages and will be an asset to walkers, runners, and bicyclists by providing additional connectivity options in Indian Trail.
 7. Public Works Facility – Funds will be reserved to plan and build a new Public Works facility. The current Public Works facility has been inadequate for many years. The new facility will provide Public Works employees with a safe and conducive workplace.

Additional highlights include:

- A) Our Administration Budget will now include a part-time IT Administrator who will ensure the upkeep and safety of our ever-growing digital/computerized workplace.
- B) We have also in the process of adding a Business Development Director to our staff. This position will prioritize commercial development in our town.
- C) Regarding town staff, this budget reflects a 3% or \$1,500 COLA (whichever is greater), and in addition, we have increased the spouse/dependent health care coverage town contribution from 40 to 45%.
- D) Our Sanitation contract is new effective August 1, 2022 and reflects an increase of \$925,000. This increase had been anticipated and monies were earmarked for said expenses.
- E) Parks and Recreation is adding one additional employee on July 1 to serve as a full-time Events Coordinator to help plan and manage our many and growing events.
- F) Our Planning Department plans to fill an existing open position.
- G) Our town will receive \$12,776,000 in American Rescue Plan Act Funds (ARPA). We are currently working with the Council to prioritize how best to appropriate these funds.

- H) Our town was awarded \$10,300,000 in State Grant Funds in the current North Carolina state Budget (thank you to our state officials). These monies are earmarked for transportation, economic development, and parks.

Our town remains in excellent financial condition. In September of 2021, Standard and Poor upgraded our credit rating to AAA (their highest rating); Moody's kept our rating Aa1 (their 2nd highest rating). The total assessed value of our growing town is estimated at \$5,847,910,044. Our Debt service/Capital reserve fund is scheduled to produce \$2,806,267, of which \$820,976 will be available for future capital projects. We budget our ad-valorem tax collection rate at 96%. One penny on the current tax rate equals \$561,399.

In conclusion, I would like to thank you, Mayor, and Council, for the confidence you have bestowed upon me to oversee the residents and employees of this great town. We are truly blessed to have great dedicated employees who support this town day in and day out, and for them I am grateful.

Sincerely,



Mike McLaurin
Town Manager



**TOWN OF INDIAN TRAIL
BUDGET ORDINANCE
FISCAL YEAR 2022/2023
Ordinance: 06-14-22 #011**

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, 2022 and ending June 30, 2023.

EXPENSES:

DEPARTMENTS:

Governing Body	\$ 124,739
Administration	\$ 450,881
Legal	\$ 80,000
Communications/IT	\$ 454,301
Comm. & Economic Development	\$ 150,000
Human Resources	\$ 502,084
Finance	\$ 365,678
Debt Service	\$ 1,985,291
Tax	\$ 276,070
Law Enforcement	\$ 3,774,808
Engineering	\$ 1,359,727
Public Works	\$ 1,665,207
Solid Waste	\$ 2,931,577
Facilities	\$ 486,000
Planning	\$ 667,410
Code Enforcement	\$ 160,410
Parks and Recreation	\$ 889,169
Contingency	\$ 250,000
Operating Capital Request	\$ 30,000
Subtotal	<u>\$ 16,603,352</u>

Total Transfers to Debt Services and Capital Reserve Fund	
Ad Valorem (Real Property)	\$ 2,548,313
Motor Vehicles (Personal Property)	\$ 257,954
Subtotal	<u>\$ 2,806,267</u>

Total **\$19,409,619**

Section 2: It is estimated the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

REVENUES:

Taxes – Ad Valorem	\$ 9,431,210
Taxes – Motor Vehicle	\$ 954,677
Taxes – Local Option Sales	\$ 3,100,000
Parks and Recreation Revenue	\$ 245,000
Video Programming Distribution	\$ 280,000
Beer & Wine Tax	\$ 160,000
ABC Distribution	\$ 150,000
Utility Franchise Tax	\$ 1,300,000
Investment Earnings	\$ 44,860
Planning Revenues	\$ 215,000
Alarm Revenue	\$ 30,000
Gross Vehicle Rental Receipts	\$ 35,000
Heavy Equipment Rental Tax	\$ 30,000
Sale of Assets	\$ 15,000
Solid Waste Disposal Distribution	\$ 30,000
Engineering Renewal & Release	\$ 7,500
Fund Balance Appropriation	\$ 396,081
Subtotal	<u>\$ 16,424,328</u>

Transfer from Capital Reserve Fund	\$ 1,985,291
Transfer from Bond Project Fund	\$ 1,000,000

Total **\$ 19,409,619**

Section 3:

POWELL BILL

Total Expected Expenses	\$ 2,017,961
Total Expected Revenues	\$ 2,017,961

Section 4:

STORMWATER UTILITY

Total Expected Expenses	\$ 2,504,895
Total Expected Revenues	\$ 2,504,895

Section 5:

CAPITAL RESERVE FUND

Total Transfers from: General Fund	\$ 2,806,267
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Total Transfers to: General Fund Debt Service	\$ 1,985,291
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Current Year Funds Available For Transfer	\$ 820,976
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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 \$5,847,910,044 and an estimated rate of collection of 96% for a net property valuation of \$5,613,993,642. One penny on the tax rate will yield \$561,399.

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, 2022, added to each appropriation, as it appears 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 14th Day of June 2022

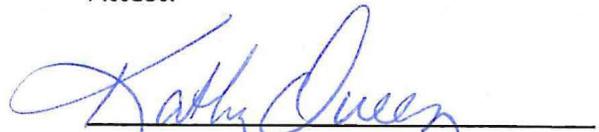
Town of Indian Trail NC



David Cohn, Mayor



Attest:



