



FY24 ADOPTED BUDGET
Town of Stallings

Table of Contents

JUNE 26 COUNCIL MEMO	II
MAY 27 BUDGET TRANSMITTAL LETTER	III
GENERAL FUND BUDGET SUMMARY	
<i>WHERE DOES THE MONEY COME FROM?</i>	1
<i>TABLE: GENERAL FUND REVENUE BY SOURCE</i>	2
<i>WHERE DOES THE MONEY GO?</i>	4
<i>TABLE: FY24 BUDGET SUMMARY</i>	5
GENERAL FUND DEPARTMENT BUDGETS	
<i>GENERAL GOVERNMENT</i>	7
<i>POLICE</i>	9
<i>STREETS & HIGHWAYS</i>	12
<i>POWELL BILL</i>	14
<i>ENVIRONMENTAL PROTECTION (SANITATION)</i>	15
<i>PLANNING & ZONING</i>	16
<i>PUBLIC WORKS</i>	19
<i>PARKS & RECREATION</i>	22
GENERAL FUND DEBT	
<i>DEBT SERVICE</i>	26
STORMWATER FUND	
<i>TABLE: REVENUE ANALYSIS</i>	28
<i>STORMWATER</i>	29

FIVE-YEAR CAPITAL IMPROVEMENT PLAN (“CIP”)

FIVE-YEAR CIP AND FY24 CAPITAL BUDGET

31

APPENDIX

2023-2024 ADOPTED BUDGET ORDINANCE

MAY 27 AFFIDAVIT OF PUBLICATION

FY23-24 TOWN PRIORITIES & ACTION STRATEGIES

FY23-24 BUDGET NOTABLE ITEMS

2023-2024 MASTER FEE SCHEDULE



FY24 Transmittal Memo and Letter



MEMO

To: Stallings Town Council
From: Jamie Privuznak, Finance Officer
Via: Alex Sewell, Town Manager
Date: June 26, 2023
RE: **MEMO - FY24 Recommended Budget Updates**

Background:

At the June 12 Council Meeting, Town Manager Alex Sewell presented the Recommended FY24 Operating Budget and five-year Capital Improvement Plan. In addition, Council received recommendations from Town Engineer Kevin Parker regarding a rate increase in storm water fees as part of the current fee schedule. Specifically, Mr. Parker discussed classifying apartment complexes as commercial properties, rather than single residential units, for the purpose of assessing the storm water fee. Council approved classifying apartment complexes as commercial properties. This amends the Recommended FY24 Operating Budget to increase the storm water fee from \$46 to \$67 for apartment complexes, beginning in July.

In addition, Council directed Staff to use \$100,000 in existing Storm Water Fund reserves for the design phase of Twin Pines and high priority stormwater repair projects. This change is reflected in the attached Recommended FY24 Operating Budget.

In summary, the revised 2023-2024 Budget Ordinance shows the Storm Water Fund operating expenses as \$798,172 and an appropriation of \$100,000 from the Storm Water Fund reserves. The updated FY24 Recommended Storm Water Fund Budget is \$898,172, which is an increase of \$118,072 or 15.1% from prior year. The FY24 total operating budget is \$11,646,771, which is a decrease of \$127,529 or 1.1% from prior year.

Requested Action:

Staff respectfully asks you to hold a public hearing on the Recommended FY24 Operating Budget and revised Storm Water Fee Schedule and adopt the FY24 Operating Budget and five-year Capital Improvement Plan.

cc: Kevin Parker, Town Engineer



May 27, 2023

Dear Honorable Mayor and Town Council:

I am pleased to share this year's recommended budget, which is prepared in accordance with the North Carolina Local Government Budget and Fiscal Control Act. The FY 23-24 ("FY24") recommended budget is balanced and totals \$11,546,515, includes no ad valorem tax rate increase, and represents a decrease of approximately \$227,785 (2%) from prior year. This proposed balanced budget was prepared using the *Town Priorities & Action Strategies* as a roadmap and feedback received at the Annual Retreat and Special Budget Meetings.

I would like to first thank Town staff who worked diligently to identify cost savings throughout the early stages of the budget development process. Staff scrutinized every aspect of their core services and made thoughtful decisions on how to avoid costs while preserving quality service delivery to our residents. It was not easy! As you know, the inflation of goods and services continues to create major challenges for the Town and particularly the maintenance of our street infrastructure. Additionally, the Town has made strategic decisions to expand public services including enhancing road maintenance, enhancing Blair Mill Park, establishing a new park and greenway, enhancing roadside beautification, and adding a full-time SRO police officer at Stallings Elementary School. Nonetheless, this proposed budget accomplishes the Council's goals, is fiscally responsible, and continues to support Stallings' motto as a great place to live, work, and visit.

Also, I would like to thank you (Mayor and Town Council). You have demanding lives but still committed to a robust series of numerous budget meetings. You asked thoughtful questions and improved this budget. Thank you!

This message will discuss, at a high level, the proposed FY24 budget within the context of your identified priorities. It will show how tax dollars will be spent, review the projected revenue, and show a calculation for the revenue-neutral tax rate for the Town parcels located in Mecklenburg County. As a reminder, a revenue-neutral tax rate as calculated does not have to be adopted, but it must be published per state statute. Finally, it will summarize your Fund Balance(s), five-year Capital Improvement Plan, your capital budget, and the proposed fee schedule for the Storm Water Fund.

FY24 Recommended Budget Highlights

The following is a summary of the proposed budget by the Council's *Town Priorities & Action Strategies*. The applicable strategy is listed, and the proposed task or action item, which supports the strategy, follows with the FY24 proposed budget amount.

- **Priority – Downtown Creation:**

Strategy – *Pursue downtown creation through an incremental approach including evaluating sewer capacity, exploring more immediate downtown retail uses on site-controlled properties (due to sewer capacity challenges), attracting desired retail (in the long-term) by ...*

The Town received a development analysis, including recommendations, from the School of Government's Development Finance Institute (DFI) team regarding properties the Town has purchased in the core downtown area. However, a potential lack of future sewer capacity (see discussion below) has led the Town to explore more intermediate uses with existing buildings. To continue that work, the proposed FY24 budget allocates resources to the Planning & Zoning Department for the following to support downtown creation:

- ✓ Tractor Building Use Consultant (\$10K), and
- ✓ Tractor Building Related Marketing (\$5K).

In addition, Council expressed a desire to encourage downtown as a destination by leveraging our park assets. To achieve this, the Park & Recreation Department will hold a variety of events to attract residents and visitors to our area. The FY24 proposed budget includes \$90K for year-round events at our park facilities, our 50th Town anniversary, and maintenance to Stallings Municipal Park facilities and the Blair Mill greenway as follows:

- ✓ Stallings 50th Anniversary (\$10K),
- ✓ Vickery Portion of Greenway (\$399K),
- ✓ Stallings Municipal Park:
 - Playground Replacement (\$150K),
 - Wood Refurbishment (\$50K), and
 - Tennis/Pickleball Court Resurfacing (\$15K).

DFI advised that desired downtown development will likely not occur without adequate sewer capacity. Therefore, another Council priority and related strategy is to pursue sewer capacity alternatives.

- **Pursue Sewer Capacity Alternatives**

Strategy – *In support of the Town's future, evaluate future sewer capacity needs and any anticipated shortfalls, and then identify any appropriate actions to close the capacity shortfall.*

The proposed FY24 budget includes funds for:

- ✓ a Sewer Capacity Study (\$100K).

- **Maximize Positive Development Around the Hospital/Light Rail**

Strategy – *Recognize the area’s importance, invest in beautification/placemaking, and plan to maximize positive development with the twin-anchors of the Atrium Hospital and the planned Light Rail.*

In alignment with this priority, the Town has been awarded a \$100,000 grant through the Charlotte Regional Transportation Planning Organization (“CRTPO”) which will assist with completing the transit overlay district, the Comprehensive Land Use Plan, and Small Area Plan work within the Planning & Zoning Department. The receipt of this grant award continues our pursuit of the the Council priority and strategy of maximizing positive development around the hospital/light rail.

The FY24 proposed budget adds approximately \$100,000 in grant funds to the operating budget and includes:

- ✓ a required 20% local match (\$25K).

This funding will be used to help enhance this area through robust planning initiatives.

- **Encourage Completion of Critical State Intersection Projects**

Strategy – *Encourage Completion of Critical State Intersection Projects.*

On May 22, 2023, the Council approved a construction agreement aimed at ensuring the North Carolina Department of Transportation (“NCDOT”) completes much needed improvements to the intersection of Potter Road and Pleasant Plains Road. The Council authorized a payment of approximately \$1.42 million towards improvements. In all, the Town’s total net monetary contribution towards this intersection is estimated to be approximately \$2 million not including staff time. Please note this contribution is not included in the annual General Fund budget as it is accounted for within the project budget. However, it is noted given that this is a priority.

- **Sustain Core Services**

Strategy – *To be able to maintain community service levels in a cost-efficient manner, attract/retain high quality staff and evaluate revenue sources.*

Finally, this proposed budget prioritizes essential core services including public safety, solid waste collection, street/sidewalk maintenance, parks and recreation, and development regulatory services, while ensuring fiscal accountability. These services ensure our residents’ needs are met and support the well-being of our thriving community.

The FY24 proposed budget funds key government services in many areas including:

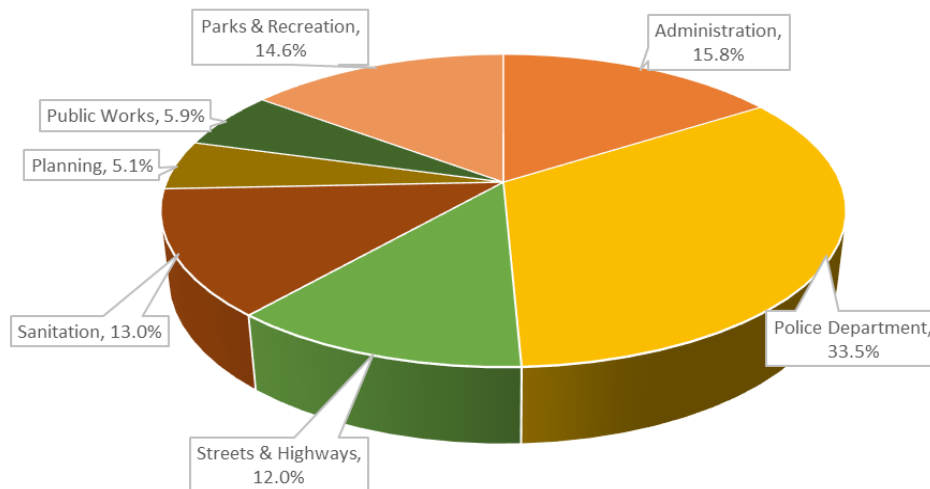
- ✓ Law Enforcement Equipment and Vehicle Replacements (\$267K),
- ✓ Street and Sidewalk Maintenance (\$1M)
- ✓ Stormwater repairs and maintenance (\$400K),
- ✓ Street sweeping (\$15K),
- ✓ MS4 Program Maintenance (\$50K), and
- ✓ Sanitation (\$1.4M).

Per Council directive at its May 22, 2023, Budget Meeting, the employee compensation study and implementation (\$57K) will be considered as part of the FY25 budget process. Likewise, information on implementing a Solid Waste Fee was presented at a prior budget meeting and will be reconsidered for implementation as part of the next budget development cycle.

