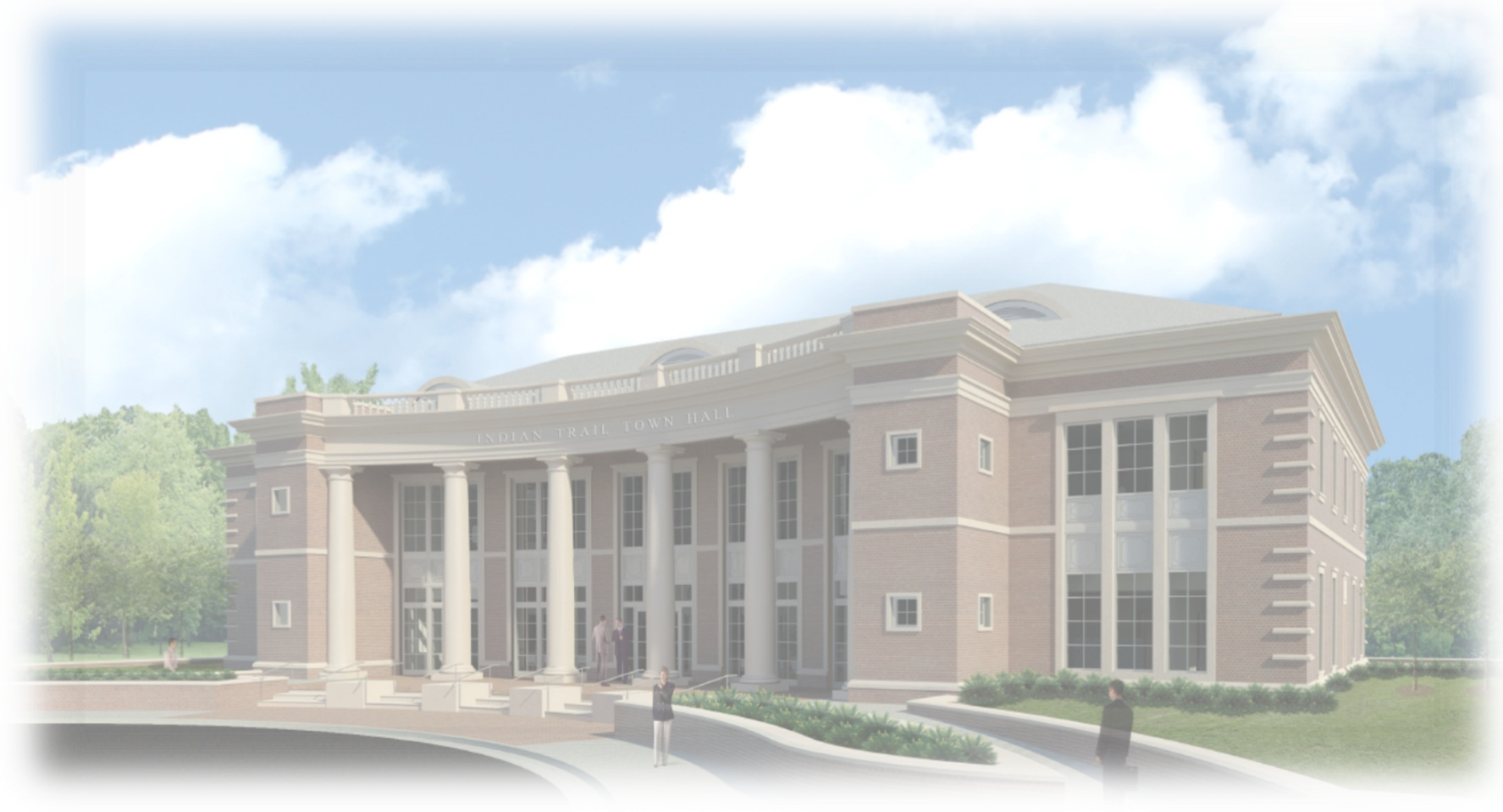
2016-2017

Fiscal Budget



Town of Indian Trail, North Carolina

FISCAL BUDGET YEAR 2016/2017
JUNE 13, 2016

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TOWN OF INDIAN TRAIL

130 Blythe Drive - Indian Trail, NC 28079

Office: 704-821-5401 www.indiantrail.org

June 13, 2016

Honorable Mayor and Members of the Town Council
Town of Indian Trail
130 Blythe Drive
Indian Trail, NC 28079

Budget Message

Mayor and Council:

Please find attached the proposed Indian Trail Town Annual Operating Budget for Fiscal Year 2016/2017. It has been prepared in accordance with the NC Local Government Budget and Fiscal Control Act. While the General Fund directs the vast majority of Town government operations, the Town also maintains the Powell Bill Fund, Storm Water Utility Fund, and the Debt Service/Capital Reserve Fund.

The General Fund budget includes revenues and expenditures each totaling $14,264,784. Other funds are Powell Bill: $823,060, Storm Water Utility: $2,022,990. Included in the General Fund total are $776,000 in appropriations from Fund Balance, transfers of $1,790,348 (the designated Debt Service/Capital Reserve Fund – 5 cents of the 18.5 cent tax rate) and $2,000,000 to account for debt service requirements and capital projects including cost overruns on the Town Hall project as described below.

General Fund Revenue

Ad-Valorem taxes comprise 42% of General Fund revenue. Property values in Indian Trail are estimated to be $3,358,977,694 with a levy of $5,965,545 and the tax rate at $0.185 per $100 of valuation. The proposed tax rate remains flat. With an estimated collection rate of 96%, each one cent of the property tax rate generates $358,070. Local Option Sales taxes are the second largest source of General Fund revenue, contributing 12% of the total followed by the Utility Franchise Tax generating 8%.

General Fund Expenditures – Operating Costs

Benefits – Last year's budget included funds for a Human Resource consultant to complete an updated Classification and Pay Study. This budget includes funding for implementation of recommendations resulting from the study which were presented to Council. Recommendations include: an updated classification and pay plan, providing more affordable health care, improvement to the 401(k) contribution plan, and participation in the Social Security System.

A 2% cost of living increase is proposed for employees along with a 2% salary pool for merit increases which will be based on annual performance reviews. A major change in the method of providing health insurance for full time employees is implemented here. In lieu of keeping with the age-banded system through Blue Cross Blue Shield, we are moving to a composite system through AETNA thereby reducing total monthly premiums while maintaining similar coverage. This allows the Town to provide a 25% contribution towards family/dependent health coverage at no additional cost to the Town.

Another major change being proposed in this budget includes replacing the 3% 401(k) salary match to a straight 3% contribution along with offering an additional 2% match, at an estimated budget impact of $24,250. Also, as a measure to encourage staff retention, we are proposing to convert the annual Christmas Bonus into a Longevity Plan which is based on years of service with the Town. The impact of the proposed change to this year's budget is $2500.

Operating Capital Requests

In addition to General Fund, Powell Bill Fund, and Stormwater Fund expenditures by department, major operating capital requests include $65,000 for Public Works for parking lot maintenance and enhancements to the DPW maintenance yard; $32,000 for Planning for ongoing implementation of new permitting software and a new vehicle for Code Enforcement; $218,000 for Parks & Recreation for a maintenance shed in Crooked Creek Park, funds set aside for a tentative gravel overflow parking lot at Chestnut Square Park, and significant ongoing maintenance needs of all 3 parks.

Storm Water Utility Fund

The storm water utility rates per home and residential equivalent unit (commercial/institutional) remain unchanged from the inception of the Utility in 2007. Funds are set aside for ongoing construction and maintenance projects to continue efforts in improving regional water quality in accordance with our National Pollution Discharge Elimination System permit which allows Indian Trail to discharge storm water into the receiving streams owned by the state of North Carolina. This budget includes an appropriation of $800,000 from the Storm Water Fund Balance for anticipated construction projects resulting from current design efforts.

Powell Bill Fund

Powell Bill Funds are allocated to North Carolina municipalities which comply with state requirements regarding maintenance of locally owned streets. Recent changes in state law shifts the focus of Powell Bill funds, which are distributed annually by the state, from construction of new streets to routine maintenance efforts in order to extend the life of locally owned streets.

Debt Service/Capital Reserve Fund

The Debt Service/Capital Reserve Fund is an appropriation in the amount equal to 5 cents per 100 dollars valuation of taxable property as listed for taxes as of January 1 of each year. By the ordinance made effective on July 1, 2015, the Debt Service/Capital Reserve Fund is set to expire on June 30, 2024.

For fiscal year 2016/2017 the annual appropriation for the Debt Service/Capital Reserve Fund is $1,790,348. Of this amount, $1,526,612, or 85.3%, is designated for debt service payments, leaving $263,736, or 14.7% for future debt service or capital projects. The largest annual single debt service payment is for the Town Hall project at $432,247, or 24.1% of the fund.

Fund Balance

The General Fund - Fund Balance is projected to be $10,000,000 at June 30, 2016, which represents 70.1% of the total $14,264,784 General Fund expenditures. The proposed budget for FY16/17 recommends a General Fund Balance appropriation of $776,000.

Organizational Changes

A major change is proposed in the structure of the Town's Organizational Chart to include the elimination of 5 F/T positions: Economic Development Director, Assistant Planning Director, Assistant Parks & Recreation Director, IT Support Technician, and Community Engagement Coordinator; the addition of 5 new F/T positions: Athletic Coordinator, Executive Assistant/Special Projects Coordinator, Administration/Human Resources Assistant, Maintenance Technician-Streets, Maintenance Technician-Building & Grounds; the reclassification of 13 F/T positions: Assistant Town Engineer to Engineering Technician, Public Works Superintendent to Field Operations Manager, Revenue Collector to Tax Collector, Associate Planner to Planner, Code Enforcement Supervisor to Code Enforcement Officer, Community Development Specialist to Events Coordinator, Laborer to Maintenance Technician, and Community Engagement Coordinator and Communications Coordinator to Community Engagement & Communications Coordinator; the creation of a Tax Department; consolidation of all field operations maintenance staff under the Public Works Department into their respective divisions - Streets & Drainage, Building & Grounds, and Parks.

Changes to Law Enforcement include solidifying the leadership structure of the Indian Trail Division of the Union County Sheriff's Office (USCO). Following several discussions with UCSO, and with Council approval, we have promoted the Lieutenant to Captain and are proposing to add one Lieutenant and one Governor's Highway Safety Program (GHSP) Traffic Deputy, and reclassify 2 Deputies to Sergeant. The cost to fully implement this restructuring is $433,578 or 1.21 cents on top of the current 18.5 cent tax rate. In order to keep the tax rate flat, and with the approval of UCSO, we propose to stagger the new positions as follows: Lieutenant begins on 10/1/16, Traffic Deputy begins on 10/1/16 assuming the GHSP grant is approved, and the 2 Sergeants begin at the start of the next budget year on 7/1/17.

In consideration of the Town's 5 year trend of decreased commercial growth with increased residential growth, we are proposing to restructure and refocus the Town's economic development direction by partnering with the Monroe-Union County Economic Development (MUCED) group. In working with MUCED, we will have a new advantage with an organization that has experienced economic development professionals with established relationships and a keen understanding of the regions commercial, industrial, and institutional needs. The proposed budget includes $275,000, a decrease of $83,000 from last year. $225,000 will be set aside for the preparation of site-ready facilities. This money will be under the direct control of the Town Council. The remaining $50,000 will be Indian Trail's share of a Union County multi-jurisdictional Retail Recruitment & Development effort led by MUCED.

The above proposed organizational changes yield 44 full-time and 9 part-time employees, totaling 53 employees.

Ongoing Capital Improvements

Rogers Road Sidewalk – Construction is scheduled to begin this summer and be completed within 6 months. The total appropriation per the Capital Project Ordinance (CPO) as shown on page 52, is $1,343,517 broken out as follows: $1,084, 632 Construction, $150,422 Construction Engineering & Inspection (state requirement), and $108,463 (10%) in Construction Contingency. The Federal Highway Administration is funding 80%, or $838,642, of the $1,048,302 construction cost.

Sardis/Unionville Indian Trail Road Intersection – Upon Council approval of a design scope and fee, design of the proposed intersection improvements may be completed within 6 months. Staff would then submit the project to the Charlotte Regional Transportation Planning Organization (CRTPO) in early 2017 for consideration of construction funding.

Chestnut Parkway Phase II (Old Monroe Road to Gribble Road) – Design is currently underway, funded by the voter approved Street Bond, and will be completed in 2017. Staff will also submit this project to the Charlotte Regional Transportation Planning Organization for consideration of construction funding. The revised CPO on page 48 stands at $2,070,946 which includes the costs to design & build Phase I (Matthews Indian Trail Road to US 74) and to provide 65% design plans ("Right-of-Way" plans) for Phase II (Old Monroe Road to Gribble Road).

Indian Trail Road Corridor Planning & Design – The Town received a planning grant from CRTPO to complete a roadway corridor planning study which outlines various roadway & streetscape improvements from South Fork Road to Unionville Indian Trail Road. If approved by Council, design work would be funded through the voter approved Street Bond and subsequently submit to CRTPO for consideration of construction funding.

Wesley Chapel Road Corridor Planning – Staff submitted a request to CRTPO for $75,000 in planning funds (which includes a local match of $15,000) to provide a roadway corridor study similar to the above mentioned Indian Trail Road Corridor Planning study. If approved by Council, planning work could begin this fall.

Annual Street Maintenance Program – Powell Bill funds are designated for a Spring, 2017 resurfacing contract to provide pavement rehabilitation and preventative maintenance measures to extend the life-cycle of our locally owned streets. Streets are scheduled for improvements based upon the most recent Pavement Condition Survey. Funds are also reserved for potential traffic calming projects requested by the public that may arise during the budget year.

Town Hall – The project was originally presented to the public as a $250 per square foot move-in ready building, meaning a 20,000 square foot building would cost $5,000,000. As of today, the cost of a move-in ready building has more than doubled to $525 per square foot totaling over $10,783,152. What was not disclosed to the public in the first Capital Project Ordinance were several known costs to include design, pre-construction services, furniture, kitchen food service equipment, audio visual, security, UDO required landscaping, irrigation, and streetscape and roadway improvements. Therefore, to account for the previous lack of thorough disclosure to the public, this budget includes moving $2,000,000 from the Debt Service/Capital Reserve Fund/General Fund Balance to the Town Hall project in order to complete the facility at an estimated cost of $10,753,152. Project completion is tentatively scheduled for early 2017. The revised CPO is shown on page 48.

I would like to thank the following individuals for their efforts in putting this document together: Jim Wojtowicz and Branden Chopelas - Finance & Revenue Department, Rox Burhans - Planning Department, Jay Tryon - Parks & Recreation, Tihisha Sharif - Human Resources, Vicky Watts - Engineering & Public Works, and Captain Chase Coble - Union County Sherriff's Office.

Respectfully submitted,

Scott. J. Kaufhold, P.E.
Town Manager

STATE OF NORTH CAROLINA

TOWN OF INDIAN TRAIL

ORDINANCE # 0160613-244

BUDGET ORDINANCE FISCAL YEAR 2016-2017

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, 2016 and ending June 30, 2017.