Kathy Queen, Town Clerk



FISCAL YEAR 2022/2023
MAYOR AND TOWN COUNCIL

MAYOR

David Cohn

MAYOR PRO-TEM

Todd Barber

COUNCIL MEMBERS

Tom Amburgey

Crystal Buchaluk

Dennis Gay

Marcus McIntyre

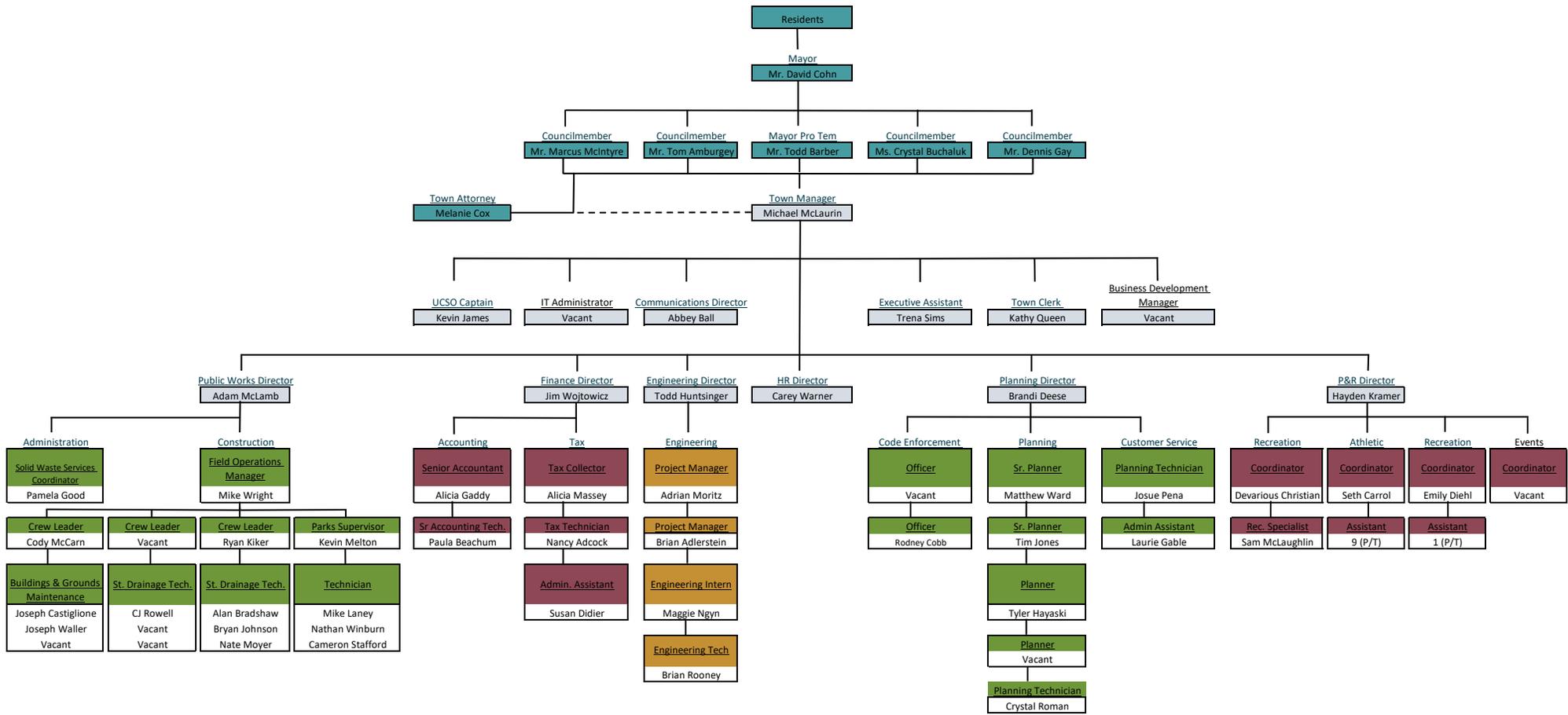
TOWN MANAGER

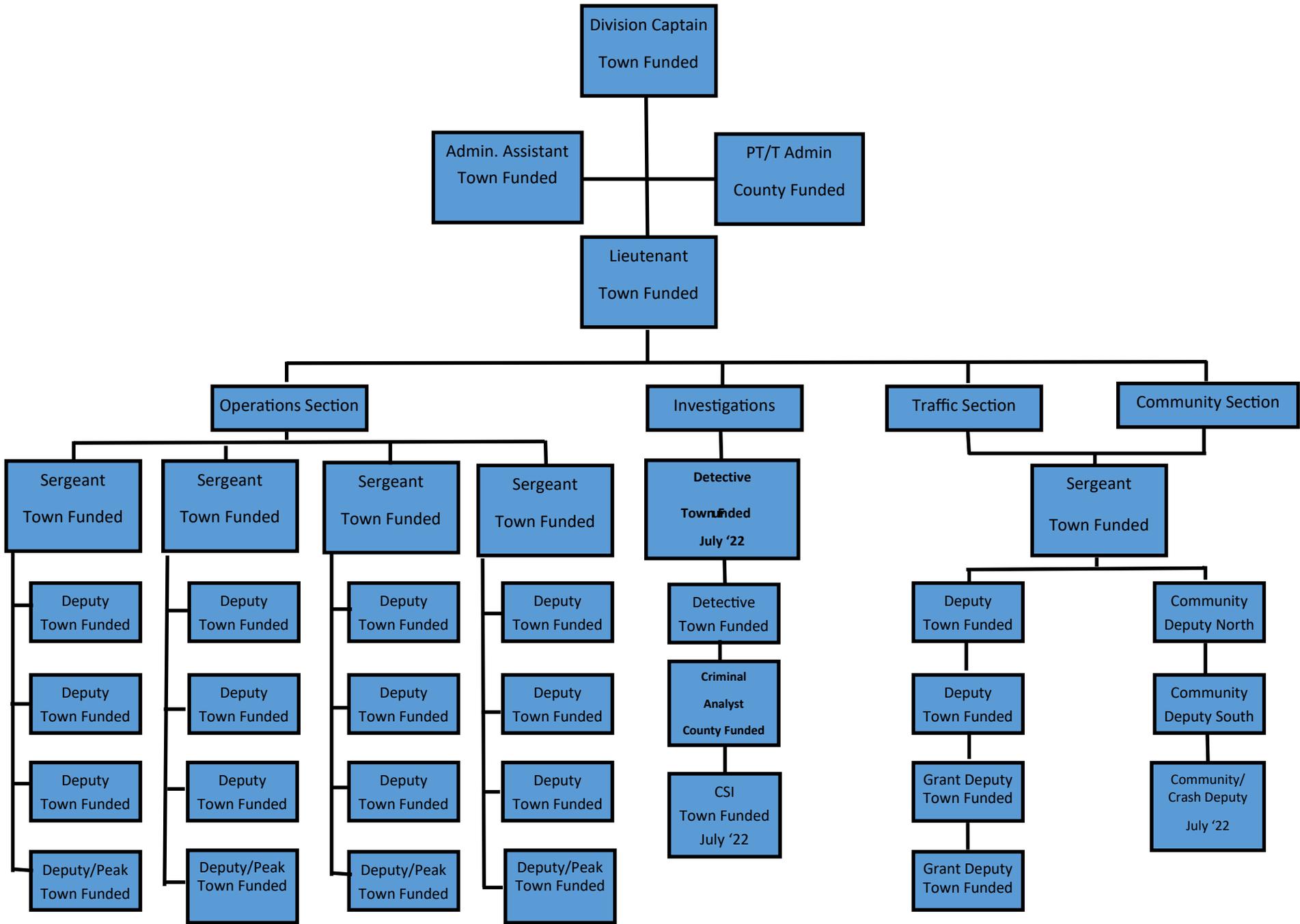
Michael McLaurin

TOWN ATTORNEY

Melanie Cox

Town of Indian Trail Organizational Chart FY 22/23





2022-2023 Indian Trail Classification & Pay Plan

Classification	Minimum	Market	Maximum	FLSA
Maintenance Technician	\$30,919	\$38,649	\$50,243	Nonexempt
Parks Maintenance Technician	\$30,919	\$38,649	\$50,243	Nonexempt
Administrative Assistant	\$32,465	\$40,581	\$52,756	Nonexempt
Recreation Specialist	\$32,465	\$40,581	\$52,756	Nonexempt
Accounting Technician	\$34,088	\$42,610	\$55,393	Nonexempt
Tax Technician	\$34,088	\$42,610	\$55,393	Nonexempt
Code Enforcement Officer	\$35,793	\$44,740	\$58,163	Nonexempt
Planning Technician	\$35,793	\$44,740	\$58,163	Nonexempt
Crew Leader	\$39,460	\$49,326	\$64,124	Nonexempt
Sr Accounting Technician	\$41,434	\$51,793	\$67,330	Nonexempt
Solid Waste Services Coordinator	\$41,434	\$51,793	\$67,330	Nonexempt
Engineering Technician	\$41,434	\$51,793	\$67,330	Nonexempt
Athletic Program Coordinator	\$41,434	\$51,793	\$67,330	Nonexempt
Events Coordinator	\$41,434	\$51,793	\$67,330	Nonexempt
Executive Assistant	\$41,434	\$51,793	\$67,330	Nonexempt
Parks & Grounds Supervisor	\$41,434	\$51,793	\$67,330	Nonexempt
Planner	\$41,434	\$51,793	\$67,330	Nonexempt
Recreation Program Coordinator	\$41,434	\$51,793	\$67,330	Nonexempt
Senior Accountant	\$45,681	\$57,101	\$74,231	Exempt
Tax Collector	\$50,364	\$62,955	\$81,841	Exempt
Engineering Intern (Trainee)	\$50,364	\$62,955	\$81,841	Exempt
Town Clerk	\$52,881	\$66,101	\$85,932	Nonexempt
Engineering Program Manager	\$55,525	\$69,407	\$90,228	Exempt
Senior Planner	\$55,525	\$69,407	\$90,228	Exempt
Public Works Operations Mgr	\$58,301	\$72,877	\$94,739	Exempt
Business Development Mgr	\$58,301	\$72,877	\$94,739	Exempt
Commnications Director	\$61,217	\$76,521	\$99,477	Exempt
Parks & Recreation Director	\$70,866	\$88,582	\$115,157	Exempt
HR Director	\$74,409	\$93,011	\$120,915	Exempt
Planning Director	\$78,130	\$97,662	\$126,960	Exempt
Public Works Director	\$78,130	\$97,662	\$126,960	Exempt
Engineering Director	\$86,137	\$107,672	\$139,974	Exempt
Finance Director	\$86,137	\$107,672	\$139,974	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	\$1,341,667	\$408,333	\$116,667	\$12,854	2025
Streets Bond (Sold)	Private	2.15%	\$3,000,000	\$936,000	\$2,064,000	\$264,000	\$44,376	2028
Streets, Park Bond* (Sold)	Public	1.5-2.62%	\$8,000,000	\$3,645,000	\$4,355,000	\$345,000	\$95,238	2033
Construction of New Town Hall	Public	2.51%	\$4,750,000	\$1,902,000	\$2,848,000	\$317,000	\$67,507	2031
Parks Bond		2.12%	\$2,500,000	\$334,000	\$2,166,000	\$167,000	\$44,149	2034
Old Monroe Rd/Streets	Public	1.506%	\$6,000,000	\$0.00	\$6,000,000	\$300,000	\$211,500	2041
			\$26,000,000	\$8,158,667	\$17,841,333	\$1,509,667	\$475,624	

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	\$683,415	\$816,585	\$64,690	\$17,855	2033
Park Bond (from Old Monroe Bond)	Public	1.5%-2.62	\$500,000	\$227,835	\$272,165	\$21,560	\$5,50	2033
Park Bond	Public	1.5%-2.62	\$6,000,000	\$2,733,750	\$3,266,250	\$258,750	\$71,433	2033
			\$8,000,000	\$3,645,000	\$4,355,000	\$345,000	\$95,238	

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%	\$0	\$0	\$0	\$0	\$0	2021
Old Monroe Road		0.00%	\$0	\$0	\$0	\$0	\$0	2021
			\$0	\$0	\$0	\$0	\$0	

Revenue Summary Worksheet

		<u>FY20/21</u>	<u>FY21/22</u>	<u>FY22/23</u>	<u>FY22/23</u>
		<u>Year End</u>	<u>Year End</u>	<u>Manager's</u>	<u>Adopted</u>
<u>Line Item No.</u>	<u>Revenues</u>	<u>Actual</u>	<u>Approved</u>	<u>Recommend</u>	<u>Budget</u>
10-00-3100-110-000	Ad Valorem Taxes	6,895,931	9,181,813	9,431,210	9,431,210
10-00-3100-170-000	Penalty on Delinquent Taxes	19,360	-	-	-
10-00-3120-110-000	Motor Vehicle Taxes	969,079	855,422	954,677	954,677
10-00-3100-110-202	Park Revenue	122,696	242,650	245,000	245,000
10-00-3231-310-000	Sales Taxes	2,959,620	2,700,000	3,100,000	3,100,000
10-00-3261-310-000	Video Programing Dist.	274,761	280,000	280,000	280,000
10-00-3322-310-000	Beer & Wine Tax	166,348	165,000	160,000	160,000
10-00-3324-310-000	Utility Franchise Tax	1,314,115	1,335,000	1,300,000	1,300,000
10-00-3351-800-000	Gross Vehicle Rental Receipt	36,210	35,000	35,000	35,000
10-00-3352-800-000	Heavy Equipment Rental Tax	27,262	30,000	30,000	30,000
10-00-3831-800-000	Investment Earnings	36,880	50,000	44,860	44,860
10-00-3836-820-000	Proceeds from Sale of Fixed Asset	-	-	15,000	15,000
10-00-3837-800-000	ABC Distribution / Reimbursement	184,000	120,000	150,000	150,000
10-20-3451-800-001	Eng. Renewal & Fees	7,450	7,500	7,500	7,500
10-30-3471-320-000	Solid Waste Disp. Distribution	29,810	30,000	30,000	30,000
10-40-3491-800-001	Planning Revenue	279,880	200,000	215,000	215,000
10-40-3498-800-001	Alarm Revenue	33,810	30,000	30,000	30,000
10-00-3991-991-000	Appropriated Fund Balance	-	-	396,081	396,081
General Fund		13,357,212	15,262,385	16,424,328	16,424,328

