

TOWN OF WAXHAW NORTH CAROLINA



FISCAL YEAR 2016-2017 RECOMMENDED 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

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

MANAGEMENT

Town Manager	Warren Wood
Town Clerk.....	Melody Shuler
Chief of Police.....	Michael Eiss
Director of Parks and Recreation	Natalie Jackson
Director of Development Services/Town Engineer.....	Dennis Rorie
Human Resources Director	Wendy Davenport
Public Services Director	Todd Matthews



BOARDS AND COMMITTEES

(As of May 11, 2016)

ABC Board	Greg Abbott
.....	Timothy Goetchius
.....	Richard Miller II
.....	George W. Reavis
.....	Robert Taylor III
Board of Adjustment	Michael Downing
.....	Barbara Storteboom
.....	Stacey Vinson
.....	Tracy Wesolek
.....	Dustin Williams
Alternate	Anthony Marquart
Alternate	Art H. Meyer

Comprehensive Plan Steering CommitteeEarl Cook
Don Fisher
David Godfrey
James Guyton
Amina Lee
Arthur O'Donnell
Christopher Plate
Bonnie Rusinko
Terry Settle
Tony Spellings
Vacant
Vacant

Design and Appearance CommitteeHaskell Eargle
Nancy Lieberman
Terry Michaelson
Terry Settle
Glenn Ware
Ron Zimmerman
Vacant

BOARDS AND COMMITTEES

Economic Restructuring CommitteeKim Angeli
Earl Cook
Brett Diller
Bob Dussinger
Don Fisher
Terry Haines
Nick Tarlton
James Weiland
Michael Wilfong

Historic Preservation CommissionLeslie Kellan
Richard Mather
Terry Michaelson
Helena Moore
Arthur O'Donnell
Kelly Lang-Ramirez
Terry Settle

Organization and Appearance CommitteeDon Fisher
.....Terry Haines
.....Jane Hunt
.....Dave Kobziak
.....Terry Settle
.....Michael Wilfong
.....Vacant

Parks, Cultural & Recreation Advisory BoardJeanne Cina
.....Paul Megget
.....Claudia Meyer
.....Justin Newton
.....Suzanne Polito
.....Bonnie Rusinko
.....Brandon Schaeffer
.....Tony Spellings
.....Vacant

BOARDS AND COMMITTEES

Planning Board.....Thomas Dwyer
.....Dan Gingrich, Jr.
.....David Hoechster
.....Michael Kreimer
.....James Mathieson
.....Brenda McMillon
.....Robert Morgan
AlternateKurt Pritscher
AlternateVacant

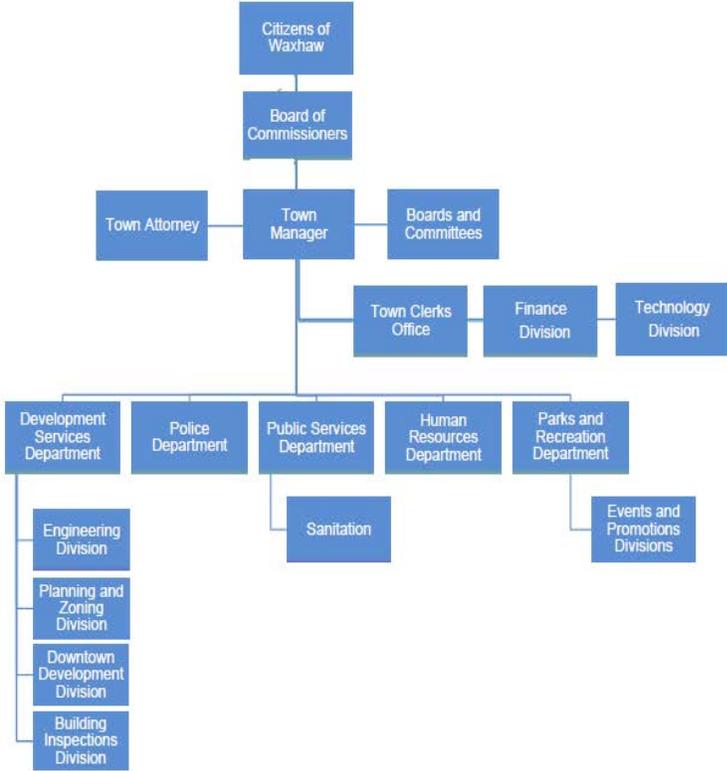
Promotions CommitteeNeal Gimon
.....Nicole Jordan
.....Melanie Presson
.....Holly Stewart
.....Katherine Young
.....Vacant



Duncan-McDonald House



Town of Waxhaw Organizational Structure as of July 1, 2016



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

TOWN OF WAXHAW

P.O. Box 6

1150 North Broome Street, Waxhaw, N.C. 28173

Telephone (704) 843-2195 Fax (704) 843-2196

www.waxhaw.com



Hours: Monday-Friday 8:00 a.m. to 5:00 p.m.

MAYOR

STEPHEN E. MAHER

TOWN COMMISSIONERS

Mayor Pro Tem

JOHN HUNT

FRED BURRELL

PAUL FITZGERALD

BRENDA STEWART

JAMES WARNER

TOWN MANAGER

WARREN WOOD

TOWN CLERK

MELODY SHULER

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 2016-2017 Recommended Budget for your review and consideration for approval.

FY2016-2017 Recommended Budget

The Waxhaw Board of Commissioner's "FY2016-2017 Board Priorities, Goals and Objectives" serve as the foundation for the FY2016-2017 Recommended Budget. The FY2016-2017 Recommended Budget will build on the progress that has been made during the course of FY2015-2016. Much of the progress that has been made over the past year focused on fundamental administrative changes that were needed to reflect a growing organization and Town. These changes were a necessary part of creating an organizational apparatus that allows for effective implementation of the policies established by the Board of Commissioners.

This Recommended Budget continues the Town's focus on building and implementing a number of complex municipal systems that have been incomplete, outdated or non-existent in the organization. Those Municipal Systems and the Functional Areas they fall under include:

Municipal System

Administrative System
Growth Management System
Transportation System
Infrastructure Mgmt. System
Environmental Mgmt. System
Parks and Recreation System
Public Safety System

Functional Area

General Government
Economic & Community Development
Transportation
Transportation & Environmental Protection
Environmental Protection
Culture & Recreation
Public Safety

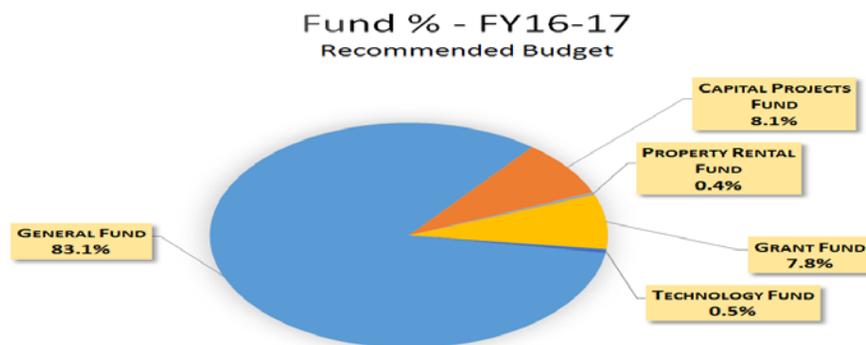
The FY2016-2017 Recommended Budget focuses less on administrative modernization and much more on developing an effective system for properly regulating the tremendous growth the Town has been experiencing for over ten years and is continuing to experience. The development and implementation of an effective “Comprehensive Growth Management System” is the single most important objective in the FY2016-2017 Recommended Budget. The Town has not had many of the controls in place that are required for responsible development to occur, and we are now suffering the consequences of that neglect in a number of areas. Some examples include:

- Repairs to substandard roadways
- Repairs to faulty stormwater systems
- Sinkholes developing in subdivisions
- “Orphaned” infrastructure with ownership issues
- Improperly designed roadways
- Traffic Impact Analysis (TIA) reports favoring developer interests
- Lack of street connectivity where it should exist
- Roadways and streams filled with construction related runoff after rain events
- Sidewalks damaged by incorrect tree species being planted in planting strips

The FY2016-2017 Recommended Budget contains the funding and focus required to develop and implement a Comprehensive Growth Management System that will protect taxpayers’ interests related to development that occurs within the Town of Waxhaw.

Overall, the FY2016-2017 Recommended Budget totals \$13,144,643, representing a 16% decrease from the current year’s budget. This decrease is due to funding for a number of major capital projects in FY2015-2016 dropping off in FY2016-2017.

Funds of The Budget				
Funds	Adopted FY15-16	% of FY15-16 Budget	Recommended FY16-17	% of FY16-17 Budget
General Fund	\$ 10,967,448	70.3%	\$ 10,925,918	83.1%
Capital Projects Fund	\$ 4,232,500	27.1%	\$ 1,064,575	8.1%
Property Rental Fund	\$ 78,360	0.5%	\$ 55,000	0.4%
Grant Fund	\$ 223,127	1.4%	\$ 1,029,150	7.8%
Technology Fund	\$ 100,200	0.6%	\$ 70,000	0.5%
Totals	\$ 15,601,635	100%	\$ 13,144,643	100%



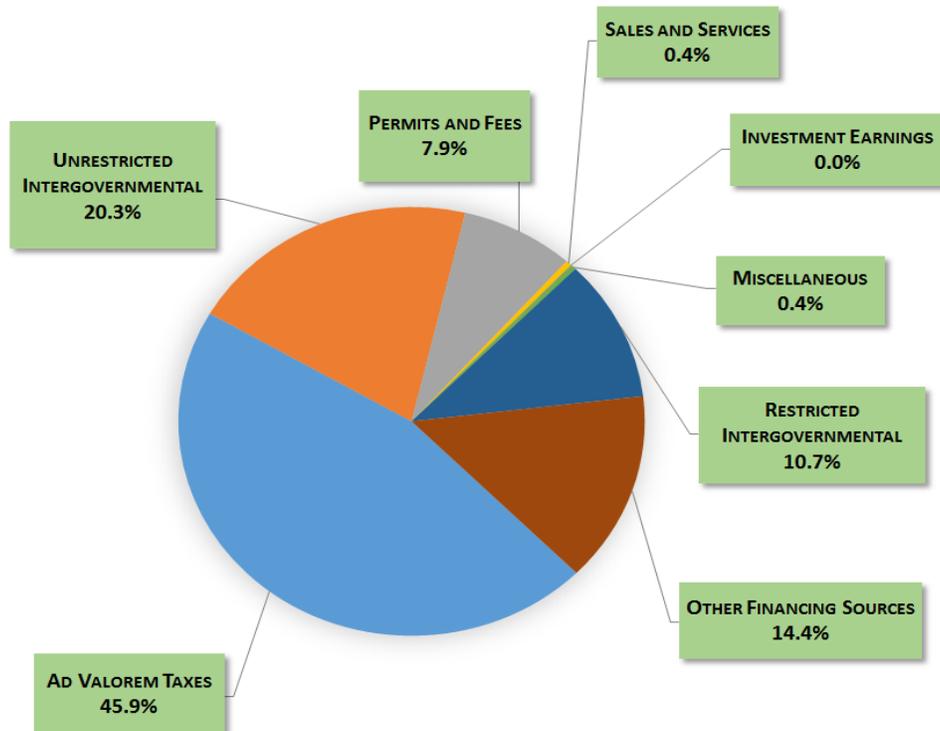
Budget Highlights

The Budget Message is required by law to contain the important features of anticipated budget activities for the coming year. The report will identify highlights contained in the FY2016-2017 Recommended Budget. It will also provide in more detail the impact of these recommendations and the reasons for any stated changes from the previous year.

Revenue Highlights

- Property Tax Rate - \$0.36 (No change from FY2015-2016)
- Continued Solid Growth in the Property Tax Base (6.8% growth in FY15-16)
- Appropriate General Fund Balance for Field Development on 13 Acres (YMCA Partnership/Year 2 of 3) - \$350,000

Revenue % - FY16-17
Recommended Budget



Personnel Highlights

- Employee Merit Pay - \$122,000
- Employee Merit Percentages: Below Standards – 0%, Meets Standards – 2.50%, Exceeds Standard – 3.50%
- Implementation of a Career Development Program for Police Officers - \$110,000
- 3 New Full-time Positions:
 - 1 – Assistant Town Engineer
 - 1 – Sediment & Erosion Control Officer
 - 1 – Code Enforcement Officer

Operational Highlights

- Implementation of a Comprehensive Growth Management System
- Implementation of a Prioritized Street Resurfacing Program
- Implementation of a New Code Enforcement Program
- Creation of a New “Engineering Division”
- Implementation of a New Street Sweeping Service
- Board and Committee Funding:
 - Historic Pres. Comm. Funding - \$4,500 (Plus \$50,000 for Façade Grants)
 - OAC Committee - \$6,850
 - Design and Appearance Committee Funding - \$14,821
 - Economic Restructuring Committee - \$5,216
 - Promotions Committee - \$22,600
 - Parks, Cultural & Recreation Advisory Board - Funding in Capital Budget
- External Agency Funding:
 - Ava’s Gift to June - \$3,000
 - Union County Council on Aging - \$2,000
 - Literacy Council of Union County - \$1,000
 - Turning Point of Union County - \$7,000
 - Waxhaw Women’s Club - \$8,000
 - Humane Society of Union County - \$2,000
 - Waxhaw Volunteer Fire Department - \$12,000
 - Andrew Jackson Historical Foundation - \$18,000
 - Waxhaw Entrepreneurs/WBA - \$2,500
 - Union County Arts Council - \$3,500
 - Waxhaw Arts Council - \$2,500
- Downtown Events Programming Expenses - \$160,000
- Town Attorney Contract - \$120,000
- Audit Services Contract - \$24,000
- Buxton Retail Contract - \$50,000 (Year 2 of 3)
- Street Resurfacing/Street Maintenance - \$200,000
- Street Lighting Expenses - \$170,000
- Residential Sanitation/Recycling/Yard Waste Contract - \$985,000
- Town Hall Rental - \$90,000

- Tree City USA - \$24,000
- Village News - \$15,000
- Branding/Communications Contract - \$20,000
- Community Survey - \$15,000
- Debt Service Payment for Police Headquarters - \$526,000

Operational Capital Highlights

- New Leaf Composting Facility - \$225,000
- Funding for the Comprehensive Pedestrian Plan - \$150,000
- Wayfinding - \$95,000 (Year 3 of 3)
- Annual Capital Replacement Program - \$263,045

Major Capital Highlights

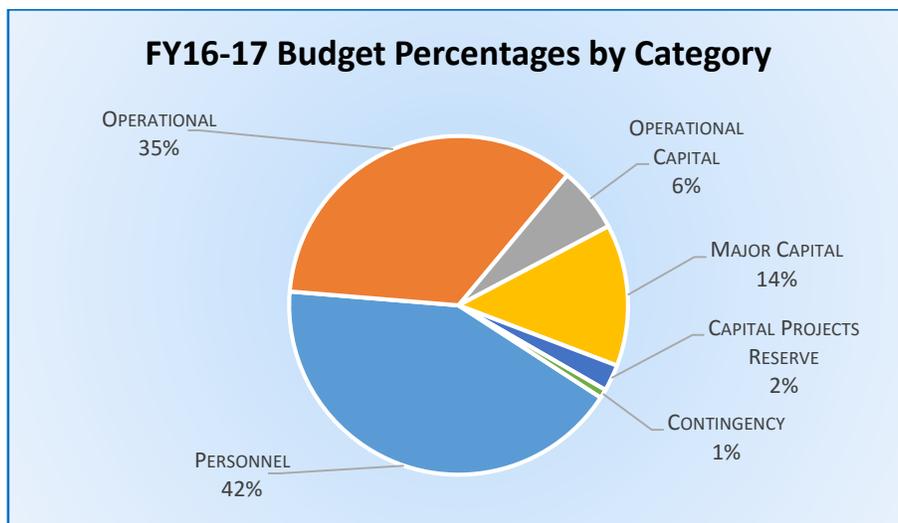
- Kensington Drive Improvements - \$1,600,000 (Remaining from FY15-16)
- Athletic Field Development Town/YMCA Project - \$350,000 (Plus \$330,000 remaining from FY15-16)
- Downtown Transportation Alternatives Program (TAP) Grant - \$1,029,150
- Redesign & Signalization of Gray Byrum/Hwy16 -\$1,700,000 (Developer Funded)
- Improvements to Town Creek Park - \$75,000 (Plus \$75,000 remaining from FY15-16)
- Downtown Street Lighting Replacement Project - \$150,000 (Year 1 of 3)

Capital Reserve

- Reserve Funding for Capital Projects - \$300,000 (2 pennies on the Prop. Tax Rate)

Contingency

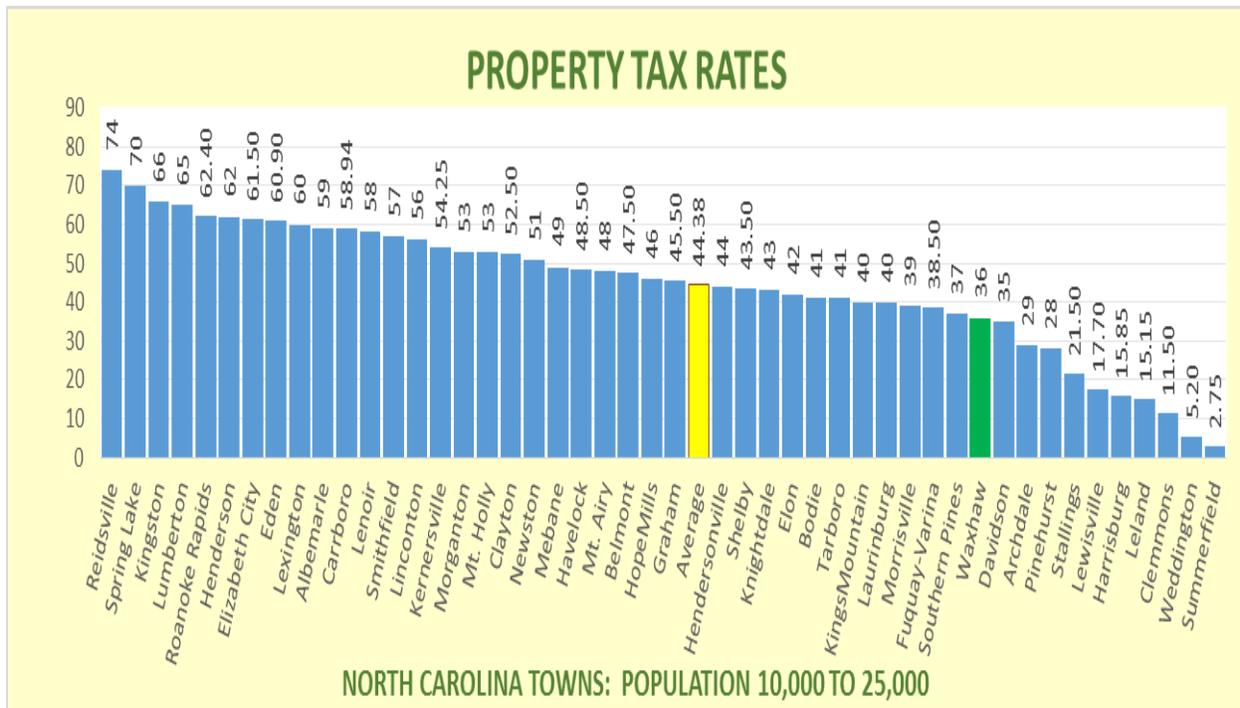
- Contingency Funding - \$100,000 (Equal to 1% of Recurring G.F. Revenues)



General Fund

The FY2016-2017 Recommended General Fund budget totals \$10,925,918, and is balanced with a property tax rate of 36 cents.