EXPENSES:

DEPARTMENTS:

Governing Body	$	59,917
Administration	$	583,832
Finance	$	475,324
Planning	$	570,154
Code Enforcement	$	162,413
Building Inspection	$	100
Economic Development Cost Center	$	275,000
Cultural Arts Center	$	12,000
Engineering	$	258,600
Parks & Recreation	$	622,926
Crooked Creek Cost Center	$	93,350
Human Resources	$	402,840
Tax	$	125,944
Public Works	$	747.125
Fleet Maintenance	$	12,000
Legal Cost Center	$	76,000
Environmental Services	$	1,776,296
Law Enforcement	$	2,249,003
Debt Service	$	1,526,612

Grants	$ 125,000
Operating Capital Request	$ 320,000
Subtotal	**$ 10,474,436**

Total Transfers to Debt Services and Capital Reserve Fund	
Ad Valorem (Real Property)	$ 1,612,309
Motor Vehicles (Personal Property)	$ 178,039
Subtotal	**$ 1,790,348**
Town Hall Capital Project Fund	$ 2,000,000
Subtotal	**$ 2,000,000**
Total	**$14,264,784**

Section 2: It is estimated the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

REVENUES:

Taxes – Ad Valorem	$ 5,965,545
Taxes – Motor Vehicle	$ 658,745
Taxes – Local Option Sales	$ 1,736,070
Video Programming Distribution	$ 290,000
Beer & Wine Tax	$ 152,446
ABC Distribution	$ 100,000
Utility Franchise Tax	$ 1,135,000
Investment Earnings	$ 27,500
Planning Revenues	$ 125,000
Alarm Revenue	$ 12,000
Technology Fees	$ 10,000
Gas Tax Refund	$ 1,200
Donations	$ 9,500
Gross Vehicle Rental Receipts	$ 7,500
Heavy Equipment Rental Tax	$ 16,380
Solid Waste Disposal Distribution	$ 18,000
Engineering Renewal & Release	$ 5,000
Parks and Recreation Revenue	$ 128,550
Fund Balance Appropriation	$ 776,000

Subtotal	**$ 11,174,436**
Transfer from Capital Reserve Fund	$ 3,090,348
Total	**$ 14,264,784**

Section 3: POWELL BILL

Total Expected Expenses	**$ 823,060**
Total Expected Revenues	**$ 823,060**

Section 4: STORMWATER UTILITY

Total Expected Expenses	**$ 2,022,990**
Total Expected Revenues	**$ 2,022,990**

Section 5: CAPITAL RESERVE FUND

Total Transfers from:	
General Fund	**$ 1,790,348**
Fund Balance Appropriation	**$ 1,300,000**
Total Transfers to	
General Fund Debt Service	**$ 1,526,612**
Town Hall Capital Project Fund	**$ 1,300,000**
Current Year Funds For Transfer	**$ 263,736**

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 $3,729,893,186 and an estimated rate of collection of 96% for a net property valuation of $3,580,694,459. One penny on the tax rate will yield $358,070.

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, 2016 added to each appropriation, as it appears in order to account for the expenditures in the fiscal year they are paid.

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

REFERENCE PLANNING, ENGINEERING, PRIVILEGE LICENSE, & 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 the 13th day of June, 2016.

_____
Michael Alvarez, Mayor

Attest:

_____
Kelley Southward, Town Clerk

MAYOR AND TOWN COUNCIL

Town Council from left to right: Michael Alvarez, Mark Wireman, Amy Stanton, David Cohn, Gary Savoie, Gordon Daniels

FISCAL YEAR 2016/2017
OFFICIALS AND DEPARTMENT MANAGERS

MAYOR
Michael L. Alvarez

MAYOR PRO-TEM
David L. Cohn

COUNCIL MEMBERS
Gordon B. Daniels
Gary M. Savoie
Amy R. Stanton
Mark A. Wireman

TOWN MANAGER
Scott J. Kaufhold, P.E.

TOWN CLERK
Kelley E. Southward, CMC

TOWN ATTORNEY
Keith Merritt

UNION COUNTY SHERIFF'S OFFICE LIAISON
Captain Chase Coble

DEPARTMENT MANAGERS
Rox H. Burhans, AICP, Planning and Neighborhood Services
Scott J. Kaufhold, PE, Engineering & Public Works
Tihisha Sharif, PHR, SHRM-CP, Human Resources
Jason Tryon, CPRP, Parks & Recreation
Jim Wojtowicz, CPA, Finance

FISCAL YEAR 2016/2017
BUDGET SCHEDULE

March 5, 2016 Budget workshop with Mayor and Council.

March 7, 2016 Staff will receive information as to estimating budget.

March 22, 2016 Regular Meeting – 30 minute Public Comment section regarding budget related topics.

April 4, 2016 Information from Department Managers to Town Manager.

April 6 – 15, 2016 Review of budget information with Town Manager and Dept. Managers.

April 12, 2016 Regular Meeting – 30 minute Public Comment section regarding budget related topics.

April 16, 2016 Budget workshop with Mayor and Council.

April 26, 2016 Regular Meeting – 30 minute Public Comment section regarding budget related topics.

May 2, 2016 Send proposed draft budget to Mayor and Council.

May 4, 2016 Proposed draft budget ready for public review on website, at Library, and at Town Hall by appt with the Town Clerk, 704-821-5401.

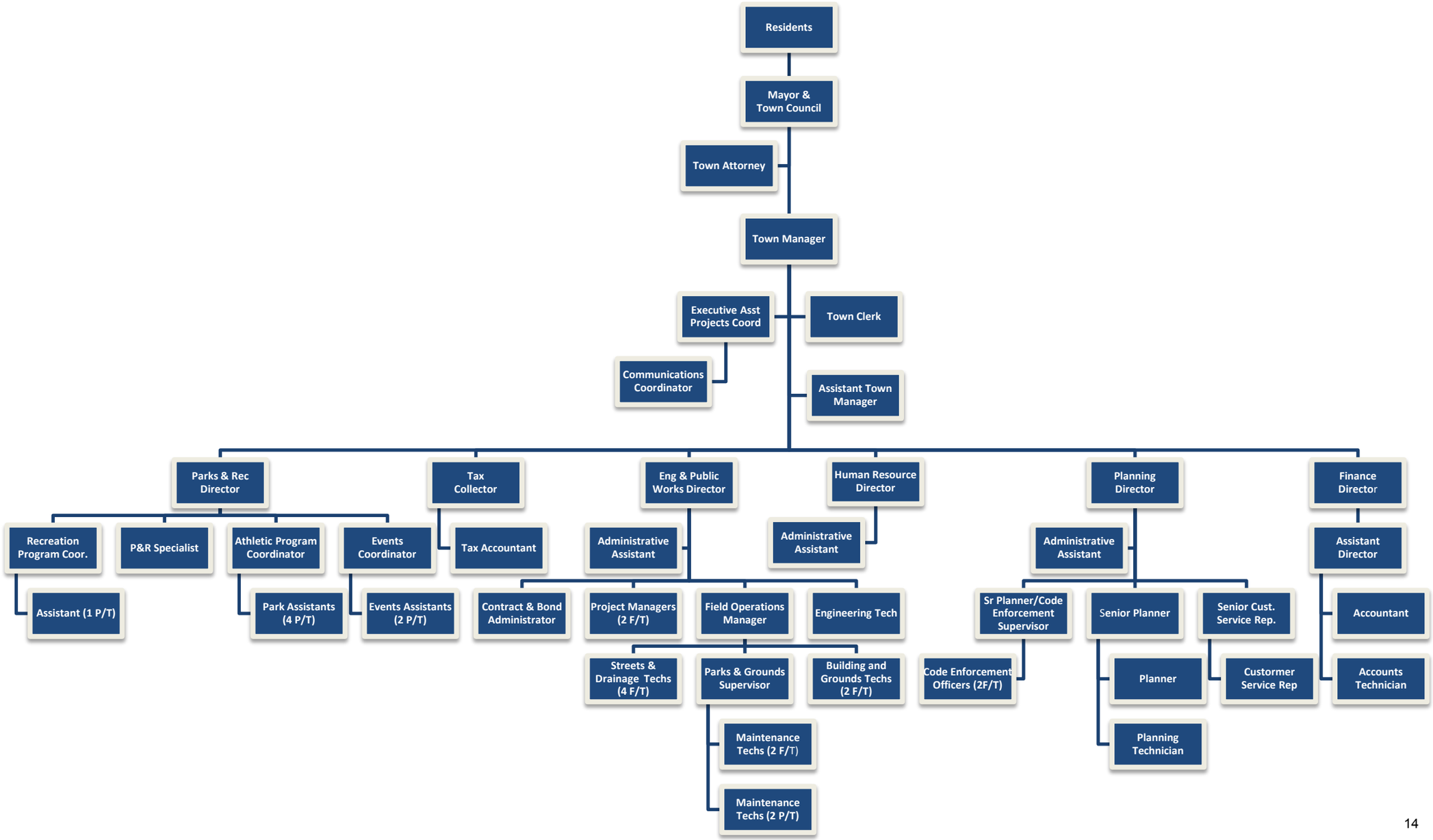
May 10, 2016 Regular Meeting – 30 minute Public Comment section regarding budget related topics.

May 24, 2016 Regular Meeting – Public Hearing, 6:30pm, Indian Trail Civic Building, 100 Navajo Trail, Indian Trail, N**C**

June 13, 2016 Regular Meeting – Budget Adopted (Council moved the regular meeting date of Tuesday, June 14 to Monday, June 13, 2016.)

FISCAL YEAR 2016/2017
2015/2016 TOP TAXPAYERS
PROPERTY TAXES ONLY

FY 15/16 TOP TAXPAYERS	
Name of Taxpayer	**Property Tax**
HARRIS TEETER INC	$68,005
WAL-MART	$44,132
HANSON BRICK/BOREN CLAY	$36,332
CROSSROADS HOLDINGS	$35,369
STONE INDIAN TRAIL, LLC	$27,053
HAWTHORNE MIDWAY MERIDIAN	$25,666
RADIATOR SPECIALTY COMPANY	$22,490
BERRY TRI-PLAS COMPANY	$22,367
WC&C INC	$18,974
NW AUSTIN VILLAGE LLC	$16,642
TOTAL	$317,030
Public Utilities Taxpayer	
PIEDMONT NATURAL GAS	$27,962
DUKE POWER CO ENERGY	$22,905
UNION EMC	$16,656
TOTAL	$67,523


Residents
Mayor & Town Council
Town Attorney
Town Manager
Executive Asst Projects Coord
Town Clerk
Communications Coordinator
Assistant Town Manager
Parks & Rec Director
Tax Collector
Eng & Public Works Director
Human Resource Director
Planning Director
Finance Director
Recreation Program Coor.
P&R Specialist
Athletic Program Coordinator
Events Coordinator
Tax Accountant
Administrative Assistant
Administrative Assistant
Administrative Assistant
Assistant Director
Assistant (1 P/T)
Park Assistants (4 P/T)
Events Assistants (2 P/T)
Contract & Bond Administrator
Project Managers (2 F/T)
Field Operations Manager
Engineering Tech
Sr Planner/Code Enforcement Supervisor
Senior Planner
Senior Cust. Service Rep.
Accountant
Streets & Drainage Techs (4 F/T)
Parks & Grounds Supervisor
Building and Grounds Techs (2 F/T)
Code Enforcement Officers (2F/T)
Planner
Custormer Service Rep
Accounts Technician
Maintenance Techs (2 F/T)
Planning Technician
Maintenance Techs (2 P/T)

FISCAL YEAR 2016/2017
2015/2016 TOP TAXPAYERS

PROPERTY TAXES ONLY

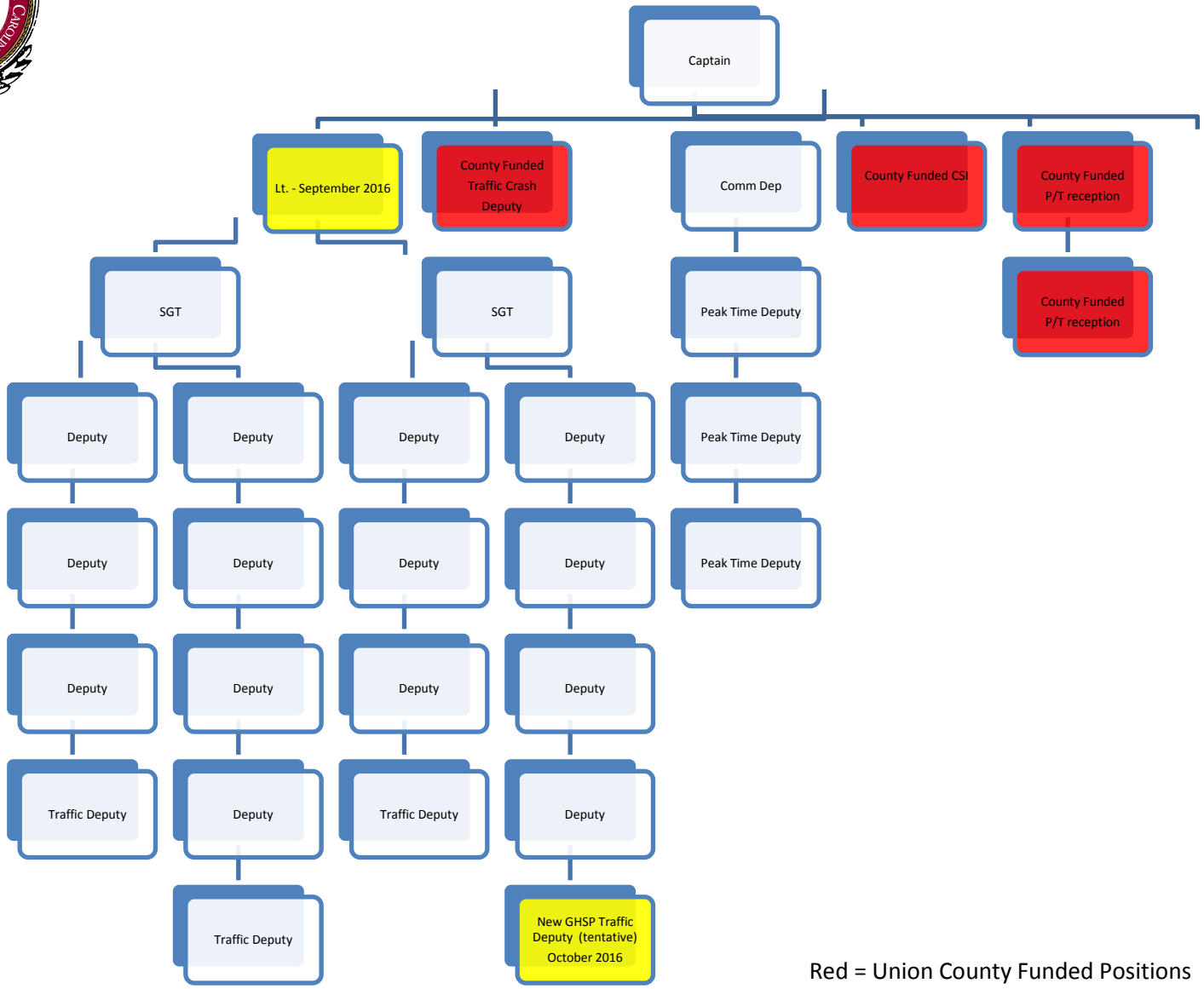
2016/2017 Taxable Value Assessments from Union County				
	2015-2016	2016-2017	Difference	Increase in Tax Revenue at 18.5 cents per $100
Projected Taxable Value for Motor Vehicles	$320,466,988	$370,915,492	$50,448,504	$93,330
Projected Taxable Value for Real and Personal Property	$3,248,677,432	$3,314,699,054	$66,021,622	$122,140
Utility Franchise Tax	$40,689,706	$44,278,640	$3,588,934	$6,639
		TOTAL INCREASE	$120,059,060	$222,109