Transfer/Inflows

Transfers from Other Funds	1,929,937	1,398,566	1,985,291	1,985,291
Transfer from Bond Project Fund		1,000,000	1,000,000	1,000,000
	1,929,937	2,398,566	2,985,291	2,985,291

Total GF Revenues & Transfers **15,287,149** **17,660,951** **19,409,619** **19,409,619**

Powell Bill Fund

15-20-3316-230-000	Powel Bill Funds	856,511	865,000	865,100	865,100
15-20-3831-491-000	Investment Income	383	250	800	800
15-20-3839-890-000	Miscellaneous Revenue	308,932	-	-	-
15-20-3981-980-000	FB Appropriated	-	823,655	1,152,061	1,152,061
Powell Bill Revenue		1,165,825	1,688,905	2,017,961	2,017,961

Stormwater Fund

60-90-3750-000-000	Storm Water Revenue	1,525,780	1,550,000	1,550,000	1,550,000
60-90-3752-000-000	Stormwater Refunds & Credits	(7,171)	-	-	-
60-90-3831-497-000	Investment Income	16	250	95	95
60-90-3839-890-000	Other Miscellaneous Revenue	-	-	-	-
60-90-3991-991-000	Fund Balance Appropriated	-	920,550	954,800	954,800
Storm-Water-Enterprise Fund		1,518,625	2,470,800	2,504,895	2,504,895

Total Revenue	17,971,599	21,820,656	23,932,475	23,932,475
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Expense Summary Worksheet

<u>Line Item No.</u>	<u>General Fund Expenses</u>	<u>FY20/21</u>	<u>FY21/22</u>	<u>FY22/23</u>	<u>FY22/23</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	95,982	104,910	124,739	124,739
	Administration Department	440,396	436,676	450,881	450,881
	Finance Department	321,234	338,088	365,678	365,678
	Planning & Neighborhood Services Department	553,016	655,875	667,410	667,410
	Code Enforce. & Community Aesthetic	94,134	154,174	160,410	160,410
	Communication & Info. Tech. Department	351,186	431,420	454,301	454,301
	Community & Economic Development	9,750	110,000	150,000	150,000
	Engineering Department	277,045	1,372,672	1,359,727	1,359,727
	Parks & Rec Department	350,138	698,621	889,169	889,169
	Human Resources Department	348,422	468,628	502,084	502,084
	Tax Division	251,421	260,431	276,070	276,070
	Public Works Division	1,202,342	1,617,828	1,665,207	1,665,207
	Legal Cost Center	83,491	80,000	80,000	80,000
	Law Enforcement Cost Center	2,725,620	3,279,065	3,774,808	3,774,808
	Debt Service Funds	1,423,478	1,398,566	1,985,291	1,985,291
	Solid Waste Services	1,767,934	1,934,000	2,931,577	2,931,577
	Facilities	249,400	393,500	486,000	486,000
	Contingency	-	833,043	250,000	250,000
	Grants	-	-	-	-
	Operating Capital Requests	31,000	381,293	30,000	30,000
	Subtotal General Fund Expenses	10,575,989	14,948,790	16,603,352	16,603,352

Transfers/Outflows

	To Other Funds/Debt Serv/Capital Reserve	2,167,340	1,398,566	1,985,291	1,985,291
	Current Funds Available for Transfer	(10,776)	1,313,595	820,976	820,976
	Total Transfers/Outflows	2,156,564	2,712,161	2,806,267	2,806,267

	General Fund Expenses & Transfers	12,732,553	17,660,951	19,409,619	19,409,619
	Powel Bill Fund	675,945	1,688,905	2,017,961	2,017,961
	Stormwater Fund	2,178,939	2,470,800	2,504,895	2,504,895
	All Fund Expenses & Transfers	15,587,437	21,820,656	23,932,475	23,932,475

Governing Body

		<u>FY20/21</u>	<u>FY21/22</u>	<u>FY22/23</u>	<u>FY22/23</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	80,482	82,535	97,798	97,798
10-00-4110-181-000	SS & Medicare Contributions	6,157	6,315	7,481	7,481
10-00-4110-186-000	Worker Compensation / EAP	-	160	160	160
10-00-4110-212-000	Uniforms	-	-	900	900
10-00-4110-220-000	Meeting Expenses	1,184	2,000	4,000	4,000
10-00-4110-260-000	Supplies	117	250	750	750
10-00-4110-312-000	Travel Expense	-	1,000	1,000	1,000
10-00-4110-370-000	Advertising	40	200	200	200
10-00-4110-375-000	Public Outreach	570	500	500	500
10-00-4110-395-000	Training	698	5,000	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
		95,982	104,910	124,739	124,739

Administration Department

		<u>FY20/21</u>	<u>FY21/22</u>	<u>FY22/23</u>	<u>FY22/23</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>
10-00-4120-121-000	Salaries	241,504	253,205	242,165	242,165
10-00-4120-181-000	SS & Medicare Contributions	4,757	3,753	3,593	3,593
10-00-4120-182-000	Retirement	22,523	28,840	29,423	29,423
10-00-4120-183-000	Health Insurance	27,593	32,088	30,315	30,315
10-00-4120-189-000	Other Fringe Benefits	5,641	5,640	5,640	5,640
10-00-4120-212-000	Uniforms	-	500	500	500
10-00-4120-260-000	Office Supplies	2,023	2,000	2,000	2,000
10-00-4120-311-000	Travel Expense	659	1,500	1,500	1,500
10-00-4120-315-000	Business Expense	775	1,500	1,500	1,500
10-00-4120-325-000	Postage	42	500	500	500
10-00-4120-341-000	Printing & Binding	-	500	500	500
10-00-4120-391-000	Advertising	879	750	750	750
10-00-4120-395-000	Staff Training & Education	1,323	4,000	4,000	4,000
10-00-4120-397-000	Contract Services	16,633	34,000	58,600	58,600
10-00-4120-491-000	Dues & Subscriptions	57,645	55,000	56,195	56,195
10-00-4120-499-000	Miscellaneous Expense	-	400	2,200	2,200
10-00-4120-499-001	Property Taxes Paid	57,769	11,000	10,000	10,000
10-00-4120-511-000	Office Furniture & Equip. < \$5,000	630	1,500	1,500	1,500
		440,396	436,676	450,881	450,881

Legal

		<u>FY20/21</u>	<u>FY21/22</u>	<u>FY22/23</u>	<u>FY22/23</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	7,895	10,000	10,000	10,000
10-00-4150-192-001	Administration	52,861	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.	-	-	-	-
10-00-4150-192-004	Human Resources	12,781	13,000	13,000	13,000
10-00-4150-192-006	Planning	5,324	10,000	10,000	10,000
10-00-4150-192-007	Engineering	4,130	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	500	1,500	1,500	1,500
		83,491	80,000	80,000	80,000

Communication & Info. Tech. Department

		<u>FY20/21</u>	<u>FY21/22</u>	<u>FY22/23</u>	<u>FY22/23</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	77,288	81,060	85,997	85,997
10-00-4210-181-000	SS & Medicare Contribution	1,119	1,175	1,247	1,247
10-00-4210-182-000	Retirement	7,876	9,233	10,449	10,449
10-00-4210-183-000	Health Insurance	8,815	9,550	9,570	9,570
10-00-4210-260-000	Supplies	838	1,000	1,100	1,100
10-00-4210-292-000	Software < \$5,000	10,500	10,815	19,140	19,140
10-00-4210-291-000	Software > \$5,000	29,829	47,158	53,739	53,739
10-00-4210-311-000	Travel Expenses	-	1,500	1,500	1,500
10-00-4210-325-000	Postage	3,456	3,000	3,000	3,000
10-00-4210-329-000	IT, Com, Internet Cost	40,921	51,040	83,488	83,488
10-00-4210-341-000	Printing & Binding	3,653	2,000	2,000	2,000
10-00-4210-343-000	Printer Copier Usage	2,680	3,500	3,000	3,000
10-00-4210-375-000	Public Relations/Advertising	3,650	2,650	4,150	4,150
10-00-4210-395-000	Staff Training	477	1,000	1,000	1,000
10-00-4210-397-000	IT Support Services	58,276	60,319	60,319	60,319
10-00-4210-397-001	IT Projects & Applications	-	-	-	-
10-00-4210-397-002	IT Maintenance Contract	48,118	53,767	56,590	56,590
10-00-4210-397-003	Video Production	-	12,000	12,000	12,000
10-00-4210-439-001	Leased Equipment	29,590	31,578	28,880	28,880
10-00-4210-491-000	Dues & Subscriptions	1,346	1,375	1,532	1,532
10-00-4210-499-000	Misc. Expense	-	-	-	-
10-00-4210-510-000	IT Hardware > \$5,000	13,999	30,000	-	-
10-00-4210-511-000	IT Hardware < \$5,000	8,755	17,700	15,600	15,600
		351,186	431,420	454,301	454,301

**Community & Economic Development
Department**

		<u>FY20/21</u>	<u>FY21/22</u>	<u>FY22/23</u>	<u>FY22/23</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	-	-	-	-
10-40-4920-391-000	Advertising	8,050	-	-	-
10-40-4920-395-000	Staff Training	-	-	-	-
10-40-4920-397-000	Contract Services	1,700	110,000	150,000	150,000
10-40-4920-511-000	Small Equipment < \$5,000	-	-	-	-
		9,750	110,000	150,000	150,000

