



FY-2017-2018

ADOPTED BUDGET

Town of Waxhaw
1150 N. Broome Street
Waxhaw, NC 28173
704.843.2195
704.843.2196

WAXHAW
Est. 1889
NORTH CAROLINA

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Preface:

Contained in the pages numbered 14-16 of this document is the adopted Budget Ordinance for the Town of Waxhaw, North Carolina for the Fiscal Year 2017-2018; which shall begin on July 1, 2017, and end on June 30, 2018.

The Town of Waxhaw Board of Commissioners adopted the Budget Ordinance for Fiscal Year 2017-2018 (Local Ordinance No 2017004) during their Regular Meeting of June 27th, 2017, after a Public Hearing was advertised and held in accordance with North Carolina laws on June 13, 2017.

The other documents contained herein are intended to serve as a tool to explain the details of the information included in the adopted Budget Ordinance, Waxhaw's form of government, the role of Town staff and the overall budget process.



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Town of Waxhaw, NC
Fiscal Year 2017 - 2018 Adopted Budget

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INTRODUCTION

No other aspect of public administration has undergone as much reform or been the extreme focus of attention for political leaders, mayors or presidents, as the annual budget. The budget document, its preparation and adoption expresses the basic political values of a government. Budgets reflect the negotiations and compromises undergone during the process of budget adoption. They define government's economic and political role in a community, guiding, sanctioning, and limiting administrative action. Budgets not only represent plans for the future, they also mold that future by the policies they contain. A good budget establishes a vision for its respective community and communicates, with utmost transparency, that vision for the future.

The budget document is a tool for maintaining financial accountability. Yet as its preparation has evolved, it has become a forum for establishing strategic goals and performance expectations. The resulting budget has become the public record of a community dialogue for improving organizational performance and management oversight. These attributes demand accountability from administrators and policy makers alike. The budget's quality is dependent upon the quality of input provided throughout the budgeting process.

As the Town of Waxhaw advances its organizational excellence and budgetary practices, ultimately making the leap from a good organization to a great one, it will be mindful of the aforementioned role of public budgeting. Providing a transparent document, setting policy and providing accountability will be common practice in Waxhaw. The most successful towns are helping citizens, customers, and partners discover budget linkages. Our Town will provide the tools necessary to not only decipher this important document but also participate in its conception. This practice is not an accomplishment easily achieved, however, by acknowledging the aforementioned criteria and goals the Town of Waxhaw is well on its way to exemplary budget practices.



Downtown Waxhaw

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TOWN OF WAXHAW BOARD OF COMMISSIONERS



Mayor Stephen E. Maher



Mayor Pro-Tem John Hunt



Commissioner Fred Burrell



Commissioner Paul Fitzgerald



Commissioner James Warner



Commissioner Brenda Stewart

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MANAGEMENT

Town Manager	Greg Ferguson
Town Clerk	Melody Shuler
Chief of Police	Michael Eiss
Director of Parks and Recreation	Dena Sabinske
Director of Development Services/Town Engineer	Dennis Rorie
Human Resources Director	Wendy Davenport
Public Services Director	Todd Matthews

BOARDS AND COMMISSIONS

(As of May 23, 2017)

ABC Board	Robert Taylor, III
.....	Timothy Goetchius
.....	Richard Miller, II
.....	George W. Reavis
.....	Greg Abbott
Board of Adjustment	Michael Downing
.....	Art H. Meyer
.....	Stacey Vinson
.....	Tracy Wesolek
.....	Kristoffer Patrick
Alternate	Bob Dussinger
Alternate	Vacant



BOARDS AND COMMISSIONS

(continued)

Historic Preservation CommissionLeslie Kellam
.....Dave Galusha
.....Kris Morefield
.....Helena Moore
.....Thomas Hall
.....Kelly Lang-Ramirez
.....Terry Settle

Main Street Advisory Board.....Neil Gimon
.....Susan Davis
.....Sandra Digman
.....Shane Fraser
.....James Weiland
.....Timothy Giovanniello
.....Craig Miller
.....Laura Rogers
.....Vacant

Organization Advisory Commission.....Don Fisher
.....Brian Allen
.....Earl Cook
.....Dave Kobziak
.....Anne Simpson

Parks, Cultural & Recreation Advisory BoardTony Spellings
.....Paul Megget
.....Claudia Meyer
.....Tommy Colombo
.....Brandon Schaeffer
.....Jeanne Cina
.....Vacant (x3)



BOARDS AND COMMISSIONS

(continued)

Planning Board	Michael Kreimer
.....	Arthur O'Donnell
.....	David Hoechster
.....	James Struve
.....	Brenda McMillon
.....	Robert Morgan
.....	Sean Morris
Alternate	Scott Shelton
Alternate	Phil Stein

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The Honorable Stephen E. Maher, Mayor
Members of the Board of Commissioners
Waxhaw, North Carolina

Dear Mayor Maher and Members of the Board of Commissioners:

Pursuant to Section 159-11 of the North Carolina General Statutes, I am pleased to present the Town of Waxhaw's Fiscal Year 2017-2018 Recommended Budget for your review and consideration for approval.

The proposed budget for Fiscal Year 2017-2018 was crafted in a manner to effect a smooth transition between town managers. It began with former town manager Warren Wood preparing the proposed budget prior to his date of resignation, March 31st. Manager Wood relied on established priorities, goals and objectives of the Board of Commissioners, as well as updated, relevant financial data to determine the size and approach for the proposed budget.

In order to give the newly appointed town manager adequate time to settle in and become acclimated to the Town, its environs, the Board and its priorities, the proposed budget provides basic support for most previously approved programs and includes built-in contingency funding for several new positions or other modifications deemed appropriate by the Board and town manager when they have had time to work together for a reasonable period of time. It is anticipated that the Board will conduct a retreat this summer for this purpose.

Prior to Manager Wood's departure, Interim Town Manager Leonard Barefoot was briefed on the proposed budget and tasked with getting the budget in proper form for this presentation. Input from department heads and particularly members of the finance department were crucial to ensure that financial data is both updated and accurate. I thank each employee who assisted in the preparation of this document.

FY2017-2018 Recommended Budget

The FY2017-2018 Recommended Budget will build on the progress that has been made during the past several years and principally during Wood's tenure as town manager. Much of this progress focuses on fundamental administrative changes necessary to accommodate the rapid growth our town is facing. These changes are a necessary part of creating an organizational apparatus that can effectively implement the policies established by the Board as it continues to deal with the Town's exponential rate of residential growth.

Developing and implementing an effective “Comprehensive Growth Management Program” was identified as the single most important objective of the town’s governing board. The Town simply lacked the proper controls to ensure the quality of development in Waxhaw, particularly considering the town’s rate of growth. Those efforts to establish these controls began in earnest during the previous fiscal year and will be a cornerstone of FY2017-2018 funding.

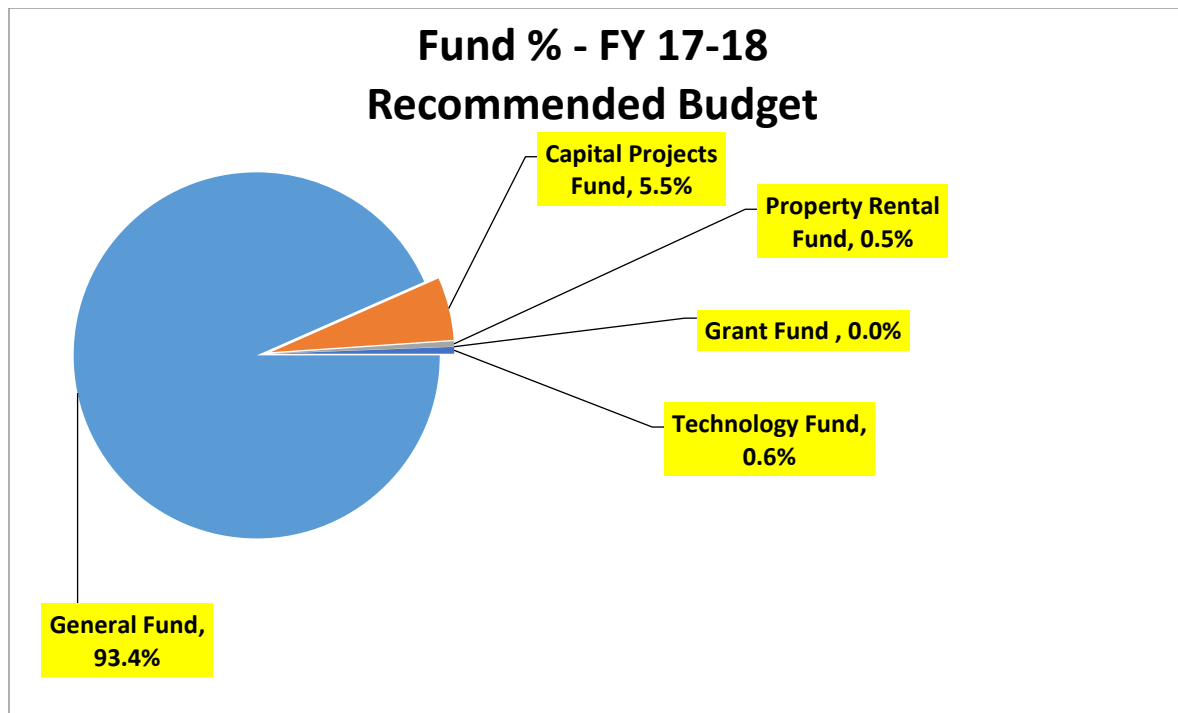
- Adoption of a New Comprehensive Plan
- Revisions to the town’s Unified Development Ordinance
- New development standards, regulations and programs:
 - Infrastructure Construction and Design Standards
 - Construction Inspection Program
 - Infrastructure Acceptance Program
 - Sediment and Erosion Control Program
 - Floodplain Management Program
 - Code Enforcement Program
- Development of a new Engineering Division within the Town’s organizational structure to manage these programs
- Development of a street resurfacing program and priority resurfacing list based on professionally developed criteria
- Identification of corrective action for inadequate infrastructure previously installed

Overall, the FY2017-2018 Recommended Budget totals \$11,743,693. This represents a 12% decrease from the current year’s budget. This decrease is attributable to large one-time capital projects funded in FY2016-2017 that have been completed, are encumbered or moved to a capital projects fund in the case of multiyear projects.

The budget as proposed would levy a property tax at the rate of thirty-six cents (\$0.36) per one hundred dollars (\$100) valuation on a total property tax base estimated at \$1,830,000,000. In compliance with state law; the estimated rate of collection is .9945%, slightly less than the current year collection rate.

The following chart shows the five different funds through which the town operates. The General Fund is by far the largest, representing 93.4% of the total. Proposed expenditures for each of these funds will be addressed throughout this budget message.

Funds in the Budget				
FUNDS	Adopted FY16-17	% of FY16- 17 Budget	Projected FY17-18	% of FY17- 18 Budget
General Fund	\$ 10,925,918	83.1%	\$ 10,968,693	93.4%
Capital Projects Fund	\$ 1,064,575	8.1%	\$ 650,000	5.5%
Property Rental Fund	\$ 55,000	0.4%	\$ 55,000	0.5%
Grant Fund	\$ 1,029,150	7.8%	\$ -	0.0%
Technology Fund	\$ 70,000	0.5%	\$ 70,000	0.6%
Totals	\$ 13,144,643	100.0%	\$ 11,743,693	100.0%



General Fund Revenues

General Fund revenues are comprised of property and motor vehicle taxes, unrestricted governmental revenues, permits and fees, investment earnings, restricted governmental revenues and miscellaneous revenues (those not included elsewhere). For FY2017/2018 (excluding any transfers in from fund balance or other sources), those revenues are expected to increase by \$520K or 5.1%. The primary source of these increased revenues is growth in the Town's property tax base.

Between January 1, 2016 and January 1, 2017 the Town's real and personal property tax base increased from \$1.65 Billion to \$1.83 Billion. While these increases represent additional cash to the Town, they also represent additional responsibilities and cost. The

immediate cost for the provision of garbage collection and other solid waste services is one such example.

Other bright spots in our GF revenues include an increase in Sales Tax revenue. Current year end projections for Zoning Permit, Building Inspection and Plan Review fees all show solid gains, which is great news. However, it should be noted that such revenues can fluctuate dramatically and are therefore projected at the current level in the proposed budget for FY 2017/2018.

General Fund Expenditures

Highlights of General Fund Expenditures in the FY2017-2018 Recommended Budget are listed as follows with commentary.

Revenue Highlights

- Property Tax Rate - \$0.36 (No change from FY2016-2017)
- Continued Solid Growth in Property Tax Base (8.8% growth)
- Appropriate General Fund Balance for Field Development on 13 Acres (YMCA Partnership/Year 3 of 3) - \$350,000

Personnel Highlights

- Employee Merit Pay - \$122,000
- Employee Merit Percentages: Below Standards – 0%, Meets Standards – 2.5%, Exceeds Standard – 3.5%
- \$260,000 in contingency for potentially 5 new full-time positions to be determined by the Board and Town Manager at a later date

Operational Highlights

In an effort to give external agencies ample time to plan their upcoming year, the Board has previously discussed and approved funding levels for external agencies which are included in these operational highlights.

Other operational highlights that stand out include an increase of \$32K in the Events Division Budget for special events. The current year appropriation for special events is \$160K. The demand for these events continues to increase each year, as does the demands on staff.

Several functions or expenses relating to marketing have been consolidated within the Events Budget under consulting fees. \$64,800 is proposed for services provided by our communications consultant, Jeni Bukolt.

Additional funds in the amount of \$95K are proposed in our Public Services Budget to offset the cost of adding new residential customers to our Solid Waste Management program.

Contingency funding equal to one (1) percent of budget or \$109,000 is included to give the Board and new town manager some discretion in modifying the budget should such be necessary during the upcoming fiscal year.

Below are other or reoccurring operational highlights:

- Continuation of our Comprehensive Growth Management Program
- Continuation of a Prioritized Street Resurfacing Program
- Continued focus on our newly implemented Code Enforcement Program
- Continued focus on our newly established Engineering Division
- Board and Committee Funding:
 - Historic Pres. Comm. Funding - \$4,500 (Plus \$50,000 for Façade Grants)
 - Main Street Advisory Board Funding - \$26,421
- External Agency Funding:
 - Ava's Gift to June - \$1,950
 - Union County Council on Aging - \$1,600
 - Literacy Council of Union County - \$850
 - Turning Point of Union County - \$4,550
 - Waxhaw Women's Club - \$5,800
 - Humane Society of Union County - \$1,500
 - Artists Music Guild - \$3,250
 - Union County Arts Council - \$2,250
- Legal contract - \$140,000
- Audit Services Contract - \$21,100
- Buxton Retail Contract - \$50,000
- Street Resurfacing/Street Maintenance - \$200,000
- Street Lighting Expenses - \$180,000
- Residential Sanitation/Recycling/Yard Waste Contract - \$1,080,000
- Town Hall Rental - \$90,000
- Tree City USA - \$24,000
- Village News - \$7,500

Capital Highlights

There are only two major capital projects funded in the proposed budget. One is \$350K for the 3rd and final contribution to the Athletic Field Development Town/YMCA Project. The other is \$300K funding for Nesbit Park, Phase 1.

It should be noted that a half year debt service payment in the amount of \$85K is being appropriated for payment toward the \$2 Million loan needed to construct the above referenced athletic fields adjacent to the YMCA project.

The following are previously funded capital projects which will carry over to FY2017/2018.

- Kensington Drive Improvements - \$1,280,000 (remaining from FY16-17)
- Downtown Transportation Alternatives Program Grant (TAP) - \$1,029,150 (remaining from FY2016/2017)
- Downtown Street Lighting Replacement Project - \$150,000
- Redesign & Signalization of the Gray Byrum/Hwy16 Intersection
- Capital Replacement Program - \$82,500 for two police patrol cars

General Fund Balance

With its sustained rate of growth, Waxhaw has experienced solid increases in its unassigned General Fund balance year after year, enabling the Town to fund numerous important projects such as the purchase and renovation of the Waxhaw Police Department, ownership of and commitment to repair Kensington Drive and the purchase of 13 acres of land in partnership with the local YMCA to develop athletic fields adjacent to their newly proposed facility. Each of these projects would likely not have been possible without the availability of these funds.