General Fund

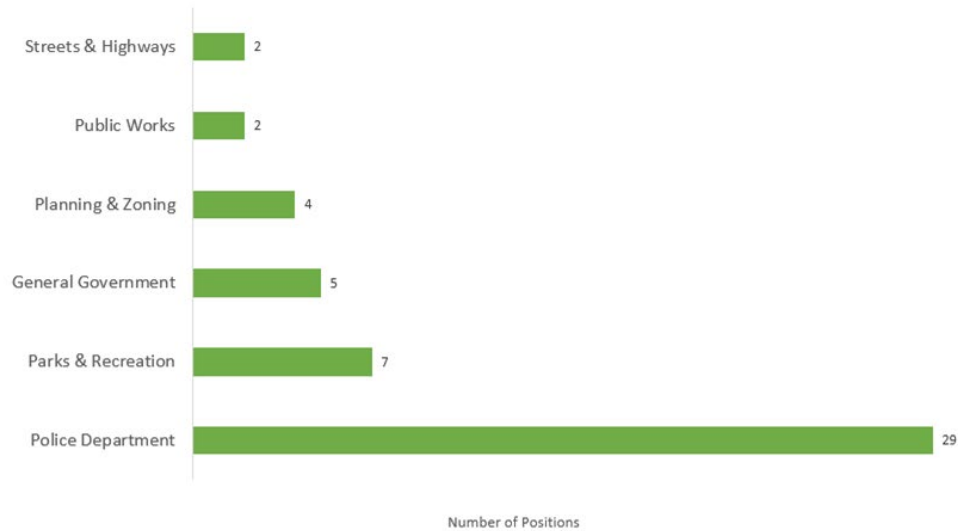
The FY24 proposed General Fund Budget is \$10,748,599, which is a decrease of \$245,601 (or 2.2%) from prior year. The following graph shows how tax dollars will be spent for FY24. The largest portion of expenditures are allocated to the Town's Police Department (33.5%). Also, the bi-annual November Election (\$15K) and the annual principal and monthly interest payments on debt service (\$349K) for Town Hall are included in the Administration Department budget.

Graph 1. Expenditures – Where the Money Goes



Personnel are a key component in efficient and effective service delivery to our residents. The Town has 49 total positions, with most positions allocated to policing services. Graph 2 shows the distribution of personnel by department as of February 2023.

Graph 2. Position Count by Department



The total personnel budget for FY24 is \$3,376,528, which is in accordance with the Town’s Pay Policy and Officer Incentive Plan. Per Town policy, pay increases for the year are based on the Consumer Price Index and a 2% pay step to avoid salary compression and retention challenges. In addition, the Workers’ Compensation and Property and Liability insurance deductibles increased by 19% and 18% respectively for the year. Health Insurance, which is provided through the North Carolina League of Municipalities, saw a minor increase while dental and vision rates remained the same from prior year.

Revenue Review

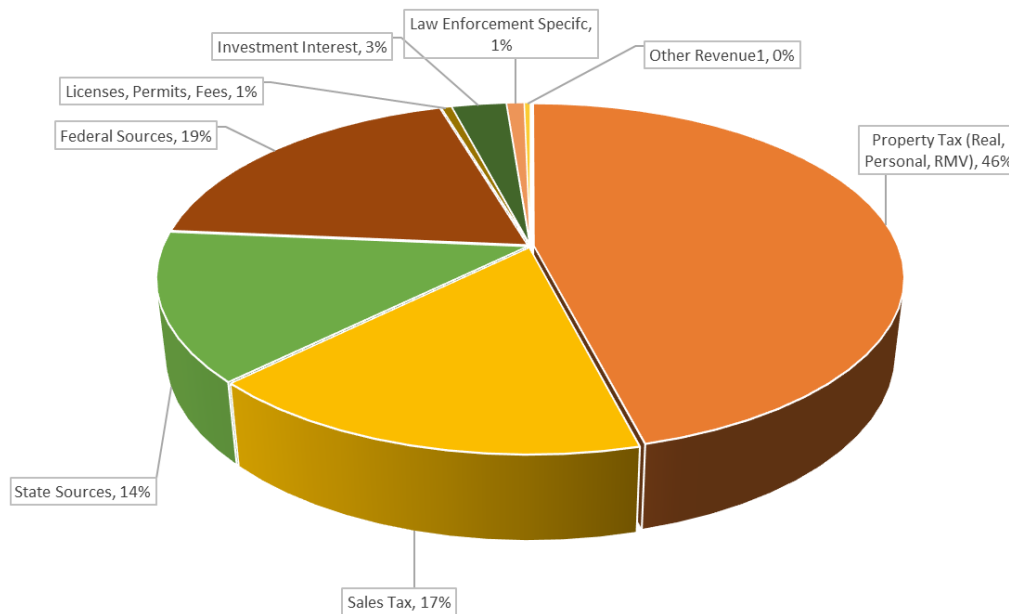
Revenue Source	Dollar Amount
Property Tax (Real, Personal, RMV)	4,942,803
Sales Tax	1,790,000
State Sources	1,477,855
Federal Sources	2,042,949
Licenses, Permits, Fees	57,289
Investment Interest	305,520
Law Enforcement Specific	98,397
Other Revenue ¹	33,786
Total:	10,748,599

The Town's major reoccurring revenue sources are the Ad-Valorem Tax, the Sales and Use Tax, and the Franchise and Utility Tax.¹ In addition, the Town received federal American Recovery Protection Act (ARPA) grant dollars.

Of \$10.7M, the Ad-Valorem (or Property Tax) represents 46% of total revenue. For the purposes of this budget, a conservative collection rate of 98.5% for this fiscal year was assumed, which is approximately

\$4.9M. Union and Mecklenburg Counties collect this tax, which includes real, personal, and registered motor vehicle property, on behalf of the Town. Despite the pandemic and current economic conditions, the property tax collection rate has consistently remained stable year over year.

Graph 3. Revenue – Where the Money Comes From



¹ The Franchise and Utility Tax \$815K is captured in the total under the "State Sources" Revenue Source in this table.

Tax Rate

The FY24 recommended budget is balanced with no proposed tax rate increase. The current tax rate is \$0.186 per one hundred dollars (\$100) of assessed valuation for taxable property as listed as of January 2023. Assessed value for property in Mecklenburg and Union Counties is \$2,442,376,705, which is an increase of \$82,999,344 from prior year. One cent on the tax rate yields \$240,574.

Revenue-Neutral Tax Rate

Per state statute, and at least every eight years, counties are required to evaluate the value of real property.² The revenue-neutral tax rate must be calculated for the budget for comparison purposes and published. Council is not required to adopt the revenue-neutral tax rate. In January 2023, Mecklenburg County completed a revaluation of its real property within its jurisdiction. Below is a table of the revenue-neutral tax rate, which is \$0.193. The growth rate was normalized at 3.5% as the sharp increase from 2021 to 2022 is likely largely due to the Atrium Health Hospital building completion.

Fiscal Year	Assessed Value	Adjusted Assessed Value	Growth Rate	Tax Rate	Tax Levy
2019-20	\$ 1,903,125,087	\$ 1,903,125,087			\$ 4,091,719
2020-21	\$ 1,931,583,412	\$ 1,931,583,412	1.50%	0.215	\$ 4,152,904
2021-22	\$ 2,519,064,919	\$ 2,519,064,919	30.41%	0.186	\$ 4,685,461
2022-23	\$ 2,662,081,435	\$ 2,662,081,435	5.68%	0.186	\$ 4,951,471
Average Growth Rate			3.59%		
2022-23 Revenue-Neutral Tax Rate				0.193	\$ 5,129,049

ARPA (American Recovery Protection Act) funds represent 19% of total revenue in the General Fund. The Town uses this money as salary replacement dollars for the Police Department personnel costs. For the purposes of this proposed budget, \$2M will be transferred into the General Fund, which will allow equivalent General Fund dollars to pay for other Council priorities such as street maintenance and repairs and necessary updates/repairs to the Stallings Park equipment and infrastructure. It is important to note that ARPA funds are a finite revenue source, and the funding must be expended by December 2026.³

² North Carolina Local Government Budget & Fiscal Control Act and § 159-11.

³ The Town received approximately \$5M in total ARPA funds. After this transfer, a reserve balance of \$1,646,172 remains.

The Sales and Use Tax represents 17% of total General Fund Revenue for FY24. This State resource is driven by individual spending habits, the national economy, and the local economy. As of December 2022, the Consumer Price Index was 6.5 %.⁴ Despite this result, it is important to monitor the Federal Reserve's activities particularly the issue on raising the national debt ceiling. At the local level, it is critical to monitor the sewer capacity issue. Future commercial and residential development could be stymied due to the lack of capacity and developers may decide to not locate in Stallings and Union County, which will negatively impact the Sales and Use tax receipts to the Town. These factors and prior year trend data suggest a very modest increase of 3.5% in growth for this revenue source. Finally, the Franchise & Utility Tax represents \$815K of the total State sources of income for the General Fund. The YOY trend for this tax remains flat and is declining.

Overall, total revenue remains flat, and projections are not keeping pace with inflation. To reiterate, the *Five-Year Financial Forecast* reported that projected operational expenditures will likely exceed revenues. Furthermore, there will not be an excess of new revenue received to cover core operational expenses or to expand program/service delivery. ARPA funds are finite and will likely be used up next fiscal year. Our current strategy of using these funds to pay for certain expenses is short-term, and a future tax rate increase is imminent in order to maintain current service delivery to our residents (plus any desired street maintenance funding above Powell Bill levels), to preserve the fiscal health of the organization, and to accomplish Council's goals.

⁴ U.S. Department of Labor, Bureau of Labor Statistics, *News Release*, December 2022. Note: This percent is before seasonal adjustment

Fund Balance and Net Position

It is important to note that the FY24 proposed budget is balanced without an unrestricted General Fund Balance appropriation. As of May 2023, the total Fund Balance in the General Fund is \$15,806,233. Of this total, unrestricted General Fund Balance is \$6,184,643. Typically, unrestricted Fund Balance may be used for one-time, nonrecurring and/or unexpected expenditures. Council appropriated approximately \$360K in unrestricted General Fund balance to cover unexpected and nonrecurring expenditures this fiscal year.

The following table shows the categories of General Fund Balance, the Changes in Fund Balance during the current fiscal year and the total balance(s) as of May.

Governmental Fund

	7/01/2022 Balance	Changes in Fund Balance	5/25/2023 Balance
General Fund		-	
Unrestricted:	6,545,483	(360,840)	6,184,643
Restricted:			-
Stabilization by State Statute	552,759	-	552,759
Powell Bill	713,769	462,902	1,176,671
Drug Forfeiture	10,362	44,400	54,762
American Recovery Protection Act (ARPA)	2,574,755	1,114,365	3,689,121
Committed:			-
Capital Project Fund - Potter/Pleasant Plain:	960,273	532,403	1,492,676
Fees in Lieu of Park Land	456,761	-	-
Assigned:			-
Subsequent year expenditures	208,200	(208,200)	-
20 Percent Reserve	2,198,840	-	2,655,601
			-
Total Fund Balance(s):	\$ 14,221,203	\$ 1,585,030	\$ 15,806,233

Net Position shows the amount of reserves in the Storm Water Fund, which is an enterprise fund type, as of May 2023. The total is \$1,734,896. Of the total, \$1M is the unrestricted balance in investments. In addition, the Town has a cash account with a balance of \$154K.

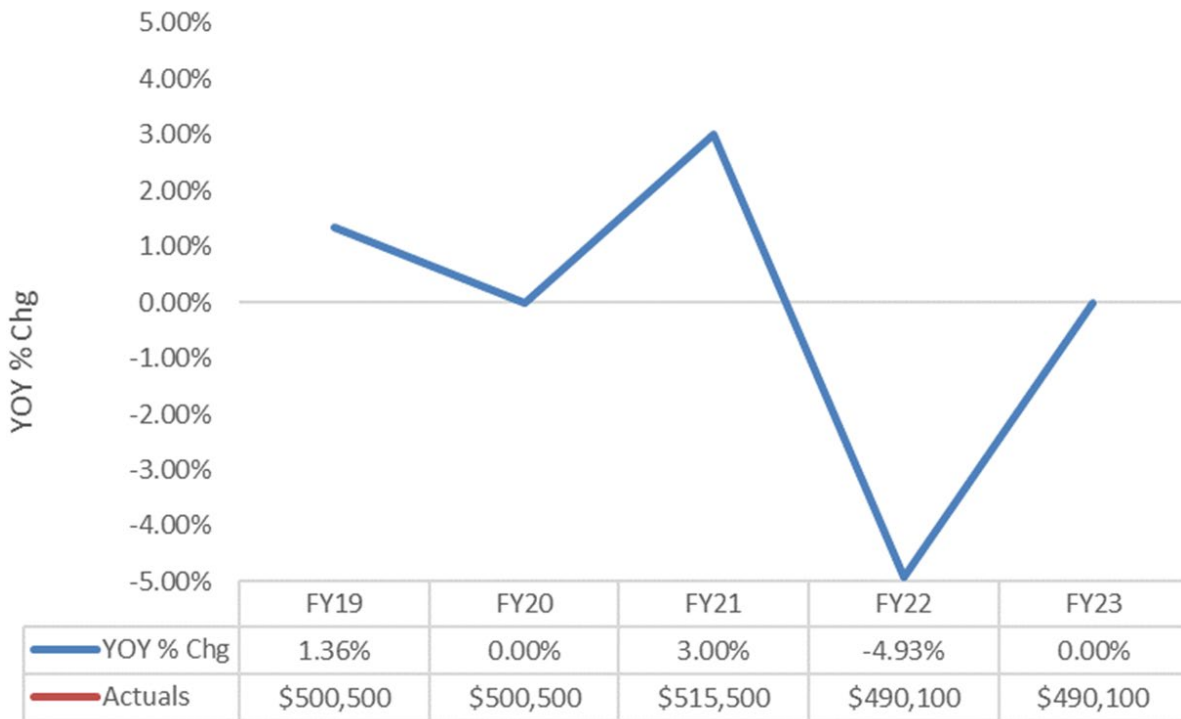
Proprietary Fund

Enterprise Fund Type: Stormwater	6/30/2022 Balance	Change in Balance	5/15/2023 Balance
Unrestricted:	\$ 1,292,799	\$ (290,799)	\$ 1,000,000
Net investment in capital assets	\$ 734,896	\$ -	\$ 734,896
Total net position:	\$ 2,027,695	\$ -	\$ 1,734,896

Storm Water Fund

During prior year’s budget development process, Council expressed an immediate concern regarding whether storm water revenue would be sufficient to meet future community stormwater needs. Considering this, staff conducted a five-year trend analysis of storm water fee revenue with no proposed changes to the current fee schedule. Below is the trend data with no change to the storm water fee⁵.