Below is a graph showing property tax rates for small to medium-sized towns in North Carolina with populations between 10,000 and 25,000. The Green Bar on the graph represents Waxhaw and indicates how Waxhaw, with a property tax rate of 36 cents, compares to other similar-sized municipalities.



Comparatively, out of 47 jurisdictions, Waxhaw is the 11th lowest statewide with regard to property tax rates.

The average homeowner in Waxhaw (*assuming an approximate home value of \$300,000*) pays property taxes equivalent to \$90 per month for all the benefits and services offered by the Town. Some of those benefits and services include:

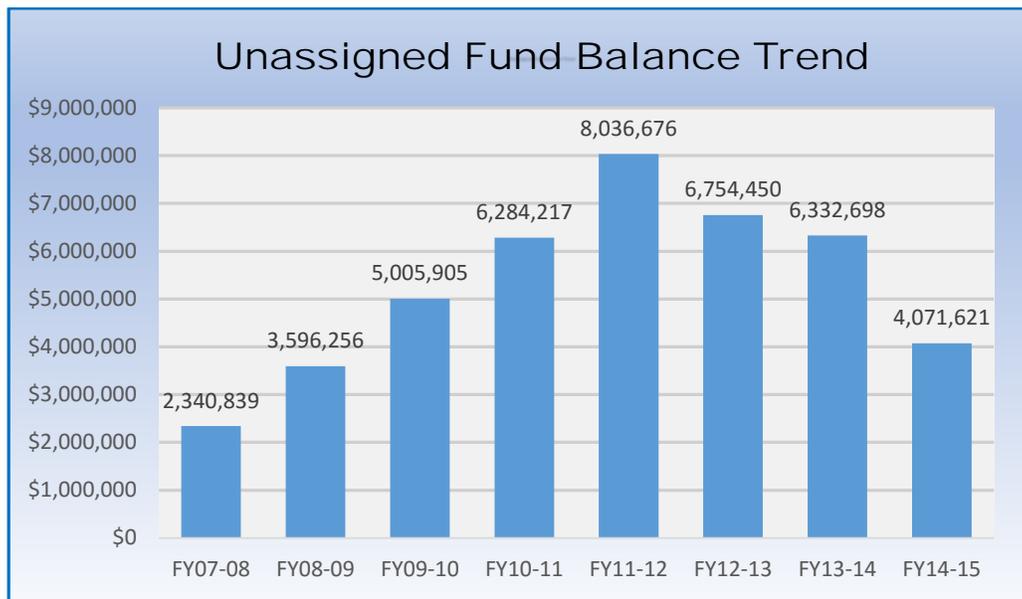
- Police Protection
- Animal Control
- Residential Street Maintenance
- Residential Street Lighting
- Residential Street Sweeping
- Residential Solid Waste Service (weekly)
- Residential Recycling Service (weekly)
- Yard Waste/Debris removal (weekly)
- Household junk removal (twice a year)

- White Goods Removal (call-in)
- Fall Curbside Leaf Removal (weekly during the fall)
- Greater Infrastructure Requirements (curb, gutter, sidewalks, storm water)
- Code Enforcement Services
- Local Building Inspection Service
- Lower Homeowner Insurance Rates
- Shorter Fire Department Response Times (contracted service)

Creating a competitive advantage in Waxhaw is key to achieving economic success as jurisdictions in the region continue to work to improve the amenities and services they offer.

General Fund Balance

Waxhaw experienced a solid increase in its Unassigned General Fund Balance both before and after the most recent recession. In the past few years the Town has utilized a portion of that Fund Balance for a number of property purchases as well as for the purchase and up fit of the new Waxhaw Police Headquarters. In FY2014-2015, the Town took ownership of and committed to repairing Kensington Drive and also purchased 13-acres related to a partnership with the YMCA. As a part of that partnership, the Town committed to constructing three athletic fields on the 13 acre property. These commitments were funded through an appropriation of Unassigned Fund Balance. It is important to keep in mind that Fund Balance will fluctuate over time, and with the current growth the Town is experiencing, it should replenish itself in a few years.



Within the Board’s “Financial Policies” for the coming year, there are a number of specific goals that will put the Town in a position to increase its Fund Balance. Those include:

- 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 emergencies.

These policies will provide the Town guidance in determining when it is appropriate to use its Fund Balance. The Town will not have a clear picture of what the year-end Fund Balance number is for FY2015-2016 until the audit is complete this fall.

Property Tax Base Diversification

Waxhaw's property tax base is approximately 90% "Residential Real Property." The remaining 10% is made up of commercial property, utilities and vehicles. The Town has been extremely fortunate in that the residential growth experienced in Waxhaw has averaged about \$424,000 per home over the past year. The value at which a residential property covers the cost of the services received by the Town is \$300,000. Most communities do not experience the quality and value of residential construction that is occurring in Waxhaw.

Despite strong residential growth and a continued positive outlook for Waxhaw, it is necessary for the Town to continue to seek to diversify its property tax base. From a revenue-generation and property tax-rate stability standpoint, a high value, low cost to serve development ratio is needed in Waxhaw. This could take the form of a number of types of development, or ideally, all of the following:

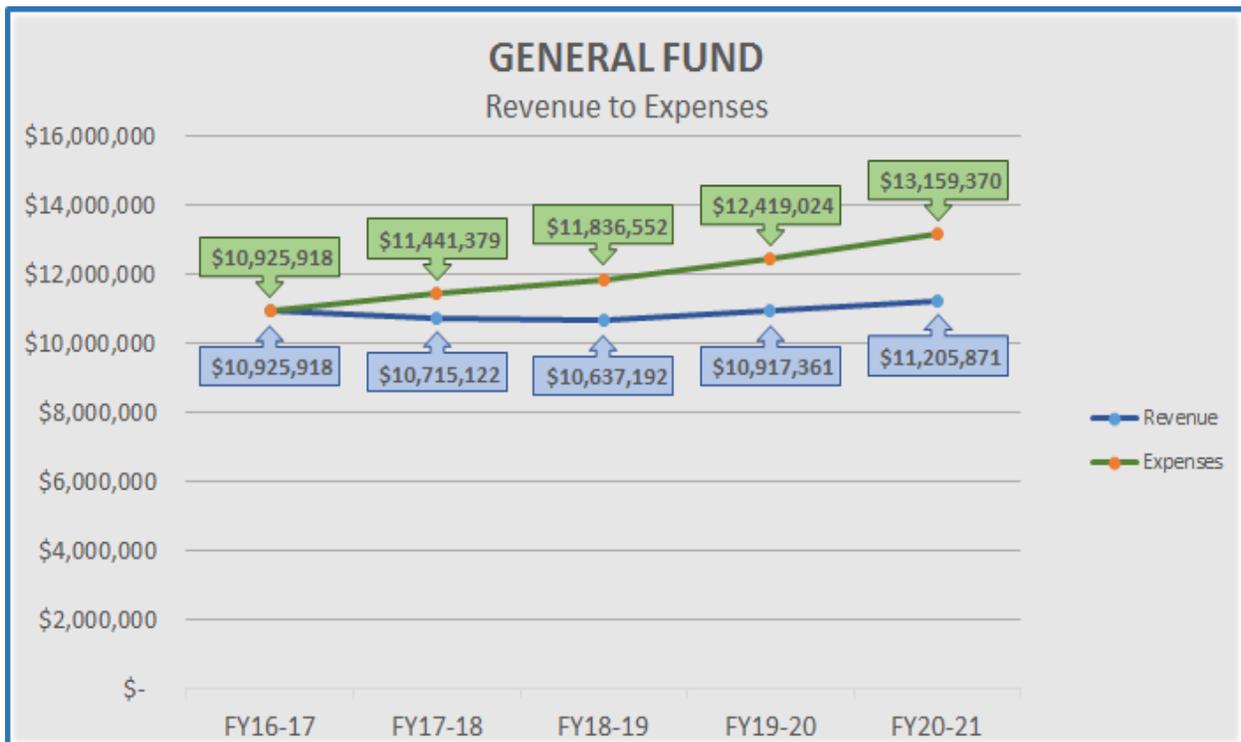
- Single family residential growth that exceeds \$600,000 in per-home value (Double the cost to serve value of \$300,000)
- Clustered commercial growth (i.e. mixed use)
- Professional office development
- High tech/light industrial development

We are seeing the groundwork being laid for more activity in commercial development in Waxhaw with projects such as grading and infrastructure work at Prescott Commercial, more activity at Cureton Town Center, the Mill Redevelopment downtown, and a number of current or pending rezoning requests along Hwy16. This, combined with the work Buxton is doing for the Town with retail recruitment, bodes well for the Town as we continue to grow and mature as a community.

On the professional office front, there have been a number of inquiries over the past year, but limited activity. The demographics in Waxhaw are extremely favorable for this sector as the Town has a high percentage of well educated, white collar citizens who commute to work in the employment centers in an around Charlotte.

The Monroe-Union County Economic Development Corporation focuses almost exclusively on industrial development. They have been extremely successful over the past year creating over \$300 million in new industrial investment and 700 new jobs during that time. Most of that has occurred in and around Monroe. Waxhaw has struggled to make much headway on industrial recruitment as we have been focusing the majority of our time and resources on putting the necessary organizational fundamentals in place to properly manage and regulate the growth that is occurring in other sectors. However, the Town has worked with the Monroe-Union County EDC on a number of potential projects, but those efforts have not yet yielded results. The Town continues to be open to industrial development as it is the best type of property tax-base growth, producing both good paying jobs and a high value, low service cost property tax base.

Our ability to attract a high quality and high value, but low cost to serve property tax base will be important in our desire to enhance and expand our municipal facilities and services. The graph below demonstrates, under one scenario, the degree to which our General Fund expenditures may outpace our revenues if we are unable to increase and diversify our property tax base with this type of growth. This would leave the Town with the option of scaling back expectations on facility and service enhancements, increasing revenue from other means, or some combination of both to maintain a balanced budget.



Continued Growth

Waxhaw is an exciting place at an exciting time. The numbers below from the U.S. Census Bureau (2009 – 2013) give a good indication of the trajectory that Waxhaw has been on for the past few years and continues to be on:

<u>Category</u>	<u>Waxhaw</u>	<u>North Carolina</u>	<u>U.S.</u>
Population growth rate	14%	3.30%	2.50%
Property tax growth rate	4%	0%	NA
Median household income	\$77,000	\$46,000	\$53,000
Median home value	\$231,000	\$153,000	\$176,000
Home ownership rate	88%	66%	65%
Average travel time to work	30 Min.	23 Min.	25 Min.
Bachelor's Degree or Higher	55%	27%	29%
Persons under 18 years old	35%	24%	23%
Persons 65 or older	7%	13%	14%
Poverty level	5%	17%	15%

Waxhaw exceeds the State and National averages in a positive way in every category except “Average travel time to work.” These statistics will continue to exceed the State and National averages as the current pace of growth is expected to continue for the coming year. This growth is being fueled by strong job creation in the I-485 corridor between I-77 and Hwy 74, as well as job creation in the Rock Hill, SC and Fort Mill, SC areas.

Wells Fargo’s Economics Group recently reported, “The Charlotte Metro has enjoyed a wave of economic success, adding 37,000 jobs in 2014 and 38,900 jobs in 2015. While hiring may slow a touch in 2016, growth remains strong enough to support the recent building boom.”

Waxhaw continues to see strong residential growth as approximately 300 new single family homes and around 1,000 new residents have been added over the past year. Waxhaw is an attractive area for the residential home buyers due to low crime, high performing schools, and a unique downtown. In addition, Waxhaw has most recently received the following designations:

- “#1 Best City for Young Families in North Carolina” by NerdWallet,
- “4th Safest Town in North Carolina” by Credit Donkey,
- “5th Safest Town in North Carolina” by SafeWise,
- “11th Safest Town for Drivers in North Carolina” by Consumer Affairs
- “20th Best High School in North Carolina” by US News and World Report
- Most Waxhaw schools are rated a “9 out of 10” or “10 out of 10” by Great Schools

When you combine all these factors, it is projected that Waxhaw will continue to attract strong residential housing development for years to come.

As of August 2015, there were over 1,600 single family residential lots in Waxhaw that had received approval to subdivide. If these properties were to be developed, new residents would increase Waxhaw’s population by approximately 4,800. There are 1,800 more developable acres inside the Town limits, all in parcels of 10 acres or more. The development of even half of these properties for residential purposes could add an additional 11,000 new residents. Additionally, there are 7,000 acres in the Greater Waxhaw Planning Area outside the Town limits, all in parcels of 10 acres or more. The magnitude of potential growth supports the need to develop and implement a Comprehensive Growth Management Program in Waxhaw that previously did not exist.

Another strategic consideration regarding Waxhaw’s ability to grow is Union County’s philosophy towards growth. Union County’s 2014 Comprehensive Plan has a stated goal of “supporting growth.” The County’s Comprehensive plan “anticipates continued growth as one of North Carolina’s fastest growing counties.” From 2010 to 2040, it is estimated that Union County will add 190,000 new residents. The County intends to direct this growth “away from rural areas, to encourage infill development, discourage leapfrogging, and to protect existing rural character.” Union County controls all water and wastewater services in and around Waxhaw as well as in most of western Union County, so they have the tools necessary to direct this growth to the Waxhaw area and away from the much more rural areas in the eastern part of the County. They have a stated goal of “ensuring utility capacity for future growth” as well as to “reserve capacity for future growth.” Additionally, they have plans to double the capacity in the Twelve Mile Creek WWTP from 6 MGD to 12 MGD.

Union County’s Future Land Use Plan targets Waxhaw as an area to encourage “detached single-family, patio and cottage homes, town homes and multi-family.” In short, Waxhaw is identified as an area where residential density will be encouraged by Union

County. For those who want to slow or stop growth in Waxhaw, that will be a difficult task. Union County has the utility and zoning capabilities to overcome any attempt to discourage growth. Two recent residential developments that point to how true this is are Kensington Cove (across the street from Kensington Elementary School) and Oak Grove Estates (beside Town-owned property identified as a site for a future park on Waxhaw-Marvin Road). These are both residential developments that are being built beside Waxhaw, but not in the Town limits. As it stands today, when these developments are completed they will consist of dozens of high-value homes, with a total tax base in the tens of millions of dollars, yet the Town will not receive any property tax revenue from these properties. The Town needs to think realistically and strategically when adopting its growth policy. The Village of Wesley Chapel has imposed a 1-acre lot requirement on hundreds of acres of property within its Village limits in order to limit growth. The result has been dozens of property owners representing hundreds of acres within the Village petitioning the State of North Carolina for de-annexation out of Wesley Chapel because Union County can provide them more density for their property which will increase the value of the property in question. Additionally, even with the 1 acre lot requirement Wesley Chapel has seen development continue to occur, just not within its corporate limits.

Due to a change in 2007 to the State annexation laws, Waxhaw no longer has the option of involuntarily annexing developments on the fringes of our Town limits or “donut holes” encircled by our Town limits. The question is not whether or not the Waxhaw area will continue to grow, the real question is twofold: what will that growth look like and will it occur inside or outside our Town limits? Those are the main issues the Town’s growth policy needs to address. Being able to offer slightly more density than Union County for residential growth will be critical for Waxhaw’s future.

Growth Management

While Waxhaw has experienced and will continue to experience strong growth, the harsh reality is that with the exception of the Town’s Building Inspections Division, we have not done an adequate job of managing that growth. In fact, the Town has very few growth management tools in place to ensure that quality infrastructure is being installed by the development community. It is absolutely vital that the Town put these tools in place or it risks the financial consequences of having to continuously go back and “fix” what was not properly installed by developers, preventing the achievement of other amenities and services desired by Town residents. The FY2016-2017 Recommended Budget contains funding for the creation of a Comprehensive Growth Management System that will protect the Town’s interests in this area.

This Comprehensive Growth Management System, when completely instituted, will contain the following:

- New Comprehensive Plan
- New 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
- 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 already installed
- Additionally, the Town will begin working on the development of a Storm Water Utility, but this initiative will not be ready for consideration until FY2017-2018.

The absence of a Comprehensive Growth Management System from the Town’s service portfolio has unnecessarily exposed the Town financially. The financial resources we have allocated to “fix” Kensington Drive is the best example of what we must avoid in the future. The Town must now act decisively and allocate the necessary resources to put these growth management tools in place, while at the same time going back and correcting the inadequate infrastructure installed by a number of developers over the years. Over the short-term, this will diminish the Town’s ability to address quality of life enhancements such as new parks and greenways, due to our limited financial resources being directed to more fundamental infrastructure such as streets, drainage systems, and intersections. Over the long-term, the implementation of a new Comprehensive Growth Management System will pay dividends by having the development community pay a greater share towards public infrastructure and ensuring that infrastructure is being installed in a responsible and reliable manner.

Transportation

As with any growing Town, transportation improvements are always an important and high profile topic. During the course of the coming year, the Town will be either in the planning phase or construction phase on a number of major transportation related projects. Some of these projects will be developer funded and some will be funded by the Town itself:

- Improvements to Kensington Drive
- Intersection improvements to Kensington Drive & Waxhaw Marvin Road
- Signalization of Gray Byrum Road & Hwy16
- Signalization of Prescot Glen Parkway & Hwy16
- Downtown TAP Grant (Pedestrian and Bike Improvements)
- Pedestrian Plan implementation

- Regional scoring for the widening of Hwy16 between Rea Road and Cuthbertson Road
- Regional scoring for the widening of Hwy16 between Cuthbertson Road and the Waxhaw Parkway
- Regional scoring for the Waxhaw Parkway
- Discussions with the Village of Marvin on signaling Bonds Grove Church Road and Hwy16
- Discussions with CSX Rail and NCDOT Rail Division on train traffic in downtown Waxhaw

Quality of Life Improvements

The Town of Waxhaw's park property inventory shows the Town owns or has access to approximately 160 acres of park land or open green space. In addition to this, the Town also owns 1.75 miles of trails, not including the trails owned by the HOAs. The Town is also now connected to 3 miles of trails in South Carolina with the opening of the Carolina Thread Trail Bridge. The Town's official park inventory does not include school athletic facilities, nor does it include the 16 acre tract the new YMCA facility will be built on.