FISCAL YEAR 2016/2017
PAY PLAN & CLASSIFICATIONS

Indian Trail Pay Classifications 2016/2017				
Classification	**Minimum**	**Market**	**Maximum**	**FLSA**
Maintenance Technician	22,400	28,000	36,400	Nonexempt
	23,520	29,400	38,220	
Customer Service Representative	24,696	30,870	40,131	Nonexempt
Senior Customer Service Rep	25,931	32,414	42,138	Nonexempt
Equipment Operator	27,227	34,034	44,244	Nonexempt
Administrative Assistant	28,589	35,736	46,457	Nonexempt
Recreation Specialist				Nonexempt
Accounting Technician	30,018	37,523	48,780	Nonexempt
Tax Account Technician				Nonexempt
HR Administrative Assistant				Nonexempt
Code Enforcement Officer				Nonexempt
Crew Leader				Nonexempt
Parks & Grounds Supervisor	31,519	39,399	51,219	Nonexempt
Planning Technician	33,095	41,369	53,780	Nonexempt
Engineering Technician				Nonexempt
Recreation Program Coordinator	36,487	45,609	59,292	Nonexempt
Recreation Program/ Athletic Coordinator				Nonexempt
Events Coordinator				Nonexempt
Accountant	38,311	47,889	62,256	Nonexempt
Planner				Nonexempt
Tax Collector	40,227	50,284	65,369	Exempt
Town Clerk	42,238	52,798	68,637	Nonexempt
Communications Coordinator				Nonexempt

Field Operations Manager	44,350	55,438	72,069	Exempt
Contract and Bond Administrator				Exempt
Engineering Project Manager	46,568	58,210	75,673	Exempt
Senior Planner				Exempt
Executive Assistant/Special Projects Coordinator	48,897	61,121	79,457	Exempt
Assistant Finance Director	51,341	64,176	83,429	Exempt
	53,908	67,385	87,600	
	56,603	70,754	91,980	
Parks & Recreation Director	59,434	74,292	96,580	Exempt
HR Director	62,406	78,007	101,409	Exempt
	65,526	81,907	106,479	
	68,802	86,002	111,803	
Planning Director	72,242	90,302	117,393	Exempt
Engineering & PW Director	75,854	94,817	123,262	Exempt
Finance Director	75,854	94,817	123,262	Exempt
Assistant Town Manager	79,646	99,558	129,425	Exempt

UCSO – Indian Trail – FY 16/17



Red = Union County Funded Positions

Yellow = Proposed Additional Town Funded Positions

FISCAL YEAR 2016/2017 BUDGET
DEBT SERVICE

Project	Interest Rate	Original Loan	Principal Paid To-Date	Current Outstanding	2016/2017 Debt Service Requirement	Final Debt Payment Year
Purchase of Administrative Building	3.70%	1,120,000	600,000	520,000	Principal= $80,000 Interest= $18,500	2022
Purchase of Land - Chestnut Park	3.39%	1,750,000	641,667	1,108,333	Principal= $116,667 Interest= $36,584	2025
Purchase of Land - Crooked Creek Park	2.19%	1,250,000	438,500	812,500	Principal= $125,000 Interest= $17,109	2023
Streets Bond* (Private Sale)	2.15%	3,000,000	312,000	2,688,000	Principal= $104,000 Interest= $57,792	2028
Streets, Old Monroe Road & Park Bond* (Public Sale)	1.5%-2.625%	8,000,000	1,215,000	6,785,000	Principal= $405,000 Interest= $133,713	2033
Construction of Town Hall / Community Center	2.51%	4,750,000	1st payment due August 2016	4,750,000	Principal= $317,000 Interest= $115,247	2031
	Total	**19,870,000**	**3,207,167**	**16,663,833**	**Principal=$1,147,667** **Interest= $378,945**	
					Total = $1,526,612	

*Bond Activity	Voter Approved	Sales		Remaining Sold and Unused	Authorized and Unissued	Total Bond Remaining
		Private	Public			
Streets	$ 7,000,000	$ 3,000,000	$ 1,500,000	$ 2,454,741	$ 2,500,000	$ 4,954,741
Old Monroe Road	$ 10,000,000	$ -	$ 500,000	$ 500,000	$ 9,500,000	$ 10,000,000
Parks	$ 8,500,000	$ -	$ 6,000,000	$ -	$ 2,500,000	$ 2,500,000
total	$ 25,500,000	$ 3,000,000	$ 8,000,000	$ 2,954,741	$ 14,500,000	$ 17,454,741

FISCAL YEAR 2016/2017 BUDGET

REVENUE SUMMARY

Description REVENUES	2014-2015 Amended Budget 3/31/15	2015-2016 Approved Budget	2015-2016 Amended Budget 3/31/16	2016-2017 Manager's Recommendation	2016-2017 Adopted Budget	% Increase Over Previous Year ('15-'16 Budget)	Comments
GENERAL FUND							
10-00-3100-110-XXX AD VALOREM TAXES							
CURRENT YEAR	5,624,656	5,801,579	6,045,000	5,925,545	-	2.14%	
PRIOR YEARS	40,000	40,000	75,000	40,000	-	0.00%	
10-00-3100-170-000 PENALTY ON DELINQUENT TAXES		-			-	0.00%	
10-00-3101-110-001 OVERAGE - TAX DEPT COLL		-			-	0.00%	
10-00-3101-110-002 UNION COUNTY RELEASES/ADJUSTMENTS		-			-	0.00%	
10-00-3101-110-003 PRIOR YEAR REFUNDS		-			-	0.00%	
10-00-3120-110-XXX MOTOR VEHICLE TAXES	500,833	569,149	685,000	658,745	-	15.74%	
10-00-3120-110-001 MOTOR VEHICLE TAX - PRIOR YEARS							
10-00-3123-110-000 MOTOR VEHICLE TAX WRITTEN OFF		-			-	0.00%	
10-00-3100-110-201 TRANSPORTATION IMPROVEMENT REVENUE							
10-00-3100-110-202 PARK REVENUE							
10-00-3231-310-000 SALES TAXES	1,200,000	1,527,258	1,600,000	1,736,070	-	13.67%	
10-00-3260-110-000 PRIVILEGE LICENSE	90,000	-			-	0.00%	
10-00-3260-110-002 PRIVILEGE LICENSE PENALTY/INTEREST		-			-	0.00%	
10-00-3260-110-003 OVERPAYMENT/OVERAGE	-	-			-	0.00%	
10-00-3261-310-000 VIDEO PROGRAMMING DIST	310,000	310,000	300,000	290,000	-	-6.45%	
10-00-3322-310-000 BEER AND WINE TAX	125,000	135,000	150,000	152,446	-	12.92%	
10-00-3324-310-000 UTILITY FRANCHISE TAX	1,100,000	1,100,000	850,000	1,135,000	-	3.18%	
10-00-3350-352-000 GAS TAX REFUND	750	750	1,000	1,200	-	60.00%	
10-00-3351-800-000 GROSS VEH RENTAL RECEIPT	17,000	17,000	12,000	7,500	-	-55.88%	
10-00-3352-800-000 HEAVY EQUIP RENTAL TAX	14,000	16,000	22,500	16,380	-	2.38%	
10-00-3831-800-000 INVESTMENT EARNINGS	17,000	17,000	22,000	27,500	-	61.76%	
10-00-3832-610-001 RIDGEFIELD REVENUE		-			-	0.00%	
10-00-3832-610-002 RIDGEFIELD PENALTY & INTEREST	-	-			-	0.00%	
10-00-3833-800-000 DONATIONS	9,500	9,500	12,000	9,500	-	0.00%	
10-00-3837-800-000 ABC DISTRIBUTION/REIMBURSEMENT	75,000	80,000	90,000	100,000	-	25.00%	
10-00-3839-890-000 MISC REVENUE		-			-	0.00%	
10-00-3839-890-001 REQUEST FOR PUBLIC INFORM FEES		-			-	0.00%	
10-00-3839-890-002 MISC RECYCLING REVENUE		-			-	0.00%	
10-00-3839-890-003 NSF CHECK FEES							
10-00-3839-890-004 ATTACHMENT FEE		-			-	0.00%	
10-00-3839-890-008 ADVERTISING FEE							
10-00-3839-890-009 LATE LIST FEE		-			-	0.00%	
10-00-3839-920-001 COMM & ECON DEV - IN KIND							
10-00-3990-980-000 PY ROLLOVER TO CAPITAL PROJECTS	1,574,434	-			-	0.00%	
10-00-3990-980-001 CY ROLLOVER TRANSFER TO CAPITAL PROJECTS	-	513,550			-	0.00%	
10-00-3991-991-000 FUND BALANCE APPROP	-	513,550	513,500	776,000	-	51.11%	
10-20-3451-800-001 ENG RENEWAL & RELEASE	1,000	18,000	4,000	5,000	-	-72.22%	
10-20-3460-330-001 TRAFFIC IMPACT STUDY REVIEW			12,000				
10-30-3471-320-000 SOLID WASTE DISP DIST	18,000	100,000		18,000	-	-82.00%	
10-40-3491-800-001 PLANNING REVENUE	70,000	-	100,000	125,000	-	0.00%	
10-40-3491-800-002 PLANNING REFUNDS		10,000			-	0.00%	
XX-XX-XXXX-XXX-XXX TECHNOLOGY FEES		18,000	10,000	10,000	-	-44.44%	
10-40-3498-800-001 ALARM REVENUE	18,000	-	10,000	12,000	-	0.00%	
10-40-3498-800-002 REFUNDS ALARMS	-	-			-	0.00%	
10-40-3839-890-002 PLANNING FEE/LIEN PROPERTY		-			-	0.00%	

Description	2014-2015	2015-2016	2015-2016	2016-2017	2016-2017		
REVENUES	Amended Budget 3/31/15	Approved Budget	Amended Budget 3/31/16	Manager's Recommendation	Adopted Budget	% Increase Over Previous Year ('15-'16 Budget)	**Comments**
GENERAL FUND							
10-40-3839-890-004 CODE ENFORCEMENT CITATION	-	46,766			-	0.00%	
10-80-3613-860-000 PARK RENTAL REVENUE CROOKED CREEK	150	23,130	75,000	95,000	-	0.00%	
XX-XX-XXXX-XXX-XXX PARK SPONSORSHIP REVENUE CROOKED CREEK	950	5,400	5,000	5,000	-	-7.41%	
XX-XX-XXXX-XXX-XXX PARK CONCESSION REVENUE CROOKED CREEK	250	7,500	3,200	3,300	-	-56.00%	
XX-XX-XXXX-XXX-XXX DOG PARK REVENUE CROOKED CREEK	-	4,468	4,500	2,500	-	-44.05%	
10-80-3613-860-000 PARK RENTAL REVENUE CHESTNUT SQUARE	1,100	13,230	12,000	20,000	-	51.17%	
XX-XX-XXXX-XXX-XXX PARK SPONSORSHIP REVENUE CHESTNUT SQUARE	50	450	400	2,000	-	344.44%	
10-80-3613-860-000 PARK RENTAL REVENUE CROSSING PATHS	270	1,080	700	750	-	-30.56%	
XX-XX-XXXX-XXX-XXX PARK SPONSORSHIP REVENUE CROSSING PATHS	-	-			-	0.00%	
10-80-3620-800-006 JULY 4TH PARADE	485	-			-	0.00%	
10-80-3620-800-007 CULTURAL ARTS FESTIVAL VENDOR REVENUE	505	-			-	0.00%	
10-80-3620-800-009 GENERAL EVENTS COMM REVENUE	175	-			-	0.00%	
10-80-3620-800-011 CHRISTMAS PARADE REVENUE	275	-			-	0.00%	
10-80-3620-890-001 EVENTS EQUIPMENT RENTAL REVENUE	950						
10-80-3833-840-000 CULTURAL ARTS CENTER DONATIONS	450	-			-	0.00%	
SUBTOTAL GENERAL FUND REVENUE	**10,810,783**	**10,898,360**	**10,614,800**	**11,174,436**	**-**	**2.53%**	
TRANSFERS/INFLOWS							
Transfers from Other Funds	717,127	3,868,816	3,868,816	3,090,348	-	-20.12%	
Proceeds from Debt Issuance	-						
	717,127	**3,868,816**	**3,868,816**	**3,090,348**	**-**	**-20.12%**	
TOTAL GENERAL FUND REVENUE AND TRANSFERS	**11,527,910**	**14,767,176**	**14,483,616**	**14,264,784**	**-**	**-3.40%**	
POWELL BILL FUND							
15-20-3316-230-000 POWELL BILL FUNDS	800,000	800,000	800,000	821,460	-	2.68%	
15-20-3831-491-000 INVESTMENT INCOME	11,000	2,500	2,500	1,600	-	-36.00%	
15-00-3839-000-000 REVENUE FROM CANCELLED PY EXPENSE							
15-20-3990-980-000 PY ROLLOVER TRANSFER TO CAP PROJECTS	1,522,708	-			-	0.00%	
15-20-3990-980-001 CY ROLLOVER TRANSFER TO CAP PROJECTS	-	-			-	0.00%	
15-20-3991-991-000 FUND BALANCE APPROPRIATED	-	-			-	0.00%	
POWELL BILL REVENUE	**2,333,708**	**802,500**	**802,500**	**823,060**	**-**	**2.56%**	
TOTAL ALL GENERAL FUND REVENUE	**13,861,618**	**15,569,676**	**15,286,116**	**15,087,844**	**-**	**-3.09%**	
STORMWATER FUND							
60-90-3750-XXX-000 STORMWATER REVENUE	1,200,000	1,200,000	1,200,000	1,221,805	-	1.82%	
60-90-3831-497-000 INVESTMENT INCOME	3,200	1,200	1,200	1,185	-	-1.25%	
60-00-3839-000-000 REVENUE FRO CANCELLED PY EXPENSE							
60-90-3839-890-000 OTHER MISC REVENUE							
60-90-3990-980-000 PY ROLLOVER TRANSFER TO CAPITAL PROJ	701,181	-			-	0.00%	
60-90-3990-980-001 CY ROLLOVER TRANSFER TO CAPITAL PROJ	-	-			-	0.00%	
60-90-3991-991-000 FUND BALANCE APPROP	-	-		800,000	-	0.00%	
STORMWATER REVENUE - ENTERPRISE FUND	**1,904,381**	**1,201,200**	**1,201,200**	**2,022,990**	**-**	**68.41%**	