Human Resources Department

		<u>FY20/21</u>	<u>FY21/22</u>	<u>FY22/23</u>	<u>FY22/23</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	86,357	90,662	96,183	96,183
10-00-5000-125-000	Employee Incentive Program	14,800	17,000	19,000	19,000
10-00-5000-141-000	Salary Pool	-	60,000	75,000	75,000
10-00-5000-142-000	SS & Med Contribution - Sal Pool	215	780	1,200	1,200
10-00-5000-143-000	Retirement - Salary Pool	-	6,600	9,000	9,000
10-00-5000-144-000	401(K) Contribution Salary Pool	-	3,000	5,000	5,000
10-00-5000-181-000	SS & Medicare Contribution	1,231	1,315	1,395	1,395
10-00-5000-182-000	Retirement	10,308	10,326	11,686	11,686
10-00-5000-182-001	401(K) Contribution	112,361	115,000	115,000	115,000
10-00-5000-183-000	Health Insurance	8,960	9,745	9,920	9,920
10-00-5000-185-000	Unemployment Insurance	673	4,000	4,000	4,000
10-00-5000-189-001	Other Fringe Benefits - HRA	2,788	10,000	10,000	10,000
10-00-5000-260-000	Office Supplies	167	500	500	500
10-00-5000-260-001	First Aid Supplies	774	850	850	850
10-00-5000-311-000	Travel Expense	-	500	500	500
10-00-5000-325-000	Postage	7	50	50	50
10-00-5000-391-000	Job Advertising	1,412	1,500	2,000	2,000
10-00-5000-395-000	Staff Training	100	1,500	1,500	1,500
10-00-5000-395-001	In-House Training	980	5,000	7,000	7,000
10-00-5000-395-002	Tuition Reimbursement	3,743	15,000	15,000	15,000
10-00-5000-397-000	Contract Services	15,254	9,000	9,000	9,000
10-00-5000-397-001	Employment Screening	2,194	2,000	2,000	2,000
10-00-5000-450-000	Insurance Bonding	83,090	100,000	102,000	102,000
10-00-5000-491-000	Dues & Subscriptions	890	1,000	1,000	1,000
10-00-5000-499-001	Staff Events	2,010	3,000	3,000	3,000
10-00-5000-499-002	Memorial & Remembrances	108	300	300	300
10-00-5000-511-000	Office Furniture & Equip <\$5,000	-	-	-	-
		348,422	468,628	502,084	502,084

Finance Department

		<u>FY20/21</u>	<u>FY21/22</u>	<u>FY22/23</u>	<u>FY22/23</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	228,842	238,433	255,381	255,381
10-00-4130-181-000	SS & Medicare Contribution	3,228	3,457	3,703	3,703
10-00-4130-182-000	Retirement	23,319	27,158	31,029	31,029
10-00-4130-183-000	Health Insurance	27,709	30,540	31,165	31,165
10-00-4130-260-000	Supplies	1,375	2,000	2,000	2,000
10-00-4130-311-000	Travel Expenses	-	500	1,000	1,000
10-00-4130-325-000	Postage	852	200	500	500
10-00-4130-395-000	Staff Training	1,355	3,000	3,500	3,500
10-00-4130-397-000	Contract Services	30,010	31,000	35,000	35,000
10-00-4130-491-000	Dues & Subscriptions	95	100	700	700
10-00-4130-494-000	Bank Charges	4,449	1,500	1,500	1,500
10-00-4130-499-000	Misc. Expenses	-	200	200	200
10-00-4120-511-000	Office Furniture	-	-	-	-
		321,234	338,088	365,678	365,678

Debt Service

General Fund

		<u>FY20/21</u>	<u>FY21/22</u>	<u>FY22/23</u>	<u>FY22/23</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	264,000	264,000
10-60-9100-710-013	2013 Gen. Obligation Bond- Public	405,000	405,000	345,000	345,000
10-60-9100-710-020	2021 Go Bonds Payment	-	-	300,000	300,000
10-60-9100-720-012	2012 St. Sidewalk Bond-Interest	48,848	46,612	44,376	44,376
10-60-9100-720-013	2013 Gen. Obligation Bonds- (I)	109,413	102,325	95,238	95,238
10-60-9100-720-019	Parks 2019 Bond	218,367	214,690	211,149	211,149
10-60-9100-720-020	Parks 2021 Bond	-	-	211,500	211,500
10-60-9100-760-002	Chestnut Square Install. Loan	137,430	133,476	129,521	129,521
10-60-9100-760-004	Town Hall Installment Loan	400,420	392,463	384,507	384,507
		1,423,478	1,398,566	1,985,291	1,985,291

Tax Department

		<u>FY20/21</u>	<u>FY21/22</u>	<u>FY22/23</u>	<u>FY22/23</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	170,480	175,936	186,651	186,651
10-00-4140-181-000	SS & Medicare Contribution	2,419	2,551	2,706	2,706
10-00-4140-182-000	Retirement	17,372	20,039	22,678	22,678
10-00-4140-183-000	Health Insurance	18,273	19,955	20,185	20,185
10-00-4140-260-000	Supplies	1,017	1,500	1,500	1,500
10-00-4140-311-000	Travel Expenses	-	1,900	2,500	2,500
10-00-4140-325-000	Postage	6,729	6,500	6,800	6,800
10-00-4140-341-000	Printing	953	2,000	2,000	2,000
10-00-4140-391-000	Advertising	525	800	800	800
10-00-4140-395-000	Staff Training	3,119	2,000	3,000	3,000
10-00-4140-396-000	Filing Fees	50	150	150	150
10-00-4140-396-001	Collection Fees	28,947	25,000	25,000	25,000
10-00-4140-491-000	Dues & Subscriptions	-	100	100	100
10-00-4140-491-000	Office Furniture & Equip, \$5,000	1,537	2,000	2,000	2,000
		251,421	260,431	276,070	276,070

Law Enforcement

		<u>FY20/21</u>	<u>FY21/22</u>	<u>FY22/23</u>	<u>FY22/23</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	2,691,870	2,809,660	3,329,528	3,329,528
10-10-4310-194-000	New LEO Position(s) – Sergeant	33,750	129,975	-	-
10-10-4310-194-000	New LEO Position(s) – Admin	-	47,128	-	-
10-10-4310-194-000	New LEO Position(s) – Deputies (2)	-	242,260	-	-
10-10-4310-194-000	New Crime Scene Investigator	-	-	120,511	120,511
10-10-4310-194-000	New – Detective			120,511	120,511
10-10-4310-194-000	New - Deputy Sheriff			111,588	111,588
10-10-4310-194-001	GHSP Grant Positions	-	50,042	92,670	92,670
		2,725,620	3,279,065	3,774,808	3,774,808

Engineering Department

		<u>FY20/21</u>	<u>FY21/22</u>	<u>FY22/23</u>	<u>FY22/23</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	179,963	219,408	222,428	222,428
10-20-4510-181-000	SS & Medicare Contribution	2,511	3,181	3,225	3,225
10-20-4510-182-000	Retirement	18,338	24,991	27,025	27,025
10-20-4510-183-000	Health Insurance	28,381	36,842	34,799	34,799
10-20-4510-212-000	Uniforms	77	-	-	-
10-20-4510-260-000	Office Supplies	3,173	1,500	1,500	1,500
10-20-4510-311-000	Travel Expenses	-	2,000	2,000	2,000
10-20-4510-325-000	Postage	449	500	500	500
10-20-4510-341-000	Printing & Binding	-	250	250	250
10-20-4510-391-000	Advertising	197	1,000	-	-
10-20-4510-395-000	Staff Training	1,441	6,000	6,000	6,000
10-20-4510-396-000	Filing Fee	182	500	500	500
10-20-4510-397-000	Contract Services	42,157	60,000	50,000	50,000
10-20-4510-397-002	Old Monroe Rd Improvements	-	1,000,000	1,000,000	1,000,000
10-20-4510-491-000	Dues & Subscriptions	60	500	500	500
10-20-4510-511-000	Office Furniture Equip.	95	1,000	1,000	1,000
10-20-4510-550-000	Equip. > \$5,000	-	10,000	5,000	5,000
10-20-4510-551-000	Equip. < \$5,000	21	5,000	5,000	5,000
		277,045	1,372,672	1,359,727	1,359,727

Public Works Department

		<u>FY20/21</u>	<u>FY21/22</u>	<u>FY22/23</u>	<u>FY22/23</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	480,705	553,810	522,066	522,066
10-40-4260-181-000	SS & Medicare Contribution	6,409	8,096	7,569	7,569
10-40-4260-182-000	Retirement	48,983	63,079	63,431	63,431
10-40-4260-183-000	Health Insurance	97,427	132,743	115,241	115,241
10-40-4260-212-000	Uniforms	16,633	21,600	22,500	22,500
10-40-4260-240-000	Construction & Repair	-	-	-	-
10-40-4260-260-000	Supplies	2,303	1,500	1,500	1,500
10-40-4260-260-001	Park Supplies	121	500	500	500
10-40-4260-311-000	Travel Expense	560	2,500	3,500	3,500
10-40-4260-314-000	Fuel	16,090	18,000	22,500	22,500
10-40-4260-325-000	Postage	526	500	1,000	1,000
10-40-4260-331-001	Street Lights	353,760	400,000	420,000	420,000
10-40-4260-353-000	Vehicle Maintenance	18,819	20,000	22,500	22,500
10-40-4260-354-000	Ground Maintenance	10,165	22,500	22,500	22,500
10-40-4260-354-001	Parks Ground Maintenance	30,736	70,000	82,500	82,500
10-40-4260-359-000	Maintenance & Repair	12,109	20,000	20,000	20,000
10-40-4260-395-000	Staff Training	5,769	12,000	12,000	12,000
10-40-4260-397-000	Contract Services	17,923	36,000	40,000	40,000
10-40-4260-397-001	Community Forestry	-	-	8,500	8,500
10-40-4260-491-000	Dues, Fees, & Certifications	1,519	2,000	2,000	2,000
10-40-4260-550-000	Tools & Equip. > \$5,000	66,638	180,000	230,400	230,400
10-40-4260-551-000	Tools & Equip. < \$5,000	15,147	53,000	45,000	45,000
		1,202,342	1,617,828	1,665,207	1,665,207