Waxhaw's level of service goal from the 2012 Parks and Recreation Master Plan is 11 acres per 1,000 residents. With an estimated population of 15,000, that places our park property need at 165 acres. The Town currently has about 160 acres in its park property inventory. However, a large portion of this 160 acres is not in service as it is undeveloped (34 acres on Waxhaw-Marvin Rd, 10 acre Horton property, and 13 acres off Kensington Drive). In fact, when you consider developed or partially developed park property, the Town only has about 80 acres of usable park property. One bright spot towards increasing that number is with the Town of Waxhaw/YMCA agreement where 16 acres will be developed with 3 athletic fields. Staff is working on grant opportunities as well as public-private partnerships in order to find ways to fund more park construction.

During the course of the coming year, the Town will be either in the planning phase or construction phase on a number of projects or initiatives that will improve the quality of life for Waxhaw residents.

- 16 acre park with 3 athletic fields beside the future home of the Waxhaw YMCA
- An additional 16 acre YMCA park and associated YMCA facility (YMCA initiative)
- Town Creek Park improvements (landscaping, pedestrian safety & trail improvements)
- Facility assessment at Nesbit Park to identify needed improvements
- Programming for the recently renovated Duncan-McDonald House
- Exploring partnerships with HOAs for public access to their trails and greenways
- Continue to refine the plan for the Downtown Events Park
- Finalizing a "Special Use Park" agreement with the Museum of the Waxhaws
- Coordinating with Union County on implementation of their Master Plan in Waxhaw

- Bringing the Carolina Thread Trail Bridge into the Park and Recreation Department's asset inventory

Public Institutional Facilities

Finally, during the course of the coming year, the Town will be either in the planning phase or construction phase on the following "institutional" projects:

- Planning Phase for a permanent solution for a new Town Hall
- Planning Phase for the relocation of the Public Services Facility
- Construction Phase for a new Leaf Composting Facility

These projects, and the many other initiatives contained within this FY2016-2017 Recommended Budget, will help to build a solid foundation for a strong and vibrant Waxhaw.

Sincerely,

Warren Wood
Town Manager
Town of Waxhaw, NC

BUDGET ORDINANCE TOWN OF WAXHAW, NORTH CAROLINA

Fiscal Year 2016-2017

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, 2016 and ending June 30, 2017:

Ad Valorem Taxes	\$6,030,618
Unrestricted Intergovernmental Revenues	\$2,672,892
Permits and Fees	\$1,034,800
Investment Earnings	\$6,080
Miscellaneous	\$46,528
Restricted Intergovernmental Revenues	\$310,000
Other Financing Sources	<u>\$825,000</u>
Total	\$10,925,918

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, 2016, and ending June 30, 2017, in accordance with the chart of accounts heretofore established for this Town:

General Government	\$1,594,902
Public Safety	\$3,160,155
Economic & Community Development	\$1,939,958
Culture & Recreation	\$645,850
Transportation	\$1,400,053
Environmental Protection	\$1,210,000
Other Financing Uses	<u>\$975,000</u>
Total	\$10,925,918

SECTION 3: It is estimated that the following revenues will be available in the Capital Projects Fund for the Fiscal Year beginning July 1, 2016 and ending June 30, 2017:

Other Financing Sources	<u>\$1,064,575</u>
Total	\$1,064,575

SECTION 4: The following amounts are hereby appropriated in the Capital Projects Fund for the Fiscal Year beginning July 1, 2016 and ending June 30, 2017, in accordance with the chart of accounts heretofore established for this Town:

Other Financing Uses	\$489,575
Economic and Community Development	\$150,000
Culture & Recreation	<u>\$425,000</u>
Total	\$1,064,575

SECTION 5: It is estimated that the following revenue will be available in the Property Rental Fund for the Fiscal Year beginning July 1, 2016 and ending June 30, 2017:

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, 2016, and ending June 30, 2017 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, 2016 and ending June 30, 2017:

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, 2016, and ending June 30, 2017 in accordance with the chart of accounts heretofore established for this Town:

Economic and Community Development	<u>\$70,000</u>
Total	\$70,000

SECTION 9: It is estimated that the following revenue will be available in the Grant Fund for the Fiscal Year beginning July 1, 2016 and ending June 30, 2017:

Restricted Intergovernmental	<u>\$1,029,150</u>
Total	\$1,029,150

SECTION 10: The following amounts are appropriated in the Grant Fund for the Fiscal Year beginning July 1, 2016, and ending June 30, 2017 in accordance with the chart of accounts heretofore established for this Town:

Transportation	<u>\$1,029,150</u>
Total	\$1,029,150

SECTION 11: The funds encumbered on the financial records of June 30, 2016 are hereby reappropriated into this budget.

SECTION 12: There is hereby levied a property tax at the rate of thirty-six cents (\$0.36) per one hundred dollars (\$100) valuation of property as listed for taxes as of January 1, 2016, for the purpose of raising the revenue listed as "Ad Valorem Taxes" in the General Fund in Section 1 of this ordinance. This rate is based on a total estimated valuation of property for the purposes of taxation of \$1,673,697,531 and the Fiscal Year 2015-2016 estimated rate of collection of 99.12%.

SECTION 13: The corresponding "FY2016-2017 Schedule of Fees" is approved with the adoption of this Annual Budget Ordinance.

SECTION 14: The corresponding "FY2016-2017 Pay and Classification Plan" is approved with the adoption of this Annual Budget Ordinance.

SECTION 15: 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 Ordinance as amended.

SECTION 16: Copies of the Annual Budget Ordinance shall be furnished to the Town Clerk, to the Board of Commissioners and to the Town Manager (Budget Officer & Finance Officer) to be kept on file by them for their direction in the disbursement of funds.

Adopted this ____ day of June, 2016

Stephen E. Maher

Mayor

Attest:

Melody Shuler

Town Clerk



TOWN OF WAXHAW – STRATEGIC PRIORITIES

*Waxhaw Board of Commissioners FY2016-2017
Strategic Priorities*

STRATEGIC FRAMEWORK

What is and what will Waxhaw be like as a place to live, work, or visit as the community's values and preferences are achieved? Our Vision and Mission statements combined with our values describe Waxhaw as we implement this work.

Vision

Waxhaw is a friendly, vibrant and prosperous Town where history and creativity build an enduring, safe and healthy community for people of all ages to live, learn, work, play or grow a business.

Mission

The unique character of Waxhaw is preserved and enhanced through responsibly serving residents, visitors and the business community with integrity and innovation.

Values

- **Accountability** – Taking personal responsibility for our actions and decisions as well as their consequences, in order to establish trust between and among elected officials, Town staff, and the community at large.
- **Innovation** – Applying progressive thinking, creativity, and adaptability to continually improve all areas of operations, resulting in a more agile and efficient organization.
- **Integrity** – Fortright, honest and respectful in our interactions with each other and the public at all times, building and reinforcing confidence in our ability to consistently deliver high quality service and results.
- **Professionalism** – Behaving responsibly and proactively in our delivery of services to the public, characterized by the quality and diligence with which it is carried out.
- **Respect** – Acting in a manner that demonstrates awareness, acknowledgement, and acceptance of the value and difference in people, in roles, and in organizations.
- **Stewardship** – Responsible management of resources entrusted to our care using sound and responsive decision making to ensure services, programs and tax policies are affordable and sustainable over time.
- **Teamwork** – We cooperate, coordinate and work together and with our partners in the best interests of the Town of Waxhaw.

STRATEGIC INITIATIVES

Our Strategic Initiatives set the direction for how the Town of Waxhaw will address the trends, the opportunities, and mandates facing the Town. The initiatives, when combined with the annual goals and objectives, need to be viewed as a whole that must be balanced to achieve a sustainable future. One initiative, and its associated goals and objectives shall not be pursued to the exclusion of the others.

Our Strategic Initiatives that the Town of Waxhaw will follow to achieve our vision include:

- **Operational Excellence:** Plan, allocate resources, and operate all departments effectively and efficiently in order to meet the citizen's needs for local government services.
- **Consistent Core Infrastructure and Services:** Support and enhance the quality of life for residents by delivering responsive and efficient services to all neighborhoods and maintaining reliable and cost-effective infrastructure and systems in a manner that emphasizes customer satisfaction, public service, and good stewardship of our natural and fiscal resources.
- **Implement Intelligent Growth and Economic Development Strategies:** To enhance the quality of life for citizens by pursuing a balanced tax base which targets development that will produce sustainable, and environmentally sensitive projects, and by planning for orderly and responsible growth.
- **Promote Meaningful Community Building and Engagement:** Engage our citizens to create an inclusive community where there is a sense of belonging, a place where there is trust, and where people know their neighbors.
- **Implement the Quality of Life Services our Community Desires:** Enhance Waxhaw's reputation for safety and maintain our small town identity by providing a vibrant downtown, a pedestrian friendly community, an extensive park and greenspace system, and recreational and cultural activities.
- **Develop Productive Public and Private Strategic Partnerships:** We will build an active, vibrant community for residents of all ages through quality services, facilities, programs and partnerships that meet the highest standards of excellence.

FY 2016-2017 GOALS AND OBJECTIVES

To implement the Strategic Initiatives identified by the Waxhaw Board of Commissioners, the Town Manager and his staff identified Goals for the FY2016-2017 Annual Budget. With these Goals identified, staff then developed specific Objectives to fulfill these Goals. Each Objective has a “Responsible Party” assigned to ensure accountability and completion.

The definition of each “Responsible Party” category is as follows:

- Board: Pure policy level decision → Final Board approval required.
- Management & Board: Recommendation by management → Final Board approval required.
- Management: Operational decision within the organization.
- Town Attorney & Board: Recommendation by Town Attorney → Final Board approval required.

I. Strategic Initiative: Ensure Operational Excellence

Plan, allocate resources, and operate all departments effectively and efficiently in order to meet the citizens' needs for local government services.

A. Operate an Organization that Consistently Complies with its Statutory Obligations

Responsible Party: Management & Town Attorney & Board

1. Conduct a legal audit of town park property and park operations in an effort to identify needed park management policies and ordinances.
2. Develop and adopt new park management policies and ordinances as identified in the legal audit.
3. Bring the Town's seasonal leaf collection system into compliance with State law by building and operating a registered "Leaf Composting Facility."

B. Develop a Program that Promotes Employee Retention and Encourages Professional Development

Responsible Party: Management

1. Develop and implement an employee incentive and retention program (i.e. career development program) for Police Officers.
2. Develop and implement an employee incentive and retention program (i.e. career development program) for other employee groups as needed.
3. Communicate employee accomplishments via internal e-mail, the Town Newsletter, Facebook, TMWC, and Town's website as appropriate.
4. Formalize employee development programs to encourage professional development.

C. Improve the Efficiency of Town Services

Responsible Party: Management

1. Develop performance measures for Town services.
2. Benchmark those performance measures against other N.C. municipalities.

D. Determine Internal Organizational Work-Load Capacity
Responsible Party: Management & Board

1. Conduct an internal organizational capacity audit using a third party consultant to assess the Town's organizational workload capabilities.
2. Schedule a Town Board workshop to discuss the results of the organizational capacity audit.
3. Using the organizational capacity audit results, develop a plan to enhance the Town's organizational workload capacity.

E. Maintain the Town's "Main Street" Designation
Responsible Party: Management & Board

1. Identify "Main Street" requirements for continued designation by the State.
2. Review and restructure Main Street Committees, as required, to comply with all "Main Street" designation requirements.

F. Apply for Additional Grants
Responsible Party: Management

1. Continue to identify and apply for grants to provide facility and service enhancements to the Town.
2. Inform the community of grant awards and plans for usage.

G. Improve Internal Communications
Responsible Party: Management

1. Town Manager to continue to conduct monthly meetings with non-supervisory employees to communicate current events and answer employee questions.
2. The Town Manager will conduct bi-monthly informational meetings with Board members to discuss ongoing issues and topics.
3. Outline current events in the Town Manager's Weekly Communication report to keep the Town Board informed.

H. Identify a Long-term Solution to Housing Town Operations.

Responsible Party: Management & Board

1. Begin initial analysis of possible locations for a new Town Hall.
2. Begin initial analysis of possible locations for a new Public Services Facility.

II. Strategic Initiative: Improve Core Infrastructure and Services

Support and enhance the quality of life for residents by delivering responsive and efficient services to all neighborhoods and maintaining reliable and cost-effective infrastructure and systems in a manner that emphasizes customer satisfaction, public service, and good stewardship of natural and fiscal resources.

A. Implement a New Comprehensive Growth Management System

Responsible Party: Management & Board

1. Develop new Design and Construction Standards.
2. Develop a new Construction Inspection Program.
3. Develop a new Floodplain Management Program.
4. Develop a new Sediment and Erosion Control Program.
5. Create a new Engineering Division to manage the Comprehensive Growth Management Program.
6. Update the Town's Infrastructure Acceptance Process.

B. Become Proactive in the Town's Code Enforcement Efforts

Responsible Party: Management & Board

1. Develop a new Code Enforcement Program.
2. Implement new Code Enforcement standards and staffing.

C. Efficiently Manage the Town's Street Maintenance Program

Responsible Party: Management

1. Complete the Town-wide asphalt assessment project to determine the condition of Town streets.
2. Implement a new priority-based Street Resurfacing Program based on the results of the asphalt assessment project.

D. Address Storm Water Management Needs
Responsible Party: Management

1. Begin working on a new Storm Water Management Program.

E. Address Major Infrastructure Failures
Responsible Party: Management

1. Complete Phase I of Kensington Drive Repairs (full depth reclamation).
2. Complete Phase 2 of Kensington Drive Repairs (Cureton Town Center portion of roadway).
3. Prepare for implementation of Phase 3 of Kensington Drive Repairs (Kensington Drive/Waxhaw-Marvin Rd. intersection).

F. Focus on Local Transportation Planning
Responsible Party: Management

1. Recommend ROW acquisitions as opportunities arise.
2. Gray Byrum/Hwy 16 – Continue to pursue a developer funded solution to redesigning and signalizing this intersection.
3. Bonds Grove/Hwy 16 – Collaborate with Marvin on a long-term plan to signalize this intersection.
4. Engage NC Rail Division & CSX for downtown train solution.
5. Work to improve NCDOT scoring of Hwy 16 improvements between Rea Road and the Waxhaw Parkway.
6. Work towards a developer funded solution for the construction of the Waxhaw Parkway.

III. Strategic Initiative: Implement Intelligent Growth and Economic Development

To enhance the quality of life for citizens by pursuing a balanced tax base which targets development that will produce sustainable, and environmentally sensitive projects, and by planning for orderly and responsible growth.

A. Finalize the New Comprehensive Plan

Responsible Party: Board

1. Work with Studio Cascade to identify specific policy recommendations in the Draft Comprehensive Plan.
2. Present the final recommended version of the Comprehensive Plan to the Board for their consideration and approval.

B. Complete the New Unified Development Ordinance

Responsible Party: Management & Board

1. Work with Studio Cascade to finalize the new recommended UDO.
2. Work with Studio Cascade to better relate the Comprehensive Plan to the new UDO.

C. Promote Economic Development, Jobs, and Tax Base Diversification

Responsible Party: Management & Board

1. Define "Economic Development" specifically for Waxhaw following the new Town Brand approval and adoption.
2. Continue with year 2 of the Buxton Retail Consulting contract.
3. Continue to pursue economic development opportunities as they arise.
4. Recognize the Monroe-Union County Economic Development Corp. as the primary economic development organization for Waxhaw.

IV. Strategic Initiative: Promote Meaningful Community Building and Engagement

Engage our citizens to create an inclusive community where there is a sense of belonging, a place where there is trust, and where people know their neighbors.

A. Develop and Implement a Communications Plan
Responsible Party: Management & Board

1. Create Policy and Procedures to guide all standard communications, website and public relations messages as well as collateral for the Town.
2. Develop Policy and Procedures to guide all emergency communications.
3. Create and implement a Social Media Policy.

B. Develop & Adopt a New Town of Waxhaw Brand
Responsible Party: Management & Town Attorney

1. Following Board adoption, launch a new Brand marketing campaign.
2. Pursue licensing for newly established Brand & Logo.
3. Conduct Trademark/Brand search to ensure there are no conflicts.
4. Submit an application to the US Patent & Trademark Office for licensing.
5. Follow up with the community survey to determine Brand awareness.

C. Redesign Town Website
Responsible Party: Management

1. Redesign a new responsive website based off of the new branding guidelines.
2. Ensure that future modifications can be easily updated and include modern features such as survey mechanisms and bill-pay modules.

D. Conduct a Community Survey

Responsible Party: Board

1. Through a community survey, determine the satisfaction level of citizens with Town facilities and services.
2. Through a community survey, determine the needs and desires of citizens with regard to Town facilities and services.
3. Use a community survey to gauge the Town's communication effectiveness with citizens.

V. Strategic Initiative: Implement Quality of Life Services our Community Desires

Enhance Waxhaw's reputation for safety and maintain our small town identity by providing a vibrant downtown, a pedestrian friendly community, an extensive park and greenspace system, and recreational and cultural activities.

A. Improve Town Recreation Facilities

Responsible Party: Management & Board

1. Make facility improvements at Town Creek Park.
2. Continue to pursue Town of Waxhaw/YMCA Park Development.
3. Identify facility improvement needs for Nesbit Park.
4. Continue to develop Downtown Park plans to lower cost estimates.
5. Implement LOI for a Special Use Park agreement with Museum of the Waxhaws.
6. Engage volunteer group to utilize Horton Property

B. Develop a Sponsorship Program for Events

Responsible Party: Management

1. Identify potential sponsors.
2. Create a sponsorship kit outlining benefits of sponsoring.
3. Develop a sponsor recognition program.

C. Implement the Comprehensive Pedestrian Plan

Responsible Party: Management

1. Allocate annual funding for the Comprehensive Pedestrian Plan.
2. Establish pedestrian safety protocols for schools and parks.

D. Implement the Millennial Taskforce Results

Responsible Party: Management

1. Identify initial set of recommendations to implement.
2. Prioritize other recommendations for future consideration for implementation.

E. Improve Downtown Parking

Responsible Party: Board

1. Conduct a Board Workshop regarding the recommendations contained in the Downtown Parking Study.
2. Consider implementing recommendations of the Downtown Parking Study.

F. Implement the TAP Grant

Responsible Party: Management

1. Engage downtown stakeholders in the TAP Grant implementation process.
2. Develop plans for replacement of downtown street lights in conjunction with the TAP Grant Project.

G. Implement the Wayfinding Plan

Responsible Party: Management

1. Implement Phase III of Wayfinding Program.

VI. Strategic Initiative: Develop Productive and Strategic Partnerships

We will build an active, vibrant community for residents of all ages through quality services, facilities, programs and partnerships that meet the highest standards of excellence.

A. Build and Strengthen Strategic Municipal Partnerships **Responsible Party: Board**

1. Hold a joint meeting with surrounding jurisdictions to discuss forming partnerships around common interests and goals.
2. Partner with surrounding municipalities to solve common problems.