FISCAL YEAR 2016/2017 BUDGET

EXPENSE SUMMARY BY DEPARTMENT/COST CENTER

Description EXPENSES	2014-2015 Amended Budget 3/31/15	2015-2016 Approved Budget	2015-2016 Amended Budget 3/31/16	2016-2017 Manager's Recommendation	2016-2017 Adopted	% Increase Over Previous Year ('14-'15 Budget)	Comments
GENERAL FUND							
GOVERNING BODY	57,166	59,129	59,129	59,917	-	1.33%	
ADMINISTRATION DEPARTMENT	385,126	492,528	492,857	583,832	-	18.54%	
FINANCE DEPARTMENT	477,718	498,193	505,693	475,324	-	-4.59%	
PLANNING & NEIGH SERV DEPARTMENT	532,904	532,633	523,684	570,154	-	7.04%	
CODE ENFORC & COMM AESTHE DIV	163,672	157,011	158,601	162,413	-	3.44%	
BUILDING INSPECTION DIVISION	100	100	-	100	-	0.00%	
COMMUNITY & ECON DEVEL DEPARTMENT	278,389	357,733	322,942	275,000	-	-23.13%	
INDIAN TRAIL CULTURAL ARTS CENTER	40,065	47,131	47,131	12,000	-	-74.54%	
ENGINEERING DEPARTMENT	577,438	268,121	264,505	258,600	-	-3.55%	
PARKS & RECR DEPARTMENT	657,413	416,153	693,534	622,926	-	49.69%	
CROOKED CREEK PARK COST CENTER	50,000	89,837	89,837	93,350	-	3.91%	
HUMAN RESOURCES DEPARTMENT	195,412	320,607	290,253	402,840	-	25.65%	
REVENUE DIVISION	128,510	119,889	124,186	125,944	-	5.05%	
PUBLIC WORKS DIVISION	493,855	536,469	528,329	747,125	-	39.27%	
FLEET MAINTENANCE DIVISION	12,105	12,000	12,000	12,000	-	0.00%	
LEGAL COST CENTER	76,000	76,000	75,900	76,000	-	0.00%	
LAW ENFORCEMENT COST CENTER	1,945,452	1,980,191	1,980,191	2,249,003	-	13.58%	
DEBT SERVICE FUND	1,130,291	1,272,329	1,272,329	1,526,612	-	19.99%	
ENVIRONMENTAL SERVICES	1,707,769	1,717,769	1,717,769	1,776,296	-	3.41%	
GRANTS	39,149	312,800	312,000	125,000	-	-60.04%	
OPERATING CAPITAL REQUEST	499,671	258,374	408,515	320,000	-	23.85%	
SUBTOTAL GENERAL FUND EXPENSES	**9,448,205**	**9,524,997**	**9,879,385**	**10,474,436**	**-**	**9.97%**	
Transfers/Outflows							
Transfers to Other Funds to Debt Serv Cap Res	1,333,079	868,816	708,816	1,526,612	-	75.71%	
Transfers to Capital Projects	305,868	3,000,000	3,000,000	2,000,000	-	-33.33%	
PY Rollover-Transfer to Cap Projects	840,545	-		-	-	0.00%	
TIF Transfer to Capital Projects Fund	133,510	-			-	0.00%	
PY Rollover-TIF Transfer to Capital Projects	733,890	-		-	-	0.00%	
Current Funds available for transfer			615,952	263,736			
	3,346,892	**3,868,816**	**4,324,768**	**3,790,348**	**-**	**-2.03%**	
GENERAL FUND EXPENSES AND TRANSFERS	**12,795,097**	**13,393,813**	**14,204,153**	**14,264,784**	**-**	**6.50%**	
POWELL BILL FUND	**3,041,487**	**802,500**	**737,500**	**823,060**	**-**	**2.56%**	
ALL GENERAL FUND EXPENSES AND TRANSFERS	**15,836,584**	**14,196,313**	**14,941,653**	**15,087,844**	**-**	**6.28%**	
STORMWATER FUND	**2,241,776**	**1,201,200**	**1,204,315**	**2,021,500**	**-**	**68.29%**	

FISCAL YEAR 2016/2017 BUDGET

GOVERNING BODY

Description EXPENSES	2014-2015 Year End Actual	2015-2016 Approved Budget	2015-2016 Amended Budget 3/31/16	2016-2017 Manager's Recommendation	2016-2017 Adopted Budget	% Increase Over Previous Year ('15-'16 Budget)	Comments
10-00-4110-121-000 BOARD MEMBER SALARY	37,626	38,756	38,756	39,919	-	3.00%	
10-00-4110-181-000 SS & MEDICARE CONTRIBUTION	2,878	2,965	2,965	3,054	-	3.00%	
10-00-4110-186-000 WORKER COMPENSATION/EAP	-	108	108	144	-	33.33%	
10-00-4110-220-000 MEETING EXPENSES-MEALS	349	1,000	1,000	1,200	-	20.00%	
10-00-4110-231-000 CITIZENS ACADEMY	801	2,000	2,000	2,000		0.00%	
10-00-4110-260-000 SUPPLIES	153	300	1,300	500	-	66.67%	
10-00-4110-312-000 TRAVEL EXPENSE OTHER THAN MILEAGE	-	1,000	1,000	1,000	-	0.00%	
10-00-4110-329-000 OTHER COMMUNICATIONS	2,737	3,000	3,000	3,000	-	0.00%	
10-00-4110-370-000 ADVERTISING	-	400	400	400	-	0.00%	
10-00-4110-375-000 PUBLIC OUTREACH	-	500	500	500	-	0.00%	
10-00-4110-395-000 TRAINING	45	2,500	2,500	2,500	-	0.00%	
10-00-4110-399-000 VOLUNTEER COMMITTEE EXPENSES	1,423	2,000	925	2,000	-	0.00%	
10-00-4110-498-000 GRANTS TO OUTSIDE AGENCIES	2,000	4,000	4,000	3,000	-	-25.00%	
10-00-4110-499-000 MISCELLANEOUS EXPENSE	742	600	675	700	-	16.67%	
Governing Body Totals	**48,754**	**59,129**	**59,129**	**59,917**	**-**	**1.33%**	

FISCAL YEAR 2016/2017 BUDGET

ADMINISTRATION DEPARTMENT

Description EXPENSES	2014-2015 Year End Actual	2015-2016 Approved Budget	2015-2016 Amended Budget 3/31/16	2016-2017 Manager's Recommendation	2016-2017 Adopted Budget	% Increase Over Previous Year ('15-'16 Budget)	Comments
10-00-4120-121-000 SALARIES	184,647	266,092	295,710	338,495	-	27.21%	admin asst starts 1/1/17
10-00-4120-181-000 SS & MEDICARE CONTRIBUTION	2,754	4,291	4,300	5,020	-	16.99%	
10-00-4120-182-000 RETIREMENT	12,666	18,786	11,828	24,619	-	31.05%	
10-00-4120-183-000 HEALTH INSURANCE	36,002	49,959	49,959	52,798	-	5.68%	includes 3 mos. JF @ $1,727.72 per month
10-00-4120-189-000 OTHER FRINGE BENEFITS	6,500	6,600	2,600	6,600	-	0.00%	
10-00-4120-260-000 OFFICE SUPPLIES	2,164	7,500	2,000	8,000	-	6.67%	water cooler-$500
10-00-4120-311-000 TRAVEL EXPENSES	1,392	4,000	1,000	4,000	-	0.00%	
10-00-4120-315-000 BUSINESS EXPENSE	339	700	700	700	-	0.00%	
10-00-4120-321-000 TELEPHONE	11,294	10,000	11,700	12,000	-	20.00%	
10-00-4120-325-000 POSTAGE	273	1,000	1,000	1,000	-	0.00%	
10-00-4120-329-000 OTHER COMMUNICATIONS	825	1,000	1,000	1,000	-	0.00%	
10-00-4120-343-000 PRINTER/COPIER USAGE	345	600	600	600	-	0.00%	
10-00-4120-391-000 ADVERTISING	631	2,500	500	2,500	-	0.00%	
10-00-4120-395-000 STAFF TRAINING & EDUCATION	985	4,000	1,000	4,000	-	0.00%	
10-00-4120-397-000 CONTRACT SERVICES	53,731	20,000	35,660	45,000	-	125.00%	Financial advisor support, Union County(for Board of Elections, Water, Sewer)
10-00-4120-399-102 BOND EXPENSES		-	-	-	-	0.00%	
10-00-4120-439-000 EQUIP LEASE PAYMENTS	11,808	21,000	21,000	21,000	-	0.00%	
10-00-4120-491-000 DUES & SUBSCRIPTIONS	39,110	70,000	46,871	50,000	-	-28.57%	includes Centralina
10-00-4120-499-000 MISC EXPENSE	205	500	500	500	-	0.00%	
10-00-4120-499-001 PROPERTY TAXES PAID	1,482	2,000	2,000	2,000	-	0.00%	
10-00-4120-511-000 OFFICE FURN & EQUIP < $5,000	254	2,000	2,929	4,000	-	100.00%	
Administration Totals	**367,407**	**492,528**	**492,857**	**583,832**	**-**	**18.54%**	

FISCAL YEAR 2016/2017 BUDGET

HUMAN RESOURCES DEPARTMENT

Description EXPENSES	2014-2015 Year End Actual	2015-2016 Approved Budget	2015-2016 Amended Budget 3/31/16	2016-2017 Manager's Recommendation	2016-2017 Adopted Budget	% Increase Over Previous Year ('15-'16 Budget)	Comments
10-00-5000-121-000 SALARIES	54,530	55,580	55,580	68,442		23.14%	
10-00-5000-125-000 EMPLOYEE INCENTIVE PROGRAM	8,463	12,846	12,846	15,000		16.77%	Former Christmas Bonus Program
10-00-5000-141-000 SALARY POOL	-	50,841	12,487	40,500		-20.34%	Merit raise funding @ 2%
10-00-5000-142-000 SS &MED CONTRIB - SAL POOL		748	748	3,220		330.48%	
10-00-5000-143-000 RETIREMENT - SAL POOL		3,612	3,612	3,220		-10.85%	
10-00-5000-144-000 401(K) CONTRIBUTION-SALARY POOL		1,524	1,524	2,500		64.04%	
10-00-5000-145-000 LTD - SALARY POOL		147	147	150		2.04%	
10-00-5000-181-000 SS & MEDICARE CONTRIBUTION	862	810	810	992		22.47%	
10-00-5000-142-001 SS MATCH			-	63,275			SS match @ .062% possible start 1/1/2017
10-00-5000-182-000 RETIREMENT	4,517	4,007	4,007	4,532		13.10%	
10-00-5000-182-001 401(K) CONTRIBUTION	23,736	57,946	57,946	89,750		54.89%	3% +2% match on 401k
10-00-5000-183-000 HEALTH INSURANCE	6,901	10,149	10,149	10,168		0.19%	
10-00-5000-185-000 UNEMPLOYMENT INSURANCE	37	18,041	17,841	6,000		-66.74%	
10-00-5000-189-000 FLEXIBLE SPENDING	1,500	2,676	2,676	1,500		-43.95%	
10-00-5000-260-000 OFFICE SUPPLIES	353	400	400	600		50.00%	
10-00-5000-260-001 FIRST AID SUPPLIES	1,420	250	450	350		40.00%	
10-00-5000-311-000 TRAVEL EXPENSE	-	500	500	1,500		200.00%	Training
10-00-5000-325-000 POSTAGE	25	50	50	50		0.00%	
10-00-5000-343-000 PRINTER/COPIER USAGE	63	100	100	100		0.00%	
10-00-5000-391-000 JOB ADVERTISING	1,440	2,000	2,000	2,000		0.00%	
10-00-5000-395-000 STAFF TRAINING	420	600	600	600		0.00%	
10-00-5000-395-001 INHOUSE TRAINING	250	5,000	2,000	5,000		0.00%	
10-00-5000-397-000 CONTRACT SERVICES	2,825	8,400	31,400	9,576		14.00%	
10-00-5000-397-001 EMPLOYMENT SCREENING	2,322	1,100	1,100	1,500		36.36%	
10-00-5000-450-000 INSURANCE & BONDING	58,285	80,000	68,000	68,000		-15.00%	
10-00-5000-491-000 DUES & SUBSCRIPTIONS	794	1,130	1,130	1,130		0.00%	
10-00-5000-499-000 MISCELLANEOUS	-	50	50	85		70.00%	
10-00-5000-499-001 STAFF EVENTS	1,108	2,000	2,000	3,000		50.00%	
10-00-5000-499-002 MEMORIALS & REMEMBRANCES	58	100	100	100		0.00%	
Human Resources Totals	**169,909**	**320,607**	**290,253**	**402,840**	**-**	**25.65%**	

FISCAL YEAR 2016/2017 BUDGET

LEGAL COST CENTER

Description EXPENSES	2014-2015 Year End Actual	2015-2016 Approved Budget	2015-2016 Amended Budget 3/31/16	2016-2017 Manager's Recommendation	2016-2017 Adopted Budget	% Increase Over Previous Year ('15-'16 Budget)	Comments
10-00-4150-192-000 GOVERNING BODY	1,940	3,000	3,000	3,000		0.00%	
10-00-4150-192-001 ADMINISTRATION	39,824	44,000	23,400	44,000		0.00%	
10-00-4150-192-002 FINANCE	380	500	3,500	500		0.00%	
10-00-4150-192-003 COMM & ECON DEVELOPMENT	160	3,000	3,000	3,000		0.00%	
10-00-4150-192-004 HUMAN RESOURCES	-	1,000	1,000	1,000		0.00%	
10-00-4150-192-005 TAX	100	500	500	500		0.00%	
10-00-4150-192-006 PLANNING	7,140	19,000	19,000	19,000		0.00%	
10-00-4150-192-007 ENGINEERING	2,520	5,000	5,000	5,000		0.00%	
10-00-4150-192-008 BOND LEGAL EXPENSES	-	-	17,500			0.00%	
Legal Cost Center	**52,064**	**76,000**	**75,900**	**76,000**	**-**	**0.00%**	

FISCAL YEAR 2016/2017 BUDGET

FINANCE DEPARTMENT

Description EXPENSES	2014-2015 Year End Actual	2015-2016 Approved Budget	2015-2016 Amended Budget 3/31/16	2016-2017 Manager's Recommendation	2016-2017 Adopted Budget	% Increase Over Previous Year ('15-'16 Budget)	Comments
10-00-4130-121-000 SALARIES	213,913	286,858	278,858	255,907		-10.79%	
10-00-4130-181-000 SS & MEDICARE CONTRIBUTION	3,039	4,183	4,183	3,730		-10.83%	
10-00-4130-182-000 RETIREMENT	15,338	20,657	20,657	18,650		-9.72%	
10-00-4130-183-000 HEALTH INSURANCE	29,464	45,996	45,996	40,735		-11.44%	
10-00-4130-183-000 OTHER FRINGE BENEFITS	-	300	-	-		100.00%	
10-00-4130-260-000 SUPPLIES	1,818	1,500	1,500	1,750		16.67%	
10-00-4310-292-000 IT SOFTWARE	310	2,500	1,000	2,500		0.00%	
10-00-4130-311-000 TRAVEL EXPENSES	282	1,000	-	1,000		0.00%	
10-00-4130-325-000 POSTAGE	650	750	750	900		20.00%	
10-00-4310-329-000 IT COMM, INTERNET COSTS	8,754	8,800	8,800	9,200		4.55%	
10-00-4130-343-000 PRINTER/COPIER USAGE	543	500	500	500		0.00%	
10-00-4130-395-000 STAFF TRAINING	1,049	1,049	1,049	1,050		0.10%	
10-00-4130-397-000 CONTRACT SERVICES	18,625	19,000	43,000	19,000		0.00%	Annual CPA external audit
10-00-4210-397-001 IT PROJECTS AND APPLICATIONS	1,739	2,500	500	1,000		-60.00%	
10-00-4130-397-002 IT MAINTENANCE CONTRACTS	29,875	28,000	27,300	35,000		25.00%	
10-00-4130-397-003 IT SUPPORT SERVICES	55,200	55,200	55,200	55,200		0.00%	
10-00-4130-397-004 DPS SERVICE FEE	2,245	-	2,500	4,800		0.00%	
10-00-4130-398-000 CPI SECURITY SYSTEMS	3,080	3,100	3,100	3,100		0.00%	
10-00-4130-491-000 DUES & SUBSCRIPTIONS	100	200	200	200		0.00%	
10-00-4130-494-000 BANK CHARGES	10,520	7,500	7,500	12,500		66.67%	
10-00-4130-499-000 MISC EXPENSE	372	100	100	100		0.00%	
10-00-4130-510-000 IT HARDWARE >$5,000	-	5,000	1,000	5,000		0.00%	
10-00-4130-511-000 IT HARDWARE <$5,000	7,491	3,500	2,000	3,500		0.00%	
Finance Totals	**404,407**	**498,193**	**505,693**	**475,322**	**-**	**-4.59%**	