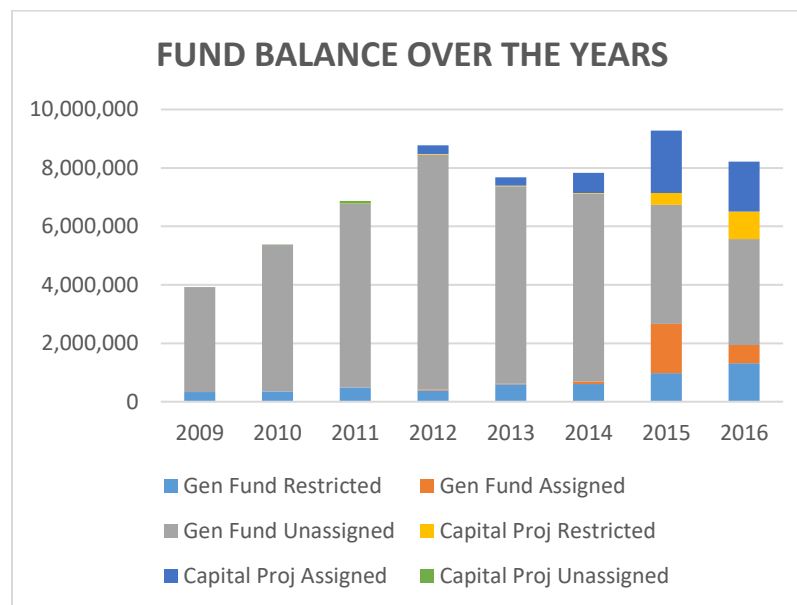
It is the current Board's policy to follow rigid guidelines to insure that the Town maintains a healthy fund balance. A summary of those policies follows:

- Fund Balance appropriated shall not exceed an amount that management can reasonably expect to save during the year, except in cases of emergencies, or for one-time capital expenses.
- Fund Balance will not be used to fund on-going operational expenses.

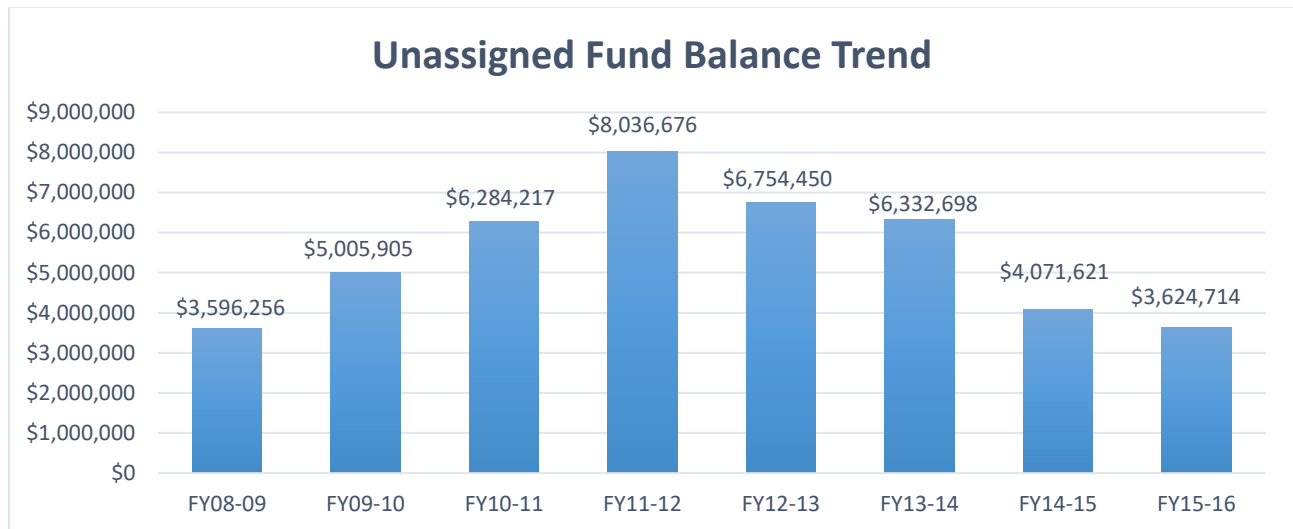
The Town will strive to maintain an Undesignated General Fund Balance equal to six months (50%) of the General Fund's recurring revenues. These funds will be used to avoid cash flow interruptions, generate investment income, eliminate the need for short-term borrowing, and for use in the case of unanticipated emergencies.

The chart below shows a history of the audited Fund Balance designations for the past 8 years:

Type	2009	2010	2011	2012	2013	2014	2015	2016
Gen Fund Restricted	327,399	357,146	485,117	386,678	591,962	603,079	980,842	1,311,236
Gen Fund Assigned				30,401	28,912	94,301	1,680,401	630,401
Gen Fund Unassigned	3,596,256	5,005,905	6,284,217	8,036,676	6,754,450	6,418,461	4,071,621	3,624,714
Capital Proj Restricted			12,506	21,664	22,813	28,925	406,797	944,905
Capital Proj Assigned				295,306	285,145	692,293	2,141,144	1,704,446
Capital Proj Unassigned		2,528	81,842					
Total Fund Balance	3,923,655	5,365,579	6,863,682	8,770,725	7,683,282	7,837,059	9,280,805	8,215,702



The following chart shows the audited Unassigned Fund Balance Trend for the General Fund for the past eight years. As you can see the FY2015/2016 unassigned fund balance is near the low end of the range with a balance of \$3,624,714 or approximately 35% of the current general fund appropriation.



This decrease in available or unassigned fund balance is a result of the numerous property purchases and capital projects described above. An analysis of our anticipated year end revenues and expenditure totals project that our unassigned fund balance for June 30, 2017 may once again continue to trend lower. It is therefore imperative that we monitor this trend and work to reverse it as we move forward.

Conclusion

Today marks my 23rd day here in Waxhaw as your new town manager. I'm excited to be here and I thank you for this opportunity. As noted in the introductory remarks of this budget message, there are many contributors to the creation of this budget document. They include our former town manager, interim town manager and members of the Town's staff, in particular, the finance department. I thank them for their efforts.

The budget was prepared in a manner designed to fund ongoing programs or initiatives and set aside funds for new initiatives or programs the Board may wish to consider at a later date after a summer retreat. I respectfully request that the Board consider the adoption of this budget.

Respectfully submitted,

Greg Ferguson
Town Manager
Town of Waxhaw, NC

**BUDGET ORDINANCE
TOWN OF WAXHAW, NORTH CAROLINA**

Fiscal Year 2017-2018

BE IT ORDAINED by the Board of Commissioners of the Town of Waxhaw, North Carolina:

SECTION 1: It is estimated that the following revenues will be available in the General Fund for the Fiscal Year beginning July 1, 2017 and ending June 30, 2018:

Ad Valorem Taxes	\$6,593,371
Unrestricted Intergovernmental Revenues	\$2,678,667
Permits and Fees	\$1,009,600
Investment Earnings	\$ 6,055
Miscellaneous	\$ 11,000
Restricted Intergovernmental Revenues	\$ 320,000
Other Financing Sources	<u>\$ 350,000</u>
Total	\$10,968,693

SECTION 2: 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, 2017 and ending June 30, 2018, in accordance with the chart of accounts heretofore established for this Town:

General Government	\$2,184,017
Public Safety	\$3,043,887
Economic & Community Development	\$1,936,326
Culture & Recreation	\$ 678,290
Transportation	\$1,396,173
Environmental Protection	\$1,080,000
Other Financing Uses	<u>\$ 650,000</u>
Total	\$10,968,693

SECTION 3: It is estimated that the following revenues will be available in the Capital Projects Fund for the Fiscal Year beginning July 1, 2017 and ending June 30, 2018:

Other Financing Sources	<u>\$ 650,000</u>
Total	\$ 650,000

SECTION 4: The following amounts are hereby appropriated in the Capital Projects Fund for the Fiscal Year beginning July 1, 2017 and ending June 30, 2018, in accordance with the chart of accounts heretofore established for this Town:

Culture & Recreation	<u>\$ 650,000</u>
Total	\$ 650,000

SECTION 5: It is estimated that the following revenue will be available in the Property Rental Fund for the Fiscal Year beginning July 1, 2017 and ending June 30, 2018:

Sales and Services	<u>\$ 55,000</u>
Total	\$ 55,000

SECTION 6: The following amounts are appropriated in the Property Rental Fund for the Fiscal Year beginning July 1, 2017 and ending June 30, 2018, in accordance with the chart of accounts heretofore established for this Town:

General Government	<u>\$ 55,000</u>
Total	\$ 55,000

SECTION 7: It is estimated that the following revenue will be available in the Technology Fund for the Fiscal Year beginning July 1, 2017 and ending June 30, 2018:

Restricted Intergovernmental	<u>\$ 70,000</u>
Total	\$ 70,000

SECTION 8: The following amounts are appropriated in the Technology Fund for the Fiscal Year beginning July 1, 2017 and ending June 30, 2018, in accordance with the chart of accounts heretofore established for this Town:

Economic and Community Development	\$ 70,000
Total	\$ 70,000

SECTION 9: The funds encumbered on the financial records of June 30, 2017 are hereby reappropriated into this budget.

SECTION 10: There is hereby levied a property tax rate of thirty-six cents (\$0.36) per on hundred dollars (\$100) valuation of property as listed for taxes as of January 1, 2017, for the purpose of raising the revenue listed as "Ad Valorem Tax" in the General Fund in Section 1 of this Ordinance. This rate is based on total estimated valuation of property for the purposes of taxation of \$1,800,230,327 and the Fiscal year 2016-2017 estimate rate of collection of 99.45%.

SECTION 11: The corresponding "FY 2017-2018 Schedule of Fees" is approved with the adoption of this Annual Budget Ordinance.

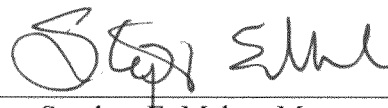
SECTION 12: The corresponding "FY 2017-2018 Pay and Classification Plan" is approved with the adoption of this Annual Budget Ordinance.

SECTION 13: The Town Manager is hereby authorized to transfer appropriations as contained herein under the following conditions:

- a. He may transfer amounts between line-item expenditures within the same functional area within a fund.
- b. He may transfer amounts up to \$10,000 between functional areas within the same fund.
- c. He may not transfer any amounts between funds, except as approved by the Board of Commissioners in the Annual Budget Ordinances as amended.


SECTION 14: Copies of the Annual Budget Ordinance shall be furnished to the Town Clerk, to the Board of Commissioners, the Town Manager, Budget Officer and the Finance Officer to be kept on file by them for their direction in the disbursement of funds.

Adopted this the 27 day of June, 2017.



Stephen E. Maher, Mayor

Attest:



Melody Shuler, Town Clerk



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**TOWN OF WAXHAW
2017-2018 GENERAL FUND BUDGET**

TOWN OF WAXHAW GENERAL FUND REVENUES	FY17-18 RECOMMENDED BUDGET
REVENUES	
12-300-003 - 2003 Vehicle Tax	
12-301-002 - Heavy Equipment Tax	
12-301-004 - 2004 Vehicle Tax	
12-301-005 - Tax Penalties And Interest	10,000
12-301-006 - 2006 Motor Vehicle Tax	
12-301-007 - 2007 Motor Vehicle Tax	
12-301-008 - 2008 Motor Vehicle Tax	
12-301-009 - 2009 Motor Vehicle Tax	
12-301-010 - 2010 Motor Vehicle Tax	
12-301-011 - 2011 Motor Vehicle Tax	
12-301-012 - 2012 Motor Vehicle Tax	
12-301-013 - 2013 Motor Vehicle Tax	
12-301-014 - 2014 Motor Vehicle Tax	
12-301-015 - 2015 Motor Vehicle Tax	
12-301-016 - 2016 Motor Vehicle Tax	
12-301-017 - 2017 Motor Vehicle Tax	627,000
12-301-050 - 2005 Motor Vehicle Tax	
12-301-100 - Prior Years Motor Vehicles Tax	
12-302-006 - 2006 Property Taxes	
12-302-007 - 2007 Property Taxes	
12-302-008 - 2008 Property Taxes	
12-302-009 - 2009 Property Taxes	
12-302-010 - 2010 Property Taxes	
12-302-011 - 2011 Property Taxes	
12-302-012 - 2012 Property Taxes	1,000
12-302-013 - 2013 Property Taxes	2,000
12-302-014 - 2014 Property Taxes	4,000
12-302-015 - 2015 Property Taxes	8,000
12-302-016 - 2016 Property Taxes	16,000
12-302-017 - 2017 Property Taxes	
Jan 1, 2016 (excluding vehicles) = 1,545,000,000	5,925,371
2016 Growth = \$115,000,000	
12-310-001 - NC State Sales Tax Revenue	1,650,000
12-310-002 - NC State Franchise Tax Revenue	850,000
12-310-003 - Sales Tax Refund	37,467
12-310-004 - Law Enforcement Distribution -ABC Store	10,000
12-310-005 - NC Gasoline Tax Reimb.	1,200
12-310-006 - NC State Beer & Wine Revenue	60,000
12-310-007 - Annexation Reimbursement	
12-310-008 - Surplus Property-Disposal Reve	
12-310-009 - ABC Revenue Waxhaw Store	56,000
12-310-012 - Miscellaneous Revenue	1,200
12-310-013 - NCDOT R/W Mowing Reimbursement	4,800

**TOWN OF WAXHAW
2017-2018 GENERAL FUND BUDGET**

12-310-014 - Property Damage Reimb.	
12-310-015 - Union County Court Fees-	2,500
12-310-016 - Cable Franchise Revenue	
12-310-017 - NC Solid Waste Disposal Fee Re	5,500
12-312-002 - Zoning/Permitting Fees	75,000
12-312-003 - Code Violation Fees/Liens	2,000
12-312-004 - Building Inspection Fees	750,000
12-312-005 - Plan Reviewing Fees	63,500
12-312-006 - Event Vendor Fees	15,000
12-312-007 - Dog License Tag Fees	300
12-312-008 - Incomplete Subdivision Fees	
12-312-009 - Homeowners Recovery Fund	2,000
12-312-010 - Police Reports/Misc. Fees	300
12-312-011 - Local B/W Privilege License Fee	500
12-312-012 - Infrastruct. Testing/Verif. Fees/Proof Rolls	7,000
12-312-014 - Waxhaw Village News Adv. Fees	6,000
12-312-015 - Parking Citations-Waxhaw	
12-312-016 - Tree Mitigation Fund	5,000
12-312-018 - Fire Inspection Fees	35,000
12-312-020 - Residential Sanitation Fees	
12-312-021 - Construction Inspection Fees	15,000
12-312-022 - Sediment & Erosion Control Fees	15,000
12-312-030 - Waxhaw Cemetery-Sales Of Lots	6,000
12-312-031 - Waxhaw Cemetery-Open/Closing	5,000
12-312-040 - Police Dept. Explorer Club Do	1,000
12-312-050 - Infrastructure-Storm water Testing Fees	6,000
12-312-071 - K-9 Donation Fund	
12-315-001 - General Fund Checking- Interest	30
12-315-005 - CD Interest	
12-315-015 - Money Market-Inv. Acct. Interest	6,000
12-315-018 - Interest - NCCMT	
12-315-020 - Powell Fund Interest	25
12-316-017 - Governor's Highway Safety Grant	
12-316-020 - Events Donation	1,000
12-316-030 - Event Sponsorships	10,000
12-316-040 - Police/DARE Donations	
12-316-045 - Park & Recreation Donations	
12-317-002 - Sale of Land	
12-317-003 - TIA - Developer Reimbursement	
12-314-004 - Barrington 2 Mitigation - Shea Homes	
12-319-001 - Powell Fund Revenue	320,000
12-320-000 - Powell Bill Fund Balance Appropriation	
12-320-050 - Transfer In	
12-320-999 - Undesignated Fund Balance Appropriation	350,000
<i>Appropriated General Fund Balance - \$350,000</i>	
TOTAL REVENUES FOR FUND	10,968,693

**TOWN OF WAXHAW
2017-2018 GENERAL FUND BUDGET**

TOWN OF WAXHAW GENERAL FUND EXPENSES	FY17-18 RECOMMENDED BUDGET
12-298-001 - Transfers Out to Capital Projects	
<i>Nesbit Park - Capital Reserve - 300,000</i>	300,000
<i>YMCA Fields - 350,000</i>	
12-298-002 - Transfers Out to Facade Grant	
12-298-003 - Transfers to Cap Proj. Fund	350,000
12-298-004 - Transfers Out to Grant Fund	
TOTAL GENERAL FUND EXPENSES	650,000
BOARD OF COMMISSIONERS EXPENSES	FY17-18 RECOMMENDED BUDGET
12-410-020 - Stipend-Elected Officials	94,013
12-410-030 - FICA Taxes	7,193
12-410-060 - Elected Officials Insurance	
12-410-080 - Elected Officials Liability	400
12-410-085 - BOC EAP Expense	130
12-410-210 - Consulting Fees	
12-410-230 - Legal Fees (Attorney)	140,000
12-410-250 - Election Costs (UC Bd of Elections)	10,000
12-410-313 - Training and Education	7,670
12-410-314 - Meeting Expenses	2,500
12-410-315 - Dues and Subscriptions	16,000
12-410-317 - Board - Travel	3,000
12-410-318 - Retreat Expense	3,500
12-410-410 - Elected Officials Phone	
12-410-420 - Office Supplies	1,200
12-410-450 - Elected Officials Office Equip. (non-capital)	2,000
12-410-455 - Elected Officials Uniforms	
12-410-467 - Printing Expenses	1,000
12-410-467 - Advertising Expenses	2,000
12-410-480 - Technology Support/Equipment	3,500
12-410-751 - Ava's Gift to June	1,950
12-410-752 - Council on Aging UC	1,600
12-410-753 - Literacy Council UC	850
12-410-754 - Turning Point UC	4,550
12-410-755 - Waxhaw Woman's Club	
12-410-756 - Humane Society of Union County	1,500
12-410-757 - Odyssey of the Mind Contribution	
12-410-790 - Economic Development	
12-410-990 - Miscellaneous Expense	
BOARD OF COMMISSIONERS TOTALS	304,556