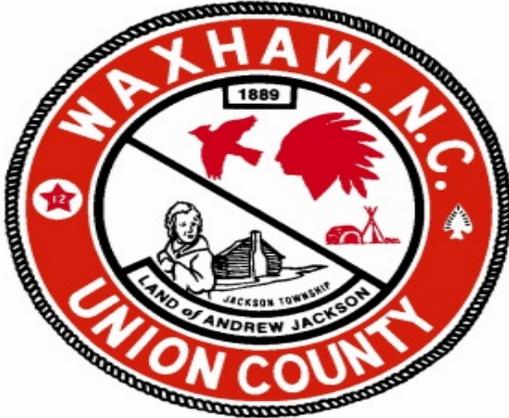
B. Communicate with Local and Regional Partners **Responsible Party: Board**

1. Hold a meeting with our State Representatives, NCDOT and other interested parties to discuss local transportation and annexation issues.
2. Board of Commissioners will develop and adopt a list of legislative priorities for the Town to be promoted with State Representatives and NCLM.
3. Maintain ongoing contact with UCPS.
4. Regularly engage the Union County Board of Commissioners.

C. Develop Local Service Partnerships to Better Serve the Community **Responsible Party: Management**

1. Assist YMCA with integrating into the Waxhaw Community by finding appropriate opportunities.
2. Implement the agreement with the Museum of the Waxhaws for additional green-space and recreational programming.
3. Continue the partnership with the Waxhaw Athletic Association for athletic programming.
4. Engage the Farmer's Market to determine a permanent location for the market.
5. Support the Waxhaw Business Association.
6. Attend Home Owners Association meetings when invited throughout the year

**TOWN OF WAXHAW
FY2016-2017 FINANCIAL POLICIES**



**TOWN OF WAXHAW
FY2016-2017 FINANCIAL POLICIES**

These Financial Policies are adopted to help guide the Town in the management of its financial resources. Although the North Carolina Local Government Budget and Fiscal Control Act regulates North Carolina governmental units in financial matters, these policies adopted by the Board of Commissioners are often more stringent, and reflect the specific desires of the Board of Commissioners. These Financial Policies are designed to allow the Town to function as a fiscally sound governmental unit.

1. Revenue and Operating Budget Policy

- A. Generally, the Town will not budget more revenue for the upcoming year than is projected to be received in the current year.
- B. When investing Town funds for revenue generation, safety and liquidity will take precedence over yield.
- C. Except in cases of emergencies, under urgent conditions, or for one-time capital expenses, Fund Balance Appropriated shall not exceed an amount that management can reasonably expect to save during the year.
- D. The Town will develop and manage performance measures for its major services and will benchmark those measures against other jurisdictions in order to determine organizational efficiency.
- E. The Town will project revenues and expenditures for five years, and will update those projections annually.

2. Capital Improvement Policy

- A. Annually, the Town will update its Five-Year Capital Improvement Plan, which will list each capital project, the estimated cost and the anticipated year in which the project is to occur. This plan will be used as a guide in the development of the annual budget.

- B. When funding capital items, priority will be placed on the replacement of existing equipment, maintaining existing facilities, and making needed enhancements to existing facilities. Capital projects related to new facilities not currently in existence will receive the lowest priority, unless a designated funding source is available for the project.

3. Accounting Policy

- A. Annually, an independent certified public accounting firm will issue an official opinion on the Town's annual financial statements to the Board of Commissioners. Additionally, The Board of Commissioners will appoint an Audit Committee to meet with the auditors and discuss their findings.
- B. The Town's financial system will be maintained to monitor revenues and expenditures on a monthly, quarterly, and annual basis.
- C. Staff will give a Financial Report to Board of Commissioners on a quarterly basis.

4. Debt Policy

- A. Pay-as-you-go financing shall be the Town's preferred method of funding capital projects and purchases. Debt shall only be issued for projects and purchases that fall outside the Town's financial capacity.
- B. Capital projects financed through the issuance of debt shall only be financed for a period not to exceed the anticipated useful life of the project.

5. Reserve Policy

- A. The Town will strive to maintain an Unassigned General Fund Balance equal to six months, or 50%, of the general operating budget. 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.
- B. In order to position the Town to fund capital projects or purchases on a pay-as-you-go basis, in the Annual Budget, the Town will budget the equivalent of up to two pennies on the Town's property tax rate for future capital projects. Additionally, the Town will strive to increase this amount annually.
- C. The Town will establish a General Fund Contingency Reserve to provide a funding source for unanticipated expenditures that may occur during the year. This reserve will be budgeted at an amount up to 1% of recurring General Fund revenues estimated for the fiscal year.

6. Financial Partnerships Policy

- A. When feasible, the Town will seek financial partnerships with private sector, public sector or non-profit sector organizations in the community as a means of providing services in the most cost-effective way.
- B. When renovating, enhancing or constructing Town-owned facilities, the Town will seek financial partnerships, when feasible, with private sector, public sector or non-profit sector organizations in the community when those organizations benefit from those facilities, in order to limit the use of public funds.

BUDGET DEVELOPMENT & BUDGET CALANDER

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 2015** Personnel expenditures projected by Human Resources
- **October 2015** Worker's Compensation, Property and Liability Insurance are projected
- **December 2015** New position requests and reclassification requests due to Human Resources
- **December 2015** Debt projected by Finance (existing debt only)
- **December 2015** Outside agency appropriation request letters sent out
- **December 2015** Budget Kick-off Meeting – Town Manager meets with staff
- **January 2016** Initial revenue estimates are made
- **January 2016** Departments submit operational budget requests to Town Manager
- **January 2016** Departments submit capital budget requests to Town Manager
- **January 2016** Departments may request to meet with the Town Manager to make additional budget requests or to negotiate budgets
- **January 2016** Town Manager to meet with departments on their capital equipment requests
- **February 2016** Outside Agency appropriation requests due
- **February 2016** Fee Schedule sent to departments for proposed changes
- **February 2016** 5-year CIP to be projected by Town Manager
- **March 2016** Departments to return proposed Fee Schedule changes to Town Manager
- **March 2016** Board of Commissioners Meeting:
Outside agency appropriation requests presented
- **March 2016** Board & Committee work plans due
- **March 2016** Town Manager's Recommended Budget balanced
- **March 2016** Performance Measurement data due from departments to Town Manager
- **April 2016** Board of Commissioners Meeting:
Board & Committee work plans presented
- **May 2016** Board of Commissioners Meeting:
Call for public hearing on Recommended Budget

- **May 2016** Publish notice of public hearing and make a copy available to media
- **June 2016** Board of Commissioners Meeting:
Public Hearing on Recommended Budget
- **June 2016** Board of Commissioners Meeting:
Budget approved
- **June 2016** Notification of tax rate sent to Union County Tax Administrator
- **June 2016** Notify outside agencies of appropriation funding status
- **July 1, 2016** Fiscal Year Begins



Historic Downtown Footbridge

BUDGET OVERVIEW

Revenues By Category

Revenues in the FY16-17 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

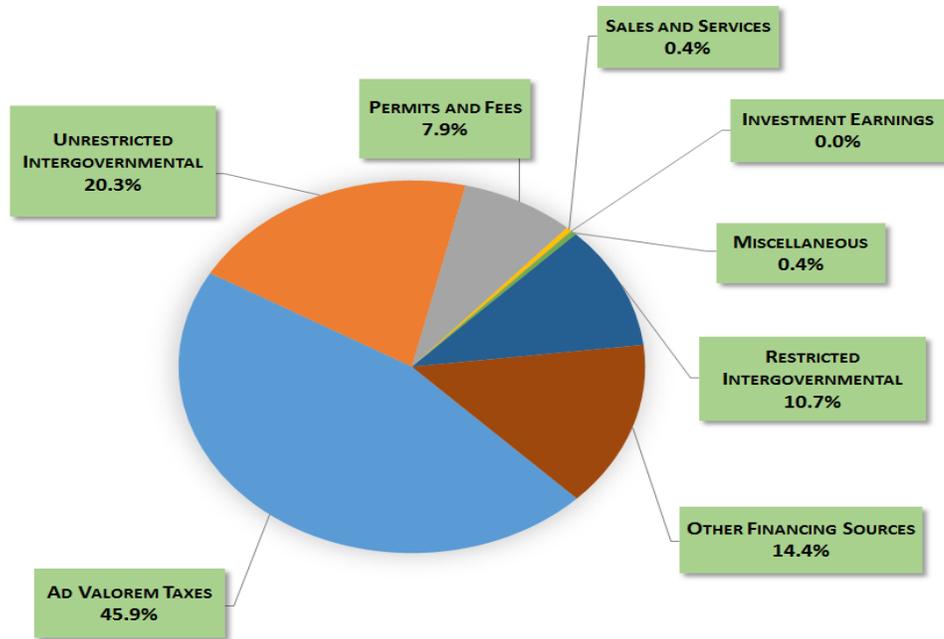
- Powell Bill Revenue
- Federal & State Grants

Other Financing Sources

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

Revenues by Category				
Revenues	Adopted FY15-16	% of FY15-16 Budget	Recommended FY16-17	% of FY16-17 Budget
Ad Valorem Taxes	\$ 5,657,141	36.5%	\$ 6,030,618	45.9%
Unrestricted Intergovernmental	\$ 2,295,400	14.8%	\$ 2,672,892	20.3%
Permits and Fees	\$ 1,022,327	6.6%	\$ 1,034,800	7.9%
Sales and Services	\$ 78,360	0.5%	\$ 55,000	0.4%
Investment Earnings	\$ 20,080	0.1%	\$ 6,080	0.0%
Miscellaneous	\$ 22,500	0.1%	\$ 46,528	0.4%
Restricted Intergovernmental	\$ 523,127	3.4%	\$ 1,409,150	10.7%
Other Financing Sources	\$ 5,882,500	37.9%	\$ 1,889,575	14.4%
Totals	\$ 15,501,435	100%	\$ 13,144,643	100%

Revenue % - FY16-17
Recommended Budget



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

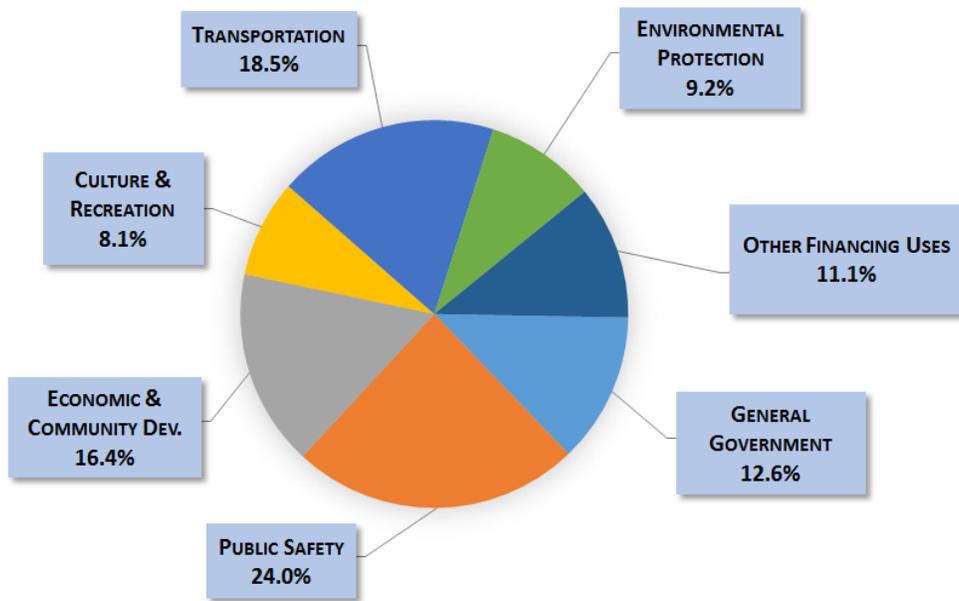
- Recycling/Residential Sanitation

Other Financing Uses

- Transfers of Resources from the General Fund to Another Fund

Expenditures by Functional Area				
Expenditures	Adopted FY15-16	% of FY15-16 Budget	Recommended FY16-17	% of FY16-17 Budget
General Government	\$ 1,743,133	11.2%	\$ 1,649,902	12.6%
Public Safety	\$ 3,043,014	19.6%	\$ 3,160,155	24.0%
Economic & Community Dev.	\$ 1,606,712	10.4%	\$ 2,159,958	16.4%
Culture & Recreation	\$ 2,429,426	15.7%	\$ 1,070,850	8.1%
Transportation	\$ 3,341,379	21.6%	\$ 2,429,203	18.5%
Environmental Protection	\$ 970,000	6.3%	\$ 1,210,000	9.2%
Other Financing Uses	\$ 2,367,771	15.3%	\$ 1,464,575	11.1%
Totals	\$ 15,501,435	100%	\$ 13,144,643	100%

Expenditure % - FY16-17
Recommended Budget



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 FY2016-2017 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 FY2015-2016 property tax rate. This rate will provide \$5,967,118 in property tax revenue. The property tax base is estimated to be \$1,673,697,531.

The FY2016-2017 General Fund budget totals \$10,925,918.

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 FY16-17 Recommended Budget, there will be \$300,000 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 for the Capital Projects Fund for FY2015-2016 is \$1,064,575. The projects for FY16-17 include:

- Downtown Street Lighting Project - \$150,000
- Town Creek Park Improvements - \$75,000 (Plus an additional \$75,000 remaining from FY15-16)
- Town of Waxhaw/YMCA Field Development - \$350,000 (Plus an additional \$331,225 remaining from FY15-16)
- The transfer of \$489,575 from the Capital Projects Fund - \$264,575 to the Grant Fund for the TAP Grant, and \$225,000 to the General Fund for the Leaf Composting Facility.

The FY2016-2017 Capital Projects Fund budget totals \$1,064,575.

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 FY2016-2017 Property Rental Fund budget totals \$55,000.

Grant Fund

This fund’s purpose is to account for revenues and expenditures for grants the Town receives. For FY16-17 the only budgeted item is:

- Transportation Alternatives Program Grant – For pedestrian and bike improvements for the Downtown area - \$1,029,150 (50% State Funded and 50% Town of Waxhaw Funded)

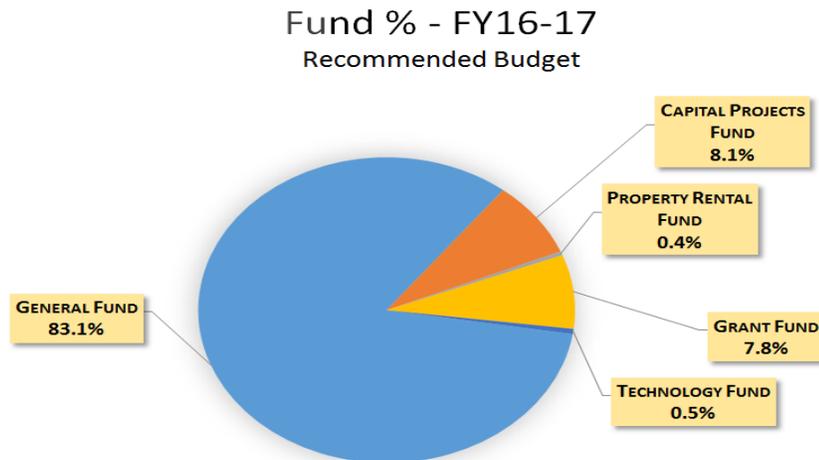
The FY2016-2017 Grant Fund budget totals \$1,029,150.

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 FY2016-2017 Technology Fund budget totals \$70,000.

Funds of The Budget				
Funds	Adopted FY15-16	% of FY15-16 Budget	Recommended FY16-17	% of FY16-17 Budget
General Fund	\$ 10,967,448	70.3%	\$ 10,925,918	83.1%
Capital Projects Fund	\$ 4,232,500	27.1%	\$ 1,064,575	8.1%
Property Rental Fund	\$ 78,360	0.5%	\$ 55,000	0.4%
Grant Fund	\$ 223,127	1.4%	\$ 1,029,150	7.8%
Technology Fund	\$ 100,200	0.6%	\$ 70,000	0.5%
Totals	\$ 15,601,635	100%	\$ 13,144,643	100%



STAFFING ANALYSIS & PAY PLAN

In FY2015-2016 there were a total of 63.5 authorized positions. The FY2016-2017 Recommended Budget contains 3 additional positions. Those include:

- 1 – Assistant Town Engineer
- 1 – Code Enforcement Officer
- 1 – Sedimentation and Erosion Control Inspector

The addition of these positions are needed to meet the needs of a rapidly growing Town. There were also a number of additional positions that were identified as needed but are not included in the FY2016-2017 Recommended Budget due funding constraints.

The Pay and Classification Plan completed by the Centralina Council of Governments and adopted by the Board of Commissioners for FY2015-2016 remains in effect for FY2016-2017, including a yearly incremental increase for salary ranges of 2%. The Town has also now moved to a merit-based compensation program connected to yearly performance evaluations. The performance evaluations will reflect ratings and earned merit percentages of Below Standards = 0 (PIP); Meets Standards = 2.5%; and Exceeds Standards = 3.5%. The first merit pay will be granted in July 2016.

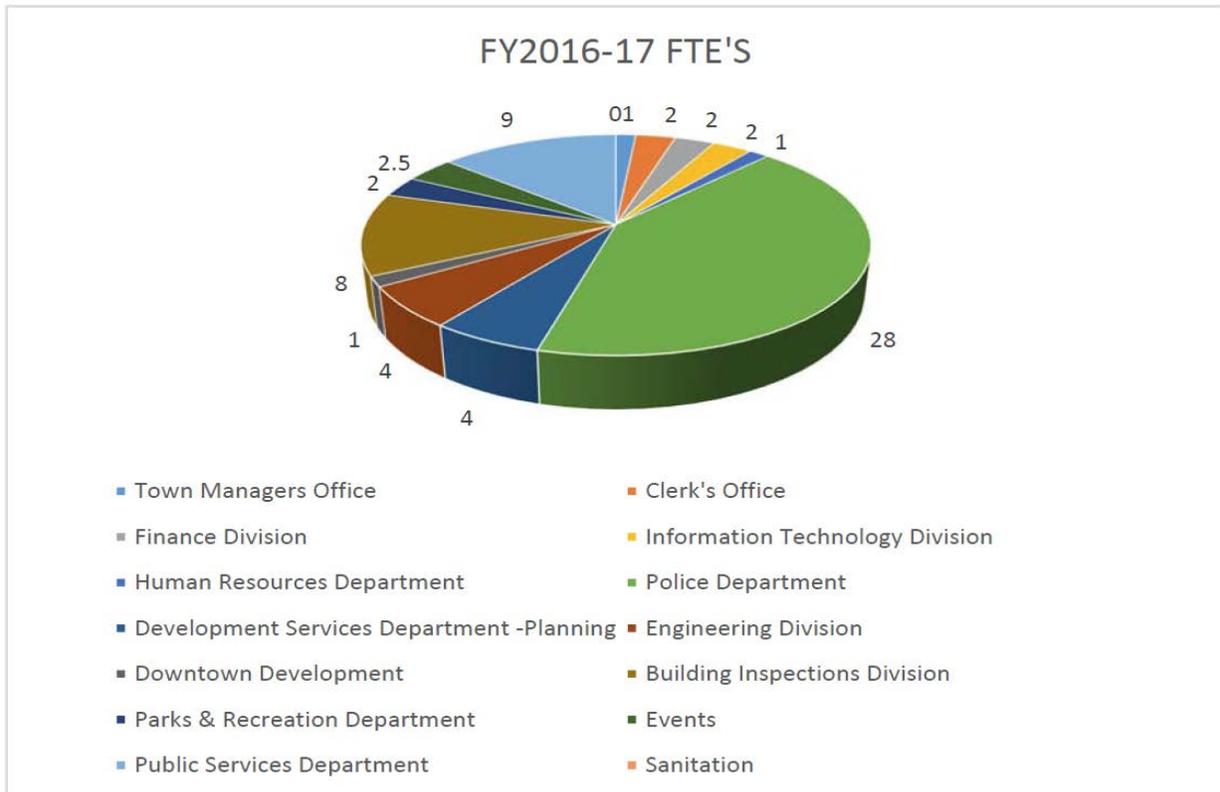
The employee benefits package will remain the same in FY2016-2017. However we are experiencing an increase of 14% in employee health insurance premiums paid by the Town.



