



ORDINANCE NO. _____

**FYE JUNE 30, 2018
OPERATING BUDGET ORDINANCE**

BE IT ORDAINED by the Board of Commissioners of the Town of Matthews, North Carolina, that the following anticipated fund revenues and departmental expenditures, Fee and Charge Schedule, Property Tax rate levy and certain authorizations and restrictions for the Town's Budget Officer, are hereby appropriated and approved for the operation of the Town Government and its activities for the Fiscal Year beginning July 1, 2017 and ending June 30, 2018.

SUMMARY

| | | |
|--------------|----|-------------------|
| General Fund | \$ | 21,527,597 |
| Tourism Fund | \$ | 1,500,000 |
| | \$ | <u>23,027,597</u> |

SECTION 1: BUDGET APPROPRIATIONS

GENERAL FUND

REVENUES

Ad Valorem Taxes

| | | |
|---------------|----|-------------------|
| 2016 Taxes | \$ | 10,750,000 |
| Prior Years | \$ | - |
| Tax Interest | \$ | 30,000 |
| Tax Penalties | \$ | 10,000 |
| Vehicle Taxes | \$ | 875,000 |
| Auto Tag Fee | \$ | 575,000 |
| | \$ | <u>12,240,000</u> |

Local Option Sales Taxes

| | | |
|--------------------------|----|------------------|
| 1% Sales Tax - Art. 39 | \$ | 1,515,074 |
| 0.5% Sales Tax - Art. 40 | \$ | 477,751 |
| 0.5% Sales Tax - Art. 42 | \$ | 757,537 |
| Hold Harmless Tax | \$ | 289,376 |
| | \$ | <u>3,039,738</u> |

Unrestricted Intergovernmental

| | | |
|------------------------------|----|------------------|
| Utility Sales Tax | \$ | 1,400,000 |
| Telecommunications Sales Tax | \$ | 295,000 |
| Cable TV Franchise Tax | \$ | 210,000 |
| Piped Natural Gas Excise Tax | \$ | 40,000 |
| Beer and Wine Tax | \$ | 140,000 |
| Solid Waste Disposal Tax | \$ | 15,000 |
| Rental Vehicle Tax | \$ | 35,000 |
| ABC Distributions | \$ | 90,000 |
| State Mowing Contract | \$ | 19,000 |
| Library Lease (CharMeck) | \$ | 204,600 |
| | \$ | <u>2,448,600</u> |

Restricted Intergovernmental

| | | |
|-------------------------------|----|----------------|
| Powell Bill | \$ | 760,000 |
| CMUD Bond Payments | \$ | 228,800 |
| Local/County Grants | | |
| CATS Transit Grant | \$ | - |
| State Appropriations / Grants | \$ | - |
| Federal Appropriations/Grants | \$ | - |
| | \$ | <u>988,800</u> |

Restricted / Committed to Public Safety

| | | |
|----------------------------------|----|----------------|
| HIDTA Program | \$ | - |
| HIDTA OT Program | \$ | 2,000 |
| TKTF OT Program | \$ | - |
| Federal Taskforce Reimbursements | \$ | - |
| Controlled Substance Tax | \$ | 3,000 |
| DARE Assistance | \$ | 12,000 |
| Police Donations | \$ | 1,500 |
| School Resource Officer | \$ | 137,000 |
| Misc. Police Grants | \$ | - |
| Explorers (Police) | \$ | - |
| Alarm Ordinance Fees | \$ | 4,000 |
| Wrecker Service Fees | \$ | 3,000 |
| Fire / EMS (Mecklenburg Co) | \$ | 70,000 |
| Explorers (Fire) | \$ | 1,500 |
| SAFER Staff Grant | \$ | - |
| SAFER Volunteer Grant | \$ | 320,490 |
| Fireman's Relief Fund | \$ | 23,000 |
| Fire/EMS Donations | \$ | - |
| | \$ | <u>577,490</u> |