**TOWN OF WAXHAW
2017-2018 GENERAL FUND BUDGET**

TOWN MANAGER'S OFFICE	FY17-18 RECOMMENDED BUDGET
12-420-010 - Administrative Salaries	171,000
12-420-030 - FICA Taxes	13,082
12-420-040 - 401k Retirement	8,550
12-420-050 - NC State Retirement Exp.	12,945
12-420-060 - Medical & Life Insurance Exp.	16,616
12-420-065 - Administrative Merit Adjustment	4,950
12-420-070 - Administrative Bonus	200
12-420-080 - General Liability Insurance Exp.	3,000
12-420-081 - Unemployment Exp.	
12-420-085 - Employee Assistance Program	24
12-420-086 - Medical Testing	
12-420-087 - Recruitment Exp.	
12-420-090 - Admin Contract Work/Labor	
12-420-210 - Consulting Fees	25,000
12-420-280 - Administrative Dues & Subscriptions	3,000
12-420-309 - Town Manager Living/Moving Expense	6,000
12-420-310 - Auto Car Allowance - Manager	4,800
12-420-313 - Administrative Education	5,000
12-420-314 - Meeting Expenses	500
12-420-317 - Administrative Travel	3,000
12-420-410 - Telephone/Mobile/Phone Exp.	2,600
12-420-420 - Office Supplies	3,000
12-420-430 - Electric Service (Duke)	9,000
12-420-435 - Water/Sewer Utility Service Exp.	1,000
12-420-437 - Admin. Natural Gas	300
12-420-440 - Leased Equipment (Copier)	7,000
12-420-450 - Office Equipment (Non-Capital Fund)	2,000
12-420-455 - Uniforms	
12-420-460 - Cleaning Services/Supplies	4,000
12-420-467 - Printing Expenses	2,000
12-420-470 - Advertising Expense	1,000
12-420-474 - Vehicle Maintenance	1,000
12-420-475 - Gas & Oil Expense	1,000
12-420-476 - Gas Tank - VFD	9,000
12-420-480 - Technology Support/Equipment	22,000
12-420-484 - Town Hall Building Rental	92,000
12-420-485 - Building Maintenance/Renovation	4,000
12-420-730 - Contingency Fund	471,450
1% Contingency Policy - \$109,000	
Recommended But To Be Determined:	
5 New Positions - \$260,000	
Possible Allocation to Agencies - \$17,450	
1/2 Yr. Debt Serv. on \$2 mil. Town/YMCA - -- \$85,000	
12-420-808 - Capital - Vehicles	90,000
12-420-809 - Capital - Buildings	
12-420-810 - Capital - Improvements	
12-420-990 - Misc. Expense	1,000
TOWN MANAGER'S OFFICE TOTALS	1,001,017

**TOWN OF WAXHAW
2017-2018 GENERAL FUND BUDGET**

CLERK'S OFFICE EXPENSES	FY17-18 RECOMMENDED BUDGET
12-430-010 - Clerk Salaries	96,727
12-430-011 - Clerk Overtime	6,000
12-430-030 - FICA Taxes	7,400
12-430-040 - 401k Retirement	4,836
12-430-050 - NC State Retirement Expense	7,322
12-430-060 - Medical & Life Insurance Expense	16,969
12-430-065 - Merit Adjustment-Clerk	2,902
12-430-070 - Bonus Expense-Clerk	400
12-430-080 - General Liability Insurance Expense	2,400
12-430-081 - Unemployment Expense	
12-430-085 - Employee Assistance Program HR	48
12-430-086 - Medical Testing	
12-430-087 - Recruitment Expense	
12-430-090 - Contract Work/Labor	
12-430-210 - Consulting Fees	
12-430-280 - Dues & Subscriptions-Clerk	800
12-430-313 - Education Expense	6,720
12-430-317 - Travel Expense	6,600
12-430-410 - Telephone/Mobile Phone Expense	1,200
12-430-420 - Office Supplies	700
12-430-450 - Office Equipment (Non-Capital Fund)	500
12-430-455 - Uniforms	
12-430-467 - Printing Expenses	
12-430-470 - Advertising Expense	500
12-430-480 - Technology Support/Equipment	14,371
<i>iCompass Annual Fee - \$6,300</i>	
<i>iCompass Video - \$8,000</i>	
<i>Anti-Virus - \$71</i>	
12-430-491 - Recording, Archiving & Codification Expense	16,099
<i>Municode Legal Review - \$2,410</i>	
<i>Municode Municipal Code Recodification - \$8,400</i>	
<i>Municode Supplements - \$1,394</i>	
<i>MyMunicode Online Annual Fee - \$1,395</i>	
<i>Archiving - \$2,000</i>	
<i>Recording - \$500</i>	
12-430-990 - Miscellaneous Expense	450
12-430-805 - Capital - Office Furniture	1,000
12-430-806 - Capital - Computer Equipment	
12-430-807 - Capital - Equipment	
CLERK'S OFFICE TOTALS	193,944

**TOWN OF WAXHAW
2017-2018 GENERAL FUND BUDGET**

FINANCE DIVISION EXPENSES	FY17-18 RECOMMENDED BUDGET
12-440-010 - Finance Salaries	107,840
12-440-011 - Finance Overtime	2,000
12-420-012 - Longevity	
12-440-030 - FICA Taxes	8,250
12-440-040 - 401k Retirement	5,392
12-440-050 - NC State Retirement Expense	8,164
12-440-060 - Medical & Life Insurance Expense	14,971
12-440-065 - Merit Adjustment	3,235
12-440-070 - Bonus Expense	400
12-440-080 - General Liability Insurance Expense	2,600
12-440-081 - Unemployment Expense	
12-440-085 - Employee Assistance Program HR	48
12-440-086 - Medical Testing	
12-440-087 - Recruitment Expense	
12-440-090 - Contract Work/Labor	
12-440-200 - On-Line Banking Fees	8,000
12-440-205 - Payroll Fees	19,000
12-440-210 - Consulting Fees	
12-440-240 - Auditing Services	21,100
12-440-280 - Dues & Subscriptions	600
12-440-313 - Education Expense	3,000
12-440-317 - Travel Expense	3,000
12-440-410 - Telephone/Mobile Phone Expense	1,200
12-440-420 - Office Supplies	2,000
12-440-450 - Office Equipment (Non-Capital Fund)	
12-440-455 - Uniforms	
12-440-467 - Printing Expenses	1,600
12-440-470 - Advertising	1,200
12-440-480 - Technology Support/Equipment	7,000
12-440-490 - Software Maintenance	4,000
12-440-805 - Capital - Office Furniture	
12-440-806 - Capital - Computer Equipment	8,000
<i>New Server - \$5,000</i>	
<i>2 New Laptops - \$3,000</i>	
12-440-807 - Capital - Equipment	
12-440-990 - Miscellaneous	
FINANCE DIVISION TOTALS	232,600

**TOWN OF WAXHAW
2017-2018 GENERAL FUND BUDGET**

INFORMATION TECHNOLOGY DIVISION EXPENSES	FY17-18 RECOMMENDED BUDGET
12-460-010 - IT Salaries	131,887
12-460-011 - IT Overtime	3,000
12-460-030 - FICA Taxes	10,089
12-460-040 - 401k Retirement	6,595
12-460-050 - NC State Retirement Expense	9,984
12-460-060 - Medical & Life Insurance Expense	17,236
12-460-065 - Merit Adjustment	3,956
12-460-070 - Bonus Expense	400
12-460-080 - General Liability Insurance Expense	3,000
12-460-081 - Unemployment Expense	
12-460-085 - Employee Assistance Program	48
12-460-086 - Medical Testing	
12-460-087 - Recruitment Expense	
12-460-090 - Contract Work/Labor	
12-460-210 - Consulting Fees	
12-460-280 - Dues & Subscriptions	1,500
12-460-310 - Auto Allowance	650
12-460-313 - Education Expense	2,000
12-460-317 - Travel Expense	2,000
12-460-410 - Telephone/Mobile Phone Expense	2,500
12-460-420 - Office Supplies	1,000
12-460-440 - Leased Equipment	
12-460-455 - Uniforms	
12-460-480 - Technology Support/Equipment	31,500
12-460-805 - Capital - Office Furniture	
12-460-806 - Capital - Computer Equipment	
12-460-807 - Capital - Equipment	
12-460-990 - Miscellaneous Expense	1,000
INFORMATION TECHNOLOGY DIVISION TOTALS	228,345

**TOWN OF WAXHAW
2017-2018 GENERAL FUND BUDGET**

HUMAN RESOURCES DEPARTMENT EXPENSES	FY17-18 RECOMMENDED BUDGET
12-470-010 - Human Resources Salaries	74,165
12-470-011 - Human Resources Overtime	
12-420-012 - Longevity	764
12-470-030 - FICA Taxes	5,674
12-470-040 - 401k Retirement	3,709
12-470-050 - NC State Retirement Expense	5,615
12-470-060 - Medical & Life Insurance Expense	10,779
12-470-065 - Merit Adjustment	2,225
12-470-070 - Bonus Expense	200
12-470-080 - General Liability Insurance Expense	2,500
12-470-081 - Unemployment Expense	
12-470-085 - Employee Assistance Program	24
12-470-086 - Medical Testing	200
12-470-087 - Recruitment Expense	1,000
12-470-090 - Contract Work/Labor	8,000
12-470-210 - Consulting Fees	5,000
12-470-280 - Dues & Subscriptions	1,000
12-470-313 - Education Expense	1,500
12-470-317 - Travel Expense	1,500
12-470-320 - Employee Appreciation Expense	9,500
12-470-410 - Telephone/Mobile Phone Expense	1,500
12-470-420 - Office Supplies	1,000
12-470-450 - Office Equipment (Non-Capital Fund)	500
12-470-455 - Uniforms	
12-470-467 - Printing Expenses	600
12-470-470 - Advertising	800
12-470-480 - Technology Support/Equipment	4,000
12-470-500 - HR Meetings and Wellness	2,000
12-470-780 - OSHA Safety & Training	5,000
12-470-990 - Miscellaneous Expense	1,000
12-470-805 - Capital - Office Furniture	
12-470-806 - Capital - Computer Equipment	
Laptop Computer - \$1,500	1,500
12-470-807 - Capital - Equipment	
HUMAN RESOURCES DEPARTMENT TOTALS	151,255

**TOWN OF WAXHAW
2017-2018 GENERAL FUND BUDGET**

POLICE EXPENSES	FY17-18 RECOMMENDED BUDGET
12-510-010 - Police Salaries	1,349,258
12-510-020 - Police Overtime	40,000
12-510-012 - Longevity	2,926
12-510-020 - Police Separation Allowance	5,000
12-510-030 - FICA Taxes	103,219
12-510-040 - 401k Retirement	67,371
12-510-050 - NC State Retirement	111,314
12-510-060 - Medical & Life Insurance Expense	217,435
12-510-065 - Police Merit Adjustment	40,477
12-510-070 - Police Bonus	5,600
12-510-080 - General Liability Insurance	67,000
12-510-081 - Unemployment Insurance Expense	4,000
12-510-085 - Employee Assistance Program	672
12-510-086 - Medical Testing	3,000
12-510-090 - Police Contract Labor	
12-510-206 - Debt Service for Police Building	392,510
12-510-207 - Interest Paid of Debt Service	134,055
12-510-020 - Police Separation Allowance	
12-510-230 - Police Legal Services	8,000
12-510-313 - Training & Education Exp.	20,000
12-510-315 - Dues/Subscriptions/Membership	12,000
12-510-317 - Police Travel Expense	13,000
12-510-410 - Telephone/Mobile/Phone Expense	14,300
12-510-420 - Office Supplies	8,500
12-510-430 - Electric Service (Union Power)	59,000
12-510-435 - Water/Sewer Utilities	2,500
12-510-437 - Propane (tank) Gas	
12-510-440 - Leased Equipment (Copier)	14,000
12-510-455 - Uniforms & Accessories	20,000
12-510-460 - Cleaning Services & Supplies	17,000
12-510-474 - Vehicle Maintenance/Equipment	55,000
12-510-475 - Gas & Oil Expense	57,000
12-510-480 - Technology Support/Equipment	50,000
12-510-484 - Building Rental (Lease)	
12-510-485 - Building Maintenance/Renovation	7,500
12-510-495 - Community Police Expenses	10,000
12-510-496 - K-9 Expense Account	1,000
12-510-755 - State Enforcement Funds	1,000
12-510-765 - Waxhaw Police Explorer Club Exp.	2,500
12-510-775 - Police Federal Forfeiture Expense	2,000
12-510-776 - ABC Distribution Expense	
12-510-807 - Capital - Equipment	18,500
12-510-808 - Capital - Vehicles	64,000
12-510-875 - SRT Tactical Team	15,000
12-510-990 - Misc. Expense	4,000
POLICE TOTALS	3,019,637

**TOWN OF WAXHAW
2017-2018 GENERAL FUND BUDGET**

WAXHAW VOLUNTEER FIRE DEPT.	FY17-18 RECOMMENDED BUDGET
12-515-750 - Waxhaw Volunteer Fire Department	24,250
WAXHAW VOLUNTEER FIRE DEPARTMENT TOTAL	24,250

ENGINEERING DIVISION EXPENSES	FY17-18 RECOMMENDED BUDGET
12-520-010 - Engineering Salaries	295,335
12-520-011 - Engineering Overtime	2,000
12-520-030 - FICA Taxes	19,533
12-520-040 - 401k Retirement	25,419
12-520-050 - NC State Retirement Expense	12,767
12-520-060 - Medical & Life Insurance Expense	30,860
12-520-065 - Merit Adjustment	8,860
12-520-070 - Bonus Expense	800
12-520-080 - General Liability Insurance Expense	2,000
12-520-081 - Unemployment Expense	
12-520-085 - Employee Assistance Program	96
12-520-086 - Medical Testing	
12-520-087 - Recruitment Expense	
12-520-090 - Contract Work/Labor	
12-520-210 - Consulting Fees	125,000
12-520-280 - Dues & Subscriptions	2,500
12-520-310 - Auto Allowance	3,600
12-520-313 - Education Expense	5,000
12-520-317 - Travel Expense	5,000
12-520-410 - Telephone/Mobile Phone Expense	2,500
12-520-420 - Office Supplies	500
12-520-450 - Office Equipment (Non-Capital Fund)	1,000
12-520-455 - Uniforms	
12-520-467 - Printing Expenses	500
12-520-470 - Advertising Expense	500
12-520-480 - Technology Support/Equipment	5,000
12-520-810 - Capital - Improvements	
12-520-990 - Miscellaneous Expense	1,000
ENGINEERING DIVISION TOTALS	549,770

**TOWN OF WAXHAW
2017-2018 GENERAL FUND BUDGET**

BUILDING INSPECTIONS DEPARTMENT EXPENSES	FY17-18 RECOMMENDED BUDGET
12-530-010 - BI Salaries	348,842
12-530-011 - BI Overtime	8,500
12-530-015 - Part-Time Employee Salary	
12-530-030 - FICA Taxes	26,686
12-530-040 - 401k Retirement	17,443
12-530-050 - NC State Retirement Expense	26,408
12-530-060 - Medical & Life Insurance Exp.	54,232
12-530-065 - BI Merit Adjustment	10,465
12-530-070 - BI Bonus	1,400
12-530-080 - General Liability Insurance Ex.	6,000
12-530-081 - Unemployment Insurance	
12-530-085 - Employee Assistance Program	168
12-530-086 - Medical Testing	100
12-530-090 - Contract Work/Labor	60,000
<i>Fire Inspections Contract with WVFD</i>	
12-530-310 - Auto Allowance - Inspector	1,200
12-530-313 - Training & Education Exp.	5,000
12-530-315 - Dues/Subscriptions/Membership	1,500
12-530-317 - BI Travel	5,000
12-530-410 - Telephone/Mobile/Phone Exp.	7,500
12-530-420 - Office Supplies	5,000
12-530-430 - Electric Service (Duke)	3,000
12-530-435 - Water/Sewer Utilities	500
12-530-437 - Propane (tank) Gas	
12-530-440 - Leased Equipment (copier)	10,000
12-530-450 - Office Equipment (Scanner)	
12-530-455 - Uniforms	3,800
12-530-460 - Cleaning Services/Supplies	1,800
12-530-474 - Vehicle Maintenance	2,500
12-530-475 - Gas & Oil	3,100
12-530-480 - Technology Support/Equipment	5,000
12-530-485 - Building Maintenance/Renovation	
12-530-871 - Homeowners Recovery Fund	5,000
12-530-808 - Capital - Vehicles	
12-530-809 - Capital - Buildings	
12-510-810 - Capital - Improvements	
12-530-990 - Misc. Expenses	7,000
BUILDING INSPECTIONS TOTALS	627,144