FISCAL YEAR 2016/2017 BUDGET

DEBT SERVICE GENERAL FUND

Description EXPENSES	2014-2015 Year End Actual	2015-2016 Approved Budget	2015-2016 Amended Budget 3/31/16	2016-2017 Manager's Recommendation	2016-2017 Adopted Budget	% Increase Over Previous Year ('15-'16 Budget)	Comments
10-60-9100-710-012 2012 STREET & SIDEWALK BOND-PRIVATE	104,000	104,000	104,000	104,000		0.00%	thru 2028-2.15%
10-60-9100-710-013 2013 GENERAL OBLIGATIONS BONDS-PUBLIC	405,000	405,000	405,000	405,000		0.00%	thru 2033-2.15%
10-60-9100-720-012 2012 STREET & SIDEWALK BOND-INTEREST	62,264	60,028	60,028	57,792		-3.72%	
10-60-9100-720-013 2013 GENERAL OBLIGATIONS BONDS-INTEREST	145,863	139,788	139,788	133,713		-4.35%	
10-60-9100-760-001 ASB INSTALLMENT LOAN	104,420	101,460	101,460	98,500		-2.92%	int portion=$18.5 / thru 2023 @ 3.7%
10-60-9100-760-002 CHESTNUT SQUARE INSTALLMENT LOAN	161,160	157,206	157,206	153,251		-2.52%	int portion=$36.5 / thru 2026 @ 3.39%
10-60-9100-760-003 CROOKED CREEK PARK INSTALLMENT LOAN	147,584	144,847	144,847	142,109		-1.89%	int portion=$17.1 / thru 2023 @ 2.19%
10-60-9100-760-004 TOWN HALL INSTALLMENT LOAN	-	160,000	160,000	432,247	-	170.15%	int portion=$115.2 / thru 2031 @ 2.51%
Debt Service Totals	**1,130,291**	**1,272,329**	**1,272,329**	**1,526,612**	**-**	**19.99%**	

FISCAL YEAR 2016/2017 BUDGET

TAX DEPARTMENT

Description EXPENSES	2014-2015 Year End Actual	2015-2016 Approved Budget	2015-2016 Amended Budget 3/31/16	2016-2017 Manager's Recommendation	2016-2017 Adopted Budget	% Increase Over Previous Year ('15-'16 Budget)	Comments
10-00-4140-121-000 SALARIES	91,884	78,301	82,272	92,268		17.84%	
10-00-4140-181-000 SS & MEDICARE CONTRIBUTION	1,331	1,144	1,202	1,355		18.44%	
10-00-4140-182-000 RETIREMENT	6,588	5,659	5,927	6,776		19.74%	
10-00-4140-183-000 HEALTH INSURANCE	25,766	20,114	20,114	10,959		-45.52%	
10-00-4140-260-000 SUPPLIES	1,204	800	800	950		18.75%	
10-00-4140-311-000 TRAVEL EXPENSES	244	400	400	650		0.00%	
10-00-4140-325-000 POSTAGE	5,228	5,500	5,500	5,700		3.64%	
10-00-4140-341-000 PRINTING	2,691	2,940	2,940	2,700		-8.16%	
10-00-4140-343-000 PRINTER/COPIER USAGE	198	365	365	400		9.59%	
10-00-4140-391-000 ADVERTISING	504	850	850	850		0.00%	
10-00-4140-395-000 STAFF TRAINING	470	500	500	750		50.00%	
10-00-4140-396-000 FILING FEES	32	46	46	46		100.00%	
10-00-4140-397-000 CONTRACT SERVICES	2,110	3,270	3,270	2,500		-23.55%	Lexisnexis Risk Data Mgmt,Inc. (for delinquent tax payers)
10-00-4140-491-000 DUES & SUBSCRIPTIONS	-	-	-	40	-	0.00%	
Tax Totals	**138,250**	**119,889**	**124,186**	**125,944**	**-**	**5.05%**	

FISCAL YEAR 2016/2017 BUDGET

ECONOMIC DEVELOPMENT COST CENTER

Description EXPENSES	2014-2015 Year End Actual	2015-2016 Approved Budget	2015-2016 Amended Budget 3/31/16	2016-2017 Manager's Recommendation	2016-2017 Adopted Budget	% Increase Over Previous Year ('15-'16 Budget)	Comments
10-40-4920-121-000 SALARIES	125,085	160,824	163,328			-100.00%	
10-40-4920-181-000 SS & MEDICARE CONTRIBUTION	1,879	2,426	2,462			-100.00%	
10-40-4920-182-000 RETIREMENT	8,979	11,610	11,779			-100.00%	
10-40-4920-183-000 HEALTH INSURANCE	17,543	32,873	32,873			-100.00%	
10-40-4920-189-000 OTHER FRINGE BENEFITS	5,350	5,400	5,400			-100.00%	
10-40-4920-260-000 SUPPLIES	1,270	2,400	2,400			-100.00%	
10-40-4920-311-000 TRAVEL EXPENSES	240	2,000	2,000			-100.00%	
10-40-4920-315-000 BUSINESS EXPENSE	-	500	500			100.00%	
10-40-4920-325-000 POSTAGE	182	200	200			-100.00%	
10-40-4920-329-000 OTR COMM	456	750	750			-100.00%	
10-40-4920-341-000 PRINTING & BINDING	-	5,000	29,500			100.00%	
10-40-4920-343-000 PRINTER/COPIER USAGE	1,735	1,200	1,200			-100.00%	
10-40-4920-391-000 ADVERTISING	-	1,200	1,200			-100.00%	
10-40-4920-395-000 STAFF TRAINING	782	2,000	1,600			-100.00%	
10-40-4920-397-000 CONTRACT SERVICES	24,580	80,000	18,000	275,000		243.75%	Placeholder for monies to ensure viable sites for developers, partner With Union/ Monroe Economic Development
10-40-4920-491-000 DUES & SUBSCRIPTIONS	472	850	1,750			-100.00%	
10-40-4920-493-XXX COMMUNITY EVENTS	19,336	45,000	44,500			-100.00%	
10-40-4920-499-000 MISC EXPENSE	185	1,000	1,000			-100.00%	
10-40-4920-499-001 DONATIONS	1,480	-				0.00%	
10-40-4920-511-000 SMALL EQUIPMENT <$5,000	-	2,500	2,500			-100.00%	
Comm & Econ Dev Totals	**209,554**	**357,733**	**322,942**	**275,000**	**-**	**-23.13%**	

FISCAL YEAR 2016/2017 BUDGET

CULTURAL ARTS CENTER

Description EXPENSES	2014-2015 Year End Actual	2015-2016 Approved Budget	2015-2016 Amended Budget 3/31/16	2016-2017 Manager's Recommendation	2016-2017 Adopted Budget	% Increase Over Previous Year ('15-'16 Budget)	Comments
10-40-6140-121-000 SALARIES	20,489	20,863	20,863			0.00%	
10-40-6140-126-000 PART-TIME WORKERS	-	8,000	8,000			0.00%	
10-40-6140-181-000 SS & MEDICARE CONTRIBUTION	288	921	921			0.00%	
10-40-6140-182-000 RETIREMENT	1,459	1,507	1,507			0.00%	
10-40-6140-183-000 HEALTH INSURANCE	4,756	5,040	5,040			0.00%	
10-40-6140-189-000 OTHER FRINGE BENEFITS	50	300	300			0.00%	
10-40-6140-260-000 SUPPLIES	266	300	300	300		0.00%	
10-80-6140-331-000 ELECTRICITY	4,185	5,500	5,500	5,500		0.00%	
10-80-6140-334-000 WATER AND SEWER	18	200	200	200		0.00%	
10-80-6140-351-000 BUILDING MAINTENANCE/UPGRADES	223	2,000	2,000	2,000		0.00%	
10-80-6140-397-000 PROGRAM SERVICES	1,016	2,000	2,000	3,500		75.00%	
10-80-6140-511-000 SMALL EQUIPMENT <$5,000		500	500	500		0.00%	
Indian Trail Cultural Arts Center Totals	**32,750**	**47,131**	**47,131**	**12,000**	**-**	**-74.54%**	

FISCAL YEAR 2016/2017 BUDGET

PARKS & RECREATION DEPARTMENT

Description EXPENSES	2014-2015 Year End Actual	2015-2016 Approved Budget	2015-2016 Amended Budget 3/31/16	2016-2017 Manager's Recommendation	2016-2017 Adopted Budget	% Increase Over Previous Year ('15-'16 Budget)	Comments
10-80-6130-121-000 SALARIES	122,026	195,799	201,510	219,534	-	12.12%	New coordinator starts 10/1/2016
10-80-6130-126-000 PT/SEASONAL WORKERS	10,125	32,000	32,000	64,000		100.00%	
10-80-6130-181-000 SS & MEDICARE CONTRIBUTION	2,524	5,322	5,405	8,081	-	51.84%	
10-80-6130-182-000 RETIREMENT	8,749	14,172	14,557	16,731	-	18.06%	
10-80-6130-183-000 HEALTH INSURANCE	21,219	60,504	60,504	48,080	-	-20.53%	
10-80-6130-189-000 OTHER FRINGE BENEFITS	1,000	600	600	600	-	0.00%	
10-80-6130-311-000 TRAVEL EXPENSES	7	1,400	-	1,900	-	35.71%	
10-80-6130-212-000 UNIFORMS	-	3,500	3,000	2,750	-	-21.43%	
10-80-6130-260-000 OFFICE SUPPLIES	260	1,000	1,200	1,500	-	50.00%	
10-80-6130-260-001 SPONSORSHIP SUPPLIES			-	10,000			
10-80-6130-290-002 PROGRAM SUPPLIES			-	10,500			
10-80-6130-290-000 PARK SUPPLIES	102	7,000	6,800	4,500	-	-35.71%	
10-80-6130-329-000 COMMUNICATIONS AND INTERNET		2,016	2,016	2,920		44.84%	
10-80-6130-330-000 PARK UTILITIES CROSSING PATHS	4,181	2,000	2,000	1,400	-	-30.00%	
10-80-6130-330-001 PARK UTILTIES CHESTNUT SQ PARK		25,000	48,000	45,000		80.00%	
10-80-6130-343-000 PRINTER/ COPIER				1,000		#DIV/0!	
10-80-6130-359-000 MAINTENANCE AND REPAIR		1,500	-	750		-50.00%	
10-80-6130-375-000 PUBLIC OUTREACH & ADVERTISING		10,500	3,500	9,700		-7.62%	
10-80-6130-395-000 STAFF TRAINING	-	5,200	5,050	5,000	-	-3.85%	
10-80-6130-491-000 DUES & SUBSCRIPTIONS				600		#DIV/0!	
10-80-6130-397-000 CONTRACT SERVICES	487	6,663	-	13,980	-	109.82%	Playground inspection, Program contracting $8k, EWF for playgrounds, Irrigation services at Chestnut
10-80-6130-496-003 CHESTNUT SQUARE/CROOKED CREEK PROJECTS	26,143	227,820	216,820	5,000	-	-97.81%	
10-80-6130-491-001 MAYORS TREE INITIATIVE			-	2,500			
10-80-4910-499-000 MISCELLANEOUS	-	300	50	900	-	200.00%	
10-80-6130-511-000 OFFICE FURNITURE <5,000	-	1,400	1,200	500	-	-64.29%	
10-80-6130-550-000 LARGE EQUIPMENT >$5,000	-	-	51,520	54,500	-		
10-80-6130-551-000 SMALL EQUIPMENT <$5,000	11,761	40,277	25,477	21,000	-	-47.86%	
10-40-4920-493-000 COMMUNITY EVENTS	-		12,325	70,000	-	#DIV/0!	
Park & Rec Totals	**208,584**	**643,973**	**643,973**	**622,926**	**-**	**-3.27%**	

FISCAL YEAR 2016/2017 BUDGET

CROOKED CREEK PARK COST CENTER

Description	2014-2015 Year End Actual	2015-2016 Approved Budget	2015-2016 Amended Budget 3/31/16	2016-2017 Manager's Recommendation	2016-2017 Adopted Budget	% Increase Over Previous Year ('15-'16 Budget)	Comments
REVENUES/ SOURCES							
10-80-3613-860-002 PARK RENTAL REVENUE CROOKED CREEK	-	46,766	46,766	60,000	-	28.30%	
10-80-3613-841-002 PARK SPONSORSHIP REVENUE	-	23,130	23,130	26,500	-	14.57%	
10-80-3613-480-002 PARK CONCESSION REVENUE	-	5,400	5,400	4,800	-	-11.11%	
10-80-3613-891-002 DOG PARK REVENUE	-	7,500	7,500	2,500	-	-66.67%	
REVENUE/ SOURCE TOTALS	**-**	**82,796**	**82,796**	**93,800**	**-**	13.29%	
EXPENSES/ USES							
10-80-6131-330-000 PARK UTILITIES	-	55,000	55,000	65,000	-	18.18%	
10-80-6131-290-000 PARK SUPPLIES	-	13,000	13,000	7,000	-	-46.15%	
10-80-6131-359-000 MAINTENANCE AND REPAIRS	-	2,500	2,500	1,250	-	-50.00%	
10-80-6131-397-000 CONTRACT SERVICES	-	9,337	9,337	14,000	-	49.94%	
10-80-6131-551-000 SMALL EQUIPMENT <$5,000	-	10,000	10,000	3,600	-	-64.00%	
10-80-6130-260-002 PROGRAM SUPPLIES				2,500		0.00%	
		-					
CROOKED CREEK PARK TOTALS	**-**	**89,837**	**89,837**	**93,350**	**-**	3.91%	

FISCAL YEAR 2016/2017 BUDGET

LAW ENFORCEMENT COST CENTER

Description EXPENSES	2014-2015 Year End Actual	2015-2016 Approved Budget	2015-2016 Amended Budget 3/31/16	2016-2017 Manager's Recommendation	2016-2017 Adopted Budget	% Increase Over Previous Year ('15-'16 Budget)	Comments
10-10-4310-194-000 LEO CONTRACT-DEPUTIES	1,600,631	1,638,921	1,638,921	2,146,918		31.00%	21 Deputies, 2 Sergeants, 1 Captain
10-10-4310-194-000 NEW LEO POSITION(S)-DEPUTIES	-	185,292	185,292	91,885		-50.41%	1 new Lieut at 3/4=91885
10-10-4310-194-000 NEW LEO POSITION(S)-DEPUTIES		123,528	123,528	-			
10-10-4310-194-001 GHSP GRANT POSITIONS	193,428	22,250	22,250			-100.00%	(A)
10-10-4310-331-000 ELECTRICITY	5,853	6,000	6,000	6,000		0.00%	
10-10-4310-334-000 WATER AND SEWER	270	500	500	500		0.00%	
10-10-4310-351-000 BUILDING MAINTENANCE	5,954	1,000	1,000	1,000		0.00%	
10-10-4310-397-000 PROFESSIONAL SERVICES	34,950	-	-	-		0.00%	
10-10-4310-398-000 OFF DUTY PATROL OFFICERS	769	2,700	2,700	2,700		0.00%	
10-10-4310-399-900 TRAFFIC CONTROL DUTY		-					
10-10-4310-551-000 SMALL EQUIPMENT < $5,000	-	-					
10-10-4310-499-000 MISCELLANEOUS	-	-	-	-	-		
Law Enforcement Cost Center Totals	**1,841,855**	**1,980,191**	**1,980,191**	**2,249,003**	**-**	**13.58%**	