Town of Waxhaw Staff Receive Recognition for Swift Water Rescue

FTE By Department and Division

Department/Division	FY16-17 Number of 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	2
Events	2.5
Public Services Department	9
Sanitation	<u>0</u>
Total FTEs	66.5



PAY AND CLASSIFICATION PLAN

Grade	Position	Minimum	Maximum
1		23,199	34,798
2		24,359	36,538
3		24,577	26,089
4		26,856	70,284
5	Maintenance Worker I	28,298	42,481
6		29,608	44,413
7	Maintenance Worker II	31,088	46,633
8	Admin Assistant Deputy Town Clerk Permitting Technician	32,643	48,965
9	Marketing and Events Assistant	34,275	54,413
10	Animal Control Officer Code Enforcement Inspector Building Inspector Public Information Officer Patrol Officer	35,989	53,984
11	Assistant Tax Collector/Accounts Payable	37,789	56,682
12	Automotive Mechanic Supervisor Events and Promotions Manager Police Investigator Technology Assistant	39,678	59,517
13	Erosion Control and Sedimentation Inspector	41,662	62,492
14	Detective Sergeant Downtown Manager Planner II Police Sergeant Safety Coordinator	43,745	65,618
15	GIS Planner Tax Collector/Deputy Finance Officer	45,933	68,898
16	Police Lieutenant Town Clerk	48,229	72,344
17	Chief Building Inspector	50,640	75,960
18	Planning & Zoning Administrator Technology Manager Code Enforcement Administrator	53,173	79,758
19		55,831	83,746
20	Director of Public Services	58,622	87,933
21	Parks and Recreation Director Assistant Town Engineer	61,554	92,330
22	Director of Human Resources	61,631	96,947
23		67,863	101,794
24	Chief of Police Town Engineer/Development Services Director	71,256	106,884
25		74,820	112,229
26		78,559	117,840

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 e-mail 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 City 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 members of the Board of Commissioners are the elected representatives of the Town of Waxhaw. 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.

TOWN MANAGER’S OFFICE (wwood@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. In addition, 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 Committees, and official Town records. The publicizing of these groups’ meetings, is also a role of the City 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 City's computer systems and networks, maintains the City'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 COMMUNITY DEVELOPMENT (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 (wwhaley@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 (njackson@waxhaw.com)

The Parks and Recreation Department is located in Town Hall at 1150 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.

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.

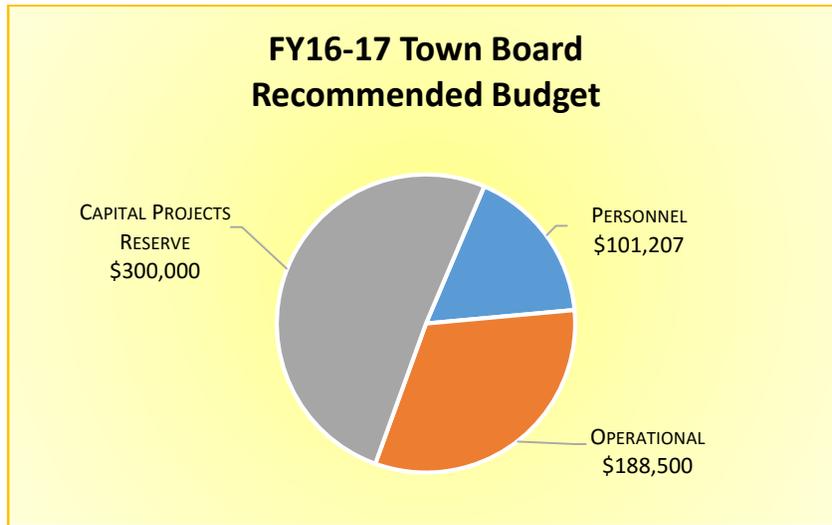


Waxhaw 4th of July Parade

DEPARTMENTS AND DIVISIONS

Board of Commissioners

The members of the Waxhaw Board of Commissioners are the elected representatives of the Town of Waxhaw. 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 an 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 at the Community Room in the Waxhaw Police Headquarters located at 3620 Providence Road South. The Board of Commissioners also holds special planning sessions and an annual Board-Staff Retreat. Communications with the Board of Commissioners can be directed to the Town Manager’s Office.

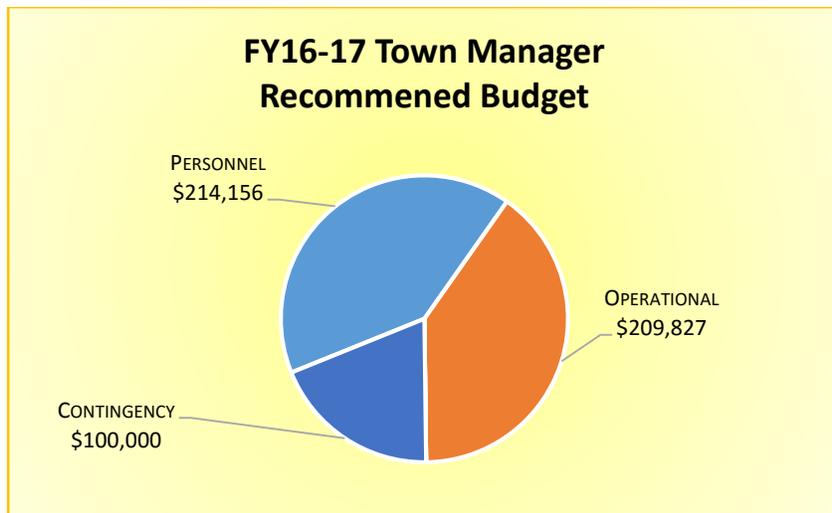


Budget	FY14-15 Actuals		FY15-16 Budget		FY16-17 Recommended
Personnel	\$0		\$101,207		\$101,207
Operational	\$0		\$166,154		\$188,500
Operational Capital	\$0		\$0		\$0
Capital Projects Reserve	\$0		\$200,000		\$300,000
Total	0		\$467,361		\$589,707

Authorized Positions	FY14-15 Actuals		FY15-16 Budget		FY16-17 Recommended
Mayor	0		1		1
Mayor Pro-Tem	0		1		1
Commissioners	0		4		4
Total	0		6		6

Town Manager's Office

The Town Manager's Office is located 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 functional meetings covering the following areas: Administrative Issues, Economic and Community Development, Environmental Issues, Transportation, Culture and Recreation, Public Safety, and Public Properties. In addition, the Town Manager's Office plans the annual Board-Staff Retreat and special Board planning sessions as needed.

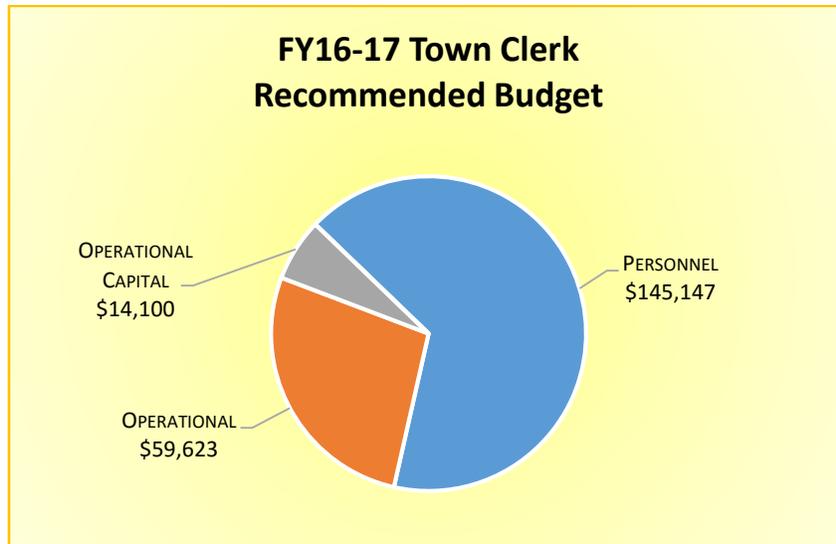


Budget	FY14-15 Actuals		FY15-16 Budget		FY16-17 Recommended
Personnel	\$736,324		\$203,933		\$214,156
Operational	\$740,676		\$185,527		\$209,827
Operational Capital	\$0		\$0		\$0
Major Capital	\$328,552		\$0		\$0
Contingency	\$0		\$92,000		\$100,000
Total	\$1,805,552		\$481,460		\$523,983

Authorized Positions	FY14-15 Actuals		FY15-16 Budget		FY16-17 Recommended
Board Members	6		0		0
Town Manager	1		1		1
Town Clerk	1		0		0
Deputy Town Clerk	1		0		0
Tax Collector/Dep. Fin. Off.	1		0		0
Asst. Tax Collector	1		0		0
IT Manager	1		0		0
Technology Asst.	1		0		0
Director of Human Res.	1		0		0
Main Street Manager	0		0		0
Events and Promo. Mgr.	1		0		0
Events & Promotions Asst.	1		0		0
Part-time Events Clerk	.5		0		0
Total	16.5		1		1

Town Clerk's Office

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 Committees, and official Town records. The publicizing of these groups' meetings, is also a role of the City Clerk's Office.

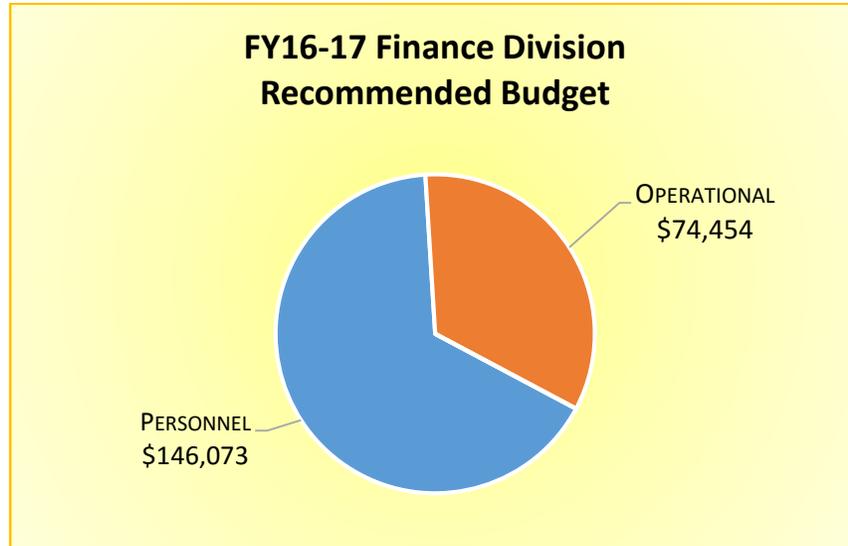


Budget	FY14-15 Actuals		FY15-16 Budget		FY16-17 Recommended
Personnel	\$0		\$122,526		\$145,147
Operational	\$0		\$26,554		\$59,623
Operational Capital	\$0		\$0		\$14,100
Major Capital	\$0		\$0		\$0
Total	\$0		\$149,080		\$218,870

Authorized Positions	FY14-15 Actuals		FY15-16 Budget		FY16-17 Recommended
Town Clerk	0		1		1
Deputy Town Clerk	0		1		1
Total	0		2		2

Finance Division

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.

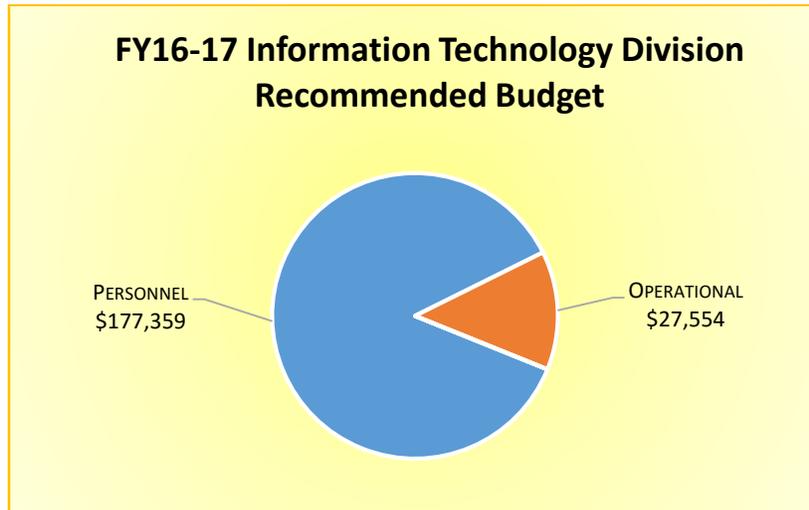


Budget	FY14-15 Actuals		FY15-16 Budget		FY16-17 Recommended
Personnel	\$0		\$138,782		\$146,073
Operational	\$0		\$64,354		\$74,454
Operational Capital	\$0		\$0		\$0
Major Capital	\$0		\$0		\$0
Total	\$0		\$203,136		\$220,527

Authorized Positions	FY14-15 Actuals		FY15-16 Budget		FY16-17 Recommended
Tax Collect./Dep. Fin. Off.	0		1		1
Asst. Tax Collector	0		1		1
Total	0		2		2

Information Technology Division

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

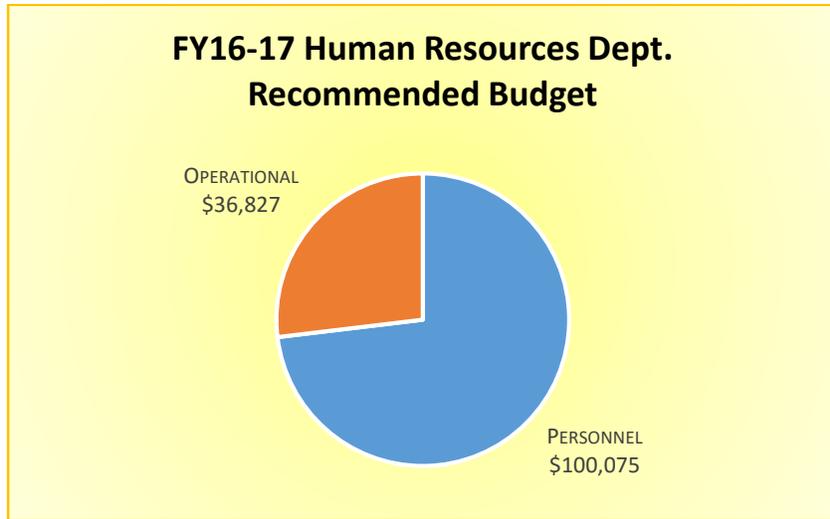


Budget	FY14-15 Actuals		FY15-16 Budget		FY16-17 Recommended
Personnel	\$0		\$166,467		\$177,359
Operational	\$0		\$29,854		\$27,554
Operational Capital	\$0		\$15,000		\$0
Major Capital	\$0		\$0		\$0
Total	0		\$211,321		\$204,913

Authorized Positions	FY14-15 Actuals		FY15-16 Budget		FY16-17 Recommended
IT Manager	0		1		1
Technology Asst.	0		1		1
Total	0		2		2

Human Resources Department

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.

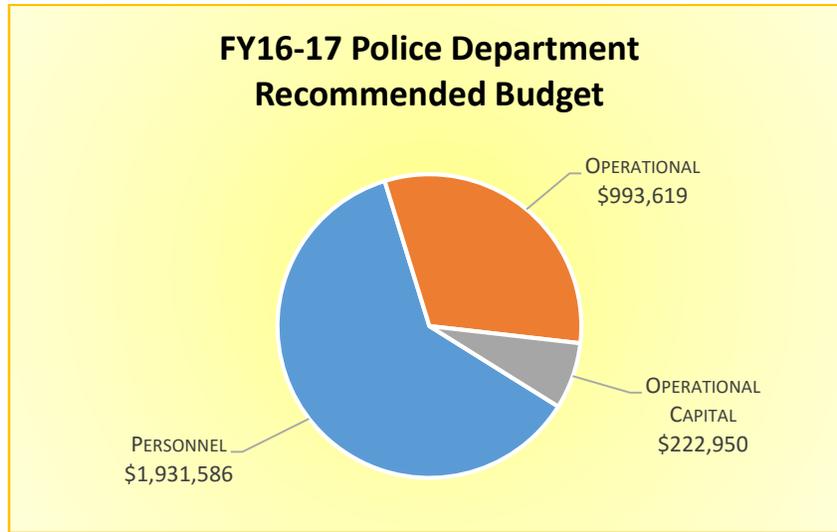


Budget	FY14-15 Actuals		FY15-16 Budget		FY16-17 Recommended
Personnel	\$0		\$122,461		\$100,075
Operational	\$0		\$29,954		\$36,827
Operational Capital	\$0		\$0		\$0
Major Capital	\$0		\$0		\$0
Total	\$0		\$152,415		\$136,902

Authorized Positions	FY14-15 Actuals		FY15-16 Budget		FY16-17 Recommended
Director of Human Res.	0		1		1
Safety Officer (Part-time)	0		.25		0
Total	0		1.25		1

Police Department

The Waxhaw Police Headquarters is located at 3620 Providence Road South. The department is currently made up of 28 full-time employees 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.



