



ORDINANCE NO. 15-16-01

**FYE JUNE 30, 2016
OPERATING BUDGET ORDINANCE**

BE IT ORDAINED by the Board of Commissioners of the Town of Matthews, North Carolina, that the following anticipated fund revenues and departmental expenditures, Fee and Charge Schedule, Property Tax rate levy and certain authorizations and restrictions for the Town's Budget Officer, are hereby appropriated and approved for the operation of the Town Government and its activities for the Fiscal Year beginning July 1, 2015 and ending June 30, 2016.

SUMMARY

General Fund	\$	20,646,715
Tourism Fund	\$	1,424,800
	\$	<u>22,071,515</u>

SECTION 1: BUDGET APPROPRIATIONS

GENERAL FUND**REVENUES****Ad Valorem Taxes**

2015 Taxes	\$	10,376,000
2014 Taxes	\$	100,000
Prior Years	\$	50,000
Tax Interest	\$	30,000
Tax Penalties	\$	10,000
Vehicle Taxes	\$	917,000
Auto Tag Fee	\$	575,000
	\$	<u>12,058,000</u>

Local Option Sales Taxes

1% Sales Tax - Art. 39	\$	1,412,710
0.5% Sales Tax - Art. 40	\$	423,020
0.5% Sales Tax - Art. 42	\$	706,355
Hold Harmless Tax	\$	238,990
	\$	<u>2,781,075</u>

Unrestricted Intergovernmental

Utility Sales Tax	\$	1,050,000
Telecommunications Sales Tax	\$	330,000
Cable TV Franchise Tax	\$	195,000
Piped Natural Gas Excise Tax	\$	135,000
Beer and Wine Tax	\$	120,000
Solid Waste Disposal Tax	\$	15,000
Rental Vehicle Tax	\$	35,000
ABC Distributions	\$	70,000
State Mowing Contract	\$	19,000
Library Lease (CharMeck)	\$	163,615
	\$	<u>2,132,615</u>

Restricted Intergovernmental

Powell Bill	\$	760,000
CMUD Bond Payments	\$	432,000
Local/County Grants		
CATS Transit Grant	\$	15,000
State Appropriations / Grants	\$	-
Federal Appropriations/Grants	\$	-
	\$	<u>1,207,000</u>

Restricted / Committed to Public Safety

HIDTA Program	\$	-
HIDTA OT Program	\$	4,500
TKTF OT Program	\$	-
Federal Taskforce Reimbursements	\$	-
Controlled Substance Tax	\$	5,000
DARE Assistance	\$	12,000
Police Donations	\$	1,500
School Resource Officer	\$	137,275
Misc. Police Grants	\$	-
Explorers Program	\$	1,500
Alarm Ordinance Fees	\$	4,000
Wrecker Service Fees	\$	3,750
Fire / EMS (Mecklenburg Co)	\$	90,000
SAFER Staff Grant	\$	97,000
SAFER Volunteer Grant	\$	217,000
Fireman's Relief Fund	\$	10,000
Fire/EMS Donations	\$	1,000
	\$	<u>584,525</u>

Permits and Fees

Privilege License Fees	\$	-
Animal Tags / Fees / Fines	\$	25,000
Zoning Development Fees	\$	30,000
Permit Parking Fees	\$	2,000
	\$	<u>57,000</u>

Sales and Services

Stormwater Fees	\$	600,000
Recreation Program Fees		
Community Center Programs	\$	225,000
Crews Center Programs	\$	60,000
Special Events	\$	30,000
Recreation Program Fees	\$	15,000
Facility Rentals	\$	25,000
Depot Lease (Chamber)	\$	9,000
CATS Bus Passes	\$	1,500
	\$	<u>965,500</u>

Investment Earnings

Investment Earnings	\$	<u>-</u>
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Miscellaneous Revenues

Miscellaneous Revenues	\$	30,000
Sale of Fixed Assets	\$	10,000
Celebration Trees	\$	1,000
Matthews Alive	\$	20,000
	\$	<u>61,000</u>