Graph 4. Five-year Trend on Storm Water Fee Cash Receipts to Town



Based on Council direction, a storm water fee increase is proposed for FY24. The new fee will be implemented in July and is \$67 for residential parcels and \$67 per ERU (Equivalent Residential Unit) for commercial parcels. It is important to remember that the Town’s stormwater infrastructure is aging, construction/inflation costs have/are increasingly rapidly, and the Town has reportedly never increased its stormwater fee. With the implementation of the amended storm water fee, the Town will receive an estimated \$319K in new storm water fee revenue. The FY24 total Storm Water Fund proposed budget is \$813,716, which is an increase of \$33,616 or 4% from prior year. The proposed expenditures for the Storm Water Fund include \$400K in storm water maintenance and repair projects and \$15K in street sweeping, and \$20K for cleaning catch basins. This revised fee increase will help Council maintain its storm water fund reserve balance of \$1.2M.

⁵ Currently, the adopted stormwater fee is \$46 for residential parcels and \$33/ERU. The latter represents commercial parcels.

Fee Schedule

In addition to a storm water fee increase, Planning & Zoning and Park & Recreation staff assessed their respective fee structure(s) and compared the current fees to similar jurisdictions in the area. As a result of this comparison, residential and commercial land development fee adjustments were made, and event fees for vendors using the parks were proposed. The adjustments to the fee schedule are consistent with similar jurisdictions. No adjustments are made to the Police Department's fee schedule for this year. (Attached is the revised *2023-2024 Fee Schedule*.)

Five-Year Capital Improvement Plan (CIP) and FY24 Capital Budget

Finally, the five-year Capital Improvement Plan (CIP) supports rolling stock, equipment replacements and capital projects. During the FY24 budget development process, departments reviewed their respective CIP projects and recommended projects for inclusion in this year's capital budget. As a reminder, the annual capital budget is included in each department's capital outlay line in their operating budgets. The total FY24 Capital Budget is \$3,104,300. Of this total, \$2.1M includes projects within the General Fund.

As a reminder, these capital items were discussed as part of the Notable Items list. In short, the Capital Budget includes these significant items:

- ✓ PD Vehicle Replacement Program (\$187K),
 - In-Car Computer Replacements (\$13K),
 - In-Car Camera Replacements (\$29K),
- ✓ Street Resurfacing (\$1M),
- ✓ Stallings Municipal Park Upgrades,
 - Playground Replacement (\$150K),
 - Wooden Structure Refurbishment (\$50K),
 - Tennis/Pickleball Court Resurfacing (\$15K), and
- ✓ Stormwater Repairs (\$400K).

In closing, I am pleased to present you with your FY24 proposed balanced budget, which includes no ad valorem tax rate increase. This budget is transparent, fiscally responsible, and supports the goals and priorities of Council. Thank you for your continued commitment to the residents of Stallings. Despite the challenging budget development process, I appreciate Council and Staff's hard work ethic and this team's collaborative approach to decision-making.

Please do not hesitate to contact Finance Officer Jamie Privuznak (jprivuznak@stallingsnc.org), Assistant Town Manager/Town Clerk Erinn Nichols (enichols@stallingsnc.org) or me, if you need additional information or have questions.

Respectfully submitted this is the 27th day of May 2023.

Sincerely,

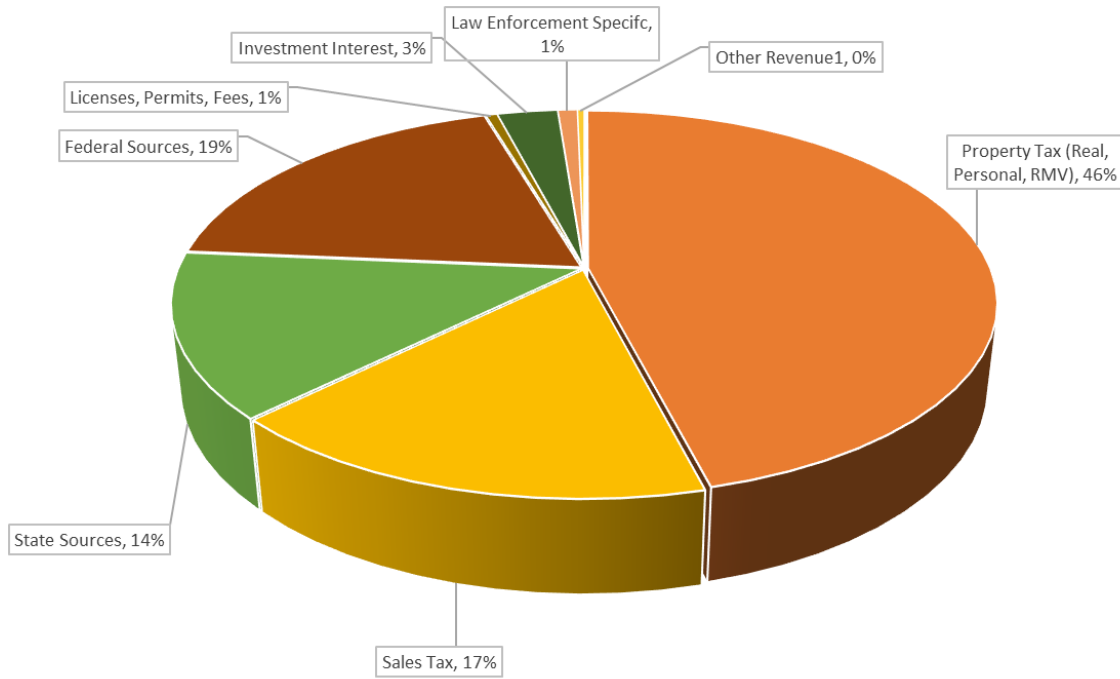
A handwritten signature in black ink, appearing to read 'A. Sewell', enclosed in a thin black rectangular border.

M. Alexander Sewell, Esq., ICMA-CM
Town Manager



General Fund Budget Summary

Where Does the Money Come From?



Revenue Source	Dollar Amount	Percent
Property Tax (Real, Personal, RMV)	4,942,803	46.0%
Sales Tax	1,790,000	16.7%
State Sources	1,477,855	13.7%
Federal Sources	2,042,949	19.0%
Licenses, Permits, Fees	57,289	0.5%
Investment Interest	305,520	2.8%
Law Enforcement Specific	98,397	0.9%
Other Revenue ¹	33,786	0.3%
Total:	10,748,599	100.0%



General Fund Revenue by Source

	FY22	FY23	FY24				
	Budget Actuals	Adopted Budget	Adopted Budget	% of Total	Comments	YOY Dollar Change	YOY % Change
10 General Fund							
REVENUE:							
10-00-3197-100 Taxes Ad Valorem - Current Year	4,277,050	4,344,500	4,474,678	41.6%	FY24 Real and Personal Property Value Estimate, excluding Registered Motor Vehicle value, from Union and Mecklenburg Counties at \$2,442,376,705. Prior Year at \$2,359,377,361.	130,178	3.0%
10-00-3198-118 Taxes Ad Valorem 17-18							
10-00-3198-119 Taxes Ad Valorem 18-19	7	-	-	0.0%	Current Tax Rate and Calculation 0.186 x \$2,442,376,705/100 = \$4,542,821 and assumed a 98.50% collection rate	-	-
10-00-3198-120 Taxes Ad Valorem 19-20	38	-	-	0.0%		-	-
10-00-3198-121 Taxes Ad Valorem 20-21	689	-	9,690	0.1%		9,690	-
10-00-3198-122 Taxes Ad Valorem 21-22	46,175	4,000	4,260	0.0%		260	6.5%
10-00-3198-800 Taxes Ad Valorem Refunds	-	-	46,175	0.4%	Based on FY22 actuals for prior year collections	46,175	-
10-00-3220-310 Solid Waste Disposal Tax	12,200	12,000	12,780	0.1%	NC Department of Revenue collects and distributes quarterly. As of February 28, the Town received its first and second quarter (approx. \$3K) disbursements. NCDOR projects no change	780	6.5%
10-00-3231-231 Sales and Use Tax							
10-00-3272-220 Gross Vehicle Rental Tax	1,828,746	1,775,000	1,790,000	16.7%	Represents 1 percent growth rate based on seven years of actuals, a three year forecast and no new commercial development in the local community. Flat growth due to limited sewer capacity for new commercial projects such as restaurants, food chains, retail, etc.. Used the NCLM Sales and Use Tax Calculator and local data for the request.	15,000	0.8%
10-00-3280-100 Motor Vehicle Tax - Current Year	14,090	12,500	12,500	0.1%		-	0.0%
10-00-3280-200 Motor Vehicle Tax - Prior Years	342,437	310,800	340,000	3.2%	FY24 Registered Motor Vehicle (RMV) value for Union County only is \$219,704,730. Prior RMV at \$208,330,196. Calculation 0.186 x \$219,704,730/100, using 98.50% collection rate at \$404,565 (rounded). Request \$340K based on actuals and prior year trend data.	29,200	9.4%
10-00-3316-300 Powell Bill Allocation	72,061	76,000	68,000	0.6%		(8,000)	-10.5%
10-00-3322-200 Beer and Wine Tax	445,984	445,000	450,000	4.2%	The Town receives Powell Bill money from the State on a semi-annual basis in October and January. Based on FY23 actuals.	5,000	1.1%
10-00-3324-200 Franchise and Utility Tax	64,215	70,000	70,000	0.7%	The Town receives Beer and Wine tax disbursements from the State annually. As of February 2023, the Town has not received its disbursement. The disbursement is expected in early April. NC DOR projects no change	-	0.0%
10-00-3430-200 Dept of Commerce Grant	811,629	780,000	815,000	7.6%	The Town receives the Franchise and Utility Tax disbursement from the NC Department of Revenue quarterly. As of March 2023, the Town received its first, second and third quarter disbursements. Based on prior year collections.	35,000	4.5%
10-00-3430-300 NC SCIF Grant	50,000	-	-	0.0%		-	-
10-00-3440-100 Municipal Trust Grant	1,600,000	-	-	0.0%		-	-
10-00-3450-100 ARP Funds	2,458	-	-	0.0%		-	-
10-00-3831-800 Investment Earnings - General Fund	-	-	-	0.0%		-	-
10-00-3831-801 Investment Earnings - Powell Bill	12,600	1,200	265,000	2.5%	Based on prior year collections	263,800	100.0%
10-00-3831-804 Interest	1,601	200	32,000	0.3%	Based on prior year collections	31,800	100.0%
10-00-3834-800 Civic Building Rent	8,632	8,000	8,520	0.1%	Based on prior year collections	520	6.5%
10-00-3834-810 Rental Property Rent	-	-	-	0.0%		-	-
10-00-3835-800 Sale of Surplus Property	13,600	10,200	13,600	0.1%	Rental Property on 329 Stallings Road	3,400	33.3%
10-00-3839-800 Miscellaneous Revenue	-	-	-	0.0%		-	-
10-00-3839-801 Fees	256	6,000	6,000	0.1%		-	0.0%
10-00-3839-802 Online CC Fees	-	-	-	0.0%		-	-
10-00-3839-804 Donations/Contributions	35	700	746	0.0%	Account for CC Fees Collected	46	6.6%
10-00-3839-806 Insurance Proceeds	-	-	-	0.0%		-	-
10-00-3839-807 Admin Fees from Fines & Forfeitures	-	-	-	0.0%		-	-
10-00-3839-808 Fees in Lieu of Park Land	82,336	-	-	0.0%		-	-
10-00-3839-809 Wellness Grant - North Carolina League of Municipalities	-	-	2,244	0.0%		2,244	-
10-00-3910-900 Proceeds from long Term Debt	-	-	-	0.0%		-	-