Budget	FY14-15 Actuals		FY15-16 Budget		FY16-17 Recommended
Personnel	\$1,540,930		\$1,692,781		\$1,931,586
Operational	\$1,010,348		\$999,060		\$993,619
Operational Capital	\$144,266		\$283,500		\$222,950
Major Capital	\$0		\$0		\$0
Total	\$2,695,544		\$2,975,341		\$3,148,155

Authorized Positions	FY14-15 Actuals		FY15-16 Budget		FY16-17 Recommended
Chief of Police	1		1		1
Lieutenants	4		4		4
Sergeants	4		4		4
Part-time Detectives	1		1		1
Full-time Detectives	2		2		2
Community Officers	1		2		2
Animal Control Officers	1		1		1
Patrol	11		11		11
Admin. Asst.	2		2		2
Total	27		28		28

Waxhaw Volunteer Fire Department

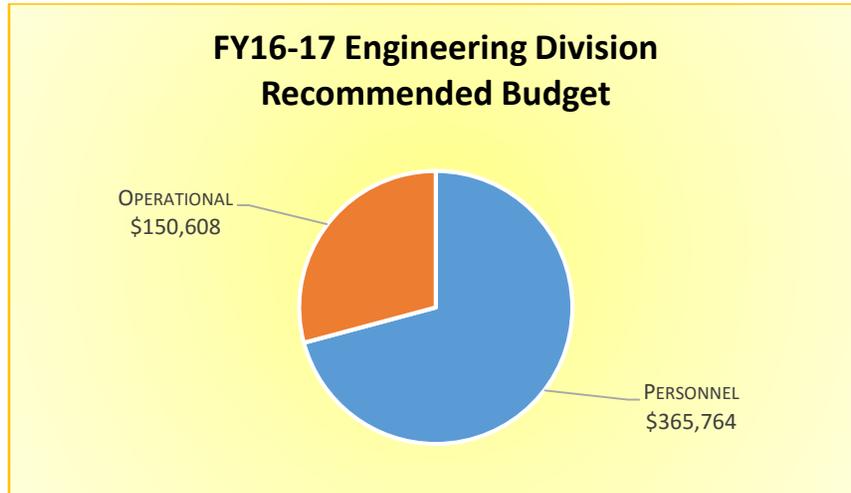
The Town of Waxhaw contracts with the Waxhaw Volunteer Fire Department for Fire and Emergency Medical Technician services. The Waxhaw VFD is a separate and independent entity from the Town of Waxhaw. However, the Town does provide some financial support to the Fire Department annually in the form of funding for the purchase of new radios. 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.



Budget	FY14-15 Actuals		FY15-16 Budget		FY16-17 Recommended
Personnel	\$0		\$0		0
Operational	\$0		\$18,546		\$12,000
Operational Capital	\$0		\$0		\$0
Major Capital	\$0		\$0		\$0
Total	\$0		\$18,546		\$12,000

Engineering Division

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.



Budget	FY14-15 Actuals		FY15-16 Budget		FY16-17 Recommended
Personnel	\$0		\$0		\$365,764
Operational	\$0		\$0		\$150,608
Operational Capital	\$0		\$0		\$0
Major Capital	\$0		\$0		\$0
Total	\$0		\$0		\$516,372

Authorized Positions	FY14-15 Actuals		FY15-16 Budget		FY16-17 Recommended
Dir. Dev. Serv. /Town Eng.	0		0		1
Asst. Town Engineer	0		0		1
Construction Inspector	0		0		1
GIS Planner	0		0		1
Total	0		0		4

Planning and Community Development Division

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 are 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.



Budget	FY14-15 Actuals		FY15-16 Budget		FY16-17 Recommended
Personnel	\$466,404		\$531,191		\$326,673
Operational	\$379,913		\$362,760		\$189,058
Operational Capital	\$0		\$0		\$0
Major Capital	\$0		\$0		\$0
Total	\$846,317		\$893,951		\$515,731

Authorized Positions	FY14-15 Actuals		FY15-16 Budget		FY16-17 Recommended
Director of P&CD	1		1		0
Planning & Zoning Admin.	1		1		1
Planners	4		4		3
Total	6		6		4

Building Inspections Division

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.

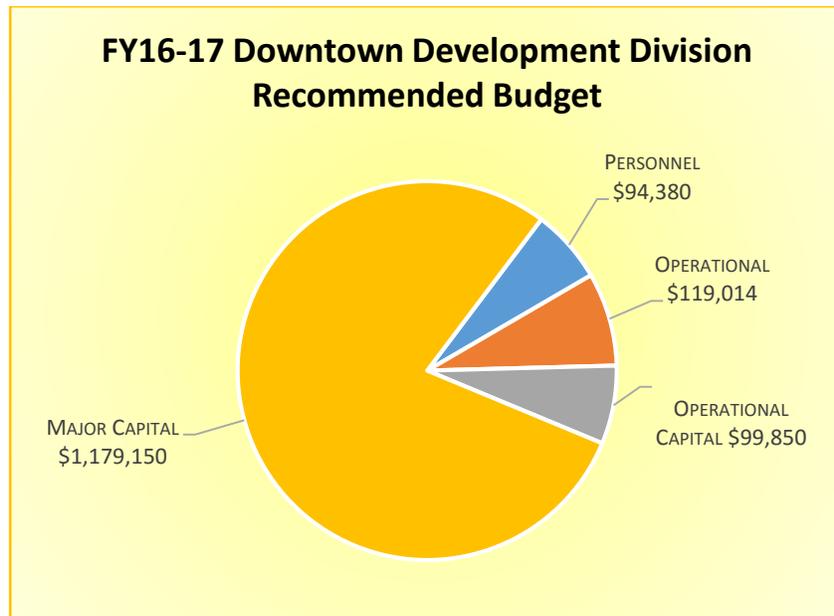


Budget	FY14-15 Actuals		FY15-16 Budget		FY16-17 Recommended
Personnel	\$297,654		\$344,162		\$522,721
Operational	\$54,165		\$73,429		\$71,890
Operational Capital	\$0		\$35,000		\$0
Major Capital	\$0		\$0		\$0
Total	\$351,819		\$452,591		\$594,611

Authorized Positions	FY14-15 Actuals		FY15-16 Budget		FY16-17 Recommended
Chief Building Inspector	1		1		1
Permitting Clerks	2		2		2
Building Inspectors	3		3		3
Sediment & Erosion Officer	0		0		1
Code Enforcement Officer	0		0		1
Total	6		6		8

Downtown Development Division

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.



Budget	FY14-15 Actuals		FY15-16 Budget		FY16-17 Recommended
Personnel	\$0		\$69,068		\$94,380
Operational	\$0		\$52,102		\$119,014
Operational Capital	\$0		\$0		\$99,850
Major Capital	\$0		\$0		\$1,179,150
Total	\$0		\$121,170		\$1,492,394

Authorized Positions	FY14-15 Actuals		FY15-16 Budget		FY16-17 Recommended
Main Street Manager	0		1		1
Total	0		1		1

Parks and Recreation Department

The Parks and Recreation Department is located in Town Hall at 1150 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.

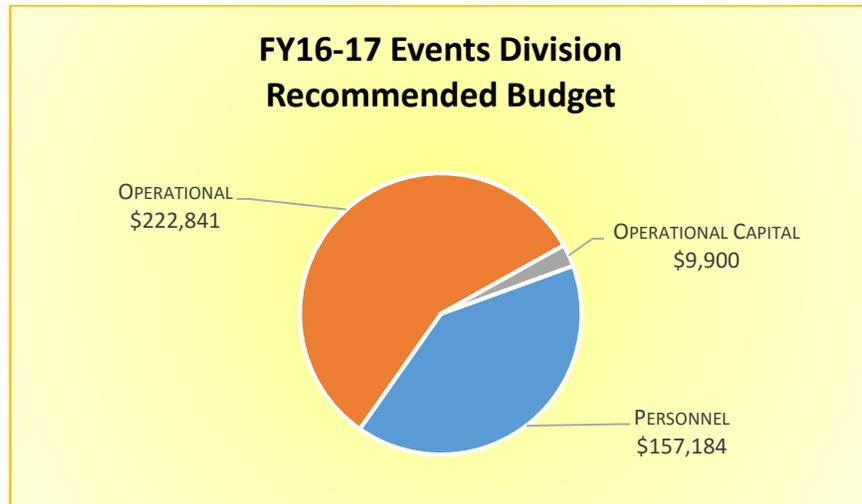


Budget	FY14-15 Actuals		FY15-16 Budget		FY16-17 Recommended
Personnel	\$52,886		\$110,236		\$148,096
Operational	\$85,513		\$109,227		\$107,829
Operational Capital	\$98,131		\$0		\$0
Major Capital	\$0		\$1,929,000		\$425,000
Total	\$236,530		\$2,148,463		\$680,925

Authorized Positions	FY14-15 Actuals		FY15-16 Budget		FY16-17 Recommended
Director of Parks and Rec.	1		1		1
Grounds & Maint. & Supv.	0		.75		1
Total	1		1.75		2

Events & Promotions Division

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.

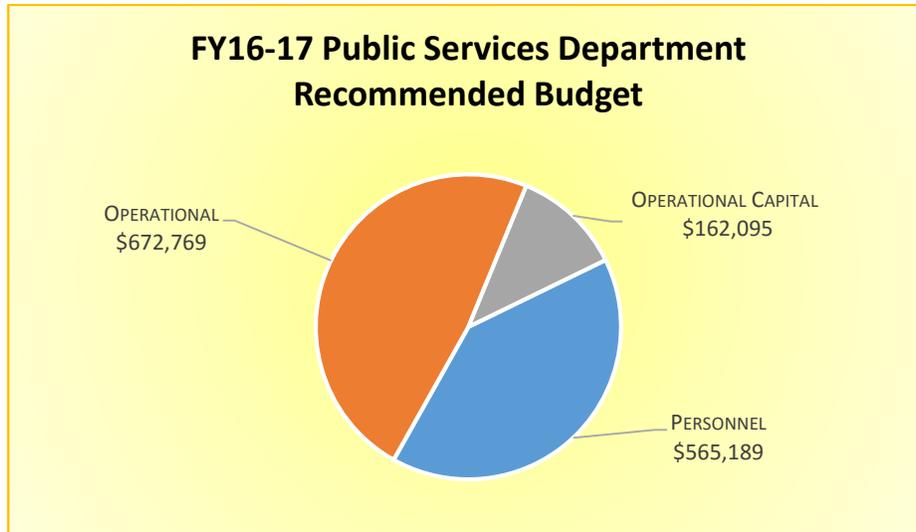


Budget	FY14-15 Actuals		FY15-16 Budget		FY16-17 Recommended
Personnel	\$0		\$152,746		\$157,184
Operational	\$0		\$183,217		\$222,841
Operational Capital	\$0		\$119,000		\$9,900
Major Capital	\$0		\$0		\$0
Total	\$0		\$454,963		\$389,925

Authorized Positions	FY14-15 Actuals		FY15-16 Budget		FY16-17 Recommended
Events & Promo. Mgr.	0		1		1
Events & Promo. Asst.	0		1		1
Part-time Events Clerk	0		.5		.5
Total	0		2.5		2.5

Public Services Department

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

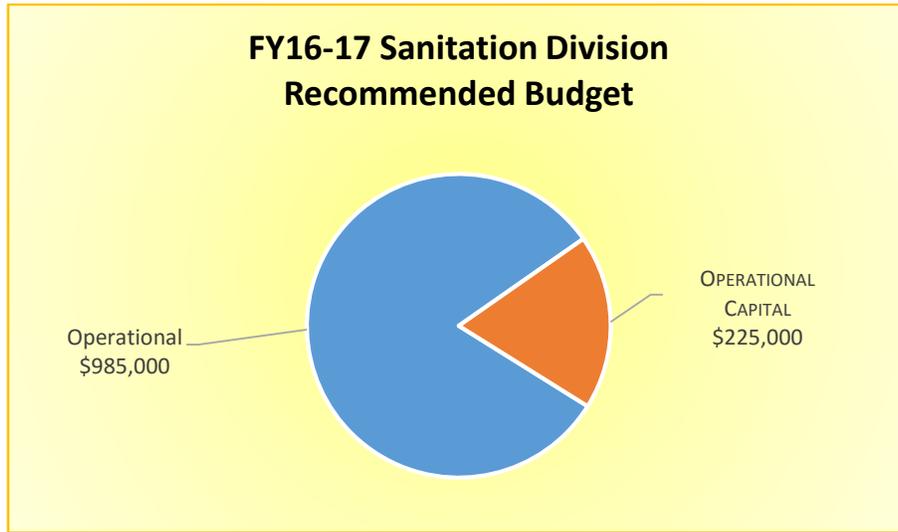


Budget	FY14-15 Actuals		FY15-16 Budget		FY16-17 Recommended
Personnel	\$529,973		\$598,294		\$565,189
Operational	\$1,510,738		\$883,085		\$672,769
Operational Capital	\$71,643		\$0		\$162,095
Major Capital	\$0		\$1,860,000		\$0
Total	\$2,112,354		\$3,341,379		\$1,400,053

Authorized Positions	FY14-15 Actuals		FY15-16 Budget		FY16-17 Recommended
Director of Public Services	1		1		1
Maintenance Workers	6		6		6
Automotive Maint. Superv.	1		1		1
Construction Inspector	0		1		0
Admin. Asst.	1		1		1
Total	9		10		9

Sanitation Division

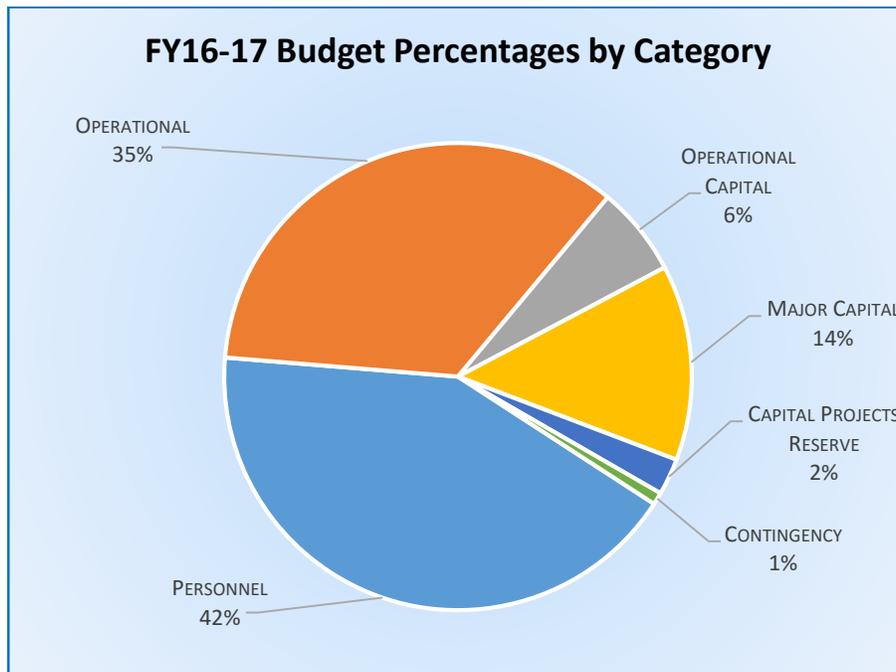
Sanitation services within the Town are contracted through RCS, Inc. They provide residential solid waste and recycling collection services on a weekly basis. Their phone number is 283-5560.



Budget	FY14-15 Actuals	FY15-16 Budget	FY16-17 Recommended
Personnel	\$0	\$0	\$0
Operational	\$0	\$970,000	\$985,000
Operational Capital	\$0	\$0	\$225,000
Major Capital	\$0	\$0	\$0
Total	\$0	\$970,000	\$1,210,000

TYPICAL EXPENDITURE BREAKDOWN BY CATEGORY

This section gives the budget reader a clearer view of the percentage breakdown between Personnel, Operational, Operational Capital, Major Capital, Capital Reserve and Contingency expenses in the Town of Waxhaw’s Annual Budget. This breakdown more closely reflects what a typical annual budget would look like when you combine expenditures from the General Fund and other funds.



Budget	FY16-17 Recommended	
	Amount	Percentage
Personnel	\$4,995,610	42%
Operational	\$4,121,413	35%
Operational Capital	\$733,895	6%
Major Capital	\$1,604,150	14%
Capital Projects Reserve	\$300,000	2%
Contingency	\$100,000	1%
Total	\$11,855,068	100%

OUTSIDE AGENCY FUNDING

Agency	FY13-14 Granted	FY14-15 Granted	FY15-16 Granted	FY16-17 Requested	FY16-17 Recommended
American Red Cross	\$1,000	\$1,250	\$0	\$0	\$0
Andrew Jackson Historical Foundation	\$3,500	\$7,500	\$10,000	\$18,000	\$18,000
Ava's Gift to June, Inc.	\$2,500	\$3,000	\$2,800	\$3,000	\$3,000
Council on Aging in UC	\$1,250	\$0	\$1,500	\$2,000	\$2,000
Humane Society of Union County	\$0	\$0	\$0	\$4,500	\$2,000
Literacy Council of UC	\$0	\$0	\$1,000	\$1,000	\$1,000
Safe Alliance	\$5,000	\$5,000	\$0	\$0	\$0
Turning Point, Inc.	\$4,000	\$5,000	\$5,000	\$7,000	\$7,000
UC Community Arts Council	\$0	\$3,500	\$3,500	\$3,500	\$3,500
WXW Community Volunteer Fire Dept.	\$14,926	\$18,500	\$18,546	\$12,000	\$12,000
WXW Entrepreneurs/WBA	\$0	\$0	\$1,800	\$2,500	\$2,500
Waxhaw Women's Club	\$6,000	\$6,000	\$8,000	\$35,000	\$8,000
Waxhaw Arts Council	\$1,500	\$1,500	\$1,500	\$2,500	\$2,500
Hospice of Union County	\$0	\$2,000	\$0	\$0	\$0
Waxhaw Economic Development Corp.	<u>\$0</u>	<u>\$0</u>	<u>\$20,000</u>	<u>\$0</u>	<u>\$0</u>
Total	\$39,676	\$53,250	\$73,646	\$91,000	\$61,500



FIVE-YEAR CAPITAL IMPROVEMENT PLAN

<u>PROJECT DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>CAPITAL EXPENSE</u>	<u>FUND</u>
CLERK'S OFFICE - COMPUTER EQUIPMENT	16/17	\$14,100	GENERAL
EVENTS DIVISION - TABLES, CHAIRS, SOUND SYSTEM	16/17	\$9,900	GENERAL
MAIN STREET - DOWNTOWN STREETLIGHT PROJECT <i>Year 1 of 3</i>	16/17	\$150,000	CAPITAL PROJECT
MAIN STREET - OPEN SPACE IMPROVEMENTS	16/17	\$4,000	GENERAL
MAIN STREET - WAYFINDING (PHASE 3 of 3) <i>Year 3 of 3</i>	16/17	\$95,850	GENERAL
MAIN STREET - DOWNTOWN TAP GRANT <i>50% Town - 50% State</i>	16/17	\$1,029,150	GRANT
PUBLIC SERVICES - LAWN MOWER	16/17	\$12,095	GENERAL
PUBLIC SERVICES - PEDESTRIAN IMPROVEMENTS <i>Implementation of Pedestrian Plan Projects</i>	16/17	\$150,000	GENERAL
PUBLIC SERVICES - LEAF COMPOSTING FACILITY	16/17	\$225,000	GENERAL
PUBLIC SERVICES - KENSINGTON DRIVE IMPROVEMENTS <i>\$1,600,000 Remaining from FY15-16</i>	16/17	N/A	CAPITAL PROJECT
PARKS & REC. - TOWN CREEK PARK IMPROVEMENTS <i>Plus \$75,000 in funds remaining from FY15-16</i>	16/17	\$75,000	CAPITAL PROJECT
PARKS & REC. - YMCA/WAXHAW FIELD DEVELOPMENT <i>Plus \$330,000 from FY15-16 - Year 2 of 3 Year Commit.</i>	16/17	\$350,000	CAPITAL PROJECT
POLICE - 4 REPLACEMENT VEHICLES	16/17	\$141,218	GENERAL
POLICE - EQUIPMENT FOR REPLACEMENT VEHICLES	16/17	<u>\$81,732</u>	GENERAL
FY2016-2017 TOTAL CAPITAL		\$2,338,045	