(A) One Officer - NC Governor's Highway Safety Grant

The Union County Sheriff's Office has informed that we will not get a decision on our GHSP Grant until May
If approved our 1st year will be 100% reimbursed and the Officer would start 10/1/2016

	Estimate **FY17-18**	Estimate **FY18-19**	Estimate **FY19-20**	Estimate **FY20-21**
Total Costs to Town	12,850	21,415	42,835	64,250

FISCAL YEAR 2016/2017 BUDGET

PLANNING AND NEIGHBORHOOD SERVICES DEPARTMENT
(Planning Division)

Description EXPENSES	2014-2015 Year End Actual	2015-2016 Approved Budget	2015-2016 Amended Budget 3/31/16	2016-2017 Manager's Recommendation	2016-2017 Adopted Budget	% Increase Over Previous Year ('15-'16 Budget)	Comments
10-40-4910-121-000 SALARIES	318,515	359,677	368,966	378,967		5.36%	
10-40-4910-181-000 SS & MEDICARE CONTRIBUTION	4,584	6,026	6,161	5,495		-8.81%	
10-40-4910-182-000 RETIREMENT	22,837	25,958	26,585	27,705		6.73%	
10-40-4910-183-000 HEALTH INSURANCE	59,613	76,712	76,712	76,752		0.05%	
10-40-4910-189-000 OTHER FRINGE BENEFITS	700	900	900	1,200		33.33%	
10-40-4910-260-000 OFFICE SUPPLIES	6,221	5,000	5,000	5,000		0.00%	
10-40-4910-212-000 UNIFORMS			-	475			
10-40-4910-311-000 TRAVEL EXPENSES	18	3,000	3,000	3,000		0.00%	
10-40-4910-325-000 PLANNING POSTAGE	3,243	4,860	4,860	4,860		0.00%	
10-40-4910-341-000 PRINTING & BINDING	55	1,500	1,500	1,500		0.00%	
10-40-4910-343-000 PRINTER/COPIER USAGE	308	500	500	500		0.00%	
10-40-4910-391-000 ADVERTISING	793	5,000	5,000	6,500		30.00%	
10-40-4910-395-000 STAFF TRAINING	850	4,000	4,000	4,000		0.00%	
10-40-4910-395-001 COMMITTEE TRAINING	358	1,000	1,000	1,000		0.00%	
10-40-4910-396-000 FILING FEES	126	250	250	200		-20.00%	
10-40-4910-397-000 CONTRACT SERVICES	1,594	30,000	15,000	45,000		50.00%	$30 k for a small area plan (study of Monroe Expressway, Unionville-IT road intersection, frontage road paralleling Seacrest shortcut); $15 k for UDO update (in addition $15 k being carried over from 15/16)
10-40-4910-397-001 DATA PROC EQUIP/LICENSE RENEW	-	1,000	-	2,200		120.00%	
10-40-4910-491-000 DUES / SUBSCRIPTIONS/CERTIFICATIONS	1,749	2,750	2,750	4,050		47.27%	
10-40-4910-499-000 MISCELLANEOUS	-	-	-	250		0.00%	
10-40-4910-511-000 OTR EQUIP < $5,000	1,818	1,500	1,500	1,500		0.00%	
Planning Totals	**423,382**	**529,633**	**523,684**	**570,154**	**-**	**7.65%**	

FISCAL YEAR 2016/2017 BUDGET

PLANNING & NEIGHBORHOOD SERVICES DEPARTMENT
ENVIRONMENTAL SERVICES DIVISION

Description EXPENSES	2014-2015 Year End Actual	2015-2016 Approved Budget	2015-2016 Budget 3/31/16	2016-2017 Manager's Recommendation	2016-2017 Adopted Budget	Previous Year ('15-'16 Budget)	Comments
10-30-4710-231-000 BRANDING ITEMS-PRINTABLES	-	3,500	3,500	3,500		0.00%	
10-30-4710-397-000 SOLID WASTE-CONTRACT	647,840	687,514	687,514	704,702		2.50%	
10-30-4710-397-001 SOLID WASTE LANDFILL FEE	434,562	461,918	461,918	473,466		2.50%	
10-30-4710-397-002 YARD WASTE SERVICE - CONTRACT	182,421	196,904	196,904	201,827		2.50%	
10-30-4710-397-003 BULK WASTE CONTRACT	6,675	8,486	8,486	8,698		2.50%	
10-30-4710-397-004 BULK LANDFILL FEE	16,158	13,269	13,269	13,601		2.50%	
10-30-4710-397-005 EWASTE LANDFILL FEE	-	8,390	8,390	8,600		2.50%	
10-30-4710-397-006 RECYCLE SERVICE - CONTRACT	322,400	346,549	346,549	355,213		2.50%	
10-30-4710-397-007 YARD WASTE LANDFILL FEE	22,488	20,864	20,864	21,386		2.50%	
10-30-4710-397-008 SUBSCRIPTION CART DEDUCTION	(3,447)	(3,551)	(3,551)	(3,447)		-2.93%	
10-30-4710-499-001 CONTINGENCY	-	10,000	10,000	25,000		150.00%	
10-30-4710-800-001 RECYCLE REBATE	(35,078)	(36,074)	(36,074)	(36,250)		0.49%	
Environmental Services Fund	**1,594,019**	**1,717,769**	**1,717,769**	**1,776,296**	**-**	**3.41%**	

FISCAL YEAR 2016/2017 BUDGET

PLANNING AND NEIGHBORHOOD SERVICES DEPARTMENT

CODE ENFORCEMENT DIVISION

Description	2014-2015	2015-2016	2015-2016	2016-2017	2016-2017		
EXPENSES	Year End Actual	Approved Budget	Budget 3/31/16	Manager's Recommendation	Adopted Budget	Previous Year ('15-'16 Budget)	Comments
10-40-4911-121-000 SALARIES	96,682	106,276	107,746	111,342		4.77%	
10-40-4911-181-000 SS & MEDICARE CONTRIBUTION	1,382	1,565	1,586	1,634		4.41%	
10-40-4911-182-000 RETIREMENT	6,932	7,674	7,773	8,126		5.89%	
10-40-4911-183-000 HEALTH INSURANCE	22,491	24,171	24,171	24,288		0.48%	
10-40-4911-189-000 OTHER FRINGE BENEFITS	475	900	900	600		-33.33%	
10-40-4911-212-000 UNIFORMS & CLOTHING	431	550	550	550		0.00%	
10-40-4911-260-000 OFFICE SUPPLIES & MATERIALS	108	175	175	175		0.00%	
10-40-4911-375-001 NEIGHBORHOOD ENHANCEMENT ACTIVITIES	129	10,000	10,000	10,000		0.00%	
10-40-4911-397-001 MINIMUM HOUSING PROGRAM	999	5,000	5,000	5,000		0.00%	
10-40-4911-511-000 EQUIPMENT < $5,000	-	700	700	700		0.00%	
Code Enforcement Totals	**129,629**	**157,011**	**158,601**	**162,415**	**-**	**3.44%**	

FISCAL YEAR 2016/2017 BUDGET

PLANNING AND NEIGHBORHOOD SERVICES DEPARTMENT

BUILDING INSPECTION DIVISION

Description	2014-2015	2015-2016	2015-2016	2016-2017	2016-2017		
EXPENSES	Year End Actual	Approved Budget	Amended Budget 3/31/16	Manager's Recommendation	Adopted Budget	% Increase Over Previous Year ('15-'16 Budget)	Comments
10-40-4350-499-000 MISC/STARTUP COST	-	100		100		0.00%	
Building Inspection Totals	**-**	**100**	**-**	**100**	**-**	**0.00%**	

FISCAL YEAR 2016/2017 BUDGET

ENGINEERING & PUBLIC WORKS DEPARTMENT

ENGINEERING DIVISION

Description	2014-2015	2015-2016	2015-2016	2016-2017	2016-2017		
EXPENSES	Year End Actual	Approved Budget	Amended Budget 3/31/16	Manager's Recommendation	Adopted Budget	% Increase Over Previous Year ('15-'16 Budget)	Comments
10-20-4510-121-000 SALARIES	142,750	184,999	187,664	175,475		-5.15%	
10-20-4510-181-000 SS & MEDICARE CONTRIBUTION	2,015	2,710	2,749	2,560		-5.54%	
10-20-4510-182-000 RETIREMENT	10,262	13,326	13,506	12,720		-4.55%	
10-20-4510-183-000 HEALTH INSURANCE	19,761	28,061	28,061	25,995		-7.36%	
10-20-4510-189-000 OTHER FRINGE BENEFITS	1,500	1,425	1,425	750		-47.37%	
10-20-4510-260-000 OFFICE SUPPLIES	1,835	3,000	3,000	3,000		0.00%	
10-20-4510-311-000 TRAVEL EXPENSES	13	500	500	500		0.00%	
10-20-4510-325-000 POSTAGE	287	200	200	200		0.00%	
10-20-4510-341-000 PRINTING & BINDING	454	1,000	1,000	1,000		0.00%	
10-20-4510-343-000 PRINTER/COPIER USAGE	59	800	800	800		0.00%	
10-20-4510-391-000 ADVERTISING	-	1,000	1,000	1,000		0.00%	
10-20-4510-395-000 STAFF TRAINING	454	2,000	2,000	2,000		0.00%	
10-20-4510-395-001 COMMITTEE TRAINING	7	500	500	500		0.00%	
10-20-4510-396-000 FILING FEES	26	500	500	500		0.00%	
10-20-4510-397-000 CONTRACT SERVICES	70,617	20,500	15,500	20,500		0.00%	Unanticipated surveys & eng. Services
10-20-4510-491-000 DUES & SUBSCRIPTIONS	838	600	600	5,600		833.33%	Two additional GIS, auto cad licenses
10-20-4510-511-000 OFFICE FURNITURE & EQUIPMENT	48	1,000	1,000	1,000		0.00%	
10-20-4510-551-000 EQUIPMENT < $5,000	297	2,500	2,500	2,500		0.00%	
10-20-4510-551-000 EQUIPMENT > $5,000		2,000	2,000	2,000		0.00%	
10-20-4511-397-006 TRANSPORTATION PLAN IMPLEMENT	44,395	-				0.00%	
Engineering Totals	**295,618**	**266,621**	**264,505**	**258,600**	**-**	**-3.01%**	

FISCAL YEAR 2016/2017 BUDGET

ENGINEERING & PUBLIC WORKS DEPARTMENT

PUBLIC WORKS DIVISION

Description	2014-2015	2015-2016	2015-2016	2016-2017	2016-2017		
EXPENSES	Year End Actual	Approved Budget	Amended Budget 3/31/16	Manager's Recommendation	Adopted Budget	% Increase Over Previous Year ('15-'16 Budget)	Comments
10-40-4260-121-000 SALARIES	64,811	65,931	72,271	183,959		179.02%	
10-40-4260-126-000 SALARIES PT PW	-	-	-	25,500			2 seasonal part time workers
10-40-4260-181-000 SS & MEDICARE CONTRIBUTION	858	969	1,061	4,260		339.63%	
10-40-4260-182-000 RETIREMENT	4,472	4,762	5,190	13,494		183.37%	
10-40-4260-183-000 HEALTH INSURANCE	20,450	15,857	15,857	52,812		233.05%	
10-40-4260-189-000 OTHER FRINGE BENEFITS	900	450	450	600		33.33%	
10-40-4260-212-000 UNIFORMS	4,884	8,000	8,000	8,000		0.00%	
10-40-4260-240-000 CONSTRUCTION & REPAIRS	482	5,000	5,000	5,000		0.00%	
10-40-4260-260-000 SUPPLIES	1,897	1,500	1,500	1,500		0.00%	
10-40-4260-331-000 ELECTRICTY	12,441	20,000	20,000	20,000		0.00%	
10-40-4260-331-001 STREET LIGHTS	307,296	350,000	340,000	310,000		-11.43%	running @ $300 k
10-40-4260-333-000 NATURAL GAS	2,591	4,000	4,000	4,000		0.00%	
10-40-4260-334-000 WATER AND SEWER	833	3,000	3,000	3,000		0.00%	
10-40-4260-354-000 GROUNDS MAINTENANCE	-	8,000	8,000	47,000		487.50%	Parks now complete
10-40-4260-359-000 MAINTENANCE & REPAIRS	3,936	10,000	10,000	18,000		80.00%	
10-40-4260-391-000 ADVERTISING	-	1,500	1,500	1,500		0.00%	
10-40-4260-395-000 STAFF TRAINING	1,383	1,500	1,500	1,500		0.00%	
10-40-4260-397-000 CONTRACT SERVICES	-	10,000	5,000	10,000		0.00%	Unanticipated projects/services
10-40-4260-397-001 COMMUNITY FORRESTRY	(4,501)	20,000	20,000	20,000		0.00%	Tree City designation
10-40-4260-491-000 DUES, FEES & CERTIFICATIONS	25	-	-	1,000		0.00%	
10-40-4260-551-000 TOOLS AND EQUIPMENT<$5,000	4,279	6,000	6,000	16,000		166.67%	tied out to Pub works Capital Request
Public Works Totals	**427,037**	**536,469**	**528,329**	**747,125**	**-**	**39.27%**	

FISCAL YEAR 2016/2017 BUDGET
ENGINEERING AND PUBLIC WORKS DEPARTMENT
FLEET MAINTENANCE DIVISION

Description EXPENSES	2014-2015 Year End Actual	2015-2016 Approved Budget	2015-2016 Amended Budget 3/31/16	2016-2017 Manager's Recommendation	2016-2017 Adopted Budget	% Increase Over Previous Year ('15-'16 Budget)	Comments
10-00-4125-314-000 FUEL	7,881	7,000	7,000	7,000		0.00%	
10-00-4125-353-000 VEHICLE MAINTENANCE	1,252	5,000	5,000	5,000		0.00%	
10-00-4125-452-000 VEHICLE INSURANCE		-			-		
Fleet Maintenance Totals	**9,133**	**12,000**	**12,000**	**12,000**	**-**	**0.00%**	

FISCAL YEAR 2016/2017 BUDGET

OTHER FINANCING SOURCES AND USES

2012 PRIVATE BOND ISSUANCE	2014-2015	2015-2016	2015-2016	2016-2017	2016-2017		
Description							
REVENUES/SOURCES	Year End Actual	Approved Budget	Amended Budget 3/31/16	Manager's Recommendation	Adopted Budget	% Increase Over Previous Year ('15-'16 Budget)	Comments
Transfers from Other Funds						%	
Proceeds from debt issuance		-				0.00%	
Other Financing Sources	**-**	**-**			**-**	**0.00%**	
EXPENSES/USES							
10-00-9830-980-000 TRANSFER TO DEBT SERVICE/CAPITAL RESERVE	1,492,317	1,732,629	1,732,629	1,790,348		3.33%	27.02% of bus ad valorem & motor vehicle
10-00-9840-980-000 TRANSFER TO CAPITAL PROJECT FUND	1,079,186	155,627	242,467			0.00%	
10-80-3839-890-005 REIMB COMM PARK		-				0.00%	
Other Financing Uses	**2,571,503**	**1,888,256**	**1,975,096**	**1,790,348**	**-**	**-5.19%**	