10-10-3317-200 Unauthorized Substances	-	-	1,694	0.0%		1,694	-
10-10-3317-300 Forfeiture - Dept. of Justice	-	10,000	-	0.0%		(10,000)	-100.0%
10-10-3317-400 Forfeiture - Dept. of Treasury	-	-	55,000	0.5%		55,000	(54,400)
10-10-3317-850 Dept of Justice - Reimbursements	-	-	2,002	0.0%		2,002	-
10-10-3317-800 Sale of Surplus Property - DOJ Asset	-	-	11,000	0.1%		11,000	-
10-10-3430-300 Governor's Hwy Safety Program	-	-	-	0.0%		-	-
10-10-3430-310 Governor's Crime Commission Grant - CALEA	19,436	-	17,575	0.2%	This is Year 2 of 2 year federal grant award from State for PD accreditation.	17,575	-
10-10-3430-500 Grant Revenue NCLM	1,000	-	2,000	0.0%	North Carolina League of Municipalities contribution towards bullet proof vests.	2,000	-
10-10-3430-320 DOJ Bulletproof Vest Grant	3,805	-	2,288	0.0%		2,288	-
10-10-3839-401 PD LiveScan User Fee	-	-	2,000	0.0%	NEW: Annual Fee of \$1K from Mint Hill and Pineville Police Departments for use of fingerprint machine. See interlocal agreement.	2,000	-
10-10-3839-410 Police Report Fees	3,308	2,700	3,226	0.0%	Keeping at FY2022 level	526	19.5%
10-10-3839-430 Miscellaneous PD Revenue	77	-	131	0.0%		131	-
10-10-3839-440 Fundraising Revenue	9,200	-	-	0.0%		-	-
10-10-3839-800 Sale of Surplus Property - PD	793	24,000	18,000	0.2%	Sale of Retired PD vehicles - 3 @ \$8K each	(6,000)	-25.0%
10-10-3839-806 Insurance Proceeds	15,384	-	6,282	0.1%		6,282	-
10-20-3430-300 NC Dept of Transportation - Rev for Reimb Exp	-	-	-	0.0%		-	-
10-20-3430-400 TIA Revenue - Development Fee	-	15,000	-	0.0%		(15,000)	-100.0%
10-10-3430-310 Governor's Crime Commission Grant - CALEA	250,000	-	-	0.0%	\$1.1M was removed because it was a one-time cash receipt in FY23.	-	-
10-40-3491-400 Zoning Fees	61,480	60,000	50,000	0.5%		(10,000)	-16.7%
10-40-3491-403 Nuisance Abatement Fees	-	1,000	-	0.0%		(1,000)	-100.0%
10-40-3491-405 Civil Citations	10,800	1,000	800	0.0%		(200)	-20.0%
10-40-3491-301 CRTPO Grant	-	-	100,000	0.9%	CRTPO grant award will be received in December 2023.	100,000	-
10-80-3834-800 Park Property Rent	11,390	7,800	9,442	0.1%		1,642	21.1%
10-80-3839-803 Event Revenue	-	600	-	0.0%	Vendor Fees	(600)	-100.0%
10-80-3839-804 Stallings Fest	200	500	500	0.0%	One-time cash receipt of \$5K from Atrium Health for prior year festival was removed.	-	0.0%
10-80-3839-805 Donations for Park Events	2,000	-	2,000	0.0%		2,000	-
10-80-3839-807 Program Revenue	793	900	517	0.0%	Camp Gladiator, instructor led classes, food trucks	(383)	-42.6%
10-80-3839-808 Miscellaneous Revenue	-	5,000	-	0.0%		(5,000)	-100.0%
10-99-3991-600 Unrestricted Fund Balance (and Appropriations)	6,545,483	208,200	-	0.0%		-	0.0%
10-99-3991-605 ARPA Grant (and Fund Transfer-in)	5,147,440	1,699,600	2,042,949	19.0%	Amount per the Project Request and Eligibility Determination Report/Police Salaries Revenue Replacement	343,349	20.2%
10-99-3991-610 Powell Bill (and Transfer in)	713,769	660,000	-	0.0%	Unrestricted funds to be used for additional road repair work	(660,000)	-100.0%
10-99-3991-620 Drug Forfeiture (and Transfer in)	10,362	15,000	-	0.0%	To be used for specific policing purposes	(15,000)	-100.0%
10-99-3991-630 Restricted Fee in Lieu of Parkland Transfer in	-	426,800	-	0.0%	In FY23, total amount used for Vickery portion of Blair Mill Greenway	(426,800)	-100.0%
TOTAL GENERAL FUND REVENUE	\$ 22,493,557	\$ 10,994,200	10,748,599	100%		(245,601)	-2.2%

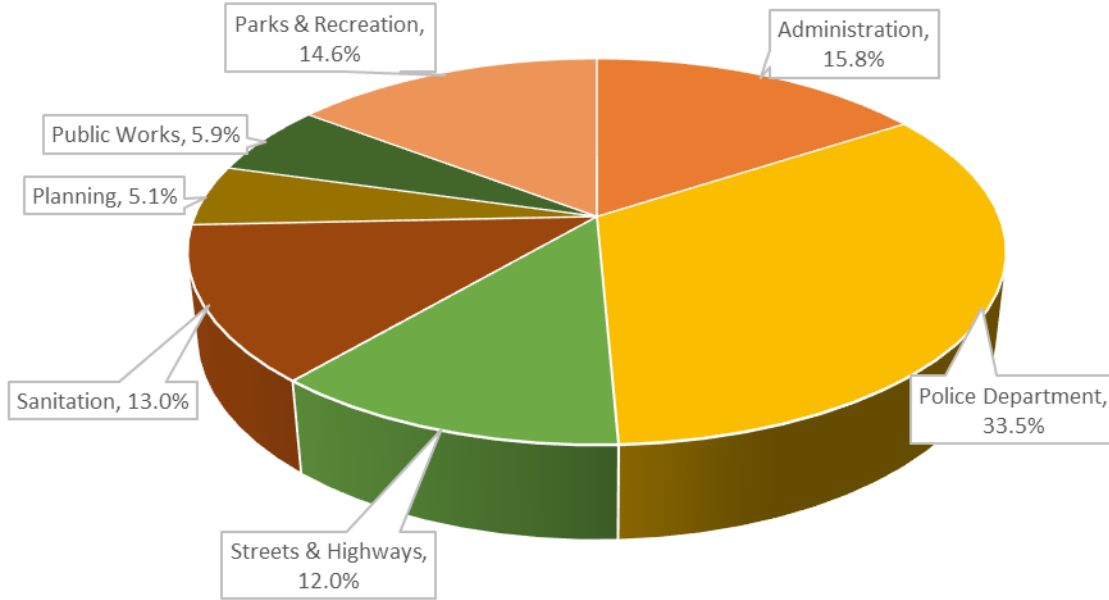
\$ 7,984,600 \$ 8,705,650
 \$ 8,764,700 \$ 9,603,822

Removes Fund Balance Appropriations from Revenue total
 Includes Storm Water Fund Revenue and no General Fund Balance Appropriations

¹ Year-end projection is base on expenditures through March 2023 and three months (April, May, and June) remaining in the current fiscal period.

Total General Fund Revenue (less Reserves):	8,705,650
Total Reserve Transfer in (ARPA):	2,042,949
Total General Fund Expenditures:	10,748,599

Where Does the Money Go?



Department	Dollar Amount	Percentage
Administration	1,702,098	15.8%
Police Department	3,596,563	33.5%
Streets & Highways	1,288,234	12.0%
Powell Bill (added to HWY)	0	0.0%
Sanitation	1,400,000	13.0%
Planning	548,360	5.1%
Public Works	639,388	5.9%
Parks & Recreation	1,573,955	14.6%
Contingency	-	0.0%
Total:	10,748,599	100.0%

Debt Service (\$349.6K) is included in the Administration Total amount.

Town of Stallings
FY24 Operating Budget



Table 1: FY24 Budget Summary by Fund and Department

General Fund

	FY22 Adopted	FY23 Adopted	FY24 Adopted	Dollar Chg	% Chg
General Government ¹	4,691,900	1,768,300	1,702,098	(66,202)	-3.7%
Police Department	2,720,100	3,500,200	3,596,563	96,363	2.8%
Streets & Highways ²	723,100	612,200	838,234	226,034	36.9%
Powell Bill ³	513,700	1,100,000	450,000	(650,000)	-59.1%
Sanitation	1,050,600	1,110,000	1,400,000	290,000	26.1%
Planning & Zoning	404,600	486,000	548,360	62,360	12.8%
Public Works	297,400	758,500	639,388	(119,112)	-15.7%
Parks & Recreation	1,290,700	1,561,700	1,573,955	12,255	0.8%
Contingency	100	97,300	-	(97,300)	-100.0%
General Fund Total:	\$ 11,692,200	\$ 10,994,200	\$ 10,748,599	(245,601)	-2.2%

¹Election (\$15K) and annual Debt Service Principal and monthly Interest Payment(s) are included in the Administration budget total.

²Decrease due to moving Utilities line to Public Works operating budget. In addition, Town Gateway signage is postponed

³Powell Bill spending is split with Streets and Highways Paving and Resurfacing line. Major spending on road improvements will happen later in the fiscal year, which will increase the year-end projection.

⁴The projection includes expenses through February 2023 and four months remaining in the fiscal year.

Stormwater Fund

	FY22 Adopted	FY23 Adopted	FY24 Adopted	Dollar Chg	% Chg
Stormwater ¹	490,100	780,100	898,172	118,072	15.1%
Stormwater Fund Total:	\$ 490,100	\$ 780,100	\$ 898,172	\$ 118,072	15.1%

¹The recommended stormwater fee increase is \$46 to \$67 residential parcels and commercial is \$33 to \$67/ERU.

Budget Summary Total

	FY22 Adopted	FY23 Adopted	FY24 Adopted	Dollar Chg	% Chg
FY24 Total(s):	12,182,300	11,774,300	11,646,771	(127,529)	-1.1%
FY24 Budget Total:	\$ 12,182,300	\$ 11,774,300	\$ 11,646,771	\$ (127,529)	-1.1%



General Fund Department Budgets

Town of Stallings

FY24 Line-Item Budget



Dept: General Government

Budget Highlights:

- 1 Election cost (\$15K).
- 2 Interest payment on Note in Debt Service dropped 14 percent.
- 3 Worker's Compensation (19%) and Property and Liability Insurance (18%) increases per the North Carolina League of Municipalities.