PW / Solid Waste Department

		<u>FY20/21</u>	<u>FY21/22</u>	<u>FY22/23</u>	<u>FY22/23</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>
10-30-4710-121-000	Salaries	-	-	55,003	55,003
10-30-4710-181-000	Medicare	-	-	798	798
10-30-4710-182-000	Retirement	-	-	6,683	6,683
10-30-4710-183-000	Health Insurance	-	-	9,595	9,595
10-30-4710-231-000	Branding Items - Printable	-	5,000	6,000	6,000
10-30-4710-325-000	Postage	3,240	5,000	6,000	6,000
10-30-4710-375-000	Public Outreach	3,178	10,000	5,000	5,000
10-30-4710-397-000	Solid Waste - Contract	678,644	705,000	871,529	871,529
10-30-4710-397-001	Solid Waste - Landfill Fee	454,307	491,000	622,440	622,440
10-30-4710-397-002	Yard Waste Service - Contract	185,430	192,500	291,067	291,067
10-30-4710-397-003	Bulk Waste - Contract	-	2,500	8,922	8,922
10-30-4710-397-004	Bulk Landfill Fee	24,026	29,500	39,900	39,900
10-30-4710-397-005	Recycle Landfill Fee	-	-	442,890	442,890
10-30-4710-397-006	Recycle Service - Contract	401,001	450,500	501,840	501,840
10-30-4710-397-007	Yard Waste Landfill - Fee	15,044	23,000	35,910	35,910
10-30-4710-499-001	Contingency	3,064	20,000	28,000	28,000
10-30-4710-800-001	Recycle Rebate	-	-	-	-
		1,767,934	1,934,000	2,931,577	2,931,577

PW / Facilities

		<u>FY20/21</u>	<u>FY21/22</u>	<u>FY22/23</u>	<u>FY22/23</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	9,063	10,000	15,000	15,000
10-40-4261-260-001	Supplies - ASB	-	500	500	500
10-40-4261-260-002	Supplies - CCP	8,924	14,000	15,000	15,000
10-40-4261-260-003	Supplies - CSP	3,758	6,000	6,000	6,000
10-40-4261-260-004	Supplies - CPP	-	1,000	500	500
10-40-4261-331-000	Electric - Municipal Complex	21,886	30,000	30,000	30,000
10-40-4261-331-001	Electric - ASB	8,453	13,000	12,000	12,000
10-40-4261-331-002	Electric - CCP	19,541	45,000	45,000	45,000
10-40-4261-331-003	Electric - CSP	25,325	38,000	38,000	38,000
10-40-4261-331-004	Electric - CPP	460	1,000	1,000	1,000
10-40-4261-333-000	Natural Gas - ASB	1,239	1,000	1,000	1,000
10-40-4261-334-000	Water & Sewer-Town Hall	11,854	25,000	27,000	27,000
10-40-4261-334-001	Water & Sewer - ASB	1,521	2,000	2,000	2,000
10-40-4261-334-002	Water & Sewer - CCP	28,330	50,000	65,000	65,000
10-40-4261-334-003	Water & Sewer - CSP	4,696	5,000	8,000	8,000
10-40-4261-359-000	Maintenance & Repair - Buildings	20,750	50,000	75,000	75,000
10-40-4261-359-001	Maintenance & Repair - Parks	38,450	75,000	100,000	100,000
10-40-4261-397-000	Contract Services - Buildings	29,913	17,000	20,000	20,000
10-40-4261-397-001	Contract Services - Parks	1,900	10,000	15,000	15,000
10-40-4261-550-001	Equipment > \$5,000 Parks	-	-	-	-
10-40-4261-551-000	Equipment < \$5,000 Buildings	378	-	5,000	5,000
10-40-4261-551-001	Equipment < \$5,000 Parks	711	-	5,000	5,000
10-40-4261-599-000	Otr Struct., Improv., Capital Outlay	12,248	-	-	-
		249,400	393,500	486,000	486,000

**Planning & Neighborhood Services
Department**

		<u>FY20/21</u>	<u>FY21/22</u>	<u>FY22/23</u>	<u>FY22/23</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	410,211	472,577	481,893	481,893
10-40-4910-181-000	SS & Medicare Contribution	5,805	6,852	6,987	6,987
10-40-4910-182-000	Retirement	41,511	53,827	58,550	58,550
10-40-4910-183-000	Health Insurance	65,360	83,369	80,730	80,730
10-40-4910-212-000	Uniforms	685	1,000	1,000	1,000
10-40-4910-260-000	Office Supplies	2,417	4,000	4,000	4,000
10-40-4910-311-000	Travel Expenses	-	3,500	3,500	3,500
10-40-4910-325-000	Planning Postage	2,271	5,000	5,000	5,000
10-40-4910-341-000	Printing & Binding	702	5,000	5,000	5,000
10-40-4910-391-000	Advertising	2,608	5,000	5,000	5,000
10-40-4910-395-000	Staff Training	1,819	6,500	6,500	6,500
10-40-4910-395-001	Committee Training	12	750	750	750
10-40-4910-396-000	Filing Fees	26	100	100	100
10-40-4910-397-000	Contract Services	18,155	5,000	5,000	5,000
10-40-4910-398-001	Box City Program	-	750	750	750
10-40-4910-491-000	Dues/Subscription/Certifications	1,280	2,200	2,200	2,200
10-40-4910-499-000	Miscellaneous	115	250	250	250
10-40-4910-499-001	Public Relations	39	200	200	200
10-40-4910-511-000	Other Equipment < \$5,000	-	-	-	-
		553,016	655,875	667,410	667,410

Code Enforcement

		<u>FY20/21</u>	<u>FY21/22</u>	<u>FY22/23</u>	<u>FY22/23</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	71,286	90,433	95,660	95,660
10-40-4911-126-000	PT/Seasonal	-	-	-	-
10-40-4911-181-000	SS & Medicare Contribution	1,030	1,311	1,387	1,387
10-40-4911-182-000	Retirement	7,264	10,300	11,623	11,623
10-40-4911-183-000	Health Insurance	11,695	18,830	18,440	18,440
10-40-4911-212-000	Uniforms & Clothing	399	400	400	400
10-40-4911-260-000	Office Supply & Materials	354	400	400	400
10-40-4911-375-001	Neighbor. Enhance. Activities	2,106	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	-	-	-	-
		94,134	154,174	160,410	160,410

Parks & Recreation Department

		<u>FY20/21</u>	<u>FY21/22</u>	<u>FY22/23</u>	<u>FY22/23</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	206,369	241,285	310,530	310,530
10-80-6130-126-000	PT / Seasonal Workers	22,615	67,278	80,000	80,000
10-80-6130-181-000	SS & Medicare Contribution	4,564	8,778	10,623	10,623
10-80-6130-182-000	Retirement	21,029	27,483	37,729	37,729
10-80-6130-183-000	Health Insurance	37,908	42,160	63,907	63,907
10-80-6130-212-000	Uniforms	1,128	1,250	1,750	1,750
10-80-6130-260-000	Office Supplies	644	1,000	1,000	1,000
10-80-6130-260-001	Sponsorship Supplies	786	11,600	10,000	10,000
10-80-6130-260-002	Program Supplies	9,341	36,310	41,500	41,500
10-80-6130-290-000	Park Supplies	682	1,300	-	-
10-80-6130-311-000	Travel Expenses	-	6,920	7,000	7,000
10-80-6130-325-000	Park & Rec Postage	596	12,650	11,800	11,800
10-80-6130-375-000	Public Outreach & Advertising	3,284	23,600	23,600	23,600
10-80-6130-395-000	Staff Training	1,811	5,800	6,000	6,000
10-80-6130-397-000	Contract Services	4,066	7,000	40,000	40,000
10-80-6130-491-000	Dues & Subscriptions	1,024	1,550	3,500	3,500
10-80-6130-491-001	Mayor Tree Initiative	88	3,665	3,900	3,900
10-80-1603-493-001	Concert in the Park	-	23,025	32,000	32,000
10-80-6130-493-002	National Night Out	-	3,477	4,500	4,500
10-80-6130-493-004	Art/Cultural Events	-	8,525	13,500	13,500
10-80-6130-493-005	Disc Golf Grand Opening	-	-	-	-
10-80-6130-493-006	Halloween Spooktacular	4,596	6,545	8,500	8,500
10-80-6130-493-008	Christmas Parade	1,533	25,410	12,000	12,000
10-80-6130-493-009	Movies in the Park	-	4,040	6,500	6,500
10-80-6130-493-010	Paws in the Park	-	3,225	5,000	5,000
10-80-6130-493-012	Easter (Hop to it)	2,432	7,560	8,000	8,000
10-80-6130-493-017	Family Fun Day	-	20,070	70,000	70,000
10-80-6130-493-019	4 th of July Parade	1,944	3,380	3,380	3,380
10-80-6130-493-023	Food Festival (Fall Festival)	-	40,750	28,750	28,750
10-80-6130-493-024	5K	-	15,450	5,000	5,000
10-80-6130-493-025	Touch-A-Truck	-	4,845	5,250	5,250
10-80-6130-493-026	Comedy Under the Stars	-	6,000	6,000	6,000
10-80-6130-493-028	UC Scavenger Hunt	-	2,950	2,950	2,950
10-80-6130-493-029	Crews, Brews, & BBQ	-	5,525	5,500	5,500
10-80-6130-493-030	Mom/Son, Dad/Daughter Dance	-	4,415	4,500	4,500
10-80-6130-493-031	Veterans & Memorial Day	-	2,990	1,500	1,500

10-80-6130-493-032	Juneteenth	-	6,690	7,000	7,000
10-80-6130-493-033	Back 2 School Bash	-	1,500	2,500	2,500
10-80-6130-499-000	Miscellaneous	-	1,000	1,000	1,000
10-80-6130-511-000	Office Furniture <5,000	-	500	500	500
10-80-6130-550-000	Large Equipment > \$5,000	17,562	-	-	-
10-80-6130-551-000	Small Equipment < \$5,000	790	1,120	2,500	2,500
10-80-6130-599-000	Otr Struct., Improv., Capital Outlay	5,346	-	-	-
		350,138	698,621	889,169	889,169