FISCAL YEAR 2016/2017 BUDGET

OPERATING CAPITAL REQUEST

	2014-2015	2015-2016	2015-2016	2016-2017	2016-2017	
Description	**Year End Actual**	**Approved Budget**	**Amended Budget 3/31/16**	**Manager's Recommendation**	**Adopted Budget**	**Comments**
PUBLIC WORKS						
Equipment		29,000	29,000			
Maintenance Yard		40,000	40,000	40,000		
Parking Lot maintenance				25,000		
PUBLIC WORKS TOTALS	**-**	**69,000**	**69,000**	**65,000**	**-**	
ADMINISTRATION						
Administration Request				5,000	-	
Land Purchase	26,753				-	
Wayfinding Program	1,867				-	
ADMINISTRATION TOTALS	**28,620**	**-**	**-**	**5,000**	**-**	
PLANNING DEPARTMENT						
Permit Software	-	-		20,000	-	
Vehicle				12,000		$18k from last year to be encumbered
PLANNING TOTALS	**-**	**-**	**-**	**32,000**	**-**	
FINANCE & BUSINESS OPERATIONS						
Website Design		50,000	50,000			$50k from last year to be encumbered
FINANCE & BUS OPERATIONS TOTALS	**-**	**50,000**	**50,000**	**-**	**-**	
PARKS AND REC						
Crooked Creek Park				75,000		New maintenance shed
Chestnut Square Park				50,000	-	Gravel parking lot for overflow parking near multi-purpose field
Park Infrastructure	190,000	154,515	154,515	93,000		From Parks& Rec 5 yr Capital Improvement Plan
Start up Equipment for Parks		135,000	135,000			Equipment for 2 large parks
PARKS & REC TOTALS	**190,000**	**289,515**	**289,515**	**218,000**	**-**	
CAPITAL REQUEST TOTALS	**218,620**	**408,515**	**408,515**	**320,000**	**-**	

FISCAL YEAR 2016/2017 BUDGET
GRANTS

Description EXPENSES	2014-2015 Year End Actual	2015-2016 Approved Budget	2015-2016 Amended Budget 3/31/16	2016-2017 Manager's Recommendation	2016-2017 Adopted Budget	% Increase Over Previous Year ('15-'16 Budget)	Comments
10-30-4912-397-002 SOLID WASTE GRANT	10,261	-					
10-80-4912-397-004 CAROLINA THREAD TRAIL	-	-					
10-80-4912-397-005 PARKS AND RECREATION TRUST FUND	-	312,000	312,000	125,000		-59.94%	possible % reimbursement grant
Grants Totals	**10,261**	**312,000**	**312,000**	**125,000**	**-**	**-59.94%**	

FISCAL YEAR 2016/2017 BUDGET

STORMWATER FUND

Description	2014-2015 Year End Actual	2015-2016 Approved Budget	2015-2016 Amended Budget 3/31/16	2016-2017 Manager's Recommendation	2016-2017 Adopted Budget	% Increase Over Previous Year ('15-'16 Budget)	Comments
REVENUES							
60-90-3750-XXX-000 STORMWATER REVENUE	1,071,662	1,200,000	1,200,000	1,221,805		1.82%	
60-90-3751-000-000 SW MAINT MANUALS, PLANS, SPECS	-	-			-	0.00%	
60-90-3752-XXX-000 STORMWATER REFUNDS & CREDITS	-	-			-	0.00%	
60-90-3831-497-000 INVESTMENT INCOME	1,968	1,200	1,200	1,185		-1.25%	
60-90-3839-890-000 OTHER MISC REVENUE	340						
60-90-3991-991-000 FUND BALANCE APPROP	701,181	-		800,000		100.00%	
REVENUE TOTALS	**1,775,151**	**1,201,200**	**1,201,200**	**2,022,990**	**-**	**68.41%**	
EXPENSES							
60-90-7500-121-000 SALARIES	201,587	264,731	267,610	233,670		-11.73%	
60-90-7500-181-000 SS & MEDICARE CONTRIBU	2,818	4,195	4,237	3,423		-18.40%	
60-90-7500-182-000 RETIREMENT	14,412	18,980	19,174	17,090		-9.96%	
60-90-7500-183-000 HEALTH INSURANCE	35,298	53,933	53,933	47,158		-12.56%	
60-90-7500-189-000 OTHER FRINGE BENEFITS	-	1,388	1,388	1,200		100.00%	
60-90-7500-192-000 LEGAL EXPENSES	840	5,000	5,000	5,000		0.00%	
60-90-7500-231-000 PUBLIC EDUCATION	8,338	8,000	8,000	8,000		0.00%	
60-90-7500-260-000 OFFICE SUPPLIES	1,265	2,500	2,500	2,500		0.00%	
60-90-7500-311-000 TRAVEL EXPENSE	238	1,000	1,000	1,000		0.00%	
60-90-7500-314-000 GAS	3,041	4,000	4,000	4,000		0.00%	
60-90-7500-320-000 COMMUNICATIONS	-	1,500	1,500	1,500		0.00%	
60-90-7500-325-000 POSTAGE AND SHIPPING	146	500	500	500		0.00%	
60-90-7500-341-000 PRINTING & BINDING	123	1,000	1,000	1,000		0.00%	
60-90-7500-343-000 PRINTER/COPIER USAGE	-	800	800	800		0.00%	
60-90-7500-352-000 EQUIP MAINT AND REPAIRS	1,612	2,800	2,800	2,800		100.00%	
60-90-7500-353-000 VEHICLE MAINTENANCE	425	6,000	6,000	6,000		0.00%	
60-90-7500-359-000 REPAIRS AND MAINT- CONST. PROJECTS	519,037	535,173	285,173	1,390,458		159.81%	
60-90-7500-370-000 ADVERTISING	-	2,500	2,500	2,500		0.00%	
60-90-7500-395-000 STAFF TRAINING	808	3,000	3,000	3,000		0.00%	
60-90-7500-396-000 FEES AND PERMITS	2,810	4,000	4,000	4,000		0.00%	
60-90-7500-397-000 CONTRACT SERVICES	9,400	185,000	435,000	211,191		14.16%	Major projects, studies related to all stormwater issues
60-90-7500-399-000 COMMITTEE TRAINING	-	1,200	1,200	1,200		0.00%	
60-90-7500-491-000 DUES / SUBSCRIPTIONS & CERTIFICATIONS	608	750	750	1,000		33.33%	
60-90-7500-511-000 OFFICE FURNITURE & EQUIPMENT	-	2,000	2,000	2,000		0.00%	
60-90-7500-550-000 OTR EQUIPMENT > $5,000	76,504	86,750	86,750	67,500		-22.19%	Ties to DPW Capital request
60-90-7500-551-000 OTR EQUIPMENT < $5,000	1,855	4,500	4,500	4,500		0.00%	
60-90-9840-980-000 TRANSFER TO CHESTNUT SQUARE PARK	-	-				0.00%	
60-90-9840-980-001 TRANSFER TO CROOKED CREEK PARK	-	-				0.00%	
Stormwater Totals	**881,165**	**1,201,200**	**1,204,315**	**2,022,990**	**-**	**68.41%**	

FISCAL YEAR 2016/2017 BUDGET

POWELL BILL FUND

Description	2014-2015 Year End Actual	2015-2016 Approved Budget	2015-2016 Amended Budget 3/31/16	2016-2017 Manager's Recommendation	2016-2017 Adopted Budget	% Increase Over Previous Year ('15-'16 Budget)	Comments
REVENUES							
15-20-3316-230-000 POWELL BILL FUNDS	827,595	800,000	800,000	821,460		2.68%	839k, 825k
15-20-3415-230-000 MAINT MANUALS, PLANS, SPEC		-	-			0.00%	
15-20-3831-491-000 INVESTMENT INCOME	5,826	2,500	2,500	1,600		-36.00%	
15-20-3839-890-000 MISC. REVENUE/OTHER	974	-	-			0.00%	
15-20-3991-991-000 FUND BALANCE APPROPRIATED	1,522,708	-	-				
REVENUE TOTALS	**2,357,103**	**802,500**	**802,500**	**823,060**	**-**	**2.56%**	
EXPENSES							
15-20-4512-121-000 PAYROLL EXPENSES	59,378	55,348	55,348	79,184		43.07%	
15-20-4512-181-000 SS & MEDICARE CONTRI	843	808	808	1,167		44.43%	
15-20-4512-182-000 RETIREMENT	4,448	3,997	3,997	5,775		44.48%	
15-20-4512-183-000 HEALTH INSURANCE	13,596	10,059	10,059	20,990		108.67%	
15-20-4512-396-001 ENGINEERING	13	10,000	10,000	10,000		0.00%	
15-20-4512-399-000 OTHER MAINTENANCE	181,467	20,000	35,079	20,000		0.00%	
15-20-4512-399-002 CURB & GUTTER MAINTENANCE	244	20,000	4,000	20,000		0.00%	
15-20-4512-399-003 TRAFFIC CONTROL	6,762	10,000	40,000	10,000		0.00%	
15-20-4512-399-00X TRAFFIC CALMING	12,130	40,000	-	40,000		0.00%	
15-20-4512-550-000 OTR EQUIPMENT > $5,000	94,670	143,750	143,750	127,500		-11.30%	Tied out to Pub works capital request
15-20-4512-551-000 NEW EQUIPMENT < $5,000	3,933	4,500	4,500	4,500		0.00%	
15-20-4512-575-000 RIGHT OF WAY	-	-	-			0.00%	
15-20-4512-591-000 PAVING/RESURFACING	335,958	429,038	361,410	428,944		-0.02%	
15-20-4512-592-000 BRIDGE CONSTRUCTION & REPAIR	3,124	5,000	5,000	5,000		0.00%	
15-20-4512-597-000 SIDEWALKS	9,276	50,000	50,052	50,000		0.00%	
15-20-4512-599-000 NEW CONSTRUCTION	2,100	-	1,000			0.00%	
15-20-4512-599-002 TRANSPORTATION IMPROVEMENT FUND	7,926	-	35,000			0.00%	
15-20-9840-980-000 TRANSFER TO CAPITAL PROJECT FUND	-	-				0.00%	
Powell Bill Totals	**735,868**	**802,500**	**760,003**	**823,060**	**-**	**2.56%**	

FISCAL YEAR 2016/2017 BUDGET

DEBT SERVICES AND CAPITAL RESERVE FUND

Description	2014-2015 Year End Actual	2015-2016 Approved Budget	2015-2016 Amended Budget 3/31/16	2016-2017 Manager's Recommendation	2016-2017 Adopted Budget	% Increase Over Previous Year ('15-'16 Budget)	Comments
REVENUES/ SOURCES							
41-00-3831-491-000 Interest Earned	129	-	-			0.00%	
41-00-3839-890-000 Misc. Revenue	-	-				0.00%	
41-00-3981-980-000 Transfer from General Fund-Ad Valorem	1,307,350	1,224,791	1,578,805	1,612,309		31.64%	27.02% of ad valorem tax
41-00-3981-980-001 Transfer from General Fund-Motor Vehicles	169,226	108,288	153,824	178,039		64.41%	27.02% of motor vehicle tax
41-00-3991-991-000 Fund Balance Appropriation	-	-		1,300,000		0.00%	based on projection of $1,500,000
REVENUE/ SOURCE TOTALS	**1,476,705**	**1,333,079**	**1,732,629**	**3,090,348**	**-**	**131.82%**	
EXPENSES/ USES							
41-00-9840-910-012 Transfer to Debt Service-2012 Series	168,500	164,028	164,028	161,792		-1.36%	
41-00-9840-910-013 Transfer to Debt Service-2013 Series	558,963	544,788	544,788	538,713		-1.12%	
41-00-9840-980-000 Transfer to Capital Project Fund	595,562	-				0.00%	
41-00-9840-910-003 Transfer to ASB Installment Loan debt				98,500			
41-00-9840-910-004 Transfer to Crooked Creek Instament Loan Debt				142,109			
41-00-9840-910-005 Transfer to Chestnut Sq. Park Installment Debt				153,251			
41-00-9840-993-000 Current Year Funds Available for Transfer	187,882	615,952	615,952	263,736		-57.18%	
41-00-9840-910-002 Transfer to Debt Service- Municipal Complex				432,247			
41-00-9840-980-002 Transfer to Municipal Complex Cap Proj				1,300,000			last year $3,000,000
Debt Services and Capital Reserve Fund	**1,510,907**	**1,324,768**	**1,324,768**	**3,090,348**	**-**	**133.27%**	

STATE OF NORTH CAROLINA

TOWN OF INDIAN TRAIL

ORDINANCE # 0160524-240

AMENDED CAPITAL PROJECT ORDINANCE FOR MUNICIPAL COMPLEX

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 Municipal Complex.

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

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

	Current Budget	Revised Budget
Design	$600,000.00	$600,000.00
Pre-Construction	$35,000.00	$35,000.00
Construction	$8,070,152.00	$10,148,152.00
Total Appropriation	$8,705,152.00	$10,783,152.00

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

	Current Budget	Revised Budget
Town Hall Fund	$5,123,312.00	$5,123,312.00
Powell Bill Fund	$125,000.00	$125,000.00
Stormwater Utility Fund	$175,000.00	$175,000.00
Capital Reserve Fund	$3,195,000.00	$4,995,000.00
General Fund	$86,840.00	$364,840.00
Total Anticipated Revenues	$8,705,152.00	$10,783,152.00

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.

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.

ADOPTED BY THE TOWN COUNCIL this the 24th day of May, 2016.

TOWN OF INDIAN TRAIL, NORTH CAROLINA
OFFICIAL SEAL
INCORPORATED 1907

Michael Alvarez, Mayor

Attest:

Kelley Southward, Town Clerk

STATE OF NORTH CAROLINA

TOWN OF INDIAN TRAIL

ORDINANCE # O160412-237

AN AMENDMENT TO THE CAPITAL PROJECT ORDINANCE FOR CHESTNUT EXTENSION

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 Chestnut Improvements.

SECTION 2. The officers of the Town are hereby directed to proceed with the capital project within the term of the bond resolution and budget contained herein.

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

	Current Budget	Revised Budget
Construction	$1,516,890.00	$1,516,890.00
Design	$45,000.00	$254,056.00
Right-of-Way	$300,000.00	$300,000.00
	$1,861,890.00	$2,070,946.00

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

	Current Budget	Revised Budget
Proceeds from Street Bonds	$1,272,290.00	$1,481,346.00
Transportation Improvement Fund	$587,400.00	$587,400.00
Powell Bill Fund	$2,200.00	$2,200.00
Total	$1,861,890.00	$2,070,946.00

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.

ADOPTED BY THE TOWN COUNCIL this the 12th day of April, 2016.

TOWN OF INDIAN TRAIL, NORTH CAROLINA
OFFICIAL SEAL
INCORPORATED 1907

Michael Alvarez, Mayor

Attest:

Kelley Southward, Town Clerk

STATE OF NORTH CAROLINA

TOWN OF INDIAN TRAIL

ORDINANCE # 0160412-238

CAPITAL PROJECT ORDINANCE FOR C-4957 A ROGERS ROAD SIDEWALK IMPROVEMENTS

WHEREAS, the Town of Indian Trail desires to promote pedestrian activity in the Town and to provide for more connections to facilities throughout the Town; and

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

NOW, THEREFORE, 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 construction of a sidewalk, providing for pedestrian activities, financed by a Federal Grant and Street Bonds, to be commonly known as the C-4957 A Rogers Road Sidewalk Improvements.