Permits and Fees

| | | |
|----------------------------|----|---------------|
| Animal Tags / Fees / Fines | \$ | 25,000 |
| Zoning Development Fees | \$ | 20,000 |
| Permit Parking Fees | \$ | - |
| | \$ | <u>45,000</u> |

Stormwater Fees

| | | |
|-----------------|----|----------------|
| Stormwater Fees | \$ | <u>800,000</u> |
|-----------------|----|----------------|

Sales and Services

| | | |
|---------------------------|----|----------------|
| Recreation Program Fees | | |
| Community Center Programs | \$ | 250,000 |
| Crews Center Programs | \$ | 85,000 |
| Special Events | \$ | 35,000 |
| Recreation Program Fees | \$ | 15,000 |
| Facility Rentals | \$ | 25,000 |
| Depot Lease (Chamber) | \$ | 9,000 |
| CATS Bus Passes | \$ | 2,000 |
| | \$ | <u>421,000</u> |

Investment Earnings

| | | |
|---------------------|----|---------------|
| Investment Earnings | \$ | <u>35,000</u> |
|---------------------|----|---------------|

Miscellaneous Revenues

| | | |
|------------------------|----|---------------|
| Miscellaneous Revenues | \$ | 25,000 |
| Sale of Fixed Assets | \$ | 15,000 |
| Celebration Trees | \$ | 1,000 |
| Matthews Alive | \$ | 25,000 |
| | \$ | <u>66,000</u> |

Other Financing Sources

| | | |
|---------------------------------------|----|----------------|
| Transfer from Tourism Fund | \$ | 662,969 |
| Transfer from CIP Fund | \$ | - |
| Loan Proceeds | \$ | - |
| Insurance Proceeds | \$ | - |
| Assigned SW Fund Balance Appropriated | \$ | 203,000 |
| GF Fund Balance Appropriated | \$ | - |
| | \$ | <u>865,969</u> |

TOTAL REVENUES

| | | |
|--|----|-------------------|
| | \$ | <u>21,527,597</u> |
|--|----|-------------------|

EXPENDITURES

| | | |
|---------------------------------------|----|-----------|
| Governing Body | \$ | 229,179 |
| Administration | \$ | 419,986 |
| Human Resources | \$ | 1,492,967 |
| Finance | \$ | 453,907 |
| Information Systems | \$ | 360,158 |
| Safety & Risk Management | \$ | 400,770 |
| Police - Administration | \$ | 549,120 |
| Police - Patrol | \$ | 3,056,021 |
| Police - Criminal Investigations | \$ | 842,669 |
| Police - Telecommunications | \$ | 593,129 |
| Police - Support Services | \$ | 994,808 |
| Police - Animal Control | \$ | 81,598 |
| Fire / EMS | \$ | 2,128,135 |
| Fire - Staffing Grant | \$ | - |
| Fire - Volunteer grant | \$ | 320,490 |
| Public Works - Administration | \$ | 598,651 |
| Public Works - Streets & Sidewalks | \$ | 1,421,678 |
| Public Works - Fleet Maintenance | \$ | 282,992 |
| Public Works - Landscaping | \$ | 561,303 |
| Public Works - Facilities Maintenance | \$ | 315,321 |
| Stormwater | \$ | 763,359 |
| Sanitation | \$ | 1,636,526 |
| Planning Development | \$ | 470,394 |
| Economic Development | \$ | 35,000 |

| | | |
|---|----|-----------|
| Parks & Recreation - Administration | \$ | 168,141 |
| Parks & Recreation - Recreation Centers | \$ | 222,582 |
| Parks & Recreation - Cultural Arts | \$ | 600,932 |
| Parks & Recreation - Special Events | \$ | 347,037 |
| Depot / Miscellaneous | \$ | 9,000 |
| Debt Service | \$ | 1,177,430 |
| Contingency | \$ | 25,413 |
| Transfer to Capital Facility Plan | \$ | 102,901 |
| Transfer to Capital Improvements Plan | \$ | 866,000 |

| | | |
|---------------------------|-----------|--------------------------|
| TOTAL EXPENDITURES | \$ | <u>21,527,597</u> |
|---------------------------|-----------|--------------------------|