Contingency

		<u>FY20/21</u>	<u>FY21/22</u>	<u>FY22/23</u>	<u>FY22/23</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		833,043	250,000	250,000
			833,043	250,000	250,000

Operating Capital Request

		<u>FY20/21</u>	<u>FY21/22</u>	<u>FY22/23</u>	<u>FY22/23</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	13,500	-	-	-
		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	-	-
<u>Parks & Rec</u>					
10-80-8170-550-000	Park Infrastructure	17,500	-	-	-
10-80-8170-550-000	Start Up Equipment-Parks	-	-	-	-
		17,500	-	-	-
<u>Public Works</u>					
10-40-8130-540-000	Public Works Capital Request	-	351,293	-	-
10-40-8130-550-000	Equipment / Vehicle	-	-	30,000	30,000
10-40-8130-550-000	Miscellaneous – Sardis W/S	-	-	-	-
		-	351,293	30,000	30,000
Total Operating Capital Request		31,000	381,293	30,000	30,000

Other Financing Sources & Uses

		<u>FY20/21</u>	<u>FY21/22</u>	<u>FY22/23</u>	<u>FY22/23</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	1,423,341	-	-	-
	Transfer from other funds	506,596	-	-	-
Revenue Sources		1,929,937	-	-	-

EXPENSES/USES

10-00-9820-980-015	Transfer to Powell Bill	308,932	-	-	-
10-00-9830-980-000	Transfer from DS/Cap. Reserve	1,819,772	2,712,161	2,760,215	2,806,267
10-00-9840-980-000	Transfer to CIP Project Fund	38,636	-	-	-
Totals		2,167,340	2,712,161	2,760,215	2,806,267

Powell Bill

<u>Line Item No.</u>	<u>Revenues</u>	<u>FY20/21</u>	<u>FY21/22</u>	<u>FY22/23</u>	<u>FY22/23</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	856,511	865,000	865,100	865,100
15-20-3831-491-000	Investment Income	383	250	800	800
15-00-3981-980-000	Transfer from General Fund	308,932	-	-	-
15-20-3991-991-000	Fund Balance Appropriated	-	823,655	1,152,061	1,152,061
		1,165,825	1,688,905	2,017,961	2,017,961

<u>Line Item No.</u>	<u>Expenses</u>				
15-20-4512-121-000	Salaries	59,570	110,813	140,405	140,405
15-20-45-12-181-000	SS & Medicare Contributions	864	1,621	2,036	2,036
15-20-4512-182-000	Retirement	6,071	12,622	17,059	17,059
15-20-4512-183-000	Health Insurance	10,746	26,849	30,411	30,411
15-20-4512-396-001	Engineering	-	-	-	-
15-20-4512-397-001	Maintenance Contracted Services	156	-	-	-
15-20-4512-399-000	Other Maintenance	11,985	50,000	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	6,251	20,000	20,000	20,000
15-20-4512-399-00X	Traffic Calming	-	40,000	40,000	40,000
15-20-4512-550-000	New Equipment > \$5,000	61,265	130,000	100,800	100,800
15-20-4512-551-000	New Equipment < \$5,000	2,525	12,000	12,250	12,250
15-20-4512-575-000	Right of Way	-	25,000	20,000	20,000
15-20-4512-591-000	Paving/Resurfacing	505,423	1,200,000	1,500,000	1,500,000
15-20-4512-597-000	Sidewalks	11,089	50,000	75,000	75,000
		675,945	1,688,905	2,017,961	2,017,961

Storm Water

Line Item No.	Revenues	FY20/21	FY21/22	FY22/23	FY22/23
		Year End	Year End	Manager's	Adopted
		Actual	Approved	Recommend	Budget
60-90-3750-000-XXX	Storm Water Revenue	1,525,780	1,550,000	1,550,000	1,550,000
60-90-3751-002-000	SCM Review Fees			-	-
60-90-3752-000-000	Stormwater Refunds & Credits	(7,171)		-	-
60-90-3831-497-000	Investment Income	16	250	95	95
60-90-3991-991-000	Fund Balance Appropriation		920,550	954,800	954,800
		1,518,625	2,470,800	2,504,895	2,504,895

Line Item No.	Expenses				
60-90-7500-121-000	Salaries	181,452	217,455	283,343	283,343
60-90-7500-181-000	SS & Medicare Contribution	2,585	3,167	4,109	4,109
60-90-7500-182-000	Retirement	18,490	24,769	34,426	34,426
60-90-7500-183-000	Health Insurance	31,187	42,659	55,467	55,467
60-90-7500-192-000	Legal Expenses	-	-	-	-
60-90-7500-212-000	Uniforms	-	550	550	550
60-90-7500-231-000	Public Education	2,016	8,000	5,000	5,000
60-90-7500-260-000	Office Supplies	720	1,000	1,000	1,000
60-90-7500-311-000	Travel Expenses	-	1,000	1,000	1,000
60-90-7500-314-000	Gas	1,200	6,000	6,000	6,000
60-90-7500-325-000	Postage & Shipping	12	5,000	2,000	2,000
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	795	3,000	3,000	3,000
60-90-7500-359-000	Repair & Maintenance-Const. Projects	31,224	100,000	100,000	100,000
60-90-7500-370-000	Advertising	-	-	-	-
60-90-7500-395-000	Staff Training	750	-	1,000	1,000
60-90-7500-396-000	Fees & Permits	195	2,000	1,000	1,000
60-90-7500-397-000	Contract Services	252,929	400,000	400,000	400,000
60-90-7500-397-001	Maintenance Contracted Service	156	-	-	-
60-90-7500-491-000	Dues / Subscription / Certifications	860	1,000	1,000	1,000
60-90-7500-550-000	Other Equipment > \$5,000	73,964	130,000	100,800	100,800
60-90-7500-551-000	Other Equipment < \$5,000	3,790	20,000	20,000	20,000
60-90-7500-599-000	Other, Struct, Improve, Capital Outlay	1,576,615	1,500,000	1,480,000	1,480,000
		2,178,940	2,470,800	2,504,895	2,504,895

Debt Service Capital Reserve

Line Item No.	FY20/21	FY21/22	FY22/23	FY22/23
	Year End	Year End	Adopted	Approved
	Actual	Approved	Recommend	Budget
Revenue/Sources				
Interest Earned	556	-	50	50
Miscellaneous Revenue	-	-	-	-
Transfer from General Fund-Ad Valorem	1,868,676	2,480,926	2,530,495	2,548,313
Transfer from General Fund-Motor Vehicles	260,028	231,235	229,670	257,954
Fund Balance Appropriation	-	-	-	-
Revenue Totals	2,129,260	2,712,161	2,760,215	2,806,267

Expenses/Use				
Transfer to General Fund	-	-	-	-
Transfer to Debt Service – Municipal Complex	400,420	392,463	384,507	384,507
Transfer to ASB Installment Loan Debt	-	-	-	-
Transfer to Crooked Creek Installment Loan Debt	-	-	-	-
Transfer to Chestnut Square Park Installment Loan Debt	137,430	133,476	129,521	129,521
Transfer to Debt Service – 2012 Series	152,848	150,612	308,376	308,376
Transfer to Debt Service – 2013 Series	514,413	507,325	440,238	440,238
Transfer to Debt Service – 2019 Series	218,230	214,690	211,149	211,149
Transfer to Debt Service – 2021 Series	-	-	511,500	511,500
Transfer to UIT & Sardis Church Rd	520	-	-	-
Transfer to Chestnut Parkway Ext	12,440	-	-	-
Current Year Funds Available for Transfer	(10,776)	1,313,595	774,924	820,976
Debt Service/Capital Reserve Fund Totals	1,425,525	2,712,161	2,760,215	2,806,267

TOWN OF INDIAN TRAIL

AMENDMENT TO ORDINANCE 01-25-2002 #002 - GRANT PROJECT ORDINANCE FOR THE TOWN OF INDIAN TRAIL CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS

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 grant project ordinance is hereby adopted:

SECTION 1: This ordinance is to establish a budget for a project to be funded by the Coronavirus State and Local Fiscal Recovery Funds of H.R. 1319 American Rescue Plan Act of 2021 (CSLRF). The Town of Indian Trail has received the first tranche in the amount of \$6,387,262.50 of CSLRF funds. The total allocation is \$12,774,525.00, with the remainder to be distributed to the town within 12 months. These funds may be used for the following categories of expenditures, to the extent authorized by state law.

1. Support public health expenditures, by funding COVID-19 mitigation efforts, medical expenses, behavioral healthcare, and certain public health and safety staff;
2. Address negative economic impacts caused by the public health emergency, including economic harms to workers, households, small businesses, impacted industries, and the public sector;
3. Replace lost public sector revenue, using this funding to provide government services to the extent of the reduction in revenue experienced due to the pandemic;
4. Provide premium pay for essential workers, offering additional support to those who have borne and will bear the greatest health risks because of their service in critical infrastructure sectors; and,
5. Invest in water, sewer, and broadband infrastructure, making necessary investments to improve access to clean drinking water, support vital wastewater and stormwater infrastructure, and to expand access to broadband internet.

SECTION 2: The Town has elected to take the standard allowance, as authorized by 31 CFR Part 35.6(d)(1) and expend up to \$10 million of its ARP/CSLFRF funds for the provision of government services.

Section 3: The following amounts are appropriate for the project and authorized for expenditure:

Internal Project Code	Project Description	Expenditure Category (EC)	Cost Object	Appropriation of ARP/CSLFRF Funds
ARPA001	Law enforcement services for period of July 1, 2022 through June 30, 2023	6.1	Contractual Services & Subawards	\$3,774,808

ARPA002	Stormwater 1 st Avenue Project	5.6	Contractual Services & Subawards	\$2,007,686.20
	Unassigned			\$6,992,030.80
	TOTAL			\$12,774,525.00

SECTION 4: The following revenues are anticipated to be available to complete the project:

ARP/CSLRF Funds: \$12,774,525.00

Total: \$12,774,525.00

SECTION 5: The Finance Officer is hereby directed to maintain sufficient specific detailed accounting records to satisfy the requirements of the grantor agency and the grant agreements, including payroll documentation and effort certifications, in accordance with 2 CFR 200.430 & 2 CFR 200.431 and the Town's Uniform Guidance Allowable Costs and Cost Principles Policy.