	FY23 Adopted Budget	FY23 Year-end Projection ¹	Line-Item Justification	FY24 Adopted Budget	Dollar Change	Percent Change
10 General Fund						
00 General Government						
10-00-4110-000 Salaries - Elected Officials	36,600	32,450	Per Council Pay Policy	36,600	-	0.0%
10-00-4110-009 Employer Portion of PR Taxes	2,800	2,483	Social Security and Medicare comprise FICA at 7.65 of base salary	2,800	-	0.0%
10-00-4120-000 Salaries and Wages - Regular	454,840	349,682	Includes 2% Pay Step, a CPI of 6.5% and a Bonus of 1% per TOS policy.	510,047	55,207	12.1%
10-00-4120-003 Car Stipend - Town Manager	6,000	4,385		6,000	-	
10-00-4120-007 Supplemental Retirement (401k)	22,720	16,455	Town Match is 5% per TOS policy.	25,502	2,782	12.2%
10-00-4120-008 Board Member Salary	2,400	400		2,400	-	0.0%
10-00-4120-009 Employer Portion PR Taxes	35,300	25,825	FICA comprises Social Security (6.2%) and Medicare (1.45%) for 7.65%	39,018	3,718	10.5%
10-00-4120-010 Retirement Contribution	55,449	41,886	NC State Retirement Non-LEO Contribution Rate is 12.93% for FY24.	65,948	10,499	18.9%
10-00-4120-011 Health Insurance	40,800	41,162	For FY24, the NCLM estimate is a 2.5% renewal for health; Dental and Vision remain the same and Short-term disability increases slightly.	53,606	12,806	31.4%
10-00-4120-013 Unemployment Compensation	-	-		-	-	-
10-00-4120-014 Worker's Compensation	991	864	This is a 19 percent increase per the NCLM final assessment.	1,179	188	19.0%
10-00-4120-015 Employee Health and Wellness	6,000	2,538		6,000	-	0.0%
10-00-4120-016 Uniforms	1,500	1,560	Logo Apparel - Includes Council and Staff shirts/jackets/etc. (does not include uniforms for specific departments) \$75 per council members, \$50/Admin employee for Stallings merch;	-	(1,500)	-100%
10-00-4120-017 Training	24,000	11,920	\$1,500/yr./person (5 people); plus additional \$1.5K per council member training. Town Manager Training (SOG, CLE, ICMA, NCLM, NCCMA, NC State/District Bar) \$2K contingency, \$6K Performance Eval Training Can be decreased if overall budget warrants	14,000	(10,000)	-42%
10-00-4120-018 Audit/Accounting	26,000	33,528	Per Potter contract and engagement letter.	31,000	5,000	19%
10-00-4120-019 Legal Fees	80,000	50,095	Cox Law rates remain the same (\$250/mo. retainer and \$225/hour)	80,000	-	0%
10-00-4120-020 Medical Expense - New Hire/Drug Testing	1,200	994	All drug testing except PD is charged here	1,200	-	0%

10-00-4120-021	Supplies/Materials	10,000	5,642	Building/Cleaning & Kitchen Supplies - Both buildings	10,000	-	0%
10-00-4120-022	Meetings/Events	12,500	10,860	Council Meetings/Staff Events/Christmas Party; Can be decreased if overall budget warrants	10,000	(2,500)	-20%
10-00-4120-023	Dues/Subscriptions/Pub	32,000	27,087	NCLM \$15.8K, CCOG \$4K, UNC School of Govt Dues \$2,450. Plus, other dues and subscriptions	33,800	1,800	6%
10-00-4120-025	Vehicle Maintenance	1,200	1,215	Red Camry - Oil Changes/tires/inspections	1,500	300	25%
10-00-4120-026	Office Supplies	15,000	6,016		10,000	(5,000)	-33%
10-00-4120-027	Postage	3,500	3,493		4,000	500	14%
10-00-4120-028	Bank Charges	6,000	5,373	PNC (\$7.8K annually) , PRK CC Merchant account (\$70/annually) Fees	8,000	2,000	33%
10-00-4120-029	Inventory/Equipment	5,000	1,872	Shelving and desks for office space	3,000	(2,000)	-40%
10-00-4120-030	Computer and Related	115,000	88,135	NEW: Hootsuite (at \$1,200/year). CompuNet World rates remain the same (\$6K/mo.), Granite Sky (\$350/mo.). Technocom, Open Broadband, computer replacement and software (including Microsoft)	109,709	(5,291)	-5%
	[Placeholder] Software Subscription (GASB 96 or "SBITA")	-	-	Southern Software (financial management system) service agreement	6,490	6,490	-
10-00-4120-031	Travel/Mileage	7,200	670	\$600/person/conference (5 staff and 7 mayor and council)	4,200	(3,000)	-42%
10-00-4120-032	Telephone	18,000	8,088	Land lines, voicemail digital system, cell phones	12,000	(6,000)	-33%
10-00-4120-033	Utilities	38,000	31,058		38,000	-	0%
10-00-4120-034	Historical Signage	6,000	4,755	Historic Committee - Historical Signage; Two signs carry over	6,000	-	0%
10-00-4120-035	Repairs/Maint (Equipment)	500	500		500	-	0%
10-00-4120-036	Fuel	1,000	268	Camry	500	(500)	-50%
10-00-4120-037	Advertising	5,000	1,011	Legal Advertisements, Public Notices	3,500	(1,500)	-30%
10-00-4120-039	Outside Services	156,000	97,412	Janitorial (\$12k), Shred-it (\$1K) Archive Social (\$3K annually), CPA Amount (\$10K), Dominion Payroll (\$10.8K/annually or \$900/mo.)	36,800	(119,200)	-76%
10-00-4120-040	Tax Collection Fees	74,000	82,339	Union and Mecklenburg counties for Ad Valorem and Motor Vehicle (approx. 1.5% of collections).	83,000	9,000	12%
10-00-4120-042	Equipment Rental	14,000	11,618	Copier Lease at \$970/mo.	12,000	(2,000)	-14%
10-00-4120-045	Property Insurance	30,500	32,220	This is an 18 percent increase per the NCLM final assessment.	35,956	5,456	18%
10-00-4120-048	Employee Morale	3,600	3,477	Catcha Awards, Team Building exercises	3,600	-	0%
10-00-4120-049	Miscellaneous	6,000	12,980	Property Taxes on buildings we own.	6,000	-	0%
10-00-4120-050	Licenses and Fees	1,200	860	Vehicle Licenses and other fees	1,200	-	0%
10-00-4120-085	Wellness Grant - NCLM	-	2,107	1x grant receipt in FY23.	-	-	-
10-00-4120-093	Codify Ordinances	2,700	1,996	Cost determine by number of pages codified; Annual codifying; code online	2,700	-	0%
10-00-4120-094	Public Service Appreciation	10,000	10,000		9,500	(500)	-5%
10-00-4120-097	Manager Discretionary	20,000	20,000		10,000	(10,000)	-50%
10-00-4120-099	Capital Outlay	18,000	18,000	No capital budget for FY24.	-	(18,000)	-100%
10-00-4170-039	Election	-	-	Union County quote for Nov election	15,157	15,157	-
10-60-9110-075	Note Principal (Debt Service)	291,800	291,800	In November 2019, you entered into an installment purchase contract for the build out of Town Hall & Public Works buildings. The terms of the contract is for 10 years and at an interest rate of 3.45 percent. You are in year 5 of your 10 year term. As part of closing, you agreed to pay principal annually. The amount of principal to be paid is per the amortization schedule in the closing agreement.	291,800	-	0%
10-60-9110-076	Interest on Note	68,000	70,470	The monthly interest payment decreased from \$5K to \$4K, starting in April 2024, per closing agreement.	57,886	(10,114)	-15%
00 General Government Total(\$):		\$ 1,768,300	\$ 1,837,233		\$ 1,702,098	\$ (66,202)	-3.7%

¹ Projection is based on 4 months remaining in current fiscal year and a monthly average of expenses as of February 2023.

Town of Stallings

FY24 Line-Item Budget



Dept: Police

Budget Highlights:

- 1 Body Worn Camera ("BWC") Replacement Program.
- 2 Taser Replacement Program.
- 3 Vehicle Replacement Program.
- 4 In-Car Computer Replacement Program.
- 5 In-Car Camera Replacement Program.

	FY23 Adopted Budget	FY23 Year-end Projection ¹	Line-Item Justification	FY24 Adopted Budget	Dollar Change	Percent Change
10 General Fund						
10 Public Safety						
10-10-4310-000 Salaries & Wages - Regular	1,678,960	1,356,671	Includes 2% Pay Step, a CPI of 6.5% and a Bonus of 1% per TOS policy. Includes four vacant positions.	1,897,935	218,975	13.0%
10-10-4310-001 Salaries & Wages - Overtime	17,500	17,121		17,500	-	0.0%
10-10-4310-003 Salaries & Wages - Town Event Security Pay	15,000	2,164		15,000	-	0.0%
10-10-4310-004 Separation Allowance - LE	88,660	76,983	This applies to five former Town Law Enforcement Officers	88,660	-	0.0%
10-10-4310-005 Officers Incentive Pay Plan	60,000	-		60,000	-	0.0%
10-10-4310-006 Supplemental Retirement - LE (401k)	81,500	62,938	Town Match is 5% per TOS policy.	87,119	5,619	6.9%
10-10-4310-007 Supplemental Retirement (401k)	7,090	4,593	Town Match is 5% per TOS policy.	6,131	(959)	-13.5%
10-10-4310-008 Board Member Salary	3,000	-		3,000	-	0.0%
10-10-4310-009 Employer Portion PR Taxes	142,510	102,385	FICA comprises Social Security (6.2%) and Medicare (1.45%) for 7.65%	145,195	2,685	1.9%
10-10-4310-010 Retirement Contributions	206,140	173,830	NC State Retirement Non-LEO Contribution Rate is 12.93% and the LEO Contribution Rate is 14.04% for FY24.	260,486	54,346	26.4%
10-10-4310-011 Health Insurance	213,600	200,109	For FY24, the NCLM estimate is a 2.5% renewal for health; Dental and Vision remain the same and Short-term disability increases slightly.	245,600	32,000	15.0%
10-10-4310-013 Unemployment Compensation	3,000	-		3,000	-	0.0%
10-10-4310-014 Worker's Compensation	38,590	35,046	This is a 19 percent increase based on the NCLM final assessment.	45,922	7,332	19.0%
10-10-4310-015 Employee Health and Wellness	1,000	1,065		1,000	-	0.0%
10-10-4310-016 Uniforms	19,000	13,192	increase costs in replacements and new hires	20,000	1,000	5.3%
10-10-4310-017 Training			Increase needed to implement continued development of officers. Younger department requires higher levels of training. 2K added if 2 officers hired	13,000	2,000	18.2%
10-10-4310-019 Legal Fees	11,000	8,598		9,200	-	0.0%
10-10-4310-020 Medical / New Hire Expenses	9,200	9,000		9,200	-	0.0%
	5,000	4,981	Increase in costs for onboarding (psych and polygraph) and potential increase in new officers	6,000	1,000	20.0%

10-10-4310-021	Supplies / Materials	3,000	2,915		3,000	-	0.0%
10-10-4310-022	Meetings/Events	8,000	7,222	Crime prevention materials, community handout/ event materials	8,000	-	0.0%
10-10-4310-023	Dues/Subscriptions/Pub	2,000	1,957	Various association dues now including accreditation manager	2,500	500	25.0%
10-10-4310-024	Buildings and Grounds	2,000	3,193	increase needed to begin transitioning doors to card access	2,000	-	0.0%
10-10-4310-025	Vehicle Maintenance	42,000	28,671		42,000	-	0.0%
10-10-4310-026	Office Supplies	6,000	8,343		6,000	-	0.0%
10-10-4310-027	Postage	400	180		400	-	0.0%
10-10-4310-029	Inventory/Equipment	16,000	15,379	increase in overall equipment costs 1k added if 2 new officers added	17,000	1,000	6.3%
10-10-4310-030	Computer and Related	21,300	25,741	overall increases in computer related equipment. These are personal desktop PCs and not computer expenses for upfit of police vehicle.	23,000	1,700	8.0%
	[Placeholder] Software Subscription (GASB 96 or "SBITA")	-	-		-	-	-
10-10-4310-031	Travel	4,000	3,639		4,000	-	0.0%
10-10-4310-032	Telephone/Communications	18,500	17,788		18,500	-	0.0%
10-10-4310-033	Utilities	-	-		-	-	-
10-10-4310-035	Repairs/Maintenance - Equipment	9,700	142		9,700	-	0.0%
10-10-4310-036	Fuel	124,000	63,711		101,000	(23,000)	-18.5%
10-10-4310-038	Guns and Ammunition	9,500	9,502	1000 for firearms and 750 for ammo if 2 new officers hired	10,450	950	10.0%
10-10-4310-039	Outside Services	15,700	4,825	increase in report management annual maintenance addition of crime mapping	21,500	5,800	36.9%
10-10-4310-040	Crime Lab Expense	8,750	-	Needs fluctuate with crime rates	8,750	-	0.0%
10-10-4310-042	Equipment Rental	6,300	6,300		6,300	-	0.0%
10-10-4310-043	Vehicle Purchase	198,000	248,000	reflects 13% in vehicle cost. Three vehicles at \$62K per vehicle.	187,000	(11,000)	-5.6%
10-10-4310-044	Investigation Expense	5,000	5,949	increase need for more technical investigations	7,000	2,000	40.0%
10-10-4310-045	Property Insurance	30,000	33,124	This is an 18 percent increase per the NCLM final assessment.	35,340	5,340	17.8%
10-10-4310-047	Fundraising Expense	2,500	-	This is a 0 line and donations are transferred from revenue	-	-	-
10-10-4310-049	Miscellaneous	8,300	8,420		8,300	-	0.0%
10-10-4310-060	K-9 Unit	8,700	6,905		8,700	-	0.0%
10-10-4310-149	Emergency Services & Supplies	2,500	-		2,500	-	0.0%