<u>PROJECT DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>CAPITAL EXPENSE</u>	<u>FUND</u>
ADMINISTRATION - DESIGN - TOWN HALL	17/18	\$300,000	CAPITAL PROJECT
ADMINISTRATION - TECHNOLOGY UPGRADES	17/18	\$20,000	GENERAL
ADMINISTRATION - VEHICLE	17/18	\$25,000	GENERAL
BUILDING INSPECTIONS - VEHICLE	17/18	\$25,000	GENERAL
DEVELOPMENT SERVICES - VEHICLE	17/18	\$25,000	GENERAL
MAIN STREET - DOWNTOWN STREETLIGHT PROJECT <i>Year 2 of 3 Year Project</i>	17/18	\$150,000	CAPITAL PROJECT
PARKS & REC. - YMCA/WAXHAW FIELD DEVELOPMENT <i>Year 3 of 3 Year Commitment</i>	17/18	\$350,000	CAPITAL PROJECT
PARKS & REC. - GREENWAY CONSTRUCTION	17/18	\$100,000	GENERAL
PARKS & REC. - NESBIT PARK IMPROVEMENTS	17/18	\$350,000	CAPITAL PROJECT
PARKS & REC. - DOWNTOWN PARK DESIGN <i>10% Design Cost on \$4 million Park</i>	17/18	\$400,000	CAPITAL PROJECT
PARKS & REC. - NEIGHBORHOOD PARK CONSTRUCTION	17/18	\$75,000	GENERAL
PARKS & REC. - EQUIPMENT REPLACEMENT	17/18	\$15,000	GENERAL
POLICE - 4 VEHICLE REPLACEMENTS	17/18	\$150,000	GENERAL
POLICE - 1 NEW VEHICLE - NEW OFFICER	17/18	\$37,000	GENERAL
POLICE - EQUIPMENT FOR VEHICLES	17/18	\$105,000	GENERAL
POLICE - TECHNOLOGY UPGRADES	17/18	\$20,000	GENERAL
PUBLIC SERVICES - PEDESTRIAN IMPROVEMENTS <i>Implementation of Pedestrian Plan Projects</i>	17/18	\$175,000	GENERAL
PUBLIC SERVICES - DESIGN - PUBLIC SERVICES FACILITY	17/18	\$200,000	CAPITAL PROJECT
PUBLIC SERVICES - INFRASTRUCTURE IMPROVEMENTS <i>Signalized Intersections</i> <i>ROW Acquisition</i> <i>Minor Road Construction/Turn Lanes</i> <i>Infrastructure Retrofits</i> <i>Infrastructure for Statutory Compliance</i> <i>Infrastructure Acceptance and Associated Upgrades</i>	17/18	\$200,000	GENERAL
PUBLIC SERVICES - EQUIPMENT REPLACEMENT	17/18	\$20,000	GENERAL
PUBLIC SERVICES - VEHICLE	17/18	<u>\$30,000</u>	GENERAL
FY2017-2018 TOTAL CAPITAL		\$2,772,000	

<u>PROJECT DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>CAPITAL</u>	<u>FUND</u>
ADMINISTRATION - TOWN HALL CONSTRUCTION	18/19	\$3,000,000	CAPITAL PROJECT
ADMINISTRATION - TECHNOLOGY UPGRADES	18/19	\$25,000	GENERAL
ADMINISTRATION - FINANCIAL SOFTWARE UPGRADE	18/19	\$100,000	GENERAL
BUILDING INSPECTIONS - VEHICLE	18/19	\$30,000	GENERAL
MAIN STREET - DOWNTOWN STREETLIGHT PROJECT	18/19	\$150,000	CAPITAL PROJECT
<i>Year 3 of 3 Year Project</i>			
PARKS & REC. - DOWNTOWN PARK - PHASE I	18/19	\$1,000,000	CAPITAL PROJECT
PARKS & REC. - GREENWAY CONSTRUCTION	18/19	\$125,000	GENERAL
PARKS & REC. - NEIGHBORHOOD PARK CONSTRUCTION	18/19	\$100,000	GENERAL
PARKS & REC. - EQUIPMENT REPLACEMENT	18/19	\$15,000	GENERAL
POLICE - 4 VEHICLE REPLACEMENTS	18/19	\$150,000	GENERAL
POLICE - 1 NEW VEHICLE - NEW OFFICER	18/19	\$37,000	GENERAL
POLICE - EQUIPMENT FOR VEHICLES	18/19	\$105,000	GENERAL
POLICE - TECHNOLOGY UPGRADES	18/19	\$20,000	GENERAL
PUBLIC SERVICES - PEDESTRIAN IMPROVEMENTS	18/19	\$200,000	GENERAL
<i>Implementation of Pedestrian Plan Projects</i>			
PUBLIC SERVICES - INFRASTRUCTURE IMPROVEMENTS	18/19	\$225,000	GENERAL
<i>Signalized Intersections</i>			
<i>ROW Acquisition</i>			
<i>Minor Road Construction/Turn Lanes</i>			
<i>Infrastructure Retrofits</i>			
<i>Infrastructure for Statutory Compliance</i>			
<i>Infrastructure Acceptance and Associated Upgrades</i>			
PUBLIC SERVICES - EQUIPMENT REPLACEMENT	18/19	\$25,000	GENERAL
PUBLIC SERVICES - VEHICLE	18/19	<u>\$35,000</u>	GENERAL
FY2018-2019 TOTAL CAPITAL		\$5,342,000	

<u>PROJECT DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>CAPITAL EXPENSE</u>	<u>FUND</u>
ADMINISTRATION - TECHNOLOGY UPGRADES	19/20	\$30,000	GENERAL
PARKS & REC. - DOWNTOWN PARK - PHASE II	19/20	\$1,000,000	CAPITAL PROJECT
PARKS & REC. - GREENWAY CONSTRUCTION	19/20	\$150,000	GENERAL
PARKS & REC. - NEIGHBORHOOD PARK CONSTRUCTION	19/20	\$100,000	GENERAL
PARKS & REC. - EQUIPMENT REPLACEMENT	19/20	\$15,000	GENERAL
PARKS & REC. - VEHICLE	19/20	\$30,000	GENERAL
POLICE - 4 VEHICLE REPLACEMENTS	19/20	\$150,000	GENERAL
POLICE - 1 NEW VEHICLE - NEW OFFICER	19/20	\$37,000	GENERAL
POLICE - EQUIPMENT FOR VEHICLES	19/20	\$105,000	GENERAL
POLICE - TECHNOLOGY UPGRADES	19/20	\$20,000	GENERAL
PUBLIC SERVICES - PEDESTRIAN IMPROVEMENTS <i>Implementation of Pedestrian Plan Projects</i>	19/20	\$225,000	GENERAL
PUBLIC SERVICES - INFRASTRUCTURE IMPROVEMENTS <i>Signalized Intersections</i> <i>ROW Acquisition</i> <i>Minor Road Construction/Turn Lanes</i> <i>Infrastructure Retrofits</i> <i>Infrastructure for Statutory Compliance</i> <i>Infrastructure Acceptance and Associated Upgrades</i>	19/20	\$250,000	GENERAL
PUBLIC SERVICES - EQUIPMENT REPLACEMENT	19/20	\$25,000	GENERAL
PUBLIC SERVICES - NEW PUBLIC SERVICES FACILITY	19/20	\$2,000,000	CAPITAL PROJECT
PUBLIC SERVICES - VEHICLE	19/20	<u>\$35,000</u>	GENERAL
FY2019-2020 TOTAL CAPITAL		\$4,172,000	

<u>PROJECT DESCRIPTION</u>	<u>FISCAL YEAR</u>	<u>CAPITAL EXPENSE</u>	<u>FUND</u>
ADMINISTRATION - TECHNOLOGY UPGRADES	20/21	\$35,000	GENERAL
BUILDING INSPECTIONS - VEHICLE	20/21	\$30,000	GENERAL
DEVELOPMENT SERVICES - VEHICLE	20/21	\$30,000	GENERAL
PARKS & REC. - DOWNTOWN PARK - PHASE III	20/21	\$1,000,000	CAPITAL PROJECT
PARKS & REC. - GREENWAY CONSTRUCTION	20/21	\$175,000	GENERAL
PARKS & REC. - NEIGHBORHOOD PARK CONSTRUCTION	20/21	\$100,000	GENERAL
PARKS & REC. - EQUIPMENT REPLACEMENT	20/21	\$15,000	GENERAL
POLICE - 4 VEHICLE REPLACEMENTS	20/21	\$150,000	GENERAL
POLICE - 1 NEW VEHICLE - NEW OFFICER	20/21	\$37,000	GENERAL
POLICE - EQUIPMENT FOR VEHICLES	20/21	\$105,000	GENERAL
POLICE - TECHNOLOGY UPGRADES	20/21	\$20,000	GENERAL
PUBLIC SERVICES - PEDESTRIAN IMPROVEMENTS <i>Implementation of Pedestrian Plan Projects</i>	20/21	\$250,000	GENERAL
PUBLIC SERVICES - INFRASTRUCTURE IMPROVEMENTS <i>Signalized Intersections</i> <i>ROW Acquisition</i> <i>Minor Road Construction/Turn Lanes</i> <i>Infrastructure Retrofits</i> <i>Infrastructure for Statutory Compliance</i> <i>Infrastructure Acceptance and Associated Upgrades</i>	20/21	\$275,000	GENERAL
PUBLIC SERVICES - EQUIPMENT REPLACEMENT	20/21	\$25,000	GENERAL
PUBLIC SERVICES - VEHICLE	20/21	<u>\$35,000</u>	GENERAL
FY2020-2021 TOTAL CAPITAL		\$2,282,000	

FEE SCHEDULE

Effective: July 1, 2016

		<u>FY16-17</u>	
PLANNING & COMMUNITY DEVELOPMENT 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	
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	
Copy of Storm Water Manual	\$	40.00	
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	

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

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	
Sediment and Erosion Control Reviews and Inspections			
Erosion Control Permit			
Commercial Above 12,000 SF Distrubed, or Any >	\$	500.00	First acre disturbed or portion thereof plus \$100 for any additional acre disturbed, or portion thereof.
1 Acre Tract Disturbed Area			
Revised Plan Review after Erosion Control Plan Approval	\$	200.00	
Single-Family Residential Lot Inspection/Compliance with ESC Installation and Maintenance Agreement	\$	50.00	
Erosion Control Civil Penalty			
Administrative Fee for Civil Penalties	\$	125.00	
Per Day of Violation, Beyond Any Applicable Cure Period Per Notice of Violation.	\$	5,000.00	Maximum per day
(Separate From Any Required Re- Inspection Fee.)			
Engineering Field Inspections - Construction Inspections			
Public Street	\$	1.177	Per Linear Foot
Pavement Cut Permit Fee	\$	52.00	
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

BUILDING INSPECTION FEES

Section 1 - One - Two Family - Townhouse

New Construction & Additions

Building

Roofed	\$	0.15	Per Square Foot
Unroofed	\$	0.10	Per Square Foot
Modular Home	\$	300.00	Per Square Foot

Plumbing

Per Fixture Modular Home	\$	10.00	
	\$	100.00	Per Fixture

Mechanical

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

Electrical

Per Square Foot	\$	0.12	
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	\$	0.12	Per Square Foot
Plumbing	\$	0.10	Per Fixture
Mechanical - Additional Units	\$	125.00	Per Unit
Mechanical - Ductwork Only	\$	0.10	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	

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	15,000 SF and Less - Per Square Foot	Greater Than 15,000 SF - Per Square Foot
Commercial	\$ 0.20	\$ 0.18
Institutional	\$ 0.30	\$ 0.25
Storage - Utility - Miscellaneous	\$ 0.14	\$ 0.12

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

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

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

**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

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	

Plan Review Fees are Due at the Time of Submittal and are NON-REFUNDABLE

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.

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

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

Storm Drain Camera Services

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

Proof Roll Inspections

Inspection Fee	\$	300.00 Per Inspection
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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 - Local		No Charge	
Out of Area - First Two Pages	\$	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.

PARK & RECREATIONS FEES

The Meeting Place - Community Room Reservation

Rental Per 2 Hour Block	\$	25.00	
Deposit	\$	50.00	\$25 Refund

Town Creek Park - Open Space

Resident & Rec Team			
Full Green Space	\$	24.00	Per Hour
Half Green Space	\$	12.00	Per Hour
Non-Resident & Rec Team			
Full Green Space	\$	30.00	Per Hour
Half Green Space	\$	15.00	Per Hour
Non-Profit Organization			
Full Green Space	\$	84.00	Per Hour
Half Green Space	\$	42.00	Per Hour
For-Profit Organization			
Full Green Space	\$	112.00	Per Hour
Half Green Space	\$	56.00	Per Hour

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

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
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	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				
	Meeting Space Rental (The Kitchen Table) Per 2 Hour Block	\$	30.00	
	Deposit	\$	25.00	\$10 Refund
	Room Rental Per 2 Hour Block	\$	20.00	
	Deposit	\$	15.00	\$5 Refund
	Rental of Entire House (Including Outdoor Grounds) Per 2 Hour Block	\$	80.00	
	Deposit	\$	50.00	\$25 Refund
Water Tower Open Space (Wohlbruck Lot)				
	Full Day	\$	100.00	
	Half Day	\$	50.00	
David G. Barnes Park Picnic Shelter				
	Full Shelter Per 2 Hour Block	\$	10.00	

FIVE-YEAR FINANCIAL FORECAST

FY2016-2017 THROUGH FY2020-2021

The Town of Waxhaw recognizes the importance of long-range planning throughout the organization. An effective Town government develops its Five-Year Budget Forecast to establish a basis for the budget planning process.

The Five-Year Budget Forecast includes the General Fund, Capital Projects Fund, Property Rental Fund, Grant Fund, and Technology Fund.

The following were considered in completing the Five-Year Forecast:

- Board of Commissioners' Strategic Priorities
- Five-Year CIP
- Past Budgetary Trends
- Current and Anticipated Economic Conditions

The recommended budget projections are based on current knowledge as well as past experiences. It is understood that current economic conditions are unpredictable and can be volatile which has the potential to negatively affect future revenue growth. The Town has some ability to manage expenditures; however, future economic conditions will ultimately drive future revenue growth. That said, future forecasts, primarily revenue generation, cannot be guaranteed. Forecasted revenue growth is slightly conservative and has been estimated at what is believed to be achievable. Projections for both revenue and expenditures are derived from assumptions based on analytics and we are confident, based on current information, that the forecast is an accurate reflection of future expectations.

You will also notice that projected expenditures exceed or are equivalent to projected revenues. Annual Budgets adopted by the Board of Commissioners are statutorily required to be balanced, so these unbalanced projected numbers are a reflection of the work which must be done every year to get expenditures in line with revenues. Presenting balanced budget projections do not provide an accurate accounting of the budgetary challenges faced every year. Improved economic conditions will translate into increased revenue growth to exceed forecasts in this document. That generally translates into fewer cuts on the expenditure side or less pressure to increase revenue through new or increased taxes to provide the same or new levels of service

The following projections present the budget framework around which planning for the City's next five fiscal years can begin.

General Fund Revenue

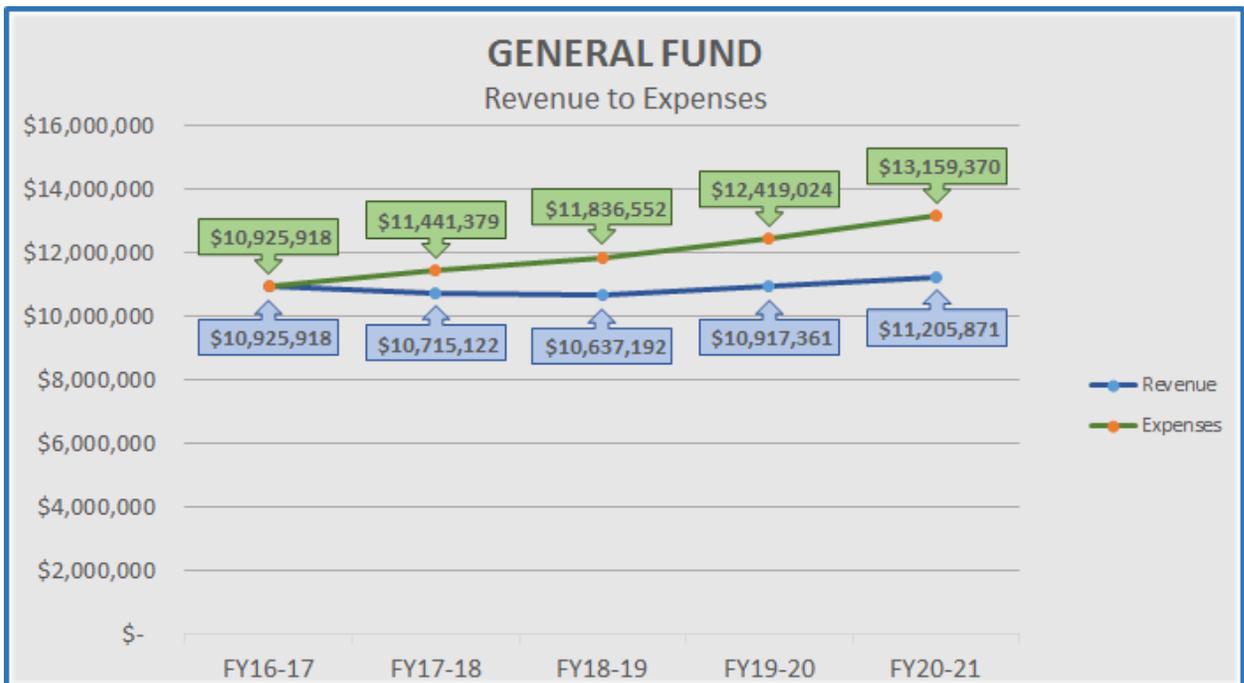
- **Ad Valorem**
Solid, consistent growth is anticipated in the Town's property tax base over the next five years. We expect an average annual growth rate of 3% in property tax revenues during this time period.
- **Unrestricted Governmental Revenue**
Revenues received from other governmental jurisdictions for which there are no restrictions on use. Sales Taxes are the single largest source of revenue in this category. There is a 3% growth factor forecasted for this category of revenue through FY2020-2021.
- **Permits & Fees**
Revenues driven by local economic conditions derived from fees approved by the Board of Commissioners in the Town's Fee Schedule. Fees are occasionally increased annually, but these incremental increases do not necessarily correspond to increases in revenue. The largest sources of revenue in this category are Building Inspection Fees and Plan Review Fees. We have conservatively projected these revenues to remain flat through FY2020-2021.
- **Investment Earnings**
Earnings gained by the investment of the City's cash reserves in the financial markets. No growth is anticipated in this source of revenue through FY2020-2021.
- **Miscellaneous**
Revenues that do not qualify for any other category of revenue. The largest source of revenue in this category is Event Sponsorships. Revenue growth in this category is projected to remain flat.
- **Restricted Governmental Revenue**
Revenues received from other governmental jurisdictions that are restricted for specific purposes in their use. The single largest source of revenue in this category is Powell Bill revenues, which are used solely for road maintenance. We project 1% annual growth in this category of revenue.
- **Other Financing Sources**
This category of revenue reflects the appropriation of fund balance for designated purposes. It is conservatively anticipated that the appropriation of fund balance will decline sharply over the next 5 years.