SECTION 6: The Finance Officer is hereby directed to report the financial status of the project to the governing board on a quarterly basis.

SECTION 7: Copies of this grant project ordinance shall be furnished to the Budget Officer, the Finance Officer and to the Clerk to Town Council.

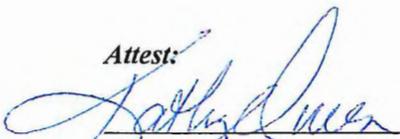
SECTION 8: This grant project ordinance expires on December 31, 2026, or when all the CSLRF funds have been obligated and expended by the town, whichever occurs sooner.

Adopted by the Indian Trail Town Council this the 10th day of May 2022.

TOWN OF INDIAN TRAIL


David Cohn, Mayor

Attest:


Kathy Queen, Town Clerk



STATE OF NORTH CAROLINA
TOWN OF INDIAN TRAIL

ORDINANCE: 04-12-22 #004

GRANT PROJECT ORDINANCE FOR THE TOWN OF INDIAN TRAIL SCIF GRANT CAPITAL IMPROVEMENTS

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 grant project ordinance is hereby adopted:

SECTION 1: This ordinance is to establish a budget for a project to be funded by the State Capital and Infrastructure Fund in the Current Operations Appropriation Act of 2021 (SL 2021-180) as modified by SL 2021-189 and S.L. 2022-6. The Town of Indian Trail received \$10,000,000 in SCIF Grant Funds as defined by S.L. 2021.180 Section Sec 40.8; Committee Report Reference H63 Item 670. These funds may be used for the capital improvements within the Town of Indian Trail.

SECTION 2: The following amounts are appropriated for the project and authorized for expenditure:

SCIF Project \$10,000,000

SECTION 3: The following revenues are anticipated to be available to complete the project:

SCIF Funds \$10,000,000

SECTION 4: The Finance Officer is hereby directed to maintain sufficient specific detailed accounting records to satisfy the requirements of the grantor agency and the grant agreements.

SECTION 5: The Finance Officer is hereby directed to report the financial status of the project to the governing board on a quarterly basis.

SECTION 6: Copies of this grant project ordinance shall be furnished to the Budget Officer, the Finance Officer and to the Clerk to Town Council.

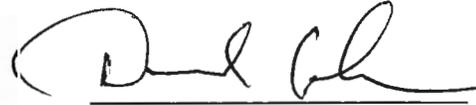
SECTION 7: This grant project ordinance expires on June 30, 2023, or when all the SCIF Grant funds have been obligated and expended by the town, whichever occurs sooner.

Adopted this the 12th day of April 2022.

Attest:


Kathy Queen, Town Clerk



TOWN OF INDIAN TRAIL

David Cohn, Mayor

STATE OF NORTH CAROLINA
TOWN OF INDIAN TRAIL

ORDINANCE: 04-12-22 #008

**GRANT PROJECT ORDINANCE FOR THE TOWN OF INDIAN TRAIL SCIF GRANT
PARKS AND RECREATION**

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 grant project ordinance is hereby adopted:

SECTION 1: This ordinance is to establish a budget for a project to be funded by the State Capital and Infrastructure Fund in the Current Operations Appropriation Act of 2021 (SL 2021-180) as modified by SL 2021-189 and S.L. 2022-6. The Town of Indian Trail received \$250,000 in SCIF Grant Funds as defined by Committee Report Reference H30 Item 277. These funds may be used for the use of parks and recreation.

SECTION 2: The following amounts are appropriated for the project and authorized for expenditure:

SCIF Project \$250,000

SECTION 3: The following revenues are anticipated to be available to complete the project:

SCIF Funds \$250,000

SECTION 4: The Finance Officer is hereby directed to maintain sufficient specific detailed accounting records to satisfy the requirements of the grantor agency and the grant agreements.

SECTION 5: The Finance Officer is hereby directed to report the financial status of the project to the governing board on a quarterly basis.

SECTION 6: Copies of this grant project ordinance shall be furnished to the Budget Officer, the Finance Officer and to the Clerk to Town Council.

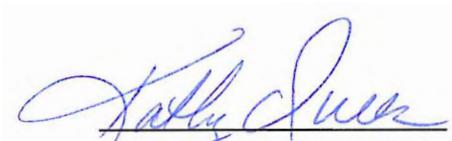
SECTION 7: This grant project ordinance expires on June 30, 2023, or when all the SCIF Grant funds have been obligated and expended by the town, whichever occurs sooner.

Adopted this the 12th day of April 2022.

Attest:

TOWN OF INDIAN TRAIL


David Cohn, Mayor


Kathy Queen, Town Clerk



STATE OF NORTH CAROLINA

TOWN OF INDIAN TRAIL



ORDINANCE: 04-12-22 #010

**ORDINANCE AUTHORIZING THE ESTABLISHMENT
OF A CAPITAL RESERVE FUND**

WHEREAS, the Town of Indian Trail, North Carolina desires to establish a fund to accumulate funds for future Capital needs; pursuant to Chapter 159-18 of the General Statutes of North Carolina.

NOW, THEREFORE, BE IT RESOLVED by the Town of Indian Trail Town Council that:

SECTION 1: The governing board hereby creates a Capital Reserve Fund for the purpose of funding the following capital projects related to capital outlay:

Construction of Public Works Facility. Estimated cost of project is \$10,000,000 that includes land purchase, design, and construction. Project to begin in FY2023 with estimated completion FY2026.

SECTION 2: The Town’s Capital Reserve Fund will be funded through an appropriation in the annual budget ordinance to the CRF in the amount of \$2,000,000 from general fund balance FY2023-FY2026. FY2022 Budget Amendment to transfer \$500,000 to CRF from General Fund Contingency.

SECTION 3: This Capital Reserve Fund shall remain effective until above listed projects, and any projects added in the future, are completed. The Capital Reserve Fund may be amended by the governing board as needed to add additional appropriations, modify, or eliminate existing capital projects, and/or new capital projects.

SECTION 4: This Ordinance shall become effective and binding upon its adoption.

This Ordinance is effective upon adoption 12th of April 2022 .


David Cohn, Mayor

Attest:


Kathy Queen, Town Clerk

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	-	980,000	980,000	30,000	150,000	800,000	980,000
	9,282,000	10,831,659	20,113,659	1,182,273	2,201,000	16,730,386	20,113,659

<u>Stormwater Projects</u>							
SD Sys. Maintenance	-	250,000	250,000	-	-	250,000	250,000
1st Ave. Phase II	-	2,088,000	2,088,000	80,000	-	2,008,000	2,088,000
Poplar Glen	-	355,000	355,000	85,000	20,000	250,000	355,000
	-	2,693,000	2,693,000	165,000	20,000	2,508,000	2,693,000

<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	15,424,659	24,706,659	1,397,273	2,221,000	21,088,386	24,706,659

**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.

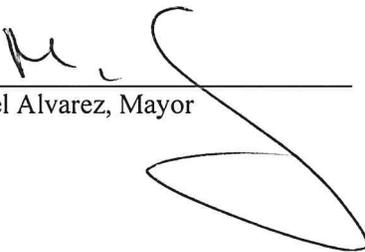
SECTION 10. The Finance Director is authorized from time to time to transfer as a loan from the General Fund in an amount necessary to meet obligations until such time as funding is received. When Funds are received, repayments to the General Fund may be made.

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.

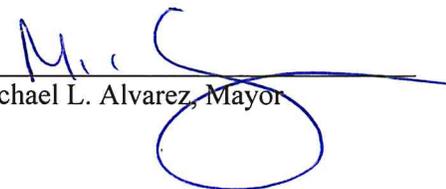
AND IT IS SO ORDAINED this 27th Day of November 2018.

Attest:


Kathy Queen, Town Clerk



TOWN OF INDIAN TRAIL


Michael L. Alvarez, Mayor

**AMENDING CAPITAL PROJECT ORDINANCE #304 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>CPO #362</u>	<u>Amended</u>
Design	\$576,661	\$576,661	\$826,661
Right of Way		\$651,000	\$651,000
Construction	\$3,842,419	\$6,676,000	\$6,676,000
Streetscape Amenities	<u>\$50,000</u>	<u>\$50,000</u>	<u>\$50,000</u>
Total:	<u>\$4,469,080</u>	<u>\$7,903,661</u>	<u>\$8,153,661</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 (80%)	\$520,800	\$520,800
Town's Portion - Construction (Street Bond 2013)	\$1,182,419	\$1,182,419
Town's Portion - Debt Service/Capital Reserve	\$854,581	\$854,581
NC Department of Commerce Grant	\$50,000	\$50,000
CRTPO Funding - Construction (80%)	\$4,719,200	\$4,719,200
Town's Portion – Design (Street Bond 2021)		<u>\$250,000</u>
Total:	<u>\$3,972,419</u>	<u>\$8,153,661</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 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 Indian Trail Town Council this the 10th day of May 2022.

Attest:

 Kathy Queen, Town Clerk



TOWN OF INDIAN TRAIL


 David Cohn, Mayor

**CAPITAL PROJECT ORDINANCE FOR SHADY BLUFF ROADWAY
IMPROVEMENTS**

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 Shady Bluff Roadway Improvements.

SECTION 2. The officers of the Town are hereby directed to proceed with the capital project within the terms of the North Carolina State Capital and Infrastructure Grant (NC SCIF) documents and budget contained herein.