TOURISM FUND

REVENUES

| | | |
|------------------------------|----|---------|
| Occupancy Tax | \$ | 525,000 |
| Prepared Food & Beverage Tax | \$ | 880,000 |
| Rental Car Tax | \$ | 95,000 |
| Tourism Merchandise | \$ | - |
| Miscellaneous Revenues | \$ | - |
| Transfer From General Fund | \$ | - |
| Transfer From CIP | \$ | - |
| Fund Balance Appropriated | \$ | - |

| | | |
|-----------------------|-----------|-------------------------|
| TOTAL REVENUES | \$ | <u>1,500,000</u> |
|-----------------------|-----------|-------------------------|

EXPENDITURES

| | | |
|-----------------------------|----|---------|
| Marketing | \$ | - |
| Merchandise | \$ | - |
| Landscaping | \$ | - |
| Tourism Projects | \$ | - |
| Sportsplex | \$ | 382,534 |
| Fullwood Theatre | \$ | 4,000 |
| Outen Pottery | \$ | 70,000 |
| Matthews Alive | \$ | 60,000 |
| Historical Foundation | \$ | 40,000 |
| Chamber of Commerce | \$ | 20,000 |
| Tourism Grants | \$ | 63,000 |
| Arts and Science Council | \$ | 25,000 |
| Decorations Banners & Flags | \$ | 4,800 |
| Transfer to General Fund | \$ | 662,969 |
| Transfer to CIP Fund | \$ | 40,000 |
| Debt Service | \$ | 127,697 |
| Contingency | \$ | - |

| | | |
|---------------------------|-----------|-------------------------|
| TOTAL EXPENDITURES | \$ | <u>1,500,000</u> |
|---------------------------|-----------|-------------------------|

SECTION 2: FEE SCHEDULE

There is hereby established, for the fiscal year 2017-2018, various fees and charges as scheduled are contained in Attachment A.

SECTION 3: LEVY OF TAXES

There is hereby levied, for the fiscal year 2017-2018, an ad valorem tax rate of \$0.3400 per one hundred dollars (\$100) valuation of taxable property as listed for taxation as of January 1, 2017.

SECTION 4: LEVY OF VEHICLE TAG FEE

There is hereby levied, for the fiscal year 2017-2018, a fee of \$25.00 for automobiles and trucks registered in Matthews.

SECTION 5: SPECIAL AUTHORIZATIONS – BUDGET OFFICER

- A. The Budget Officer shall be authorized to reallocate appropriations within departments, and among the various line accounts not organized by departments, as he deems necessary.
- B. The Budget Officer shall be authorized to execute interdepartmental transfers, within the same fund, not to exceed ten percent (10%) of the appropriated monies for the department whose allocation is reduced. Notification of all such transfers shall be made to the Town Board at its next meeting following the date of the transfer.
- C. Interfund transfers as established in the Budget Ordinance, may be accomplished without additional approval from the Town Board.

SECTION 6: RESTRICTIONS – BUDGET OFFICER

- A. Interfund and interdepartmental transfer of monies, except as noted in Section 5, shall be accomplished by Town Board authorizations only.
- B. Utilization of appropriations contained in contingencies may be accomplished only with specific approval of the Town Board.

SECTION 7: UTILIZATION OF BUDGET ORDINANCE

This ordinance shall be the basis of the financial plan for the Town of Matthews municipal government during the 2017-2018 fiscal year. The budget officer shall administer the budget and he shall ensure that operating officials are provided

guidance and sufficient details to implement their appropriate portion of the budget.