**TOWN OF WAXHAW
2017-2018 GENERAL FUND BUDGET**

PLANNING & COMMUNITY DEVELOPMENT EXPENSES	FY17-18 RECOMMENDED BUDGET
12-550-010 - PCD Salaries	266,940
12-550-011 - PCD Overtime	2,500
12-550-030 - FICA Taxes	20,421
12-550-040 - 401k Retirement	13,347
12-550-050 - NC State Retirement	4,545
12-550-060 - Medical & Life Insurance Exp.	39,597
12-550-065 - PCD Merit Adjustment	8,008
12-550-070 - Bonus	1,000
12-550-080 - General Liability Insurance Ex.	4,800
12-550-081 - Unemployment Insurance	
12-550-085 - Employee Assistance Program	120
12-550-086 - Medical Testing	100
12-550-087 - PCD Recruitment Expenses	
12-550-210 - Consulting Fees	50,000
12-550-215 - Planning/Bd of Adjustment Stipe	4,000
12-550-310 - Auto Allowance	
12-550-313 - Training & Education Exp.	11,800
12-550-315 - Dues/Subscriptions/Membership	2,000
12-550-317 - PCD Travel	4,000
12-550-410 - Telephone/Mobile Phone Exp.	4,000
12-550-420 - Office Supplies	4,750
12-550-430 - Electric Service (Duke)	3,000
12-550-435 - Water/Sewer Utilities	500
12-550-437 - Propane (tank) Gas	
12-550-440 - Leased Equipment (copier)	9,000
12-550-450 - Office Equip. (scanner, kip, etc.)	16,000
12-550-455 - Uniforms	500
12-550-460 - Cleaning Services & Supplies E.	1,800
12-550-470 - Advertising & Adv. Reimb. Exp.	4,000
12-550-474 - Vehicle Maintenance	1,200
12-550-475 - Gas & Oil Expense	1,500
12-550-480 - Technology Support/Equipment	5,000
12-550-481 - PCD Technology Fees	
12-550-485 - Building Maintenance/Renovation	1,000
12-550-677 - WXW Historic Preservation Comm.	4,500
12-550-850 - Aerial Mapping Services	
12-550-851 - Ordinance R&D	2,000
12-550-866 - Façade Grants	50,000
12-550-990 - Miscellaneous Expense	4,000
12-550-805 - Capital - Office Furniture	
12-550-806 - Capital - Computer Equipment	
12-550-810 - Capital - Improvements	
PCD TOTALS	545,928

**TOWN OF WAXHAW
2017-2018 GENERAL FUND BUDGET**

MAIN STREET EXPENSES	FY17-18 RECOMMENDED BUDGET
12-555-010 - Main Street Salaries	72,269
12-555-011 - Main Street Overtime	
12-555-030 - FICA Taxes	5,529
12-555-040 - 401k Retirement	3,491
12-555-050 - NC State Retirement Expense	5,063
12-555-060 - Medical & Life Insurance Expense	10,869
12-555-065 - Merit Adjustment	2,168
12-555-070 - Bonus Expense	200
12-555-080 - General Liability Insurance Expense	2,500
12-555-081 - Unemployment Expense	
12-555-085 - Employee Assistance Program	24
12-555-086 - Medical Testing	
12-555-087 - Recruitment Expense	
12-555-090 - Contract Work/Labor	
12-555-210 - Consulting Fees	50,000
<i>Buxton - Year 3 of 3 \$50,000</i>	
12-555-215 - Main Street Stipends	5,000
12-555-280 - Dues & Subscriptions	1,200
12-555-313 - Education Expense	1,000
12-555-317 - Travel Expense	2,350
12-555-410 - Telephone/Mobile Phone Expense	1,800
12-555-420 - Office Supplies	1,200
12-555-455 - Uniforms	
12-555-467 - Printing Expenses	1,200
12-555-470 - Advertising	1,000
12-555-480 - Technology Support/Equipment	3,000
12-555-710 - Main Street Events	
12-555-750 - Waxhaw Business Incubator	3,200
12-555-751 - Waxhaw EDC	
12-555-752 - Beautification Committee	
12-555-753 - Organizational Advisory Committee	
12-555-754 - Design Committee	
12-555-755 - Economic Restructuring Committee	
12-555-756 - Promotions Committee	
12-555-757 - Main Street Advisory Board	26,421
<i>Refreshments - \$1,000</i>	
<i>Presentation Materials - \$500</i>	
<i>Business Improvement/ED Seminars - \$1,500</i>	
<i>Luncheon Sponsorships - \$1,000</i>	
<i>Benches/Banners/ Plantings - \$9,621</i>	
<i>Economic Development Conferences - \$1500</i>	
<i>Social Media Training for Downtown Businesses - \$600</i>	
<i>Main Street App - \$5,500</i>	
<i>Committee Member Travel - \$2,000</i>	
<i>Walking Tour Brochure Design Update - \$1,000</i>	

**TOWN OF WAXHAW
2017-2018 GENERAL FUND BUDGET**

<i>Walking Tour Brochure Printing - \$1,200</i>	
<i>Branding and Marketing Materials - \$1,000</i>	
12-555-810 - Capital - Improvements	14,000
<i>Public Open Space Improvements - \$9,000</i>	
<i>Wayfinding Maint. & Additions - \$5,000</i>	
MAIN STREET TOTALS	213,484

COMMUNICATIONS DIVISION	FY17-18 RECOMMENDED BUDGET
12-565-210 Communications Consulting Fees	64,800
12-565-467 Printing Expenses - Village News	7,500
COMMUNICATIONS DIVISION TOTALS	72,300

**TOWN OF WAXHAW
2017-2018 GENERAL FUND BUDGET**

PARK AND REC EXPENSES	FY17-18 RECOMMENDED BUDGET
12-570-010 - Park and Rec Salaries	117,843
12-570-011 - Park and Rec Overtime	2,000
12-570-012 - Longevity	690
12-570-030 - FICA Taxes	9,015
12-570-040 - 401k Retirement	5,732
12-570-050 - NC State Retirement Exp.	8,678
12-570-060 - Medical & Life Insurance Exp.	15,070
12-570-065 - Park and Rec Merit Adjustment	3,384
12-570-070 - Park and Rec Bonus	600
12-570-080 - General Liability Insurance Exp.	5,000
12-570-081 - Unemployment Exp.	
12-570-085 - Employee Assistance Program	72
12-570-086 - Medical Testing	75
12-570-210 - Consulting Fees	5,000
12-570-215 - Parks, Cultural & Rec. Advisory Stipend	1,500
12-570-280 - Park and Rec Dues & Subscriptions	4,000
12-570-313 - Park and Rec Dues/Education	4,500
12-570-317 - Park and Rec Travel	3,500
12-570-410 - Telephone/Mobile/Phone Exp.	2,500
12-570-420 - Office Supplies	800
12-570-430 - Electric Service (Duke)	5,000
12-570-431 - Nesbit Park Lights	5,000
12-570-435 - Water/Sewer Utility Service Exp.	5,000
12-570-440 - Leased Equipment (Copier)	7,000
12-570-450 - Office Equipment (Non-Capital Fund)	
12-570-455 - Uniforms	1,000
12-570-460 - Cleaning Services/Supplies	1,000
12-570-470 - Advertising Expense	800
12-570-474 - Vehicle Maintenance	3,000
12-570-475 - Gas & Oil Expense	1,500
12-570-480 - Technology Support/Equipment	6,000
12-570-485 - Building Maintenance/Renovation	2,000
12-570-621 - Nesbit Park Expenses	
12-570-622 - YMCA Partnership	
12-570-670 - Park Expenses	40,000
12-570-711 - Parks & Rec. Donation Expense	
12-570-750 - Andrew Jackson Historical Foundation	0
12-570-751 - UC Arts Council	2,250
12-570-752 - Waxhaw Arts Council	1,600
12-570-753 - Artist Music Guild	3,250
12-570-775 - Parks & Rec Advisory Board	
12-570-791 - Parks & Rec Master Plan	5,000
12-570-807 - Capital - Equipment	7,000
Security Cameras - \$7,000	
12-570-810 - Capital - Improvements - Old Town Hall	
12-570-990 - Misc. Expense	1,000
PARKS AND REC TOTALS	287,360

**TOWN OF WAXHAW
2017-2018 GENERAL FUND BUDGET**

EVENTS DIVISION EXPENSES	FY17-18 RECOMMENDED BUDGET
12-575-010 - Events Salaries	115,626
12-575-011 - Events Overtime	6,000
12-575-012 - Longevity	
12-575-030 - FICA Taxes	8,846
12-575-040 - 401K Retirement	4,491
12-575-050 - NC State Retirement Expense	6,799
12-575-060 - Medical & Life Insurance Expense	22,929
12-575-065 - Merit Adjustment	3,468
12-575-070 - Bonus Expense	600
12-575-080 - General Liability Insurance Expense	3,300
12-575-081 - Unemployment Expense	
12-575-085 - Employee Assistance Program	72
12-575-086 - Medical Testing	
12-575-087 - Recruitment Expense	
12-575-090 - Contract Work/Labor	0
12-575-280 - Dues & Subscriptions	1,000
12-575-313 - Education Expense	2,000
12-575-317 - Travel Expense	1,500
12-575-410 - Telephone/Mobile Phone Expense	2,000
12-575-420 - Office Supplies	2,000
12-575-575 - Office Equipment (Non-Capital Fund)	
12-575-455 - Uniforms	500
12-575-470 - Advertising	4,000
12-575-474 - Vehicle Maintenance	600
12-575-475 - Gas	1,200
12-575-480 - Technology Support/Equipment	8,000
12-575-710 - Special Events Expense	192,000
<i>On-going Events - \$165,000</i>	
<i>Four 1st Fridays - \$12,000 (Moved from Main Street Division to Events)</i>	
<i>Christmas Decorations - \$15,000</i>	
12-575-711 - Special Events Donations Expense	4,000
12-575-720 - Caboose Fund Expense	
12-575-805 - Capital - Office Furniture	
12-575-806 - Capital - Computer Equipment	
12-575-807 - Capital - Equipment	
12-575-808 - Capital - Vehicles	
EVENTS DIVISION TOTALS	390,931

**TOWN OF WAXHAW
2017-2018 GENERAL FUND BUDGET**

PUBLIC SERVICES EXPENSES	FY17-18 RECOMMENDED BUDGET
12-580-010 - PS Salaries	389,344
12-580-011 - PS Overtime	20,000
12-420-012 - Longevity	2,603
12-580-030 - FICA Taxes	29,784
12-580-040 - 401k Retirement	19,467
12-580-050 - NC State Retirement	29,475
12-580-060 - Medical & Life Insurance Exp.	69,970
12-580-065 - Public Services Merit Adjustment	11,680
12-580-070 - Bonus	1,800
12-580-080 - General Liability Insurance Exp.	20,000
12-580-081 - Unemployment Insurance	1,000
12-580-085 - Employee Assistance Program	250
12-580-086 - Medical Testing	400
12-580-090 - Contracting Work/Labor	
12-580-313 - Training & Education Exp.	5,000
12-580-315 - Dues & Memberships Exp.	700
12-580-317 - PS Travel	3,500
12-580-410 - Telephone/Mobile/Phone Expense	10,000
12-580-420 - Office Supplies	2,000
12-580-430 - Electric Service (Duke)	4,600
12-580-437 - Propane (tank) Gas	1,800
12-580-455 - Uniforms	4,500
12-580-474 - Vehicle Maintenance	8,000
12-580-475 - Gas & Oil	14,000
12-580-476 - Equip. Repairs & Maintenance	8,500
12-580-480 - Technology Support/Equipment	5,500
12-580-485 - Building Maintenance/Renovation	6,000
12-580-610 - Street Light Exp. - Duke & Union	180,000
12-580-620 - Maintenance Supplies	8,000
12-580-630 - Street Maintenance Supplies	8,500
12-580-635 - Street Failure	12,000
12-580-640 - Equipment Purchases	10,000
12-580-650 - Cemetery Maintenance	15,000
12-580-660 - CSX Crossing Maintenance	2,000
12-580-670 - Park Expenses	
12-580-672 - Tree City USA Expenses	24,000
12-580-675 - Public Service Beautification Expense	5,000
12-580-677 - Beautification Committee Project	
12-580-678 - Tree/Bench Donation Exp	
12-580-680 - Emergency Debris Exp.	5,000
12-580-690 - Transportation Projects	100,000
12-580-691 - Powell Bill Street	200,000
12-580-692 - Sidewalk Repair & Maintenance	5,000
12-580-695 - Contract - Sanitation Exp.	
12-580-696 - Recycling Project Exp.	1,200
12-580-701 - Barrington 2 Mitigation	
12-580-990 - Misc. Expense	600
12-580-805 - Capital - Office Furniture	
12-580-806 - Capital - Computer Equipment	
12-580-807 - Capital - Equipment	

**TOWN OF WAXHAW
2017-2018 GENERAL FUND BUDGET**

12-580-808 - Capital - Vehicles	
12-580-809 - Capital - Buildings	
12-580-810 - Capital - Improvements	150,000
<i>New Sidewalk/Pedestrian Construction - \$150,000</i>	
PUBLIC SERVICE TOTALS	1,396,173
SANITATION CONTRACT EXPENSES	FY17-18 RECOMMENDED BUDGET
12-585-695 - Contract – Sanitation Expenses	1,080,000
12-585-700 - Capital - Improvements	
SANITATION CONTRACT EXPENSES TOTALS	1,080,000
TOTAL GENERAL FUND EXPENSES	10,968,693

**TOWN OF WAXHAW
CAPITAL PROJECTS FUND
2017-2018**

Town of Waxhaw Capital Projects		RECOMMENDED FY17-18 BUDGET
Revenues		
14-300-001 - Capital Project Transfers In	738,550	650,000
<i>Nesbit Park - Capital Reserve - 300000</i>		
<i>YMCA Fields - 350000</i>		
14-315-001 - Capital Project Fund Interest		
14-399-001 - Capital Fund Balance Appropriated	1,314,031	
Total Capital Revenues	2,052,581	650,000
Transfer Expenses		
14-298-001 - Capital Project Transfer Out	489,575	
Total Transfer Expenses	489,575	
Main Street Expenses		
14-550-501 - Downtown Street Lighting Project	150,000	
Total Main Street Expenses	150,000	
Parks and Recreation Expenses		RECOMMENDED FY17-18 BUDGET
14-570-621 - Nesbit Park		300,000
<i>Nesbit Phase 1 Improvements - \$300,000</i>		
14-570-624 - Town Creek Park Improvements	150,000	
14-570-625 - Wells Fargo 13 Acres		
14-570-626 - Field Development/YMCA	539,410	350,000
<i>Year 3 of 3 - \$350,000</i>		
Total Park and Recreation Expenses	689,410	650,000
Events Expenses		
14-575-500 - Wayfinding Signage (remainder of 2015-2016)	61,406	
Total Events Expense	61,406	
Public Service Department Expenses		
14-580-625 - Kensington Drive	595,290	
14-580-627 - Leaf Composting Facility	66,900	
Total Public Service Department Expense	662,190	
Total Capital Project Fund Expenses	2,052,581	650,000

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**TOWN OF WAXHAW
2017-2018 RENTAL PROPERTY FUND BUDGET**

Town of Waxhaw Property Rental Fund	FY16-17 CURRENT BUDGET	RECOMMENDED FY17-18 BUDGET
Property Rental Revenue		
20-312-017 - Rental Property Revenue	55000	55,000
20-399-999 - Rental Fund Balance Appr. (PO's)	1324	
Total Property Rental Revenue	56324	55,000
Property Rental Expenses	FY16-17 CURRENT BUDGET	RECOMMENDED FY17-18 BUDGET
20-420-080 - Rental General Liability	1246	1,246
20-420-210 -Rental Consulting Fee		
20-420-230 - Legal Fees		
20-420-241 - Rental Management Fees	9000	9,000
20-420-420 - Rental Office Supplies	500	500
20-420-430 - Rental Property Electricity	9500	9,500
20-420-435 - Rental Property Water/Sewer	1500	1,500
20-420-437 - Rental Property Propane	2000	2,000
20-420-460 - Rental Cleaning & Services Supplies	2300	2,300
20-420-470 - Rental Property Advertising Expense	1000	1,000
20-420-485 - Rental Bldg. Maintenance & Renov.	28578	27,254
20-420-695 - Contract Sanitation Fee	700	700
20-420-998 - Rental Fund Balance Appropriation.		0
Total Property Rental Expenses	56324	55,000

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**TOWN OF WAXHAW
2017-2018 TECHNOLOGY FUND BUDGET**