General Fund Expenditures

- **Personnel**
Expenses incurred as a result of full-time and part-time employees. Increases are generally driven by annual salary adjustments and the ever increasing cost of providing health insurance coverage to employees which is anticipated to increase annually. It is anticipated that the Town will add up to 3 new positions annually over the next 5 years. All together, we expect personnel related expenses to increase by about 6.5% annually over the next 5 years.
- **Operational**
Expenses include, but are not limited to, maintenance & repair, departmental supplies, fuel, power, natural gas and risk insurance. This category of expenses is projected to increase by the annual Consumer Price Index, estimated to average 3% annually.
- **Capital**
This category exists for the purpose of funding capital purchases needed to maintain the Town's replacement schedule of its vehicles and equipment as well as making moderate renovations and improvements to existing Town owned facilities.
- **Inter-fund Transfers**
Inter-fund transfers are transfers from the fund providing financial resources, to the fund through which the financial resources are to be expended. For the Town of Waxhaw, the most common inter-fund transfer is from the General Fund, to the Capital Projects fund for the purchase of capital items. Additionally, the Town has a financial policy of reserving the equivalent of up to 2 pennies on its property tax rate for current or future capital purchases.
- **Contingency**
The Town has a financial policy of reserving 1% of its projected recurring revenues for the purpose of funding unexpected expenditures as they arise during the course of the fiscal year.

General Fund Revenues					
	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21
Ad Valorem	\$ 6,030,618	\$ 6,211,536	\$ 6,397,882	\$ 6,589,819	\$ 6,787,513
Unrestricted Gov. Revenue	\$ 2,672,892	\$ 2,753,078	\$ 2,835,671	\$ 2,920,741	\$ 3,008,363
Permits & Fees	\$ 1,034,800	\$ 1,034,800	\$ 1,034,800	\$ 1,034,800	\$ 1,034,800
Investment Earnings	\$ 6,080	\$ 6,080	\$ 6,080	\$ 6,080	\$ 6,080
Miscellaneous	\$ 46,528	\$ 46,528	\$ 46,528	\$ 46,528	\$ 46,528
Restricted Gov. Revenue	\$ 310,000	\$ 313,100	\$ 316,231	\$ 319,393	\$ 322,587
Other Financing Sources	\$ 825,000	\$ 350,000	\$ -	\$ -	\$ -
Total	\$ 10,925,918	\$ 10,715,122	\$ 10,637,192	\$ 10,917,361	\$ 11,205,871

General Fund Expenses					
	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21
Personnel	\$ 4,995,610	\$ 5,320,324	\$ 5,666,145	\$ 6,034,445	\$ 6,426,684
Operational	\$ 4,121,413	\$ 4,245,055	\$ 4,372,407	\$ 4,503,579	\$ 4,638,686
Capital	\$ 733,895	\$ 1,022,000	\$ 1,192,000	\$ 1,172,000	\$ 1,282,000
Interfund Transfers	\$ 975,000	\$ 750,000	\$ 500,000	\$ 600,000	\$ 700,000
Contingency	\$ 100,000	\$ 104,000	\$ 106,000	\$ 109,000	\$ 112,000
Total	\$ 10,925,918	\$ 11,441,379	\$ 11,836,552	\$ 12,419,024	\$ 13,159,370



Capital Projects Fund Revenue

- **Other Financing Sources**

This revenue source can fluctuate greatly from year to year depending upon the capital projects the Town undertakes. For the Capital Projects Fund there are three types of Other Financing Sources:

1. In FY2015-2016, the Town began the practice of making an annual, special transfers from its General Fund to the Capital Projects Fund to be specifically designated for current and future Capital Project needs. The initial transfer in FY2015-2016 was \$200,000. It is recommended for FY16-17 that the amount be increased to \$300,000. These funds will be used to fund projects between \$250,000 and \$1,000,000 in value. Over the next 5 years it is the staff's recommendation to incrementally increase this amount to \$700,000 annually in order to put the Town in a position to take on more pay-as-you-go projects and to reduce the need for debt financing.
2. Debt Financing is generally used for the most expensive type of capital project which are generally over \$1,000,000 in value. Examples of these types of projects include a new Town Hall, new Public Services facility, and major park improvements. The rule of thumb is that for every \$1,000,000 borrowed, about \$85,000 annually can be expected for in debt service payments over a 15 year term.
3. The appropriation of fund balance from the General Fund can also be used to finance capital projects. This is especially true when cash reserves in the General Fund reach high levels.

Capital Projects Fund Expenditures

- **Capital**

For the Capital Projects Fund, there are two types of capital:

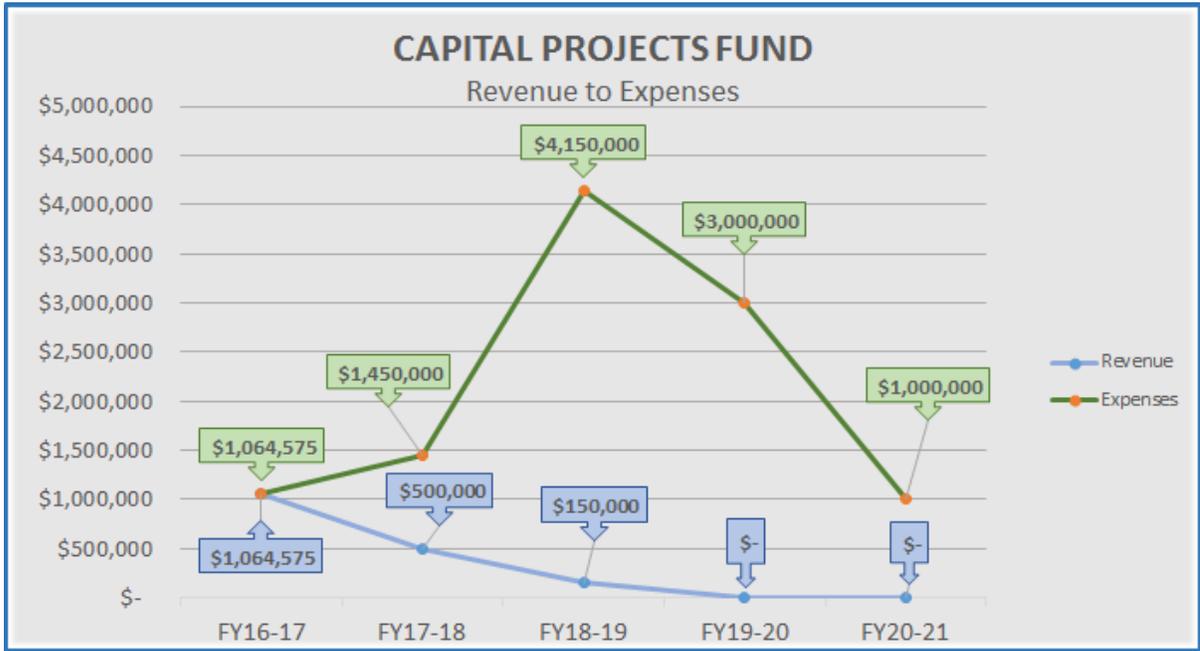
1. Mid-range Capital – These are capital projects that are between \$250,000 and \$1,000,000 in cost. They are generally too costly to fund through the annual budget, but not expensive enough to be done through debt financing. Mid-range Capital projects are generally a good candidate for Capital Reserve funds. Most construction projects in the Capital Projects Fund are anticipated to take more than one year to complete.
2. Major Capital – These are construction related projects that are \$1,000,000 or more in value. The only options the Town has to fund these projects are debt, appropriation of General Fund Balance or a combination of both. The most recent example of a major capital project the Town undertook was the purchase and upfitting of the new Waxhaw Police Headquarters. A combination of debt financing and General Fund Balance was used to fund this project.

- **Inter-fund Transfers**

Inter-fund transfers are transfers from the fund providing financial resources to the fund through which the financial resources are to be expended.

Capital Project Fund Revenues					
	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21
Other Financing Sources	\$ 1,064,575	\$ 500,000	\$ 150,000	\$ -	\$ -
Total	\$ 1,064,575	\$ 500,000	\$ 150,000	\$ -	\$ -

Capital Project Fund Expenses					
	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21
Capital	\$ 489,575	\$ 1,450,000	\$ 4,150,000	\$ 3,000,000	\$ 1,000,000
Inter-fund Transfers	\$ 575,000	\$ -	\$ -	\$ -	\$ -
Total	\$ 1,064,575	\$ 1,450,000	\$ 4,150,000	\$ 3,000,000	\$ 1,000,000



Property Rental Fund Revenue

- Sales and Services**

Rental Revenue is the only source of revenue in the Property Rental Fund. All revenue in this fund comes from the rental of the Niven-Price Building. Currently, revenues exceed expenditures in this fund. All excess revenues are reserved in this fund for future improvements to the building. Revenues are expected to grow by 2% annually.

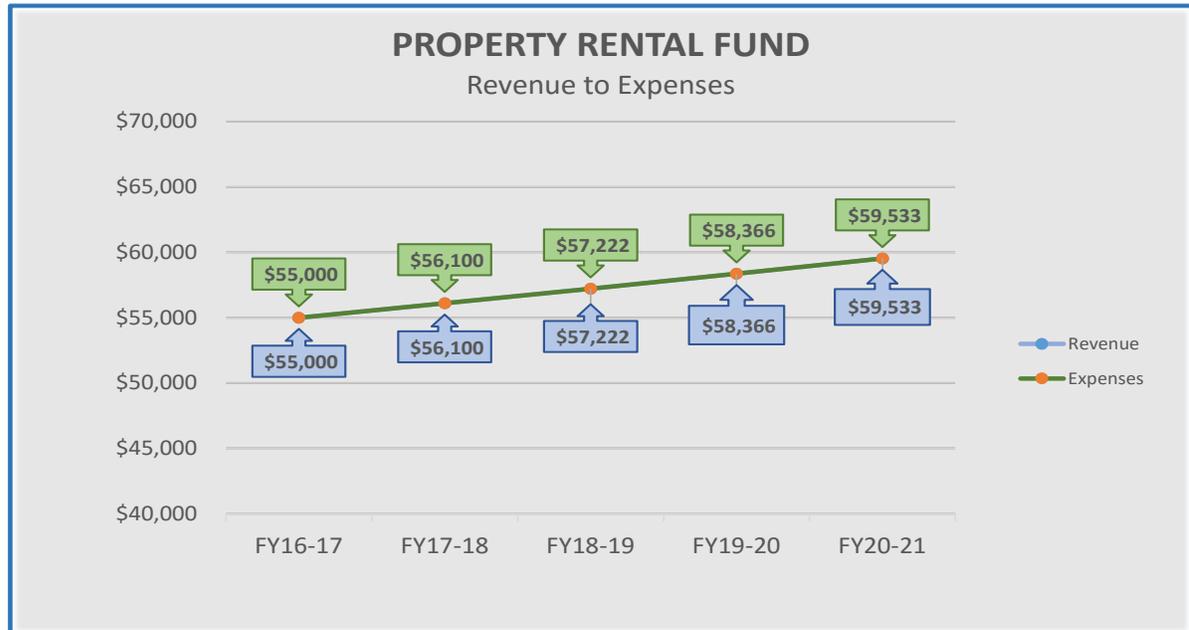
Property Rental Fund Expenditures

- Operational**

Expenditures in this fund relate directly back to maintenance, utilities, and property management of the Niven-Price Building. Expenditures are expected to increase by 2% annually.

Property Rental Fund Revenues					
	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21
Sales & Service	\$ 55,000	\$ 56,100	\$ 57,222	\$ 58,366	\$ 59,533
Total	\$ 55,000	\$ 56,100	\$ 57,222	\$ 58,366	\$ 59,533

Property Rental Fund Expenses					
	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21
Operational	\$ 55,000	\$ 56,100	\$ 57,222	\$ 58,366	\$ 59,533
Total	\$ 55,000	\$ 56,100	\$ 57,222	\$ 58,366	\$ 59,533



Grant Fund Revenues

- Restricted Governmental Revenue**

These revenues are received from other governmental jurisdictions and are restricted for specific purposes in their use. Currently, the Town only has one active grant, the Downtown TAP Grant, which was awarded through the CRTPO. There was a 50% match from the Town of Waxhaw with the other 50% coming from the State of North Carolina through the CRTPO.

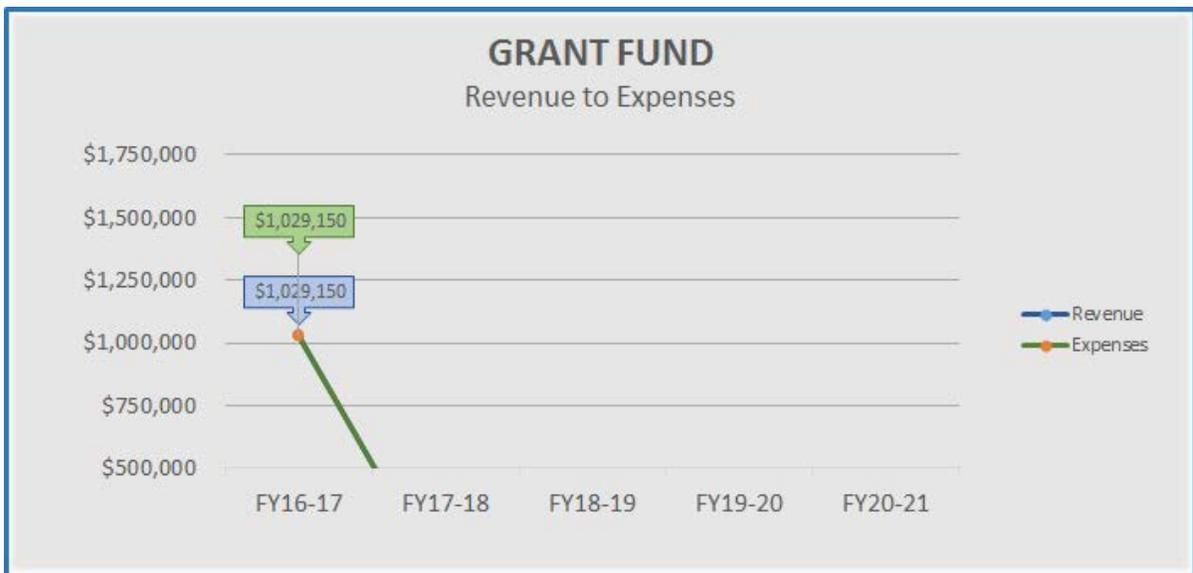
Grant Fund Expenditures

- Capital**

The Downtown TAP Grant was awarded to the Town in early 2016 to make pedestrian and bikeway improvements in the downtown area. This project is projected to be completed within one year of the start date.

Grant Fund Revenues					
	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21
Sales & Service	\$ 1,029,150	-	-	-	-
Downtown Tap Grant					
Total	\$ 1,029,150	\$ -	\$ -	\$ -	\$ -

Grant Fund Expenses					
	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21
Operational	\$ 1,029,150	\$ -	\$ -	\$ -	\$ -
Downtown Tap Grant					
Total	\$ 1,029,150	\$ -	\$ -	\$ -	\$ -



Technology Fund Revenue

- Restricted Intergovernmental**

Restricted Intergovernmental Revenue is the only source of revenue in the Technology Fund. All revenue in this fund comes from a 10% surcharge on all Building Inspections Fees as well as Plan Review Fees. Revenues are expected to grow by 3% annually.

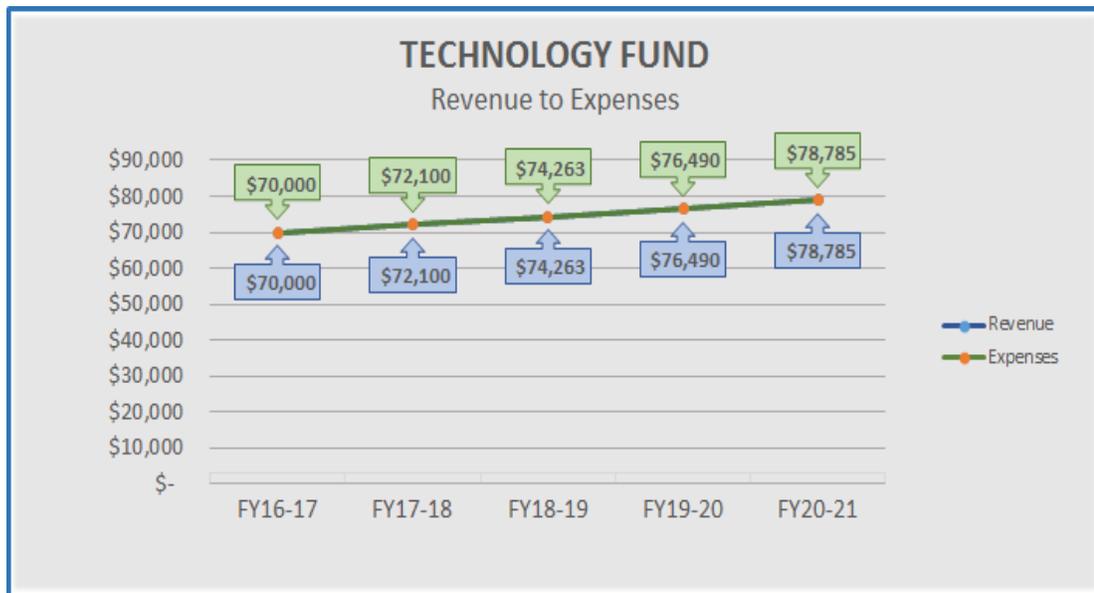
Technology Fund Expenditures

- Operational**

Expenditures in this fund relate directly back to purchasing and maintaining technology related items required to operate a modern Development Services Department. Expenditures are expected to increase by 3% annually.

Technology Fund Revenues					
	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21
Restricted Inter-Gov.	\$ 70,000	72,100	74,263	76,490	78,785
Total	\$ 70,000	\$ 72,100	\$ 74,263	\$ 76,490	\$ 78,785

Technology Fund Expenses					
	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21
Operational	\$ 70,000	72,100	74,263	76,490	78,785
Total	\$ 70,000	\$ 72,100	\$ 74,263	\$ 76,490	\$ 78,785



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.

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.