10-10-4310-099 Capital Outlay	322,300	101,145	Lexipol (\$12K); One time/Capital Cost(s): In-car computer replacement (\$13K), Body camera replacement (\$14.5K), In car camera replacement (\$29.6K) and Taser Replacement (\$23.2K)	92,300	(230,000)	-71.4%
	\$ 3,475,200	\$ 2,671,728		\$ 3,549,988	\$ 74,788	
Intergovernmental Expense Budget(s):						
10-10-4410-070 DOJ-Bullet Proof Vest Grant	-	1,572	5 year life span for a vest.	-	-	-
10-10-4420-590 Grant Expense - NCLM	-	-	Corresponding expense budget for NCLM annual contribution towards bullet proof vests	2,000	2,000	-
10-10-4410-090 Grant Expense - GCC - CALEA	-	-	Per GCC award letter, this is Year 2 of 2 year federal grant award from State.	17,575	17,575	-
10-10-4420-030 Department of Justice	-	-	Asset Forfeiture funds	-	-	-
10-10-4420-040 Department of Treasury	25,000	4,570	Asset Forfeiture funds	25,000	-	0.0%
10-10-4410-095 LiveScan Fingerprint Machine - Maintenance Fee	-	-	Expense budget for \$2K in revenue received per Mint and Pineville PD interlocal agreement.	2,000	2,000	-
10 Public Safety	\$ 3,500,200	\$ 2,677,870		\$ 3,596,563	\$ 96,363	2.8%

¹Projection is based on expenses through February 2023 and four months remaining in current fiscal year.

Town of Stallings

FY24 Line-Item Budget



Dept: Streets and Highways

Budget Highlights:

- 1 Phased, Two-Year Approach for \$600K in paving and resurfacing needs.
- 2 Gateway signage postponed.
- 3 Moved the Utilities line item (\$120K) to the Public Works budget.
- 4 Sidewalk Study (\$50K).

	FY23 Adopted Budget	FY23 Year-end Projection ¹	Line-Item Justification	FY24 Adopted Budget	Dollar Change	Percent Change
10 General Fund						
20 Transportation						
4510 Streets and Highways						
10-20-4510-000 Salaries and Wages	36,150	72,384	Increase is due to a full-time Engineer on staff. The total cost for the Town Engineer and the Associate Engineer are split (50/50%) between the General and Stormwater Funds. Includes 2% Pay Step, a CPI of 6.5% and a Bonus of 1% per TOS policy.	102,231	66,081	100.0%
10-20-4510-007 Supplemental Retirement (401K)	1,775	2,068	Town Match is 5% per TOS policy.	5,107	3,332	100.0%
10-20-4510-008 Board Member Salary	1,800	-	TAC	1,800	-	0.0%
10-20-4510-009 Employer's Portion of PR taxes	2,760	5,446	FICA comprises Social Security (6.2%) and Medicare (1.45%) for 7.65%	7,815	5,055	100.0%
10-20-4510-010 Retirement Contribution	4,460	7,581	NC State Retirement Non-LEO Contribution Rate is 12.93% for FY24.	13,209	8,749	100.0%
10-20-4510-011 Health Insurance	4,200	6,518	For FY24, the NCLM estimate is a 2.5% renewal for health; Dental and Vision remain the same and Short-term disability increases slightly.	8,431	4,231	100.0%
10-20-4510-014 Workers Compensation	680	618	This is a 19 percent increase based on the NCLM final assessment.	809	129	19.0%
10-20-4510-015 Employee Health and Wellness	-	-		1,000	1,000	-
10-20-4510-016 Uniforms	500	-		500	-	0.0%
10-20-4510-017 Training	1,000	1,750	\$1,500/year per person	3,000	2,000	100.0%

10-20-4510-021	Supplies/Materials	600	2,272	Misc. supplies	3,100	2,500	100.0%
10-20-4510-023	Dues/Membership	6,575	-	CRTPO \$6.9K FE Exam \$50, PE Renewal \$75	7,240	665	10.1%
10-20-4510-025	Vehicle Maintenance						
		1,300	177	Shared with planning. Deductible is \$2,000. Sharing this cost w/ Planning.	2,000	700	53.8%
10-20-4510-026	Office Supplies	300	-	Misc. office supplies	300	-	0.0%
10-20-4510-029	Inventory/Equipment	-	-	Covered by supplies/materials	-	-	-
10-20-4510-030	Computer and Related	4,000	1,159	and miscellaneous computer materials	500	(3,500)	-87.5%
[Placeholder]	Software Subscription (GASB 96 or "SBITA")	-	-	ARCGIS Pro, \$1705 (shared expense with Planning)	-	-	-
10-20-4510-031	Travel	1,000	-	Training Travel	1,000	-	0.0%
10-20-4510-032	Telephone	600	753	Eng and Ass. Eng Phone	1,000	400	66.7%
10-20-4510-033	Utilities	120,000	101,309	Moved to PW utilities	-	(120,000)	-100.0%
10-20-4510-034	Signage	305,000	5,789	Town Gateway Signage postponed.	4,493	(300,507)	-98.5%
10-20-4510-036	Fuel	1,000	532	Engineering/Planning Truck	1,000	-	0.0%
10-20-4510-039	Outside Services	95,000	47,844	Arborist annual/Urban Forrester fee (\$4,500 ea. split with planning), Contract Engineers (Bo or Kimley Horn \$15K), One time/Capital Cost(s): Sidewalk consultant study (\$50k)	70,000	(25,000)	-26.3%
10-20-4510-045	Property Insurance	300	300	Shared vehicle with planning. This is an 18 percent increase per the NCLM final assessment.	345	45	15.0%
10-20-4510-049	Miscellaneous	800	-	miscellaneous items	353	(447)	-55.8%
10-20-4510-061	Engineering/Inspections	5,000	-	Random reports and inspections	3,000	(2,000)	-40.0%
10-20-4510-062	Paving/Resurfacing	-	1,000	Council approved \$600K that is NOT Powell Bill related	600,000	600,000	-
10-20-4510-066	Traffic Control	-	1,174,000		-	-	-
10-20-4510-069	Sidewalks	-	-		-	-	-
10-20-4510-070	TIA Consulting Expense	15,000	24,968	Developer cost - TBD based on TIA scope of project	-	(15,000)	-100.0%
10-20-4510-097	Transportation Study/Plan	2,400	-		-	(2,400)	-100.0%
10-20-4510-099	Capital Outlay	-	-	No Capital Outlay for FY24	-	-	-
4510 Streets & Highways		\$ 612,200	\$ 1,456,468		\$ 838,234	\$ 226,034	36.9%

1 Year-end Projection is based on February 2023 expenditures and four months remaining in the current fiscal year.

Town of Stallings

FY24 Line-Item Budget



Powell Bill (Expenditures only)

	FY23 Adopted Budget	FY23 Year-end Projection ¹	FY24 Adopted Budget	Line-Item Justification	Dollar Change	Percent Change
4610 Powell Bill						
10-20-4610-060 Powell - Right of Way	-	-	-		-	0.0%
10-20-4610-061 Powell - Inspections/Engineering	-	-	-		-	0.0%
10-20-4610-062 Powell - Paving/Resurfacing				Road resurfacing (PB \$440k and add \$760k of additional funds for total resurfacing budget of \$1.2million). This is a Council-driven estimate. Includes construction, inspection, and ancillary costs.		
	1,040,000	35,446	400,000		(640,000)	-61.5%
10-20-4610-063 Powell - Maintenance	-	-	-		-	0.0%
10-20-4610-066 Powell - Traffic Control	-	-	-		-	0.0%
10-20-4610-066 Powell - Sidewalks	60,000	17,850	50,000	Sidewalk replacements and maintenance	(10,000)	-16.7%
4610 Powell Bill Total(s):	\$ 1,100,000	\$ 53,296	\$ 450,000		\$ (650,000)	-59.1%

¹ Year-end Projection is based on February 2023 expenditures and four months remaining in the current fiscal year.

² Additional projects are forthcoming in the fiscal year.

Town of Stallings

FY24 Line-Item Budget



Dept: Environmental Protection (Waste Connections Contract)

Line-Item Name	FY23 Adopted Budget	FY23 Year-end Projection	FY24 Adopted Budget	Line-item Justification	Dollar Change	Percent Change
10 General Fund						
30 Environmental Protection						
10-30-4710-039 Sanitation	1,110,000	1,110,000	1,400,000	New contract extension increases; projected new homes; projected new dumpsters	290,000	26.1%
10-30-4710-049 Yard Waste	-	-				
30 Environmental Protection Total:	\$ 1,110,000	\$ 1,110,000	\$ 1,400,000		\$ 290,000	26.1%

Town of Stallings

FY24 Line-Item Budget



Dept: Planning & Zoning

Budget Highlights:

1. CRTPO grant (\$125K) will be received in December 2023. Local match (\$25K) is required.
- 2 Tractor Building Use Consultant Study (\$10K) and Related Marketing (\$5K).

	FY23 Adopted Budget	FY23 Year-end Projection ¹	Line-Item Justification	FY24 Adopted Budget	Dollar Change	Percent Change
10 General Fund						
40 Economic and Physical Development (Planning)						
10-40-4910-000 Salaries and Wages - Regular	214,160	161,519	Includes 2% Pay Step, a CPI of 6.5% and a Bonus of 1% per TOS policy. This includes one part-time intern position.	235,783	21,623	10.1%
10-40-4910-007 Supplemental Retirement (401k)	10,740	8,080	Town Match is 5% per TOS policy.	11,010	270	2.5%
10-40-4910-008 Board Member Salary	6,300	2,350		6,300	-	0.0%
10-40-4910-009 Employer Portion of PR Taxes	16,400	12,973	FICA comprises Social Security (6.2%) and Medicare (1.45%) for 7.65%	16,844	444	2.7%
10-40-4910-010 Retirement Contributions	24,290	19,593	NC State Retirement Non-LEO Contribution Rate is 12.93% for FY24.	28,470	4,180	17.2%
10-40-4910-011 Health Insurance	25,200	23,271	For FY24, the NCLM estimate is a 2.5% renewal for health; Dental and Vision remain the same and Short-term disability increases slightly.	25,294	94	0.4%
10-40-4910-013 Unemployment Contribution	-	-		-	-	-
10-40-4910-014 Worker's Compensation	1,660	1,603	This is a 19 percent increase based on the NCLM final assessment.	1,975	315	19.0%
10-40-4910-015 Employee Health and Wellness	-	-		1,000	1,000	-
10-40-4910-016 Uniforms	-	453	Stallings branded clothing, safety vests, shirts, work boots, jackets, safety helmets, outdoor clothing, protective clothing, other clothing, etc.	1,000	1,000	-
10-40-4910-017 Training	6,000	2,736	Ongoing training & materials, trainings include Code Officer, Building Code, CZO, NCAZO & NCACHO workshops, conferences, building certificates, AICP Trainings, and continuing education.	6,000	-	0.0%
10-40-4910-019 Legal	50,000	9,238	Development Agreement review. Planning & Zoning support. BOA Attorney requirement.	50,000	-	0.0%