Town of Waxhaw Technology Fund	FY16-17 CURRENT BUDGET	RECOMMENDED FY17-18 BUDGET
TECHNOLOGY FUND REVENUE		
050-312-013 - Technology Fee Revenue	70,000	70,000
Total Technology Fund Revenue	70,000	70,000
BUILDING INSPECTIONS TECH. EXPENSES	FY16-17 CURRENT BUDGET	RECOMMENDED FY17-18 BUDGET
050-530-481 - Building Inspections Tech. Expenses	56,000	56,000
Total B.I. Technology Expenses	56,000	56,000
DEVELOPMENT SERVICES TECH. EXPENSES	FY16-17 CURRENT BUDGET	RECOMMENDED FY17-18 BUDGET
050-550-481 - Dev. Services Technology Expenses	14,000	14,000
	14,000	14,000
Total Technology Fund Expenses	70,000	70,000

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**TOWN OF WAXHAW
2017-2018 AGENCY FUNDING**

Agency Funding 2017-2018	Total Funding Amount for 2017-2018
Artists Music Guild	\$ 3,250
Ava's Gift to June, Inc.	\$ 1,950
Council on Aging in Union County	\$ 1,600
Humane Society of Union County	\$ 1,500
Literacy Council of Union County	\$ 850
Turning Point, Inc.	\$ 4,550
Union County Community Arts Council	\$ 2,250
Waxhaw Arts Council	\$ 1,600
Total Amount to Agencies	\$ 17,550

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Town of Waxhaw
FY2016-2017
Fee Schedule

FY17-18

DEVELOPMENT SERVICES FEES

Technology Fee for ALL Permits & Applications		10% of Fee
Variance or Appeal Request	\$	330.00
Rezoning		
Less than 2 acres	\$	300.00
2 to 10 acres	\$	500.00
Greater than 10 acres	\$	1,000.00 Plus \$25 Per Acre
Conditional Zoning		
Less than 2 acres	\$	400.00
2 to 10 acres	\$	800.00
Greater than 10 acres	\$	1,500.00 Plus \$25 Per Acre
Conditional Use Permit	\$	400.00
Less than 2 acres		
2 to 10 acres	\$	800.00
Greater than 10 acres	\$	1,500.00 Plus \$25 Per Acre
Amendment to Approved CU Permit/Conditional Zoning		
Minor Amendment	\$	100.00
Major Amendment - Less than 2 acres	\$	200.00
Major Amendment - 2 to 10 acres	\$	400.00
Major Amendment - Greater than 10 acres	\$	750.00 Plus \$15 Per Acre
Text Change Request		
Less than 3 paragraphs	\$	300.00
More than 3 paragraphs	\$	500.00
Sign Permit		
Permanent - Includes zoning compliance	\$	40.00
Temporary - Excludes civic signs & civic banners	\$	11.00
Master Sign Plan	\$	150.00
Master Sign Plan Amendment	\$	50.00

**Town of Waxhaw
FY2016-2017
Fee Schedule**

		<u>FY17-18</u>
Zoning Use	\$	30.00
Zoning Permit - New Construction		
Residential - One & Two Family Dwellings	\$	85.00
Other than One & Two Family Dwellings	\$	275.00
Temporary Structure	\$	110.00 Per 6 Months
Zoning Permit - Accessory Structure or Additions		
Minor additions, no more than 25% or 500 SF Unheated	\$	30.00
Minor additions, no more than 25% or 500 SF Heated	\$	55.00
Major addition	\$	85.00
Certificate of Zoning Compliance		
Residential - One & Two Family Dwellings	\$	85.00
Other than One & Two Family Dwellings	\$	275.00
Floodplain Development Permit	\$	125.00
Expedition Fee	\$	50.00
Burn Permit	\$	10.00
Tree Removal Permit	\$	40.00
Copy of Storm Water Manual	\$	40.00
Copy of Small Area Plan	\$	25.00
Copy of Comprehensive Plan	\$	30.00
Copy of Comprehensive Bridge Document	\$	10.00
Copy of Unified Development Ordinance	\$	50.00
Copy of Engineering Design & Construction Standards Manual	\$	30.00
Zoning Verification Letter	\$	25.00
Copy of 24" x 36" Map or Smaller - Black & White	\$	5.00
Copy of 24" x 36" Map or Small - Color	\$	7.50
Copy of Map Larger Than 24" x 36" - Black & White	\$	8.00
Copy of Map Larger Than 24" x 36" - Color	\$	12.00
Custom Map (Black & White, Color)	\$	12.00
Subdivision Review Fees		
Preliminary Subdivision Plan		
Residential - Less than 50 lots	\$	250.00
Residential - 50 or more lots	\$	500.00
Non Residential	\$	500.00
Preliminary Construction Plan Review		
Major Subdivision	\$	275.00 Per Lot
Final Plat Review		
Major Subdivision	\$	55.00 Per Lot
Minor Subdivision	\$	55.00 Per Lot

Town of Waxhaw
FY2016-2017
Fee Schedule

FY17-18

Site Plan Review Fees - Other Than One & Two Family Dwellings

Additions/Renovations

Up to 5,000 SF	\$	250.00
5,001 to 30,000 SF	\$	500.00
Over 30,000 SF	\$	750.00

New Development

Less than 1 acre	\$	1,100.00	
1 to 10 acres	\$	1,100.00	Plus \$200 Per Acre
10 plus acres	\$	1,650.00	Plus \$200 Per Acre
Surcharge per detention on site	\$	550.00	
Surcharge for Traditional Neighborhood Development	\$	550.00	

Revision Fees

Minor changes to an approved plan	\$	110.00	
Examples of minor changes are ones that affect:			
Less than 1 acre			
Two Lengths of Storm Drainage Pipe			
One Flood Cross-Section			
Two Single Family Lots			
Major changes to approved plans	\$	500.00	
Revisions to approved plats	\$	200.00	

Sediment and Erosion Control Reviews and Inspections

Erosion Control Permit

			First acre disturbed or portion thereof plus \$100 for any additional acre disturbed, or portion thereof
Commercial above 12,000 sq. ft. disturbed, or any > 1 acre tract disturbed area	\$	500.00	
Revised Plan Review after Erosion Control Plan Approval	\$	200.00	
Single-Family Residential Lot Inspection/Compliance with ESC Installation and Maintenance Agreement	\$	50.00	
Re-Inspection Fee	\$	100.00	
Erosion Control Civil Penalty			
Administrative Fee for Civil Penalties	\$	125.00	
Per Day of Violation, Beyond Any Applicable Cure Period Per Notice of Violation. (Separate from any required Re-Inspection Fee)	\$	5,000.00	Maximum Per Day

Town of Waxhaw
FY2016-2017
Fee Schedule

FY17-18

BUILDING INSPECTION FEES

Section 1 - One - Two Family - Townhouse

New Construction & Additions

Building

Roofed	\$	0.30	Per Square Foot
Unroofed	\$	0.18	Per Square Foot
Modular Home	\$	300.00	Per Square Foot

Plumbing

Per Fixture	\$	40.00	
Modular Home	\$	100.00	Per Fixture

Mechanical

New	\$	125.00	Per Appliance
Change Out	\$	100.00	
Modular Home - Set Compressor Only	\$	100.00	

Electrical

Per Square Foot	\$	0.30	
Saw Service	\$	60.00	Per Square Foot
Service Change - No Additional Circuits	\$	100.00	Per Square Foot
Additional Circuits - Use Square Foot Charge	\$	100.00	Per Square Foot
Modular Home - Set Electrical Service Only	\$	100.00	Per Square Foot

Renovations - Up Fits

Building	\$	0.30	Per Square Foot
Plumbing	\$	0.30	Per Square Foot
Mechanical - Additional Units	\$	125.00	Per Unit
Mechanical - Ductwork Only	\$	0.30	Per Square Foot
Electrical			
Additional Circuits Only in Affected Area			
Requiring Service Change-Use New Construction	\$	0.10	Per Square Foot

Miscellaneous

HORF - Home Owner Recovery Fund	\$	10.00	
Pools	\$	100.00	

Town of Waxhaw
FY2016-2017
Fee Schedule

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Section 2 - Commercial

Permit fees for buildings shall be determined by multiplying the total gross building floor area by the cost per square foot as shown below:

Plumbing - Mechanical - Electrical

Occupancy Group

Commercial	\$	0.30	Per Square Foot
Institutional	\$	0.30	Per Square Foot
Storage - Utility - Miscellaneous	\$	0.30	Per Square Foot

Graduated Fee

Permit fees for structures and repairs not able to be permitted by square footage:

\$0 to \$100,000	\$	0.012	x Cost of Project
\$100,001 to \$500,000	\$	1,000.00	Plus .0012 x Cost of Project
\$500,001 to \$1,000,000	\$	1,500.00	Plus .00076 x Cost of Project
Over \$1,000,000	\$	2,250.00	Plus .0006 x Cost of Project

Section 3 - Electrical Schedule

Power Service or Sub Panel

Per Square Foot or based on amps - whichever is more	\$	0.10
0 - 100 Amps	\$	75.00
101 - 200 Amps	\$	100.00
201 - 400 Amps	\$	200.00
401 - 600 Amps	\$	250.00
601 - 1,000 Amps	\$	350.00
1,001 - 2,000 Amps	\$	600.00
2,001 - Above Amps	\$	1,100.00

Other Electrical

Electrical Service for Mobile Home Only	See Power Service Chart Above
Fee for All Unclassified Installations	\$ 60.00
Pole Service - Based on Power Service Size	See Power Service Chart Above
Pools - Commercial	\$ 150.00
Sign Service - Based on Power Service Size	See Power Service Chart Above
Temporary Saw Pole - New Commercial - Existing buildings & Farm buildings	\$ 60.00

**Town of Waxhaw
FY2016-2017
Fee Schedule**

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Section 4 - Mechanical Schedule

Per Square Foot	\$	0.10
Fee for All Unclassified Installations	\$	60.00
Fire Suppression for Range Hood	\$	60.00
Gas Line Only	\$	60.00
Gas Water Heater - Change Out - \$25 Each Additional Unit - Same Trip	\$	60.00
Heat Pump - Apollo Unit - Gas Pack or Furnace with A/C - \$25 Each Additional Unit - Same Trip	\$	60.00
Mechanical Unit for Mobile Home Only	\$	60.00
Radiant Heat Systems - Wall Furnace - Unit Heater - Fireplace Insert - Gas Logs - Gas Light - Gas Grill - Etc.	\$	60.00
Range Hood - Commercial	\$	60.00

Section 5 - Plumbing Schedule

Per Fixture	\$	10.00
Fee for All Unclassified Installations	\$	60.00
Gas Line Only	\$	60.00
Water Heater - Change Out - \$20 Each Additional Unit - Same Trip	\$	60.00

Town of Waxhaw
FY2016-2017
Fee Schedule

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Section 6 - Schedule of Permit Fees

24 Hour Fast Track Inspection Fee	\$	600.00	Plus \$150 Per Inspection
The fast track fees are intended to allow for flexibility in plan review and/or inspections on time critical projects			
Archive Research	\$	45.00	
Building Permit Sign Card	\$	10.00	
Certificate of Occupancy	\$	10.00	
Change of Occupancy Permit - Change of Use	\$	60.00	
Commercial Plan Review - Buildings Larger than 1,000 SF	\$	150.00	Fee to be credited to building permit fee when permitted - Non-Refundable if not approved
Commercial Renovations			
			Square Feet of renovated area times the fee of occupancy determined - As per commercial table fee schedule - x 75%
Demolition Permit	\$	60.00	
Emergency Inspection - Not Regular Business Hours	\$	250.00	Per Inspection
Minimum Fee	\$	60.00	
Mobile Home Setup			
Single	\$	250.00	
Double	\$	350.00	
Modular Units - Commercial		75% of Trade Fees	
Occupancy Permit - Tenant Change Only	\$	60.00	
Re-Inspection Fee	\$	100.00	
Returned Check			Maximum allowed by NCGS 25-3-512
Shell Building - Initial Permit			Square Feet times fee of storage occupancy - As per commercial table fee schedule
Signs	\$	60.00	
Starting Work Without Permit			Double Permit Fee
Up fit of Shell Building			Use graduated fee schedule - Plus all trade fees

Town of Waxhaw
FY2016-2017
Fee Schedule

FY17-18

Section 7 - Fire Prevention Permits

Construction Permits

105.7.1 - Automatic Fire Extinguishing System	\$	100.00
105.7.2 - Battery Systems of More Than 50 Gallons Liquid	\$	100.00
105.7.3 - Compressed Gases	\$	100.00
105.7.4 - Fire Alarm - Detection Systems & Related Equipment	\$	75.00
105.7.5 - Fire Pumps & Related Equipment	\$	200.00
105.7.6 - Flammable & Combustible Liquids	\$	100.00
105.7.7 - Hazardous Materials	\$	200.00
105.7.8 - Industrial Ovens	\$	100.00
105.7.10 - Private Fire Hydrants	\$	100.00
105.7.11 - Spraying & Dipping Operations	\$	100.00
105.7.12 - Standpipe System	\$	100.00
105.7.13 - Temporary Membrane Structures - Tents - Canopies	\$	10.00

Operational Permits

105.6.2 - Amusement Buildings	\$	100.00
105.6.4 - Carnivals & Fairs	\$	50.00
105.6.6 - Combustible Dust Producing Operation	\$	100.00
105.6.9 - Covered Mall Buildings	\$	50.00
105.6.13 - Exhibits & Trade Shows	\$	50.00
105.6.14 - Explosives	\$	100.00
105.6.16 - Flammable & Combustible Liquids	\$	50.00
105.6.16a - Operation of Fuel Dispensing Facility	\$	50.00
105.6.16b - Temporarily Place Tank Out of Service	\$	100.00
105.6.16c - Change Contents of Flammable/Combustible Liquid Tank	\$	100.00
105.6.16d - Manufacture - Process - Blend - Refine Flammable/Combustible Liquids	\$	100.00
105.6.19 - Fumigation & thermal Insecticidal Fogging	\$	100.00
105.6.26 - Liquid or Gas Fueled Vehicles or Equipment in Assembly Building	\$	50.00
105.6.35 - Private Fire Hydrants	\$	50.00
105.6.41 - Spraying & Dipping Operation	\$	200.00
105.6.43 - Temporary Membrane Structures - Tents - Canopies	\$	50.00
On Site Fireworks Operational Assistants	\$	100.00

Town of Waxhaw
FY2016-2017
Fee Schedule

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Plan Review		
Plan Review Fee	\$	0.018 Per Square Foot
Minimum Plan Review Fee	\$	30.00
Plan Review Fee for the Public Exhibition of Pyrotechnics	\$	100.00
<i>Plan Review Fees are Due at the Time of Submittal and are NON-REFUNDABLE</i>		
Inspection Fees - Specific		
Foster Home - Day Care - Therapeutic - Group Homes	\$	60.00
ABC Inspection	\$	60.00
Inspection Fees - Periodic		
Initial Inspection	\$	60.00
Re-Inspection	\$	100.00

Re-Inspection Fees - Additional inspection trips made necessary through the failure of any person, firm or corporation in charge of work, to give specific locations of work to be inspected, or to otherwise create conditions making such additional inspections or trips necessary, are hereby designed "Re-Inspections". For each such "Re-Inspection", the following fee schedule shall apply for each offense. This shall apply to all inspections unless otherwise noted.

Town of Waxhaw
FY2016-2017
Fee Schedule

FY17-18

Section 8 - General Information

Minimum Fee for any Permit	\$	60.00
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Additional inspection trips made necessary through the failure of any person, firm, or corporation in charge of work, to give specific locations of work to be inspected or to otherwise create conditions make such additional inspections or trips necessary, are hereby designated "Extra Inspections". For each "Extra Inspection", a fee of \$100 shall be imposed for each offense.

A permit issued pursuant to GS 160A-417 expires six months, or any lesser time fixed by ordinance of the Town, after the date of issuance if the work authorized by the permit has not commenced. If after commencement the work is discontinued for a period of 12 months, the permit therefore immediately expires. No work authorized by a permit that has expired may thereafter be performed until a new permit has been secured. GS 160A-418

Therefore, the following fees will be charged for permits that are allowed to expire:

Permit expiring after six months

A new, second permit will be issued within six months of the expiration date of the first permit with a minimum fee of \$60.