The finance department shall establish and maintain all records, which are in accordance with this Budget Ordinance, and the appropriate statutes of the State of North Carolina.

Adopted this 12th day of June 2017.

James P Taylor, Mayor

Lori Canapinno, Town Clerk

SCHEDULE OF FEES AND CHARGES**FY 2017 – 2018****COPIES:**

| | |
|---|---------|
| Per page | .10 |
| Oversized copies (greater than 11 x 17) | \$10.00 |
| Audio cassette | 2.50 |
| CD | 2.00 |
| DVD | 3.00 |
| Maps (from Planning Department) | 10.00 |

APPLICATIONS:

| | |
|---|----------|
| Zoning - Residential | |
| Traditional District (no CD) | 400.00 |
| Parallel Traditional District | 600.00 |
| Conditional-only District (CrC, R-VS, SRN, C-MF) | 800.00 |
| Zoning - Non-residential | |
| Traditional (No CD) | 600.00 |
| Parallel Traditional | 800.00 |
| Conditional Only, Mixed Use and Nonresidential Districts | 1,000.00 |
| Change of Text | |
| Add any permitted use | 100.00 |
| Any other reason, few than three paragraphs affected | 250.00 |
| Any other reason, three or more paragraphs affected | 400.00 |
| Zoning Variance | |
| Residential | 150.00 |
| Nonresidential or mixed use | 350.00 |
| Zoning Appeal | |
| Residential | 150.00 |
| Nonresidential or mixed use | 350.00 |
| Zoning Interpretation | |
| Residential | 150.00 |
| Nonresidential or mixed use | 350.00 |
| Site Plan Approval (required by zoning conditions) | 200.00 |
| SP approval through EPM (not Preliminary Plat) | 400.00 |
| Master Sign Plan | |
| Initial Submission | 150.00 |
| Revision | 75.00 |
| Other Site Plan Review (i.e. change of use or occupancy, parking sufficiency, etc.) | 100.00 |
| Subdivision | |
| Sketch Plan | 100.00 |

| | |
|---|--------|
| Preliminary | 400.00 |
| Final - Minor | 50.00 |
| Final - Major | 100.00 |
| Public Improvement Variance | 350.00 |
| Downtown Overlay Compliance Review | |
| When separate from other EPM site plan reviews | 250.00 |
| Abbreviated or minor revision separate from other EPM site review | 75.00 |
| Highway Overlay Compliance Review | |
| Abbreviated or minor revision separate from other EPM site plan review | 250.00 |
| Highway Overlay Abbreviated | |
| Abbreviated or minor revision separate from other EPM site plan review | 75.00 |
| Landscape/Lighting combined plan review separate from other EPM reviews | 250.00 |
| Landscape Only, separate from other EPM reviews | 200.00 |
| Lighting Only, separate from other EPM reviews | 200.00 |
| Abbreviated or minor revision separate from other EPM site plan review | 75.00 |
| Third or later submittal of any above action | 150.00 |
| Administrative Amendment – staff review level | 50.00 |
| Administrative Amendment – PB or TB review level | 100.00 |
| Sign Permit Review Prior to Permit Issuance | 25.00 |
| Zoning Verification Letter | 20.00 |
| Driveway Permit Review – single site | 25.00 |
| Driveway Permit Review – blanket | 50.00 |

FEES:

| | |
|---|--|
| Return check fee | 30.00 |
| Peddlers, Solicitors - Admin fee | 10.00 |
| Itinerant Merchants | 100.00 |
| Admin fee for repairs, damaged by citizens, for signs, sidewalks, driveway pipe, etc. | Actual cost plus 10% or \$10, whichever is greater |
| Sanitation – Additional Recycling Cart | 40.00 |
| Parade Permit | 100.00 |
| Pavement Degradation Fees | Calculated by PW policy |