10-40-4910-021 Supplies/Materials	2,000	1,948	In-the-field work items.	2,000	-	0.0%
10-40-4910-022 Meetings/Events	1,200	479	Food and supplies for Town Council, Planning Board, BOA, sub-committee, community, and special planning meetings.	1,200	-	0.0%
10-40-4910-023 Dues/Subscriptions	1,200	1,000	Dues & Subscriptions for planning & code enforcement, memberships, Grammarly, plus other dues & subscriptions (APA,NCAZO, NCQB).	1,200	-	0.0%
10-40-4910-025 Vehicle Maintenance	3,000	1,250	1.5 Vehicles (Shared large truck & Code Enforcement); tires and maintenance for code enforcement vehicle.	3,000	-	0.0%
10-40-4910-026 Office Supplies	1,200	1,848	Office Supplies for staff and meetings.	2,000	800	66.7%
10-40-4910-029 Inventory/Equipment	6,000	4,400	Equipment, furniture, long-term inventory items	6,000	-	0.0%
10-40-4910-030 Computer Related	10,000	11,328	Microsoft Licensing. Adobe.	8,195	(1,805)	-18.1%
[Placeholder] Software Subscription (GASB 96 or "SBITA")	-	-	ESRI licenses \$1,804.84 yearly (Engineering is \$1705.03 extra), plus a possible ESRI license for the intern, iworQ Permitting and Code Enforcement Tracking Software \$2000, Additional Plan Review Portal in iWorq \$3000.	6,805	6,805	-
10-40-4910-031 Travel	2,000	-	Associated with training.	2,000	-	0.0%
10-40-4910-032 Telephone	2,400	1,787	Planning Director and Code Enforcement work cell with hotspot.	2,400	-	0.0%
10-40-4910-036 Fuel	2,000	1,799	1.5 vehicles (Shared large truck & Code Enforcement)	3,000	1,000	50.0%
10-40-4910-037 Advertising	4,000	1,242	Advertising for public hearings, newspaper ads, mail notices, signs, code enforcement litter sweep.	4,000	-	0.0%

10-40-4910-039	Outside Services	60,000	14,672	Outside consultant services for DO and SAP on as needed basis. Added Urban Forester (\$4394.15/other half paid by transportation). One time/Capital Cost(s): Tractor Building Use Consultant study (\$10K) and marketing (\$5K).	60,000	-	0.0%
10-40-4910-043	Vehicle Purchase	-	-		-	-	-
10-40-4910-045	Property Insurance	750	750	Shared Vehicle with Transportation and Code Enforcement. This is an 18 percent increase per the NCLM final assessment.	884	134	17.8%
10-40-4910-047	Nuisance Abatement	5,000	1,500	Code Enforcement	5,500	500	10.0%
10-40-4910-049	Miscellaneous	2,500	1,266	Misc. Items	1,500	(1,000)	-40.0%
10-40-4910-060	Town Beautification	20,000	-	Town Clean-up & Code Enforcement Items	5,000	(15,000)	-75.0%
10-40-4910-099	Capital Outlay	8,000	4,245	TOD Overlay, Monroe Expressway SAP, and Comp Land Use Plan Edit.	25,000	17,000	100.0%
10-40-4910-097	Management Contingency (Planning)	-	-	CRTPO Grant Match (\$25K) requirement per grant award receipt. Reimbursement of \$100,000 by December 2023.	25,000	25,000	-
40 Economic and Physical Development (Planning) Total:		\$ 486,000	\$ 291,329		\$ 548,360	\$ 62,360	12.8%

¹The year-end projection is based on expenses through February 2023 and projects out 4 months until the close of the fiscal year.

Town of Stallings

FY24 Line-Item Budget



Dept: Public Works

Budget Highlights:

1. Substation Fence Screening (\$6K).
2. Increased Utility line-item budget (\$120K), transfer from Streets and Highways operating budget.
3. Half of the Public Works Supervisor position is budgeted in Stormwater Fund.
4. Council direction is up to \$30K for HVAC system Design Study.
5. Additional Buildings and Grounds Maintenance Contingency (\$10K).
6. Sewer Capacity Study (\$100K).

	FY23 Adopted Budget	FY23 Year-end Projection ¹	Line-Item Justification	FY24 Adopted Budget	Dollar Change	Percent Change
70 Public Works						
10-70-4570-000 Salaries and Wages - Regular	106,610	92,325	The Public Works Supervisor position is split (50/50) between General and Stormwater funds. Includes 2% Pay Step, a CPI of 6.5% and a Bonus of 1% per TOS policy. Includes one vacant position.	93,586	(13,024)	-12.2%
10-70-4570-007 Supplemental Retirement (401k)	5,370	3,473	Town Match is 5% per TOS policy.	4,680	(690)	-12.8%
10-70-4570-009 Employer Portion PR Taxes	8,140	6,842	FICA comprises Social Security (6.2%) and Medicare (1.45%) for 7.65%	7,159	(981)	-12.1%
10-70-4570-010 Retirement Contribution	12,990	10,514	NC State Retirement Non-LEO Contribution Rate is 12.93% for FY24.	12,100	(890)	-6.9%
10-70-4570-011 Health Insurance	16,800	16,466	For FY24, the NCLM estimate is a 2.5% renewal for health; Dental and Vision remain the same and Short-term disability increases slightly.	12,647	(4,153)	-24.7%
10-70-4570-014 Worker's Compensation	3,800	3,395	This is a 19 percent increase based on the NCLM final assessment.	4,522	722	19.0%
10-70-4570-015 Employee Health and Wellness	-	-		1,000	1,000	-
10-70-4570-016 Uniforms	1,500	926	PW attire	1,500	-	0.0%
10-70-4570-017 Training	3,500	1,125	Training based on department needs	3,500	-	0.0%

10-70-4570-021	Supplies/Materials	8,000	6,502	General supplies, concrete, pot hole patching, sign posts, etc....	8,000	-	0.0%
10-70-4570-022	Meetings/Events	750	489	Staff Events	750	-	0.0%
10-70-4570-024	Buildings and Grounds	17,600	11,385	General maintenance and repair of TH Campus, trees, HVAC filters, landscape, etc....) and other repairs, Contingency (10k)	27,600	10,000	56.8%
10-70-4570-025	Vehicle Maintenance	2,000	2,729	(deductible is 2500 per vehicle) 2-vehicles inspections/oil changes/misc. repairs. New Tires for PW truck (\$1500)	4,500	2,500	100.0%
10-70-4570-026	Office Supplies	1,500	2,872	misc. office supplies	1,500	-	0.0%
10-70-4570-029	Inventory/Equipment	13,600	2,784	Chemicals and HVAC service, tool replacements. Total for Skid Steer attachments (\$35K) is split between Stormwater Fund (80%) and General Fund Public Works (20%).	20,000	6,400	47.1%
10-70-4570-030	Computer and Related	9,700	8,713	Microsoft Licenses & IworQs	9,700	-	0.0%
[Placeholder]	Software Subscription (GASB 96 or "SBITA")	-	-		-	-	-
10-70-4570-031	Travel/Mileage	1,500	320	Training mileage	1,500	-	0.0%
10-70-4570-032	Telephone	2,800	1,863	2 Cell phones, Hot Spot, and Ipad	2,000	(800)	-28.6%
10-70-4570-033	Utilities	4,000	1,135	Added \$120k from HWY for utilities (water, sewer, electric) for PW building TH, and adjacent properties; Street light payments throughout town (including anticipated accepted subdivisions)	124,000	120,000	100.0%
10-70-4570-035	Repairs/Maint (Equipment)	3,000	-	Minor equipment repairs.	3,000	-	0.0%
10-70-4570-036	Fuel	3,500	2,913	Vehicle and Equipment Fuel	3,800	300	8.6%
10-70-4570-039	Outside Services	135,340	66,500	Fire alarm system (Alarm South) \$2k, Carolina Pest \$2k, Elevator PM (ThyssenKrupp) \$3.5k, Generator PM (Nixon Power) \$2k, Fire Sprinkler/Backflow PM's (Quality Sprinkler) \$4.5k, Fire Extinguishers (FCS) \$1.2k, Generator Fuel (Griffin Oil) \$1.5k, Remote Support Services (BMI) \$2.5k, Landscaping (Smith Grounds Mgmt.) \$53.2k, Misc. outside services \$10k, Bypass Sprinkler \$15k, Bypass landscaping (grass cutting and trash pickup) \$30k; \$100K for Sewer Capacity Study	227,400	92,060	68.0%

10-70-4570-042 Equipment Rental	1,000	-	Various equipment	1,000	-	0.0%
10-70-4570-045 Property Insurance	2,500	2,500	This is an 18 percent increase per the NCLM final assessment.	2,945	445	17.8%
10-70-4570-049 Miscellaneous	1,000	-	Misc. expenses	1,000	-	0.0%
10-70-4570-149 Emergency Supplies	1,000	-	Emergencies	1,000	-	0.0%
10-70-4570-099 Capital Outlay	391,000	-	Deferred maintenance costs (\$10K), and Sub-station fence slates (\$6K). Includes up to \$30K for a design study for upgrading the HVAC system, which is subject to the Mini Brooks Act. Skid Steer is a one-time purchase. Total for equip (\$65K) is split between Stormwater Fund (80%) and General Fund Public Works (20%) at \$13K.	59,000	(332,000)	-84.9%
70 Public Works	\$ 758,500	\$ 245,771		\$ 639,388	\$ (119,112)	-15.7%

1 Year-end Projection is based on February 2023 expenditures and four months remaining in the current fiscal year. Additional costs will be incurred late in the fiscal year.

Town of Stallings

FY24 Line-Item Budget



Dept: Parks & Recreation

Budget Highlights:

- 1 Outside Services Decreasing due to moving Landscaping Contracts to Building & Grounds.
- 2 NEW: 50th Anniversary Stallings Fest (\$10K).
- 3 Moved PRK Mulch from Capital Outlay to Buildings & Grounds (\$15K).
- 4 Stallings Municipal Park - Playground Replacement (\$150K).
- 5 Stallings Municipal Park - Wooden Structures Refurbished (\$50K).
- 6 Stallings Municipal Park - Tennis Court Resurfacing (\$15K).

	FY23 Adopted Budget	FY23 Year-end Projection ¹	Line-Item Justification	FY24 Adopted Budget	Dollar Change	Percent Change
10 General Fund						
80 Cultural and Recreation						
10-80-6130-000 Salaries and Wages - Regular	290,970	183,626	Includes 2% Pay Step, a CPI of 6.5% and a Bonus of 1% per TOS policy. Includes one vacant position.	396,362	105,392	36.2%
10-80-6130-007 Supplemental Retirement (401k)	14,570	8,294	Town Match is 5% per TOS policy.	16,369	1,799	12.3%
10-80-6130-008 Board Member Salary	4,200	350		4,200	-	0.0%
10-80-6130-009 Employer Portion of PR Taxes	22,300	13,787	FICA comprises Social Security (6.2%) and Medicare (1.45%) for 7.65%	30,321	8,021	36.0%
10-80-6130-010 Retirement Contributions	35,460	19,652	NC State Retirement Non-LEO Contribution Rate is 12.93% for FY24.	42,333	6,873	19.4%
10-80-6130-011 Health Insurance	49,200	24,519	For FY24, the NCLM estimate is a 2.5% renewal for health; Dental and Vision remain the same and Short-term disability increases slightly.	46,045	(3,155)	-6.4%
10-80-6130-013 Unemployment	1,200	1,761		-	(1,200)	-100.0%
10-80-6130-014 Worker's Compensation	9,000	8,138	This is a 19 percent increase based on the NCLM final assessment.	10,710	1,710	19.0%
10-80-6130-015 Employee Health and Wellness	-	341		1,000	1,000	-
10-80-6130-016 Uniforms	1,000	1,086	Winter/Summer Maintenance Uniform, Part-Time Uniform, Steel Toe Boots, Volunteer Shirts, Staff Event Shirts, Admin Shirts	1,500	500	50.0%
10-80-6130-017 Training	5,000	5,567	NCRPA - Joint Conference, CEU's, CPRP Renewal, NC PR Directors Conference, CPO, CPSI, Pesticide	7,000	2,000	40.0%
10-80-6130-020 New Hire Cost	-	-	Training & Uniform needs	2,000	2,000	-