Time that lapses beyond six months of the expiration date will require the full amount of fees to be charged

Permit expiring after 12 months from last inspection performed:

A new, second permit will be issued with the full amount of fees being charged

Town of Waxhaw
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Fee Schedule

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OTHER TOWN FEES

Cemetery Fees

Plot Cost Per Site

Resident	\$ 500.00
Non-Resident	\$ 700.00

Opening - Closing Costs

Weekdays*	\$ 600.00
Holidays - Weekends	\$ 750.00

Cremations

Weekdays	\$ 300.00
Holidays - Weekends*	\$ 450.00

Relocation of Body

Relocation of Body	\$ 200.00
Relocation of Body with Small Service	\$ 300.00

*Any openings and closing that occur after 4:00 pm will be subject to an additional \$100.00 charge for this service

**Town of Waxhaw
FY2016-2017
Fee Schedule**

FY17-18

Storm Drain Camera Services

Initial Setup	\$	250.00	
Minimal Charge	\$	400.00	
Footage Charge	\$	1.05	Per Foot

Construction Inspection Fees

Proof Roll Inspection Fee	\$	300.00	Per Inspection
Sidewalk Inspection Fee	\$	1.50	Per Foot
Public Street Inspection	\$	1.50	Per Foot
Storm Drain Inspection	\$	1.50	Per
Detention Pond Inspection	\$	200.00	Per Pond

Miscellaneous

Chicken Permit Fee - Due Yearly - July 1 to June 30	\$	25.00	
Unspayed or Unneutered Dogs	\$	5.00	
Spayed or Neutered Dogs	\$	3.00	
Return Check Fee - Or Actual Cost, If More Than Above Approved Fee	\$	30.00	
Legal Advertisements - Actual Cost Billed		Actual	
Copy Fees - Letter, Legal & Ledger Size	\$	0.25	Per Copy
CD - Public Information Downloaded	\$	3.00	
Misc. Copy Fees			
Scanned - Letter, Legal & Ledger Size	\$	0.25	Per Sheet
Scanned - Maps/Plans 18" x 24" or Larger	\$	1.00	Per Sheet
Fax	\$	3.00	
Each Additional Page	\$	1.00	

Non-Profit Organizations that are registered with the state of North Carolina and are applying for a zoning use permit for seasonal outdoor sales use are exempt from paying this fee; however, they must file an application with the Planning & Community Development Department.

Town of Waxhaw
FY2016-2017
Fee Schedule

FY17-18

PARKS & RECREATION FEES

The Meeting Place - Community Room Reservation

4 Hour Block	\$	25.00	
Deposit	\$	50.00	\$25 Refund

Town Creek Park - Open Space

Resident & Rec Team			
Full Green Space	\$	24.00	Per Hour
Non-Resident & Rec Team			
Full Green Space	\$	30.00	Per Hour
Non-Profit Organization			
Full Green Space	\$	84.00	Per Hour
For-Profit Organization			
Full Green Space	\$	112.00	Per Hour

Half Green Spaces for each of the four sections above were deleted

Nesbit Park - Athletic Fields

Baseball

President's Field - Diamond 1			
Resident & Rec Team	\$	12.00	Per Hour
Non-Resident & Rec Team	\$	15.00	Per Hour
Non-Profit Organization	\$	42.00	Per Hour
For-Profit Organization	\$	56.00	Per Hour
Field 2 - T-Ball			
Resident & Rec Team	\$	10.00	Per Hour
Non-Resident & Rec Team	\$	13.00	Per Hour
Non-Profit Organization	\$	40.00	Per Hour
For-Profit Organization	\$	54.00	Per Hour
Carolina's Healthcare Field - Diamond 3			
Resident & Rec Team	\$	12.00	Per Hour
Non-Resident & Rec Team	\$	15.00	Per Hour
Non-Profit Organization	\$	42.00	Per Hour
For-Profit Organization	\$	56.00	Per Hour
Commissioners Field			
Resident & Rec Team	\$	12.00	Per Hour
Non-Resident & Rec Team	\$	15.00	Per Hour
Non-Profit Organization	\$	42.00	Per Hour
For-Profit Organization	\$	56.00	Per Hour

**Town of Waxhaw
FY2016-2017
Fee Schedule**

FY17-18

Soccer

Fields 1 & 3

Resident & Rec Team	\$	10.00	Per Hour
Non-Resident & Rec Team	\$	12.00	Per Hour
Non-Profit Organization	\$	20.00	Per Hour
For-Profit Organization	\$	30.00	Per Hour

Fields 4 & 5

Resident & Rec Team	\$	12.00	Per Hour
Non-Resident & Rec Team	\$	14.00	Per Hour
Non-Profit Organization	\$	22.00	Per Hour
For-Profit Organization	\$	24.00	Per Hour

Fields 6 & 7

Resident & Rec Team	\$	14.00	Per Hour
Non-Resident & Rec Team	\$	16.00	Per Hour
Non-Profit Organization	\$	24.00	Per Hour
For-Profit Organization	\$	26.00	Per Hour

Lighting

Lit Baseball Fields	\$	14.00	Per Hour
Lit Soccer Fields	\$	10.00	Per Hour
Key Deposit	\$	25.00	Refunded

McDonald House

Rental of Entire House (Including Outdoor Grounds)	\$	80.00	Per 2 Hour Block
Deposit	\$	50.00	
Refund	\$	25.00	

Meeting Space -Kitchen Table & Room Rental were deleted

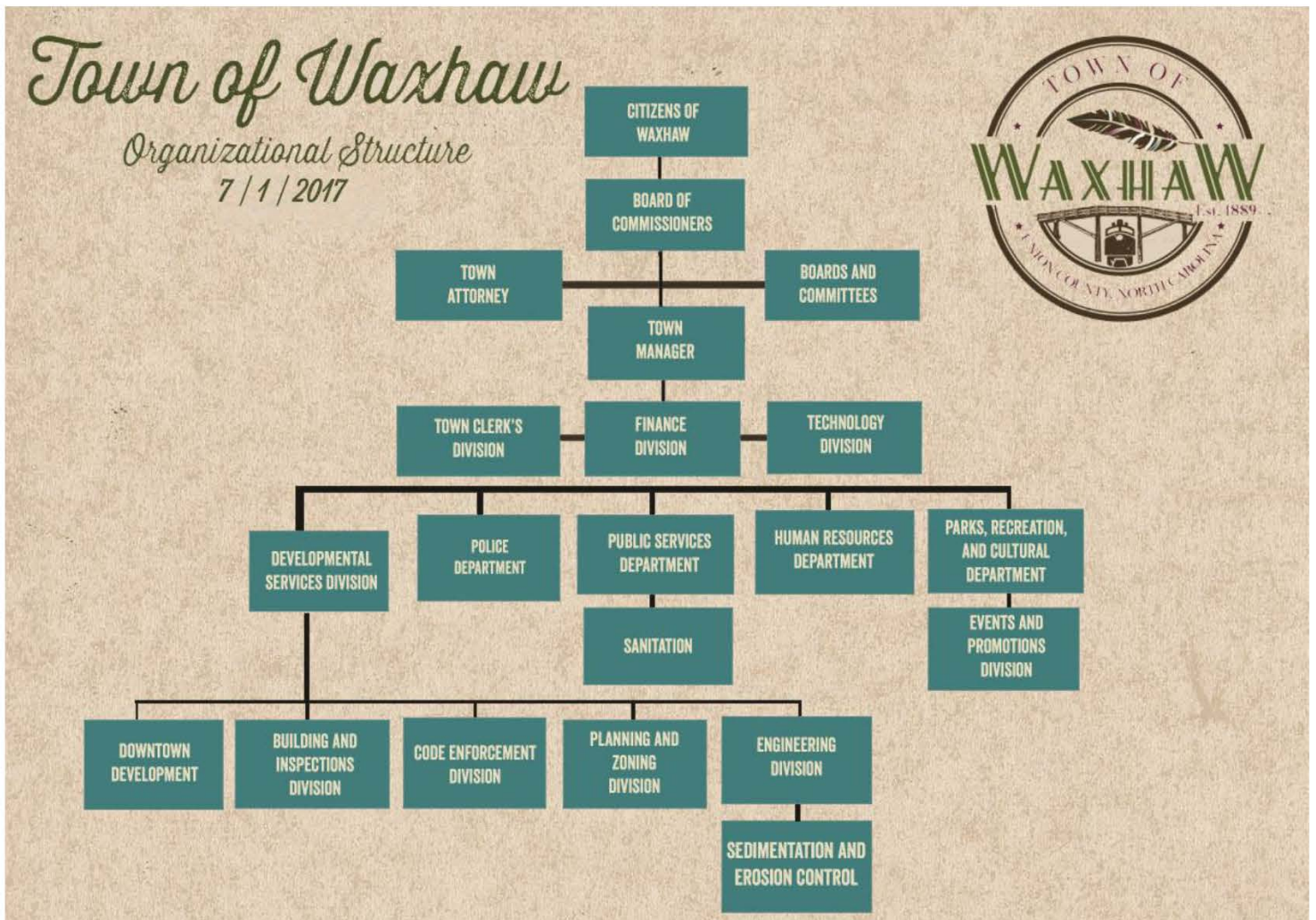
Water Tower Open Space (Wohlbruck Lot)

Full Day	\$	100.00	
Half Day	\$	50.00	

David G. Barnes Park Picnic Shelter

Full Shelter	\$	10.00	Per 2 Hour Block
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FY 2017-2018 Organizational Structure



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STAFFING ANALYSIS & PAY PLAN

Department/Division	Positions
Town Managers Office	1
Clerk's Office	2
Finance Division	2
Information Technology Division	2
Human Resources Department	1
Police Department	28
Planning & Zoning	4
Engineering Division	4
Building Inspections Division	8
Downtown Development Division	1
Parks & Recreation Department	3
Events	2.5
Public Services Department	9
Sanitation	<u>0</u>
Total FTEs	67.5

PAY AND CLASSIFICATION PLAN FY 2017/2018

Grade		Position	2017/2018 Minimum Range	2017/2018 Maximum Range
1			23,662.98	35,493.96
2			24,846.18	37,268.76
3			25,068.54	26,610.78
4			27,393.12	71,689.68
5		Maintenance Worker I	28,863.96	43,330.62
6			30,200.16	45,301.26
7		Maintenance Worker II	31,709.76	47,565.66
8		Admin Assistant Deputy Town Clerk Permitting Technician	33,295.86	49,944.30
9		Marketing and Events Assistant	34,960.50	55,501.26
10		Animal Control Officer Code Enforcement Inspector Building Inspector Public Information Office Patrol Officer	36,708.78	55,063.68
11		Assistant Tax Collector/Accounts Payable	38,544.78	57,815.64
12		Automotive Mechanic Supervisor Parks and Facilities Supervisor Events and Promotions Manager Police Investigator Technology Assistant	40,471.56	60,707.34
13		Erosion Control and Sedimentation Inspector	42,495.24	63,741.84
14		Detective Sergeant Downtown Manager Planner II Police Sergeant Safety Coordinator	44,619.90	66,930.36
15		GIS Planner Tax Collector/Deputy of Finance Officer	46,851.66	70,275.96
16		Police Lieutenant Town Clerk	49,193.58	73,790.88

17		Chief Building Inspector	51,652.80	77,479.20
18		Planning & Zoning Administrator Technology Manager Code Enforcement Administrator	54,236.46	81,353.16
19			56,947.62	85,420.92
20		Director of Public Services	59,794.44	89,691.66
21		Parks and Recreation Director Assistant Town Engineer	62,785.08	94,176.60
22		Director of Human Resources	62,863.62	98,885.94
23		Captain	69,220.26	103,829.88
24		Chief of Police	72,681.12	109,021.68
25			76,316.40	114,473.58
26		Town Engineer/Development Services Director	80,130.18	120,196.80

Town of Waxhaw 2017-2018 Salary Ranges

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BUDGET DEVELOPMENT & BUDGET CALENDAR

Budget Development

Phase I (Initial Budget Planning Stage)

Budget planning for the Annual Budget begins in August with the formation of an “Annual Budget Process Improvement Team” which is made up of key management staff. This team makes recommendations on improving the budget development process for the upcoming fiscal year. Recommendations made by this team result in an improved budget development cycle and budget development calendar. This improvement team meets annually at the beginning of each budget development process to critique the budget development cycle just completed and to recommend improvements for the next cycle.

Phase II

In October of each year, initial projections of personnel expenditures and projections of risk management insurance expenditures are made for the upcoming fiscal year. This information is used to determine what new revenues will be needed to maintain current staffing levels and to maintain current risk management insurance policies. These projections are done early in the process due to the significant dollar value involved with these items and the vital role they play in the overall budget development process.

Phase III

In November, the Town Manager holds individual budget meetings with divisions/departments for preliminary discussions on significant budgetary needs for the upcoming fiscal year and to review the status of performance measures. In addition to the budget meetings, in December, there is a “Budget Kick-off Meeting” held with all departments. At this meeting, departments are given their budget development materials for the upcoming fiscal year including a budget manual, budget calendar, personnel projections, risk insurance projections, instructions for performance measurement reporting, and initial operational target budgets.

Phase IV

- Also in December, debt projections are made by the Finance Division.
- All new personnel requests are due to the Human Resources Department by December of each year.

Phase V (Final Budget Planning Stage)

Annually, the Waxhaw Board of Commissioners adopts their “Annual Strategic Priorities” for the coming year, which are derived from Board of Commissioners-Staff Work Sessions as well as from general direction given by the Board. These Strategic Priorities are used throughout the year as a guiding tool to ensure that the philosophy defined by the Board of Commissioners is advocated and carried out by Town departments as they deliver services to the public. Also, the Strategic Priorities guide Town officials in budget development and planning for the upcoming and future budget years. In short, this policy document provides the priorities for the Town for the upcoming year and beyond.

Budget planning for the upcoming fiscal year is complete at this point the development of the Town Manager’s Recommended Annual Budget begins.

The Law and the Budget Process

Basis of Accounting and North Carolina Local Government and Fiscal Control Act

The budget is prepared by using the modified accrual method of accounting for all funds. This approach to accounting recognizes revenues when they become measurable and expenditures at the time the liability is incurred. All revenues and expenditures must be included in the annual budget ordinance or the appropriate capital and/or grant project ordinances. Any operational appropriations that are not expended or encumbered shall lapse at the end of each fiscal year. The Town of Waxhaw uses the modified accrual method as the basis for budgeting and for accounting. The North Carolina Local Government Budget and Fiscal Control Act (LGBFCA) controls how towns budget and spend money. The major effects of the LGBFCA on the budgetary process are as follows:

Budget Preparation Calendar

The LGBFCA establishes the dates by which each stage in the annual budget process is to be completed (G.S. 159-10 through 13). These dates are as follows:

- Departmental requests must be submitted to the budget officer by April 30.
- Revenue estimates must be submitted to the budget officer by April 30.
- The recommended annual budget must be submitted to the Governing Board by June 1.
- The Governing Board must adopt the annual budget ordinance by June 30.

Budget Forms and Procedures

The Budget Officer must prescribe the forms and procedures for the departments to use in preparing their requests; in the words of G.S. 159-10, requests “shall be made in such form and detail, with such supporting information and justifications, as the Budget Officer may prescribe.” G.S. 159-10 also requires that a budget request show actual expenditures for the prior year, estimated ones in the current year, and requested ones for the coming budget year.

Departmental Requests

G.S. 159-10 requires that the budget request for a department include revenues or fees that it will collect in the budget year.

Recommended Budget

G.S. 159-11 requires that the Budget Officer's recommended budget be balanced unless the Governing Board insists that an unbalanced budget be submitted. It is also required that the budget be submitted to the Governing Board with a budget message. G.S. 159-11(b) states that the message should include:

- A concise explanation of the governmental goals fixed by the budget for the budget year.
- Important features of the activities anticipated in the budget.
- The reasons for stated changes from the previous year in program goals, programs, and appropriation levels.
- Any major changes in fiscal policy.

Board Review

Once the recommended budget is presented to the Governing Board, several general legal provisions apply to Board review and adoption of the budget ordinance.

- At least 10 days must pass between the submission of the recommended budget and adoption of the budget ordinance.
- On the same day the budget is submitted to the Governing Board, the Budget Officer must file a copy of it in the Town Clerk's Office where it is made available to the public and press.
- The Town Clerk must publish a notice that the budget has been delivered to the Governing Board and is available for public inspection. This advertisement must also note the time and place of the required public hearing.
- During the time between submission and adoption, the Governing Board may conduct its review at both regular and special meetings. At least one of these dates must be a public hearing at which any person who wishes to comment may.
- The Open Meeting Law (G.S. 143-318.9 through 318.18) applies to the budget preparation and adoption process.

Adoption of the Budget Ordinance

The budget ordinance must contain the appropriations, the estimated revenues, and the property tax levy as well as the property tax rate.

Budget Adoption and Amendment

The operations conducted by the Town are guided by the annual budget ordinance adopted in accordance with the provisions of the North Carolina Local Government Budget and Fiscal Control Act. The Budget Ordinance must be balanced and adopted prior to the beginning of the Fiscal Year. Adoption of the budget by the Board of Commissioners establishes the legal authority to incur expenditures in the ensuing fiscal year.

After the adoption of the Budget Ordinance, the Town Manager (Budget Officer) is authorized to transfer appropriations between line-item expenditures within a specific functional area without making an official report to the Board of Commissioners. He may also transfer amounts not to exceed \$10,000 between functional areas, within the same fund. All other budget amendments must be

approved by the Board of Commissioners through legislative action. All amendments affecting the original budget ordinance not within the scope of the authority granted to the Town Manager require one reading for Board of Commissioner approval.