Non-Resident Profit

| | |
|------------------------|-----------------|
| Small Studio | 50.00 per hour |
| Large Studio/Classroom | 75.00 per hour |
| Conference Room | 80.00 per hour |
| Community Room | 100.00 per hour |
| Kitchen | 75.00 flat fee |
| Theater Rehearsal | 110.00 per |
| hourFullwood Theater | 800.00 flat fee |

Other Fees

| | |
|---------------------|----------------|
| Sound System | 20.00 flat fee |
| TV/DVD/Projector | 20.00 flat fee |
| Overtime/Staff Time | 30.00 per hour |
| Technician Fee | 25.00 per hour |

Refundable Security Deposits

| | |
|---|--------------------|
| Rental- No Food or Drinks | 100.00 |
| Rental- Food and Drinks | 200.00 |
| Rental- With Alcohol | 100.00 *Additional |
| Rental- With Ticket Sales (Approval Needed) | 100.00 |
| *Additional Theater Rental | 200.00 |

CREWS RECREATION CENTER RENTAL FEES:**Resident Non-Profit** (Costs per hour)

| | |
|-----------------------|------|
| 1 Multi-Purpose Room | \$20 |
| 2 Multi-Purpose Rooms | \$30 |
| 3 Multi-Purpose Rooms | \$40 |
| Half-Court Gym | \$15 |
| Full-Court Gym | \$40 |

Non-Resident Non-Profit (Cost per hour)

| | |
|-----------------------|------|
| 1 Multi-Purpose Room | \$30 |
| 2 Multi-Purpose Rooms | \$40 |
| 3 Multi-Purpose Rooms | \$50 |
| Half-Court Gym | \$25 |
| Full-Court Gym | \$50 |

Resident Profit (Cost per hour)

| | |
|-----------------------|------|
| 1 Multi-Purpose Room | \$30 |
| 2 Multi-Purpose Rooms | \$40 |
| 3 Multi-Purpose Rooms | \$50 |
| Half-Court Gym | \$25 |
| Full-Court Gym | \$50 |

Non-Resident Profit (Cost per hour)

| | |
|-----------------------|------|
| 1 Multi-Purpose Room | \$40 |
| 2 Multi-Purpose Rooms | \$50 |
| 3 Multi-Purpose Rooms | \$60 |

| | |
|----------------|------|
| Half-Court Gym | \$30 |
| Full-Court Gym | \$60 |

Other Fees

| | |
|---------------------|-----------|
| Overtime/Staff Time | \$20/hour |
|---------------------|-----------|

Refundable Security Deposits

| | |
|----------------------------|-------|
| Rental – No Food or Drinks | \$100 |
| Rental – Food and Drinks | \$200 |

PARK SHELTER RENTAL FEES:

Resident

| | |
|-----------------------------------|---------------------|
| Baucom Park | \$20 (per 4 hours) |
| Sardis Park | \$20 (per 4 hours) |
| Squirrel Lake Park Shelter A | \$40 (per 4 hours) |
| Squirrel Lake Park Shelter B | \$50 (per 4 hours) |
| Stumptown Park (picnic area only) | \$50 (per 4 hours) |
| Stumptown Park (stage and green) | \$250 (per 4 hours) |
| Town Green Gazebo | \$60 (per 4 hours) |
| Windsor Park | \$40 (per 4 hours) |

Non-Resident

| | |
|-----------------------------------|---------------------|
| Baucom Park | \$30 (per 4 hours) |
| Sardis Park | \$30 (per 4 hours) |
| Squirrel Lake Park Shelter A | \$60 (per 4 hours) |
| Squirrel Lake Park Shelter B | \$70 (per 4 hours) |
| Stumptown Park (picnic area only) | \$70 (per 4 hours) |
| Stumptown Park (stage and green) | \$300 (per 4 hours) |
| Town Green Gazebo | \$90 (per 4 hours) |
| Windsor Park | \$60 (per 4 hours) |