Other Financing Sources

Transfer from Tourism Fund	\$	685,000
Transfer from CIP Fund	\$	-
Loan Proceeds	\$	-
Insurance Proceeds	\$	-
Assigned SW Fund Balance Appropriated	\$	115,000
GF Fund Balance Appropriated	\$	-
	\$	<u>800,000</u>

TOTAL REVENUES

	\$	<u><u>20,646,715</u></u>
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EXPENDITURES

Governing Body	\$	215,156
Administration	\$	443,293
Human Resources	\$	1,695,351
Finance	\$	420,727
Information Systems	\$	276,463
Safety & Risk Management	\$	430,691
Police - Administration	\$	605,923
Police - Patrol	\$	2,736,419
Police - Criminal Investigations	\$	917,287
Police - Telecommunications	\$	520,027
Police - Support Services	\$	849,821
Police - Animal Control	\$	79,229
Fire / EMS	\$	1,593,845
Fire - Staffing Grant	\$	97,998
Fire - Volunteer grant	\$	217,380
Public Works - Administration	\$	568,132
Public Works - Streets & Sidewalks	\$	1,335,001
Public Works - Fleet Maintenance	\$	332,386
Public Works - Landscaping	\$	480,244

Public Works - Facilities Maintenance	\$	316,651
Stormwater	\$	665,417
Sanitation	\$	1,930,775
Planning Development	\$	457,356
Economic Development	\$	25,000
Parks & Recreation - Administration	\$	144,368
Parks & Recreation - Recreation Centers	\$	217,657
Parks & Recreation - Cultural Arts	\$	491,113
Parks & Recreation - Special Events	\$	292,005
Depot / Miscellaneous	\$	9,700
Debt Service	\$	1,776,296
Contingency	\$	50,000
Transfer to Capital Facility Plan	\$	33,604
Transfer to Capital Improvements Plan	\$	421,400
TOTAL EXPENDITURES	\$	<u>20,646,715</u>

TOURISM FUND

REVENUES

Occupancy Tax	\$	446,160
Prepared Food & Beverage Tax	\$	842,400
Rental Car Tax	\$	136,240
Tourism Merchandise	\$	-
Miscellaneous Revenues	\$	-
Transfer From General Fund	\$	-
Transfer From CIP	\$	-
Fund Balance Appropriated	\$	-
TOTAL REVENUES	\$	<u>1,424,800</u>

EXPENDITURES

Marketing	\$	5,000
Merchandise	\$	1,000
Landscaping	\$	5,000
Tourism Projects	\$	45,000
Sportsplex	\$	249,200
Fullwood Theatre	\$	3,000
Outen Pottery	\$	55,000
Matthews Alive	\$	60,000
Historical Foundation	\$	40,000
Tourism Grants	\$	60,000
Arts and Science Council	\$	18,000
Decorations Banners & Flags	\$	5,000
Transfer to General Fund	\$	685,000
Transfer to CIP Fund	\$	175,000
Contingency	\$	18,600
TOTAL EXPENDITURES	\$	<u>1,424,800</u>

SECTION 2: FEE SCHEDULE

There is hereby established, for the fiscal year 2015-2016, various fees and charges as scheduled are contained in Attachment A.

SECTION 3: LEVY OF TAXES

There is hereby levied, for the fiscal year 2015-2016, an ad valorem tax rate of \$0.3400 per one hundred dollars (\$100) valuation of taxable property as listed for taxation as of January 1, 2015.

SECTION 4: LEVY OF VEHICLE TAG FEE

There is hereby levied, for the fiscal year 2015-2016, a fee of \$25.00 for automobiles and trucks registered in Matthews.

SECTION 5: SPECIAL AUTHORIZATIONS – BUDGET OFFICER

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

SECTION 6: RESTRICTIONS – BUDGET OFFICER

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

SECTION 7: UTILIZATION OF BUDGET ORDINANCE

This ordinance shall be the basis of the financial plan for the Town of Matthews municipal government during the 2015-2016 fiscal year. The budget officer shall administer the budget and he shall ensure that operating officials are provided

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

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

Adopted this 8th day of June 2015.

James P Taylor, Mayor

Lori Canapinno, Town Clerk