Comprehending the Annual Town Budget requires the reader to understand the differences between two perspectives of the same budget: the *functional* perspective, by which the Town is managed, and the *accounting* perspective, by which Town finances are accounted for. When the Board of Commissioners adopts or amends the budget, it is allocating resources into functional areas (as listed in the *Budget Ordinance*). By managing a budget organized around these major functions, the Board of Commissioners can better direct how Town resources are applied.

The Board of Commissioners manages the budget at the broadest level. Board policy, statutes, and financial standards mandate the Town's accounting system parallel the functions, but at a much more detailed level. The accounting structure of the Town is organized on the basis of account groupings called *funds*, each of which is considered a separate accounting entity. Government monies are allocated to and accounted for in individual funds based upon the purposes for which they are earmarked, and the means by which spending activities are managed. The budgeted monies (i.e., revenues) must always equal the proposed expenditures within each fund. This segregation of financial activity ensures that certain funds, which are restricted in purpose, are explicitly spent on the appropriate government function.

A fund is one of two types: an annual fund or a project fund. The Board appropriates operational funds on an annual basis and an activity's funding lapses at the close of the year. Project funds continue for the life of each specific capital or grant project with appropriations continuing until the project is finished. The Town of Waxhaw's Annual Budget Ordinance contains all operational appropriations and consists of four funds: the General Fund, Capital Projects Fund, Rental Property Fund and the Grant Fund.

All municipal budgets have at least one fund, the *General Fund*, which is supported by a variety of revenue sources, including the most substantial, the ad valorem property tax levy. The *General Fund* contains those departments and divisions, which do not produce enough revenue to support their operations. The best examples of operations housed in the *General Fund* include Police, Parks & Recreation, and Public Services.

Town employees do not work for funds, they work for departments and divisions. The day-to-day operations of City government are conducted through multiple departments and divisions.

Here is the most important question for budget understanding: How do functions, funds, and departments (divisions) interrelate? The simple answer is that departments are subsections of both functions and funds. Each department is managed by its functional duties and its financial distinctions. For example, the Police Department is part of the *Public Safety* function, and is included in the *General Fund* because it is not a self-supporting entity. Each department belongs to one function and one fund. A fund can include any number of departments, including departments of different functions. A function can include departments from many funds. Managing the aggregate of all departments in a fund allows staff to measure the financial health of specific Town endeavors, while managing the aggregate of all departments in functions allows the Board of Commissioners to consolidate the myriad of Town services into clearer segments. When the Board appropriates money for the Police Department and the Parks & Recreation Department, it is addressing needs in two functional areas,

Public Safety and Culture and Recreation, but it is allocating the resources of one fund, the General Fund.

All combinations of departments and divisions, funds, and functions appear in this budget document. The presentation takes the reader from discussions of the broadest overview in the budget document (*Budget Summary*) to discussions of the most specific departmental review. The budget document places a distinct emphasis on the Town's departments and divisions because these pages represent the plans of the men and women who are charged with the duty of providing services to citizens. Following the Town budget from this basic level back up through funds, functions, and consolidated totals can help the reader associate services to the respective budget data.

This document also presents budget data in a summary form that shows groups of like data by category (e.g., Personnel, Operations, Capital). Presenting the Town of Waxhaw's budget in this style facilitates comparisons between groups of data, making the overall trends more discernible to the reader. Acknowledging that the reader does not have access to every account code, the Budget Highlights attempt to explain key departmental changes by relating the "numbers behind the numbers" to budget summaries. A second document that presents the complete listing of all Town of Waxhaw budget codes only is also available through the Town's Finance Division if further detail is needed.

The departmental presentations are summaries of all expenditures and revenues associated with each department's activities. One of the most daunting tasks of preparing a budget document is deciding how to present the hundreds of individual budget codes (line-items) in a format that promotes the decision-making process. Every account code is relevant to the process. Unfortunately, it is not possible to effectively present hundreds of account codes.



Downtown Waxhaw

Budget Calendar

- **October 2016** Personnel expenditures projected by Human Resources
- **October 2016** Worker's Compensation, Property and Liability Insurance are projected
- **December 2016** New position requests and reclassification requests due to Human Resources
- **December 2016** Debt projected by Finance (existing debt only)
- **December 2016** Outside agency appropriation request letters sent out
- **December 2016** Budget Kick-off Meeting – Town Manager meets with staff
- **January 2017** Initial revenue estimates are made
- **January 2017** Departments submit operational budget requests to Town Manager
- **January 2017** Departments submit capital budget requests to Town Manager
- **January 2017** Departments may request to meet with the Town Manager to make additional budget requests or to negotiate budgets
- **January 2017** Town Manager to meet with departments on their capital equipment requests
- **February 2017** Outside Agency appropriation requests due
- **February 2017** Fee Schedule sent to departments for proposed changes
- **February 2017** 5-year CIP to be projected by Town Manager
- **March 2017** Departments to return proposed Fee Schedule changes to Town Manager
- **March 2017** Board of Commissioners Meeting:
Outside agency appropriation requests presented
- **March 2017** Board & Committee work plans due
- **March 2017** Town Manager's Recommended Budget balanced
- **March 2017** Performance Measurement data due from departments to Town Manager
- **April 2017** Board of Commissioners Meeting:
Board & Committee work plans presented

- **May 2017** Board of Commissioners Meeting:
Call for public hearing on Recommended Budget
- **May 2017** Publish notice of public hearing and make a copy available to media
- **June 2017** Board of Commissioners Meeting:
Public Hearing on Recommended Budget
- **June 2017** Board of Commissioners Meeting:
Budget approved
- **June 2017** Notification of tax rate sent to Union County Tax Administrator
- **June 2017** Notify outside agencies of appropriation funding status
- **July 1, 2017** Fiscal Year Begins



Historic Downtown Footbridge

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BUDGET OVERVIEW

Revenues by Category

Revenues in the FY17-18 Annual Budget are projected and adopted in broad categories as opposed to individual revenue line items. These broad categories of revenues contain specific groupings of line-item revenues that are similar in nature in terms of their statutory authorization (ie. Ad Valorem) or in terms of restrictions on their use (ie. Restricted Intergovernmental). Below you will find the various categories of revenues in this budget as well as a sampling of the specific types of revenues that are assigned to each category.

Ad Valorem

- Current Year's Property Tax Collections
- Prior Year's Property Tax Collections
- Penalties and Interest on Past Due Property Tax Collections

Unrestricted Intergovernmental

- Sales Tax
- Sales Tax on Utilities
- Beer & Wine
- Cable Franchise Revenue

Permits and Fees

- Building Inspection Fees
- Zoning/Permitting Fees
- Fire Inspection Fees

Sales & Services

- Rental Revenue

Investment Earnings

- Interest on Investments

Miscellaneous

- Event Sponsorships
- Event Donations
- DARE Donations

Restricted Intergovernmental

- Powell Bill Revenue
- Federal & State Grants

Other Financing Sources

- Appropriated Fund Balance – General Fund
- Appropriated Fund Balance – Capital Projects Fund
- Transfer to Capital Projects Fund from General Fund

Expenditures by Functional Area

Not only are expenditures accounted for in the various funds, they are also organized into functional areas. Below you will find those functional areas as well as the associated departments and divisions. This type of categorization of services at the “functional level” is important because it looks at funding from a broader perspective than just department or division. It also allows you to gain an understanding of resources being allocated to large scale local government programs.

General Government

- Board of Commissioners
- Town Manager’s Office
- Clerk’s Office
- Finance
- Information Technology
- Human Resources

Public Safety

- Police
- Waxhaw Community Volunteer Fire

Economic and Community Development

- Planning and Community Development
- Building Inspections
- Engineering
- Main Street

Culture and Recreation

- Parks and Recreation
- Events & Promotions

Transportation

- Public Services (Street Maintenance)

Environmental Protection

- Recycling/Residential Sanitation

Other Financing Uses

- Transfers of Resources from the General Fund to Another Fund

Funds of the Budget

General Fund

The General Fund contains governmental services that generally do not generate sufficient revenue to support their activities including Governing Body, all Administrative services, Police, Planning and Community Development, Parks and Recreation and Public Services. This Fund also transfers a portion of its revenues to support the Town's Capital Projects Fund.

In the FY2017-2018 Budget, the General Fund is balanced with a property tax rate of \$0.36 per \$100 valuation. This rate has not changed from the current FY2016-2017 property tax rate. This rate will provide \$6,593,371 in property tax revenue (includes personal, real and motor vehicle taxes). The property tax base is estimated to be \$1,830,000,000 (includes personal, real and motor vehicle taxes).

The FY2017-2018 General Fund budget totals \$10,968,693. This represents 93.4% of the total budget.

Capital Projects Fund

The Capital Projects Fund exists as a financial tool to help in the funding of current and future capital projects. This Fund receives the bulk of its annual revenue from the Town's General Fund for specific projects and purchases. However, in the FY17-18 Recommended Budget, there will be \$650,000 earmarked for the Capital Projects Fund in order to insure the availability of funding for capital projects such as buildings and infrastructure. Without adequate funding provided to the Capital Projects Fund, the Town would have to rely more heavily on its Fund Balance, or debt financing for major capital projects.

The total budget transfers for the Capital Projects Fund for FY2017-2018 is \$650,000. The projects for FY17-18 include:

- Nesbit Park Phase 1 Improvements - \$300,000
- Town of Waxhaw/YMCA Field Development - \$350,000

The FY2017-2018 Capital Projects Fund budget totals \$650,000. This represents 5.5% of the total budget

Property Rental Fund

This fund's purpose is to account for both revenue and expenditures related to Town-owned properties that are revenue generating. Currently, the Niven-Price Building at 216 West North Main Street is the predominate revenue producing property owned by the Town. This Fund is 100% self-supporting as no other revenue is required to support its operation.

The FY2017-2018 Property Rental Fund budget totals \$55,000. This represents 0.5% of the total budget.

Grant Fund

This fund's purpose is to account for revenues and expenditures for grants the Town receives. The Town's match for the TAP Grant was funding in 2016-2017. For FY17-18 there are no other funds appropriated for the Grant Fund. This represents 0.0% of the total budget.

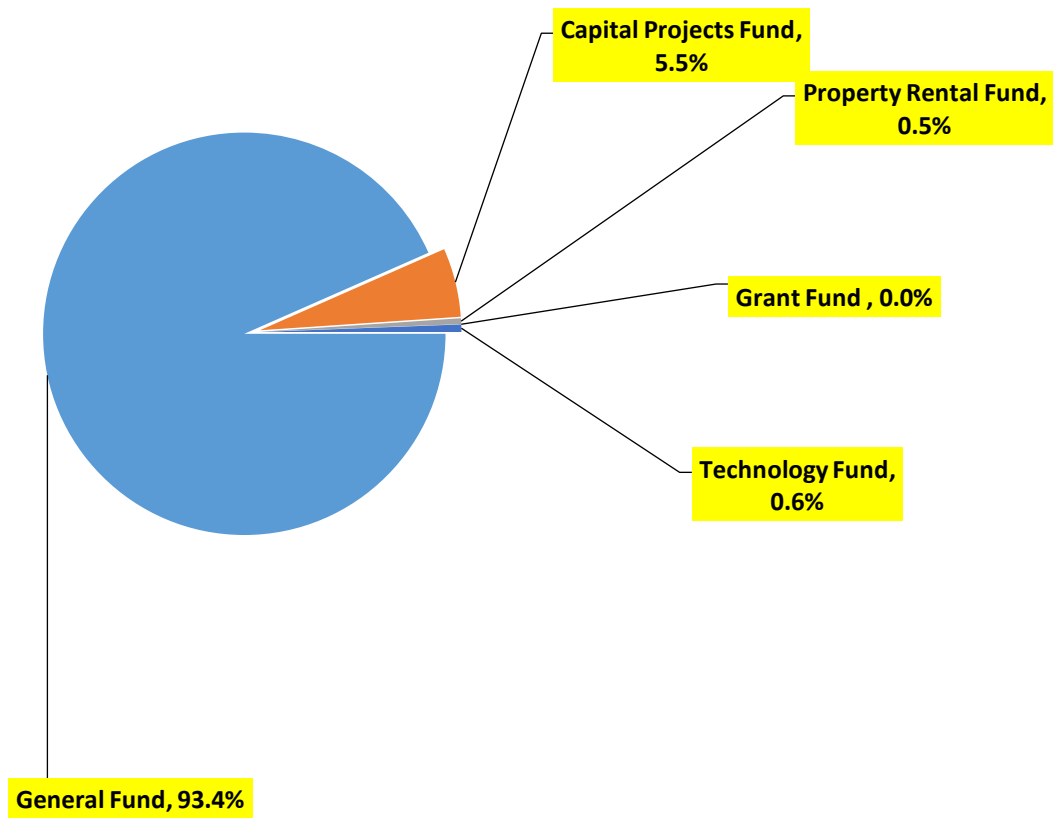
Technology Fund

This fund's purpose is to provide technology support to both the Town's Building Inspections Division activities as well as the Planning Division. It received its funding through a 10% surcharge on the fees that both of these divisions charge for the services they provide primarily to the development community.

The FY2017-2018 Technology Fund budget totals \$70,000. This represents 0.6% of the total budget.

Funds in the Budget				
FUNDS	Adopted FY16-17	% of FY16-17 Budget	Projected FY17-18	% of FY17-18 Budget
General Fund	\$ 10,925,918	83.1%	\$ 10,968,693	93.4%
Capital Projects Fund	\$ 1,064,575	8.1%	\$ 650,000	5.5%
Property Rental Fund	\$ 55,000	0.4%	\$ 55,000	0.5%
Grant Fund	\$ 1,029,150	7.8%	\$ -	0.0%
Technology Fund	\$ 70,000	0.5%	\$ 70,000	0.6%
Totals	\$ 13,144,643	100.0%	\$ 11,743,693	100.0%

Fund % - FY 17-18 Recommended Budget



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FORM OF GOVERNMENT

In Waxhaw, the Mayor and Commissioners serve part-time and are elected on a non-partisan basis. Under the Council-Manager form of government, the Board of Commissioners acts as the legislative body in establishing policy and law and the Town Manager handles the day-to-day management of the Town organization. The Board members are elected at-large for staggered four-year terms. The Board of Commissioners appoints a professional Town Manager, who serves as the Board's chief advisor, and the Town Manager appoints the employees of the Town.

The Town Manager is the CEO of the Town government and is in charge of the day-to-day operations of the Town. When the Board of Commissioners makes a policy decision on an ordinance or law, the Town Manager is responsible for implementation. The Manager coordinates the operations of all Town departments and is responsible for the preparation of a proposed annual budget and its presentation to the Board of Commissioners. This annual budget, as adopted by the Board, provides funding, staffing, and general guidance to the Town departments for the fiscal year.

The Council-Manager form of government has become the most popular form of local government in the United States in communities with a population of 5,000 or greater. North Carolina cities and counties helped pioneer this form of government and all North Carolina local governments of significant size operate under this form of government.



Waxhaw Police Headquarters

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ABOUT TOWN SERVICES

When we think of Waxhaw Town government, we often think of the Town Hall or the Police Headquarters. Town government, however, is not made of concrete and steel, but the men and women who coordinate downtown festivals, repair potholes, and perform dozens of other services all across the Town. Because the number of services is so vast and involves 14 Town departments and divisions, the sometimes overwhelming search for information leaves many citizens with the same question: “Where do I go to find out about...?”

Because Town government never exists in one place at one time, it is impossible to adequately present all of the services provided by Town employees. However, thanks to the Internet, we can point the reader to the people who can best answer questions. You can access Town departments directly through the email addresses indicated.

TOWN HALL

The front office at Town Hall, located at 1150 North Broome Street, provides a single point of contact for inquiries and service requests from citizens and businesses. This is the first step to getting answers to questions about Town government. Call (704) 843-2195. This number is particularly helpful for those who might have more general questions about Town government, or who do not have access to the Internet.

BOARD OF COMMISSIONERS (see www.waxhaw.com for e-mail addresses)

The Mayor and five Commissioners are the elected representatives of the Town of Waxhaw. Our Elected Officials serve 4-year, staggered terms; names and photographs of those in office upon the effective date of this Budget (July 1st) can be found on page 2 of this document. The Board of Commissioners is the legislative and policy-making body of the Town, and as such, is charged with making decisions and formulating public policy based on community needs. The Board of Commissioners adopts the annual budget that is designed to allocate available funds as efficiently and effectively as possible in order to ensure that residents receive the highest levels of service at the lowest possible cost. The Board of Commissioners meets on the second and fourth Tuesdays of each month and holds special planning sessions, as well as an annual Board-Staff Work Session. Communications with the Board of Commissioners can be directed to the Town Manager’s Office by calling 704-843-2195.

TOWN MANAGER’S OFFICE (gferguson@waxhaw.com)

The Town Manager’s Office is located in Town Hall at 1150 North Broome Street. It is the responsibility of the Town Manager’s Office to professionally manage all Town operations and to execute policy as directed by the Board of Commissioners and prescribed by the North Carolina General Statutes. The Town Manager’s Office advises the Board of Commissioners on issues related to municipal operations. In addition to daily interaction with department heads and staff, the Town Manager’s Office holds monthly meetings with Town staff covering the following areas: Administrative Issues, Economic and Community Development, Transportation, Culture & Recreation, Public Safety, and Public Properties.