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

	<u>CPO #369</u>	<u>Current Budget</u>
Design	\$30,000	\$65,000
Right of Way	\$150,000	\$150,000
Construction	<u>\$800,000</u>	<u>\$765,000</u>
Total:	\$980,000	\$980,000

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

General Fund	\$30,000	\$0
Stormwater Funds	\$240,000	\$0
Debt Service/Capital Reserve	\$710,000	\$0
NC SCIF Grant-Capital Improvements	<u> </u>	<u>\$980,000</u>
Total:	\$980,000	\$980,000

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 Council this the 24th day of May 2022.

Attest/Seal by:



Kathy Queen, Town Clerk





David Cohn, Mayor

**CAPITAL PROJECT ORDINANCE FOR
NAVAJO TRAIL ROAD EXTENSION**

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

WHEREAS, certain grant or town 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 Navajo Trail Road Extension.

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	\$67,000
Right of Way	\$300,000
Construction	<u>\$975,000</u>
Total:	<u>\$1,342,000</u>

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

Town's Portion – Design (2021 Street Bond)	\$67,000
Town's Portion – Right of Way (2021 Street Bond)	\$300,000
Town's Portion – Construction (2021 Street Bond)	<u>\$975,000</u>
Total:	<u>\$1,342,000</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.

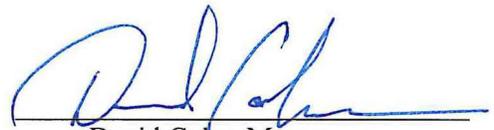
SECTION 9. Any unexpended funds appropriated shall be reserved by the Town Council for use as provided by applicable law or regulation.

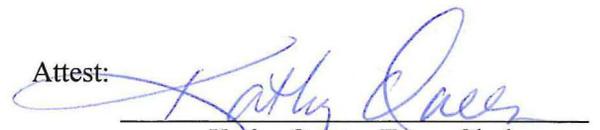
SECTION 10. The Finance Director is authorized from time to time to transfer as a loan from the General Fund in an amount necessary to meet obligations until such time as funding is received. When Funds are received, repayments to the General Fund may be made.

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 14th day of June, 2022.




David Cohn, Mayor

Attest: 
Kathy Queen, Town Clerk

Planning & Engineering Departments Fees Schedule

Zoning Permits (Residential)

New Home Construction	\$150.00
Minor Additions / Accessory Structures -500 SF or less	\$60.00
Major Additions / Accessory Structures-500 SF or greater	\$90.00
Interior / Exterior Upfit	\$30.00
Demolition - Primary Structure	\$50.00
Demolition - Accessory / Partial Structure	\$25.00
Driveway Expansion	\$30.00
Minor Home Occupation	\$30.00
Temporary - Food Truck	\$50.00
Semi-Annual - Food Truck	\$125.00
Special Event	\$50.00
Temporary Event	\$30.00
Archive Research	\$25.00

Zoning Permits (Commercial)

Zoning Verification	\$75.00
Interior / Exterior Upfit-	\$75.00
Demolition -	\$250.00
Temporary Construction Trailer	\$50.00

Penalty fees

Post Facto (work without permit)	\$300.00
1st Re-inspection	\$50.00
2nd Re-inspection	\$75.00
3rd Re-inspection	\$100.00

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
Commercial	\$450.00
Appeals to the Board of Adjustment	\$400.00

Zoning Map Amendment

Conditional Zoning	\$1,600.00
Conditional Zoning Minor Modification	\$250.00
Conventional Zoning - Residential	\$500.00
Conventional Zoning - Commercial	\$900.00
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
Encroachment Agreements	\$100.00
Surety Fees	
Posting New Surety	\$300.00
Reduction of Surety	\$300.00
Replacement of Surety	\$300.00
Release of Surety	\$300.00
Miscellaneous Stormwater	
No-Rise Certification	\$50.00
Floodplain Permit	\$100.00
Recordation of Maintenance Agreement	\$25.00
Flood Study Review (Reimbursement of actual cost to Town for consultant review)	
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	
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	Per Offense
1st Offense	\$50.00
2nd Offense	\$100.00
3rd Offense	\$300.00
Animal Control	Per Offense
1st Offense	\$25.00
2nd Offense	\$50.00
3rd Offense or more	\$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 Occurrence	\$500.00
Burning Violations	Per Occurrence
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
Splashpad (7pm until Sunset)	\$50.00	\$75.00
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
Quad (2 Hour Minimum, per hour cost)	\$100.00	\$125.00
Crossing Paths Park	Resident	Non-Resident
Grill/Picnic Area (Based on 4 hour-rental)	\$20.00	\$30.00
Entire Park (2 Hour Minimum, per hour cost)	\$25.00	\$40.00
Crooked Park / Dog Park	Resident	Non-Resident
Single Dog	\$0.00	\$10.00
Multiple Dogs (3 dogs max)	\$0.00	\$15.00
Replacement 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.

American Rescue Plan Act (ARPA): passed into law March 2021 to help towns and cities recover from the COVID pandemic.

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.

Capital Reserve Fund: A fund accounting for reserves for revenues that have been earmarked for a specific purpose and that will be expended sometime in the future. The law specifies that a capital reserve fund may be maintained for any purpose for which bonds may be issued.

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.

Grant Project Fund: A fund accounting for projects finance by revenues received from the federal and/or State government for operating or capital purpose by the grant contract.

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.

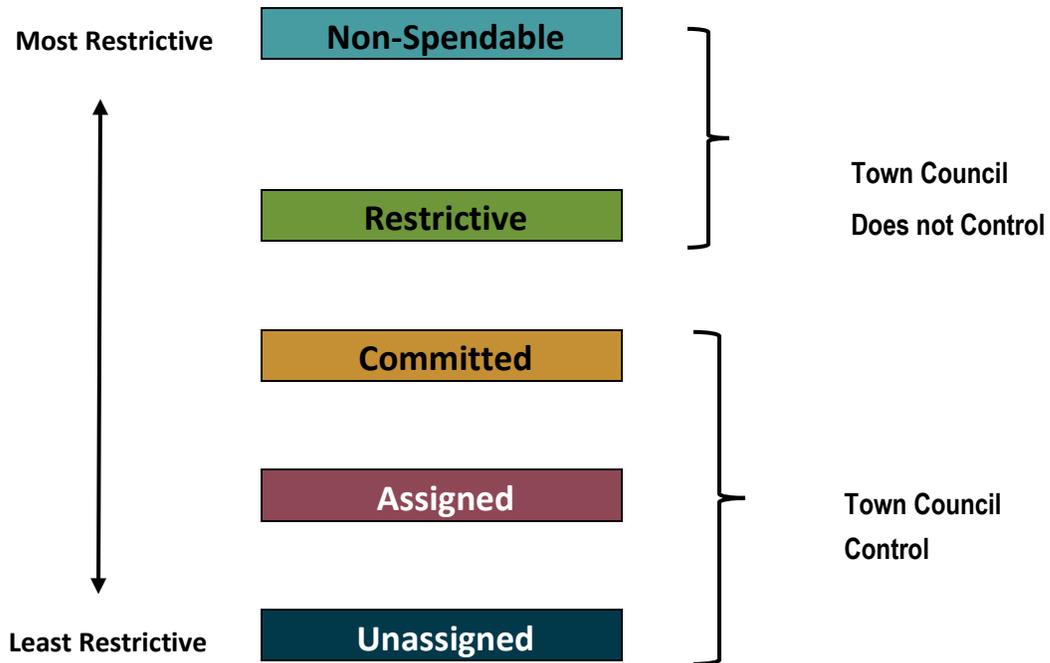
Stormwater Revenue: A utility fee collected by the Town residents & businesses based on the amount of impervious area on a property. Impervious area is any surface that prevents water from soaking into the ground.

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
Standard & Poor - AAA

Calculation of Debt Limit	
Assessed Value	5,757,229,946
Multiplier by State Limitation	0.08
Debt Limit	460,578,396

Calculation of Indian Trail's Debt	
Total Bonded at July 1, 2022	17,841,333

Legal Debt Margin	442,727,3063
Streets	-
Old Monroe	-
Bonds Authorized and Unissued	-

FY21/22 Top Taxpayers (Property Tax Only)

Property Owner	Property Tax
AMH Borrower LLC/AMH NC Properties LP	129,368
Harris Teeter	83,547
Utility Lines Construction Services	71,004
MREF II Indian Trail LLC	56,621
Progress Charlotte LLC	52,658
MAR Flagstone LLC	45,885
The Shoppes at Hanfield Village LLC	40,874
Walmart Inc	38,513
Crossroads Ford of Indian Trail	36,908
Sun Valley Commons LLC	35,805
Total:	591,183

Public Utilities	Property Tax
Piedmont Natural Gas Co Inc	34,841
Duke Energy Carolinas LLC	33,241
Union EMC	21,492
Total:	89,574

History of Indian Trail Tax Rate

Year			Rate
1999	-	2000	\$0.100
2000	-	2001	\$0.080
2001	-	2002	\$0.080
2002	-	2003	\$0.080
2003	-	2004	\$0.080
2004	-	2005	\$0.080
2005	-	2006	\$0.080
2006	-	2007	\$0.100
2007	-	2008	\$0.150
2008	-	2009	\$0.145
2009	-	2010	\$0.145
2010	-	2011	\$0.145
2011	-	2012	\$0.145
2012	-	2013	\$0.145
2013	-	2014	\$0.185
2014	-	2015	\$0.185
2015	-	2016	\$0.185
2016	-	2017	\$0.185
2017	-	2018	\$0.185
2018	-	2019	\$0.185
2019	-	2020	\$0.185
2020	-	2021	\$0.185
2021	-	2022	\$0.185
2022	-	2023	\$0.185

Tax Rates FY 22

Tax District	Tax Rate Per \$100
City of Monroe	0.5025
Town of Wingate	0.3400
Town of Marshville	0.4900
Town of Pineville	0.3300
Town of Waxhaw	0.3850
Town of Davidson	0.2800
Town Matthews	0.2950
Town of Huntersville	0.2400
Town of Mint Hill	0.2550
Village of Lake Park	0.1900
Town of Stallings	0.1860
Town of Indian Trail	0.1850

FISCAL YEAR 2022/2023 BUDGET

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