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

SECTION 3. The following amounts are appropriated for this project:

Construction	$1,084,632.00
Construction Engineering Inspection Services	$150,422.00
10% Contingency	$108,463.00
Total Appropriations	$1,343,517.00

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

Federal Grant	$838,642.00
20% Matching Funds (Street Bond)	$209,659.00
Street Bond	$295,216.00
Total Estimated Revenues	$1,343,517.00

SECTION 5. The Finance Director is hereby directed to maintain within the capital project fund sufficient detailed accounting records to satisfy the requirements of the grantor agency, the grant agreements, and federal regulations.

SECTION 6. Funds may be advanced from the Powell Bill Fund for the purpose of making payments as due. Reimbursement requests should be made to the grantor agency in an orderly and timely manner.

SECTION 7. The Finance Director is directed to report on the financial status of the project element in Section 3 and as requested by the Town of Indian Trail.
SECTION 8. The Budget Officer is directed to include an analysis of the estimated spending and capital project revenue in the budget for this, and other active capital projects, with the Budget Ordinance.

SECTION 10. 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 12th day of April, 2016.

TOWN OF INDIAN TRAIL, NORTH CAROLINA
OFFICIAL SEAL
INCORPORATED 1907

Michael L Alvarez, Mayor

Attest:

Kelley Southward, Town Clerk

PROJECTED CAPITAL IMPROVEMENT PROGRAM
FY 2016-2021

Department	Project	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21	
Planning	Streetscape Improvements	$ 100,000					
Engineering	Neighborhood Street/Sidewalk Improvements	600,000					
Engineering	Transportation Improvements	1,000,000					
Parks & Recreation	Parks & Recreation Improvements	100,000					
Engineering & Public Works	Public Works Facility	100,000					
Engineering & Public Works	Construction of Town Hall	10,500,000					
Planning & Engineering	Streetscape Improvements		$ 100,000				
Engineering	Neighborhood Street/Sidewalk Improvements		600,000				
Engineering	Transportation Improvements		1,000,000				
Parks & Recreation	Parks & Recreation Improvements		1,000,000				
Engineering & Public Works	Public Works Facility		100,000				
Planning & Engineering	Streetscape Improvements			$ 100,000			
Engineering	Neighborhood Street/Sidewalk Improvements			600,000			
Engineering	Transportation Improvements			1,000,000			
Parks & Recreation	Parks & Recreation Improvements			1,500,000			
Engineering & Public Works	Public Works Facility			100,000			
Planning & Engineering	Streetscape Improvements				$ 600,000		
Engineering	Neighborhood Street/Sidewalk Improvements				1,000,000		
Engineering	Transportation Improvements				1,500,000		
Parks & Recreation	Parks & Recreation Improvements				100,000		
Engineering & Public Works	Public Works Facility				$ 600,000		
Planning & Engineering	Streetscape Improvements					$ 600,000	
Parks & Recreation	Parks & Recreation Improvements					100,000	
Engineering & Public Works	Old Monroe Road Project			-		10,000,000	
Engineering & Public Works	Public Works Facility					100,000	
Total Cost Estimate		$ 12,400,000	$ 2,800,000	$ 3,300,000	$ 3,800,000	$ 10,800,000	$ 33,100,000

The Town Council will annually, on a fiscal year basis, review the Projected Capital Improvement Program. Individual Capital Project Ordinances will be approved by the Council for each project prior to beginning the project.

TOWN OF INDIAN TRAIL FEE SCHEDULE
2016-2017

EFFECTIVE JULY 1, 2016	Technology Fee Applied to All Permits and Applications and Parks and Recreation Fees:			10% of Fee	
ALARM PERMITS-ANNUAL RENEWAL					
Residential	$10.00	*2- year permit minimum*			
Commercial	$30.00	*Per year*			
False Alarm Penalties - 3rd - 5th	$50.00	*Per event*			
6th - 7th	$100.00	*Per event*			
8th-9th	$250.00	*Per event*			
10+	$500.00	*Per event*			
Zoning Permits - Counter	**PLANNING**	**ENGINEERING**			
New- Construction Residential	$100.00				
New-Construction Commercial	N/A	*Included in Site Plan Review Fee*			
Minor Additions- Residential - ≤ 25% or 500 SF	$30.00	*or Accessory Structure*			
Major Additions- Residential - ≥ 25% or 500 SF	$50.00	*or Accessory Structure*			
Interior Upfit	$30.00				
Zoning Use Permit/ Temp Use / Demolition	$30.00				
Zoning Use Permit with interior-upfit	$50.00				
Minor Home Occupation Permit	$25.00				
Zoning Verifications					
Zoning Verification Letters	$75.00				
Non-Conforming Use Certification	$150.00				
Sign Permit					
Permanent	$50.00	Wall Sign (s)	$100	Freestand (s)	
Temporary/Promotional Banner	$10.00				
Master Sign Plan	$150.00				
Amendment of Master Sign Plan	$50.00				
Statement of Integrity and Design - SID Permit					
Individual Elevation Series	$50.00				
3-4 Elevation Series	$150.00				
5 -10 Elevation Series	$250.00				
>10 Elevation Series	$350.00				

TOWN OF INDIAN TRAIL FEE SCHEDULE
2016-2017

DEVELOPMENT FEES	PLANNING	ENGINEERING	MISCELANEOUS
Annexation	No Charge		
Appeals to the Board of Adjustment	$300.00		*plus $100 property owner notification fee*
Comprehensive Plan Amendment	$1,000.00		
Special Use Permit			*plus $100 property owner notification fee*
Major Home Occupations	$300.00	N/A	
Non-Residential Use	$400.00	$100.00	
Variance			*plus $100 property owner notification fee*
Residential	$200.00		
Non-Residential Use	$350.00		
Zoning Map Amendment - Conditional Zoning			
Less than 2 acres	$400.00	$100.00	*plus $100 property owner notification fee*
2-10 acres	$800.00	$175.00	*plus $200 property owner notification fee*
Greater than 10 acres	$1,500.00	$250.00	*plus $300 property owner notification fee*
Minor Modification	$250.00		
Zoning Map Amendment - Conventional			
Less than 2 acres	$250.00		*plus $100 property owner notification fee*
2-10 acres	$600.00		*plus $200 property owner notification fee*
Greater than 10 acres	$800.00		*plus $300 property owner notification fee*
Zoning Text Amendment - UDO	$500.00		

PLAN REVIEW FEES	PLANNING	ENGINEERING	MISCELANEOUS
Sketch Plan Review	$250.00		1/2 is applied to site plan review fees
Subdivision Plats			
Minor Subdivision Review and Plat	$275.00		plus recording fees
Miscellaneous Plat/Revisions to Plat/Condominum Plat	$125.00		plus recording fees
Final Plat Review	$275.00		plus $25 per lot and recording fees
~~Revisions to approved plat or Condominium Plat~~	~~$225.00~~		

TOWN OF INDIAN TRAIL FEE SCHEDULE
2016-2017

Major Subdivision Preliminary Plan Review	PLANNING	ENGINEERING			
0-10 acres	$1,200.00	plus $100 per acre or portion thereof			
10+ Acres	$1,800.00	plus $100 per acre or portion thereof			
Major Subdivision Resubmittal Fee	$500.00	Applicable with 4th plan submittal and each submittal therafter			
Minor Revision		$100.00	≤ 1 acre; two lengths of storm drainage pipe; one flood cross-section; or two single-family lots.		
Major Revision		$500.00			
Stormwater Review & Permit	.				
0-5 acres		$1,000.00			
Over 5 acres		$1,000.00	plus $50 acre or portion thereof disturbed		
Planned Development Surcharge	$500.00		CZ -PUD;PND;PRD;MXD		
Site Plan Review	PLANNING	ENGINEERING			
Less than 1 acre	$1,000.00	$600.00			
1-10 acres	$2,000.00	plus $100 per acre or portion thereof			
10+ acres	$2,500.00	plus $100 per acre or portion thereof			
Minor Changes to approved plan	$150.00	$100.00	≤ 1 acre; two lengths of storm drainage pipe; one flood cross-section; or two single-family lots.		
Major changes to approved plans	$500.00	$500.00			
Stormwater Review & Permit	.				
0-5 acres		$1,000.00			
Over 5 acres		$1,000.00	plus $50 acre or portion thereof disturbed		
Site Plan Resubmittal Fee	$500.00	Applicable with 4th plan submittal and each submittal therafter			
Alternative Landscape Plan for Buffer or Tree Mitigation Plan	$100.00				
Surety Fees	PLANNING	ENGINEERING			
Posting New Surety		$250.00			
Reduction of Surety		$200.00			
Replacement of Surety		$150.00			
Release of Surety		$150.00			

TOWN OF INDIAN TRAIL FEE SCHEDULE
2016-2017

Miscellaneous Stormwater	PLANNING	ENGINEERING			
Stormwater BMP Annual Maintenance Inspection by Responsible Party		$300.00			
Recordation of Maintenance Agreement		$25.00			
Flood Study Review		Reimbursement of actual cost to Town for consultant review			
Miscellaneous Stormwater					
Stormwater Utility Fee- Residential					
Tier 1: ≤ 2,000 sq. ft	$42.48 year				
Tier 2:≥ 2000 sq. ft	$50.88 year				
Stormwater Utility Fee- Non-Residential	$2.70 per ERU		ERU= 2,060 sq. ft of impervious area		
	MISCELLANEOUS				
Emergency Recordings	$100.00				
Driveway Permit	$100.00				
Roadway Utility Cut Permit	See Site Plan Fee Above				
Re-inspection Charge	$75.00				
Interim Occupancy	$200.00				
Attorney Fees (excluding tax foreclosures or other collections)	$200/hr	or reimbursement of actual cost to Town if higher fee			
Violations					
General or UDO Citation	$100.00	per day Civil Penalty			
Municipal Ordinance Citation	$50 per day				
Animal Control					
First Offense	$25.00				
Second Offense	$50.00				
Third and continuing offenses	$100.00	per offense			
Curfew Violations					
1st Occurrence	Letter to Parent				
2nd Occurrence	$50.00				
3rd Occurrence	$100.00				
4th Occurrence	$250.00				
5th Occurance	$500.00				

TOWN OF INDIAN TRAIL FEE SCHEDULE
2016-2017

Copies					
B&W 8.5x 11	$0.10 per page	Color 8.5 x 11	$0.25	per page	
B & W 8.5 x 14	$0.25 per page	Color 8.5 x 14	$0.35	per page	
B&W 11 x 17	$0.35 per page	Color 11 x 17	$0.50	per page	
MAPS - Plotter					
Map C Size 17" x 22"	$10.00				
Map D Size 22" x 34"	$15.00				
Map E Size 34" x 44"	$20.00				
Golf Cart Registration					
Annual Registration	$25				
Subject Matter Expert Fee (TIA Review/Wireless Tower/Environmental)		Based on pre-determined scope of work fee.			
	Park and Recreation Fees				
Crooked Creek Park at Indian Trail:					
Park facility	**Resident**	**Non-Resident**			
Multipurpose Field Fee	$12.00 per hour	$18.00 per hour			
Multipurpose field prep fee	$25.00 per field	$30.00 per field			
Softball/Baseball field fee	$12.00 per hour	$18.00 per hour			
Softball/Baseball field prep fee	$12.00 per field	$18.00 per field			
Lighting Fee	$12.00 per field	$12.00 per field			
Small Pavilion/Shelter fee	$30.00 Open-2pm	$40.00 Open-2pm			

TOWN OF INDIAN TRAIL FEE SCHEDULE
2016-2017

	$40.00 3pm-Close	$55.00 3pm-Close			
	$60.00 All day	$90.00 All day			
Medium Pavilion/Shelter fee	$40.00- Open-2pm	$50.00- Open-2pm			
	$50.00- 3pm-Close	$65.00- 3pm-Close			
	$70.00 All day	$100.00 All day			
Tournaments	**Based on a daily rate 8am-8pm**				
Athletic Field	$150.00 per field per day	$150.00 per field per day			
Temporary Fencing	$100.00 per field (includes install)	$100.00 per field (includes install)			
Bag of Turface	$10.00 per bag	$10.00 per bag			
Chestnut Square Park at Indian Trail:					
Park Facility	**Resident**	**Non-Resident**			
Multipurpose Field Fee	$12.00 per hour	$18.00 per hour			
Multipurpose field prep fee	$25.00 per field	$30.00 per field			
Lighting Fee	$12.00 per field	$12.00 per field			
Tennis Court and Volleyball fee	$3.00 per court per hour	$5.00 for per court per hour			
Small Pavilion/Shelter fee	$30.00 Open-2pm	$40.00 Open-2pm			

TOWN OF INDIAN TRAIL FEE SCHEDULE
2016-2017

	$40.00 3pm-Close	$55.00 3pm-Close			
	$60.00 All day	$90.00 All day			
Medium Pavilion/Shelter fee	$40.00- Open-2pm	$50.00- Open-2pm			
	$50.00- 3pm-Close	$65.00- 3pm-Close			
	$70.00 All day	$100.00 All day			
Crossing Paths Park:					
Park Facility	**Resident**	**Non-Resident**			
Grill/Picnic Area	$20.00 Based on a 4 hour rental	$30.00 Based on a 4 hour rental			
Entire Park	$100.00 Based on a 4 hour rental	$150.00 Based on a 4 hour rental			
Miscellanious Fees:					
Dog Park Facilities	**Resident**	**Non-Resident**			
Single Dog	0	$50.00			
Multiple Dogs	0	$50 First dog, $25 each additional dog			
Additional Passes	$10	$10			
Community Garden Facilities					
Annual Plot Fee	$30	$30			

FISCAL YEAR 2016/2017 BUDGET

GLOSSARY

Accounting System The total set of records and procedures that are used to record, classify and 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 Town Council for a specified fiscal year.

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

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

Appropriated Fund Balance Amount of fund balance appropriated as a 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 and personal property as determined by tax assessors which is used as a basis for levying property taxes.

Benefits Federal and state mandated employee benefits and other Council approved programs such as health insurance.

Bond A written promise to pay a specific sum of money plus interest within a specific period of time. 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 and revenues to cover those expenditures for a specified period of time, 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 and 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 and revenues to cover those expenditures for a specified period of time usually a fiscal year.

Capital Improvement Expenditures related to the acquisition, 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 and estimates the costs and identifies funding sources associated with those projects.

Capital Outlay Expenditures budgeted to purchase fixed assets costing over an established figure with 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 and expenditures of resources used to purchase or construct major capital facilities.

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

Debt Service Category of expenditures for payment of principal and 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 and activities.

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

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

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

Fund A fiscal and accounting entity having revenue and 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 and procedures used by governmental agencies to account for the receipt and expenditure of funds.

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

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

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

LGC The Local Government Commission is the financial "watchdog" for counties and municipalities in North Carolina. The LGC is a division of the State Treasurer's Office.

Modified Accrual A method for recording the receipt and expenditure of funds in which revenues are recorded when the amount becomes measurable and available to pay current liabilities and 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 of time, usually a fiscal year.

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

Powell Bill A portion of the gasoline tax collected by the State of North Carolina and restricted to be spent on the maintenance of the Town streets.

Projected Budget A planning budget that projects expenditures and 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 from residents and 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).