The Town Manager's Office plans the annual Board-Staff Work Session and special Board planning sessions as needed.

TOWN CLERK'S OFFICE (mshuler@waxhaw.com)

The Town Clerk's Office is located at 1150 North Broome Street. The Town Clerk provides information about Board of Commissioner meetings and minutes, Town ordinances, applications for Boards and Commissions, and official Town records. The publicizing of these groups' meetings, is also a role of the Town Clerk's Office.

FINANCE (asutton@waxhaw.com)

The Finance Division is located in Town Hall at 1150 North Broome Street. The Finance Division, in accordance with ordinances, handles all Town-related financial matters and financial policies enacted by the Board of Commissioners, as well as North Carolina statutes. The Deputy Finance Officer manages the Town's investment program. The Finance Division also is responsible for the preparation of the Comprehensive Annual Financial Report.

INFORMATION TECHNOLOGY (nbahnweg@waxhaw.com)

The Information Technology Division is located in Town Hall at 1150 North Broome Street. This Division operates and installs the Town's computer systems and networks, maintains the Town's website and provides technical support and training to Town departments.

HUMAN RESOURCES (wdavenport@waxhaw.com)

The Human Resources Department is located in Town Hall at 1150 North Broome Street. All employment applications and employment inquiries are processed in this Department. This Department also administers the benefits package for Town employees, conducts employment searches for department heads and other staff positions, and is responsible for the Town's safety program.

POLICE (meiss@waxhaw.com)

The Waxhaw Police Headquarters is located at 3620 Providence Road South. The department is currently made up of 28 FTEs and 5 part-time (or auxiliary) officers. There are four divisions, all housed at Police Headquarters: Administrative, Patrol, Detectives, and Animal Control. The Police Department also offers many other community education services. The Police Department uses a community policing approach in its daily work activities.

WAXHAW VOLUNTEER FIRE DEPARTMENT (gsharpe@waxhawvfd.org)

The Town of Waxhaw contracts with the Waxhaw Volunteer Fire Department for Fire and Emergency Medical Technician services. The Waxhaw VFD is a separate and independent entity from the Town of Waxhaw. However, the Town does provide some financial support to the Fire Department annually. In 2009, the department moved into its main station and headquarters located at 3500 Waxhaw Parkway (Station 18). The Chief of the Waxhaw VFD is Chief Greg Sharpe.

ENGINEERING DIVISION (drorie@waxhaw.com) The Engineering Division in Town Hall at 1150 North Broome Street. Engineering staff provide professional services related to transportation planning,

storm water and drainage planning as well as general design and construction inspection services. This Division also assists other Town departments with their construction and engineering needs.

PLANNING AND ZONING DIVISION (lmccarter@waxhaw.com) The Planning and Community Development Division is located in Town Hall at 1150 North Broome Street. The coordination of commercial development and occupancy of existing buildings are handled through this department. Planning staff is responsible for enforcing zoning, subdivision regulations, and property uses, assisting with thoroughfare plans and annexations, and maintaining watershed regulations. Their staff is also available to answer questions concerning assistance in the location of new or expanded commercial and industrial businesses within the Town. This Division staffs the Waxhaw Planning Board.

BUILDING INSPECTIONS (dpruss@waxhaw.com)

This Division is located in Town Hall at 1150 North Broome Street. They receive and process building permits at Town Hall and perform building inspections on residential and commercial structures on a daily basis. Their purpose is to provide for the health, general welfare, and public safety through the enforcement of the North Carolina State Building Code.

DOWNTOWN DEVELOPMENT (cwhite@waxhaw.com) The Town is a member of the NC Main Street Program. This program focuses on a downtown revitalization process designed to improve all aspects of the downtown. There are four elements of focus in this program including: organization, promotion, design and economic restructuring.

PARKS AND RECREATION (dsabinske@waxhaw.com)

The Parks and Recreation Department is located at the Town Hall Annex, 317 North Broome Street. The Town operates 6 parks. Athletic programming in Town is generally provided by the Waxhaw Athletic Association. Maintenance for the Town's parks is provided by the Town's Public Services Department.

EVENTS & PROMOTIONS (lhoffman@waxhaw.com)

This Division is responsible for the planning, coordination, and execution of Town-sponsored festivals and events. The Events & Promotions Division also functions as a resource for individuals or organizations seeking to hold an event within the Town limits. Coordination of street closures, requests for public services, and special permissions can be obtained through this division. The Events Division is housed with the Parks and Recreation Division at the Town Hall Annex, 317 North Broome Street.

PUBLIC SERVICES DEPARTMENT (tmatthews@waxhaw.com)

The Public Services Department is located at 1441 9th Avenue, NE. The staff of this Department provides for services such as the coordination of landscaping maintenance, fleet maintenance and the maintenance of the Town's parks. This Department is also responsible for street maintenance, seasonal leaf removal, street lights, sidewalks and the Southside Cemetery.

SANITATION DIVISION (tmatthews@waxhaw.com)

Sanitation services within the Town are contracted through RCS, Inc. and their phone number is 283-5560.

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WAXHAW'S HISTORY

The Town of Waxhaw is located only 20 minutes from Charlotte and abuts the South Carolina state line.

Dating back to the 1700s, Waxhaw is one of the oldest towns in Union County, taking its name from the Waxhaws (originally called the Wysacky), an Indian tribe that once inhabited the area. When chartered in 1889, Waxhaw established its rightful place as the third oldest town in Union County.

With a population of over 15,000 people, Waxhaw has managed to maintain its small town charm and yet continue to achieve quality growth. The Waxhaw Historic District, at the heart of town, is on the National Register of Historic Places and boasts proud old buildings and unique attractions.

The most iconic attraction is the pedestrian bridge that crosses over the railroad tracks. It was once used for automobiles to cross over while trains ran through town below it. In 1940 it was designated for pedestrians only and is still used daily by adults and children standing on the bridge waiting for a train to pass underneath their feet.



The large water tower standing tall over downtown Waxhaw has served as a beacon for many citizens who recall playing under it as children or beckoning a tired traveler home from a long time on the road. Built in 1940, the impressive silver structure remains the object of many photographers looking for a symbol of small town America.

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BUDGET GLOSSARY

Accrual- The accounting method under which revenues are recognized on the income statement when they are earned rather than when the cash is received.

ADA- This is the commonly used acronym for the Americans with Disabilities Act.

Ad Valorem Taxes - Revenue accounts showing taxes paid on real property and personal property, to include property of public service companies allocated by the Ad Valorem Tax Division of the State Department of Revenue.

Appropriation - An authorization made by the Town of Waxhaw that permits the Town to incur obligations and to make expenditures of resources.

Assessed Valuation - A value that is established for real or personal property for use as a basis to levy property taxes.

Balanced Budget – The sum of estimated net revenues and appropriated fund balances is equal to appropriations.

Basis of Accounting - A term used to refer to when revenues, expenditures, expenses, and transfers--and the related assets and liabilities--are recognized in the accounts and reported in the financial statements. The Town of Waxhaw uses the modified accrual basis of accounting for budget preparation, as required by the North Carolina Local Government Budget and Fiscal Control Act.

Bond - A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation and revenue bonds. These are most frequently used for construction of large capital projects, such as buildings, streets, and bridges.

Budget - A statement in dollar terms of the Town's program of service delivery for the ensuing fiscal year.

Budget Amendment - A legal procedure utilized by the Town staff and the Board of Commissioners to revise a budget appropriation.

Budget Calendar - The schedule of key dates that the Town's departments follow in the preparation, adoption and administration of the budget.

Budget Document - The instrument used by the budget-making authority to present a comprehensive financial program to the Board of Commissioners.

Budget Message - The opening section of the budget that provides the Board of Commissioners and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the Town Manager.

Budget Ordinance - The official enactment by the Board of Commissioners to establish legal authority for Town officials to obligate and expend resources.

Budgetary Control - The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

CAFR - The acronym used for Comprehensive Annual Financial Report

Capital Assets – Land, buildings, permanent improvements, machinery, large tools, rolling and stationary equipment with a value of \$5,000 or more.

Capital Outlays - Expenditures available for the acquisition of capital assets, including the cost of land, buildings, permanent improvements, machinery, large tools, rolling and stationary equipment with a value of \$5,000 or more.

Capital Improvements Program - A plan for capital expenditures which provides long-lasting physical improvements to be incurred over a fixed period of several future years.

Cash Management - The management of cash necessary to pay for governmental services, while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing, and maintaining banking relationships.

Category - A consolidation of expenditures to measure personnel, operations, capital, contingency, special appropriations, debt service, transfers, and pro rata administrative services activities.

CIP - The acronym used for Capital Improvement Plan.

Classification - Assignment of a position title and an associated pay range based on the job skills required for a particular position.

Collaborative Networking – A networking approach designed to help different parts/groups of an organization address their mutual responsibilities.

Contingency - A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

CPI - The acronym used for Consumer Price Index

CRTPO - Charlotte Regional Planning Organization

Debt Service - The Town's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

Department - An organizational unit responsible for carrying out a major governmental function.

Depreciation - The process of estimating and recording the lost usefulness, expired useful life, or diminution of service from a fixed asset that cannot or will not be restored by repair and must be replaced. The cost of the fixed asset's lost usefulness is the depreciation or the cost to the reserve to replace the item at the end of its useful life.

Disbursement - Payment for goods and services in cash or by check.

Earmark - To designate funds for a specific use.

EDC – The acronym used for Economic Development Corporation

Encumbrance - The commitment of appropriated funds to purchase an item or service. To encumber funds is to set aside, or commit funds for future expenditures.

Estimated Revenue - The amount of projected revenue to be collected during the fiscal year. The amount of revenue appropriated is the amount approved by the Board of Commissioners.

ETJ – The acronym used for Extra Territorial Jurisdiction.

Expenditure - The outflow of funds for assets that are incurred or goods and services obtained regardless of when the expense is actually paid. This term applies to all funds.

Expenses - Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest and other charges.

Fiscal Policy - The financial plan embracing the general goals and acceptable procedures of a governmental unit.

Fiscal Year - The time period designating the beginning and ending period for recording financial transactions. The Town of Waxhaw's fiscal year begins July 1st and ends June 30th.

Fixed Assets - Assets of long-term character which are intended to continue to be held or used by the Town, including land, buildings, machinery, furniture and other equipment.

FTE - The acronym used for full time equivalent.

Function - A group of related programs crossing organizational (departmental) boundaries and aimed at accomplishing a broad goal, or a major service.

Fund - An accounting entity that possesses a set of self-balancing accounts and records all financial transactions for specific activities or government functions.

Fund Balance - Fund balance is the amount of assets in excess of the liabilities appropriated for expenditure, and is therefore also known as surplus funds.

Fund Balance Appropriated - A budgetary amount representing the fund's equity to be used to offset expenditures. Fund balance appropriated cannot exceed the sum of cash and investments less the sum of liabilities, encumbrances, and deferred revenues arising from cash receipts, as those figures stand at the close of the fiscal year preceding the budget year.

FY- The acronym used for fiscal year

General Accepted Accounting Principles (GAAP) - Uniform minimum standards of and guidelines for financial accounting and reporting. GAAP encompasses the conventions; rules and procedures necessary to define accepted accounting practices.

GASB 34 – The acronym used for Governmental Accounting Standards Board Statement #34: "Basic Financial Statements- Management's Discussion and Analysis - For State and Local Governments".

GA – The acronym used for the North Carolina General Assembly.

General Fund – The largest fund within the Town, the General Fund accounts for most of the financial resources of the government. General Fund revenues include property taxes, licenses and permits, local taxes and other types of revenue. This fund usually includes most of the basic operating services, such as police protection, finance, data processing, public services, general administration, planning and development, and recreation.

General Ledger – A file that contains a listing of the various accounts necessary to reflect the financial position of the government.

General Obligation Bonds - Bonds that finance a variety of public projects such as streets, buildings, and improvements. Repayment of these bonds is usually made from the General Fund, and the bonds are backed by the full faith and credit of the issuing government.

Geographic Information System (GIS) - A project which will link the Town to a county-wide database, including hardware, software, and added personnel. This system is to be utilized as a planning tool by Town departments.

GFOA – The acronym used for Government Finance Officers Association of the United States and Canada.

Goal - A statement of broad direction, purpose, or intent based on the needs of the community. A goal is general and timeless. It is not concerned with a specific achievement in a given time period.

Grant - A contribution by a government or other organization to support a particular function. Grants may be classified as either categorical or block, depending upon the amount of discretion allowed by the grantee.

Interfund Transfers - Amounts transferred from one fund to another.

Intergovernmental Revenue - Revenue received from another government for a specified purpose.

Investment Earnings - Revenue earned on investments with a third party. The Town uses a pooled cash system, investing the total amount of cash regardless of fund boundaries. The interest earned is then allocated back to individual funds by average cash balance in that fund.

Lease-Purchase Agreement - An agreement that conveys the right to property or equipment for a stated period of time. It allows the Town to spread the cost of the acquisition over several budget years.

Levy - To impose taxes, special assessments, or service charges for the support of Town activities.

Line Item Budget - A budget that lists each expenditure category (salaries, material, telephone, travel, etc.) separately, along with the dollar amount budgeted for each specified category.

Local Government Budget and Fiscal Control Act - This act governs all financial activities of local Governments within the State of North Carolina.

Long Term Debt - Debt with a maturity of more than one year after the date of issuance.

Merit Program - An established system to recognize and financially reward employee performance that exceeds the Town's standards for a classification.

Modified Accrual Accounting - The accounting approach under which: 1) revenues are recognized in the accounting period in which they become measurable and available to pay liabilities of the current period; 2) expenditures are recognized in the accounting period in which a fund liability is incurred, and unmatured principal and interest on general long term debt is recognized when due.

NCDOT - This acronym is short for North Carolina Department of Transportation.

Objectives - A simply stated, readily measurable statement of aim or expected accomplishment within the fiscal year. An objective should imply a specific standard of performance for a given program.

Operating Expenses - The portion of the budget pertaining to the daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as supplies, utilities, materials, and travel.

Operating Transfers - Routine and/or recurring transfers of assets between funds.

Part 1 Offenses - A law enforcement classification for major crimes, including murder, robbery, aggravated assault, etc.

Performance Measures - Descriptions of a program's effectiveness, or efficiency (i.e., response time to public requests, frequency of document updates).

Personnel - General category that includes salaries and wages, pensions, health insurance and other fringe benefits.

Powell Bill Street Allocation - Funding from state-shared gasoline tax which is restricted for use on maintenance of local streets and roads.

Productivity - A measure of the increase of service output of Town programs compared to the per unit resource input invested.

Program - An organized set of related work activities that are directed toward accomplishing a common goal. Each Town department is usually responsible for a number of related service programs.

Property Tax - Property taxes are levied on both real and personal property according to the property's valuation and tax rate.

Reclassification - Change in a position title and/or the associated pay range based on changes in the job skills required for a given position.

Reserve - A portion of fund balance earmarked to indicate what is not available for expenditure, or is legally segregated for a specific future use.

Restricted Intergovernmental Revenues - Grants, entitlements, and shared revenues which are recorded in the appropriate fund and classified both by source and function for which the revenues are to be spent.

Resources - Assets that can be used to fund expenditures. These can be such things as property taxes, user fees, beginning fund balance, or working capital.

Revaluation - Assignment of value to properties, buildings, vehicles, and equipment used for business and residential purposes by the Union County Tax Assessor's Office. Under State law, all property must be revalued no less frequently than once every eight years.

Revenue - Funds which the government receives as income, including tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income.

Service Level - Service(s) or product(s) which comprise actual or expected output of a given program. Focus is on results, not measures of workload.

Source of Revenue - Revenues that are classified according to their source or point of origin.

Tax Base - The assessed valuation of all taxable real and personal property within the Town's corporate limits.

Unencumbered Balance - The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for expenditures.

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Fiscal Year 2017-2018 Budget Appendix:

Helpful Links to Commonly Used Town Planning & Policy Documents

- i. <http://www.waxhaw.com/DocumentCenter/View/2149> – Comprehensive Plan
- ii. <http://www.waxhaw.com/DocumentCenter/View/2233> – Comprehensive Plan Policy Bridge Document
- iii. <http://www.waxhaw.com/DocumentCenter/View/2155> – Street Acceptance Policy
- iv. <http://www.waxhaw.com/DocumentCenter/View/2270> – Engineering Design & Construction Standards Procedure Manual
- v. <http://www.waxhaw.com/575/Erosion-and-Sedimentation-Control-Ordina> - Erosion & Sedimentation Control Ordinance
- vi. <http://www.waxhaw.com/467/TIA-Traffic-Impact-Analysis-Ordinance> - Traffic Impact Analysis Ordinance
- vii. <http://www.waxhaw.com/125/Unified-Development-Ordinance> - Unified Development Ordinance

For additional information visit the Town's website at www.waxhaw.com