10-80-6130-021	Supplies and Materials	5,800	1,775	This line-item will be used to buy janitorial supplies for all parks (Toilet Paper, Paper towels, cleaning supplies, etc.)	6,000	200	3.4%
10-80-6130-022	Meetings	1,400	1,289	Committee meeting cost, Pre/Post Event Meetings, Increase # of Committee Members	1,400	-	0.0%
10-80-6130-023	Dues/Subscriptions/Pub	5,000	1,986	ASCAP, BMI, NRPA & NCRPA, RecDesk, Canva, Adobe, Background Investigation Bureau & PandaDoc	6,500	1,500	30.0%
10-80-6130-024	Buildings and Grounds	20,000	18,542	Park Restrooms/Shelter Repairs , Increase for 2 additional parks , Moving Landscaping Contract to this Line Item(60K) , Tree Pruning & Removal, Adding Privette & Blair Mill Greenway to Landscaping Pulled from Capital Outlay: Park Mulch (\$15K),	118,500	98,500	100.0%
10-80-6130-025	Vehicle Maintenance	1,000	8,337	Increased to meet deductible & bi-annual maintenance based on prior year spending.	3,500	2,500	100.0%
10-80-6130-026	Office Supplies	2,500	3,163	Printer Paper, Toner, INK, Laminator Paper	2,500	-	0.0%
10-80-6130-029	Inventory/Equipment	11,000	2,432	Chairs, Tables, Beer Garden Barriers, Park Umbrellas, Park Banner Install Kit's.	7,000	(4,000)	-36.4%
10-80-6130-030	Computer and Related	4,500	831		1,500	(3,000)	-66.7%
[Placeholder]	Software Subscription (GASB 96 or "SBITA")	-	-	Rec Management Software	2,000	2,000	-
10-80-6130-031	Travel	3,500	824	Related to Training - Joint NCRPA Conference	4,000	500	14.3%
10-80-6130-032	Telephone	3,000	2,002	Cell Phones & Ipad, Camera System Data	3,000	-	0.0%
10-80-6130-033	Utilities	25,000	15,959		25,000	-	0.0%
10-80-6130-035	Repairs/Maint. - Equipment	22,000	10,856	Deffered maintenance, increased emphasis on cleanliness of park/level of services	25,000	3,000	13.6%
10-80-6130-036	Fuel	800	800	Fuel Gas operated Items	1,000	200	25.0%
10-80-6130-037	Advertising	2,000	1,743	Social Media Ads for Events/Programs, Increased # of Events/Programs, Banners, Giveaway Items, Items for Sponsors, Information Kiosks (Focus on bringing information material cost in-house)	3,000	1,000	50.0%

10-80-6130-039 Outside Services	101,000	57,923	Christmas Display Install & Removal (35K), Jumping Jack's (\$1.2K) and Your Event Source (\$5.1K) , Splash Pad Opening/Closing (5k)	50,000	(51,000)	-50.5%
10-80-6130-042 Equipment Rental	3,600	3,414	Trail Machine for BMP, Bucket Truck for SMP	6,000	2,400	66.7%
10-80-6130-045 Property Insurance	4,000	1,961	Insurance Renewal Rates for Park Items. This is an 18 percent increase per the NCLM final assessment.	4,716	716	17.9%
10-80-6130-049 Miscellaneous	200	200		0	(200)	-100.0%
10-80-6130-080 Grant Expense	-	-		0	-	-
10-80-6130-081 Recreation Programming	10,000	11,304	Programs at Privette, Blair Mill & Stallings Park.	11,000	1,000	10.0%
10-80-6130-090 Park Events	75,000	81,364	Increase in Service Prices(Live Entertainment), Added Backyard BBQ, S.T.E.A.M in the Park, Bash at the Splash, Middle School Madness & Expanding Christmas in the Park, Adding EMT's. This includes 16 events. Includes Stallings Fest, trivia and farmer's market.	90,000	15,000	20.0%
10-80-6130-091 Stallings Fest 50th Anniversary	-	-	Custom Parks & Recreation Tents, Advertising Materials, Promo Materials, Giveaways	10,000	10,000	-
10-80-6130-097 Management Contingency	2,500	-		500	(2,000)	-80.0%
10-80-6130-149 Emergency Supplies/Services	-	-	Placeholder for Emergency Maintenance for Splash Pad	10,000	10,000	-
10-80-6130-099 Capital Outlay	825,000	379,481	One time/Capital Cost(s): Stallings Fest (\$10K) Anniversary, Vickery Portion of Greenway (\$399K), Stallings Municipal Park ("SMP") Playground replacement (\$300K *Changed to 150), SMP wood refurbishment (\$200K *Changed to 50K) and SMP resurface tennis court (\$15K)	624,000	(201,000)	-24.4%
80 Cultural and Recreation Totals:	\$ 1,561,700	\$ 873,306		\$ 1,573,955	\$ 12,255	0.8%



General Fund Debt

Town of Stallings

FY24 Line-Item Budget



Dept: Debt Service¹

	FY23 Adopted Budget	FY23 Amended Budget	FY23 Year-end Projection ²	FY24 Dept Request	Line-item Justification	Dollar Change	Percent Change
10 General Fund							
60 Debt Service							
10-60-9110-075 Note Principal	291,800	291,800	291,800	291,800	In November 2019, you entered into an installment purchase contract for the build out of Town Hall & Public Works buildings. The terms of the contract is for 10 years and at an interest rate of 3.45 percent. You are in year 5 of your 10 year term. As part of closing, you agreed to pay principal annually. The amount of principal to be paid is per the amorization schedule in the closing agreement.	-	0.0%
10-60-9110-076 Interest on Note	68,000	68,000	70,470	57,886	The monthly interest payment decreased from \$5K to \$4K, starting in April 2024, per closing agreement.	(10,114)	-14.9%
60 Debt Service	\$ 359,800	\$ 359,800	\$ 362,270	349,686		(10,114)	-2.8%

¹As of April 20, the principal account balance on the loan is \$1,750,800.

²Based on expenditures through February 2023 and four months remaining in the current fiscal year.



Stormwater Fund



Revenue Analysis of Major Fund: Stormwater

	FY22 Budget Actuals	FY23 Adopted Budget	FY24 Adopted Budget		YOY Dollar Change	YOY % Change
67 Storm Water Fund						
REVENUE:						
67-11-3197-100 Storm Water Tax - Current	480,248	490,000	798,172	Assumes 98.5% collection.	308,172	62.9%
67-11-3198-120 Storm Water Tax - 19-20	261	-	-		-	-
67-11-3198-121 Storm Water Tax - 20-21	652	-	-		-	-
67-11-3198-122 Storm Water Tax - 21-22	-	-	-		-	-
67-11-3831-805 NCCMT Investment Earnings	-	-	-		-	100.0%
67-11-3831-801 Interest	684	100	-		(100)	100.0%
67-99-3991-667 Fund Balance Appropriation - GF	-	290,000	-		(290,000)	-100.0%
67-11-3839-900 SW Fund Appropriated Fund Balance			100,000	SW Fund Balance Appropriation for Twin Pines Design Phase and priority SW projects.	100,000	100.0%
TOTAL STORMWATER FUND REVENUE	\$ 481,845	\$ 780,100	898,172		118,072	15.1%

¹Year-end Projection is based on expenditures through March 2023 and three months remaining in the current fiscal year.

²The recommended stormwater fee increase is \$46 to \$67 residential parcels and commercial is \$33 to \$67/ERU.

TOTAL STORMWATER FUND EXPENDITURE	\$ 898,172
Revenue over Expenditures (GAP):	-

Town of Stallings

FY24 Line-Item Budget



Storm Water Fund (Expenditures Only)

Budget Highlights:

1. The recommended stormwater fee is \$67 for residential homeowners and \$67 for commercial development.
2. Council directed staff to budget \$400K in Stormwater Repairs.
3. Council recommended \$100K transfer from SW Fund Balance to SW operations for Twin Pines and priority SW repair projects.

	FY23 Adopted Budget	FY23 Year-end Projection ¹	FY24 Adopted Budget	Line-Item Justification	Dollar Change	Percent Change
EXPENDITURE:						
67-97-7510-000 Salaries and Wages - Regular				Increase is due to a full-time Engineer on staff. The total cost for the Town Engineer, the Associate Engineer and the Public Works Supervisor is split (50/50%) between the General and Stormwater Fund(s). Includes 2% Pay Step, a CPI of 6.5% and a Bonus of 1% per TOS policy.		
	36,150	31,542	140,586		63,886	83.3%
67-97-7510-007 Supplemental Retirement (401K)	1,775	380	7,030	Town Match is 5% per TOS policy.	3,245	85.7%
67-97-7510-008 Board Member Salary	1,800	-	1,800	SW Meetings	-	0.0%
67-97-7510-009 Employer Portion PR tax	2,760	1,916	10,755	FICA and Medicare	4,885	83.2%
67-97-7510-010 Retirement Contribution	4,460	7,381	18,177	NC State Retirement Non-LEO Contribution Rate is 12.93% for FY24.	8,787	93.6%
67-97-7510-011 Health Insurance	4,200	6,518	12,647	For FY24, the NCLM estimate is a 2.5% renewal for health; Dental and Vision remain the same and Short-term disability increases slightly.	5,647	80.7%
67-97-7510-013 Workers Compensation	680	-	782	This is a 15 percent increase based on the NCLM final assessment.		15.0%
67-97-7510-023 Dues/Subscriptions/Public	3,000	-	3,000	Phase II - SWANC	-	0.0%
67-97-7510-024 Repairs/Maintenance - Minor	70,000	47,664	-	Removed and made repairs one line item	(70,000)	-100.0%
67-97-7510-029 Inventory/Equipment	2,000	-	30,000	Miscellaneous inventory/equipment and fork, milling machine, Notable: bucket attachments for skid steer (\$35K) (One-time purchase) Total for attachments (\$35K) is split between Stormwater Fund (80%) and General Fund Public Works (20%).	28,000	1400.0%
67-97-7510-035 Repairs/Maintenance	480,000	356,385	500,000	Storm water repairs (\$400K) Formerly "Minor" repairs are included here. Appropriation of \$100K from SW Fund Balance to fund Twin Pines design phase and priority SW projects.	20,000	4.2%
67-97-7510-039 Outside Services	157,000	57,447	100,000	Street sweeping (\$15K), MS4 program management assistance (\$50K), and SW annual maintenance(\$35k)	(1,600)	-1.6%
67-97-7510-030 Tax Collection Services	7,100	7,900	12,218	Assumes 98.5% collection of stormwater fee. Town pays fee of 1.5% of these collections to the County, who collects on our behalf. This assumes a collection of approximately \$826,914 with the adoption of a revised stormwater fee.	5,118	72.1%
67-97-7510-049 Miscellaneous	-	-	-		-	0.0%
67-97-7510-061 Engineering/Inspections	5,000	-	5,000	Inspections for SCMs throughout Town	-	0.0%
Capital Outlay			52,000	Purchase of a Skid Steer (one-time); Total for equip (\$65K) is split between Stormwater Fund (80%) and General Fund Public Works (20%).		
Contingency	4,175	-	4,178		3	0.1%
TOTAL EXPENDITURE	\$ 780,100	\$ 517,132	\$ 898,172.00		\$ 118,072	15.1%

¹ Year-end Projection is based on expenditures through February 2023 and four months remaining in the current fiscal year.



Five-year Capital Improvement Plan FY24 Capital Budget



Five-Year Proposed Capital Improvement Plan ("CIP") and FY24 Capital Budget FY24 to FY28

General Fund	Dept	Rank	Fund Source	Total Project Cost	Capital Budget					Total Cost to Town	Comments
					FY23-24	FY24-25	FY25-26	FY26-27	FY27-28		
Rolling Stock											
Vehicle Replacement Plan Program	PD	1	Local Tax Dollar	1,069,000	187,000	321,000	187,000	187,000	187,000	1,069,000	On-going vehicle replacement program schedule. Includes replacement of 3 vehicles at approx. \$65K per vehicle.
<i>In-Car Computer Replacement Program</i>	PD	2	Local Tax Dollar	65,000	13,000	13,000	13,000	13,000	13,000	65,000	On-going in car computer replacement program schedule.
<i>In-Car Camera Replacement Program</i>	PD	4	Local Tax Dollar	162,800	29,600	33,300	33,300	33,300	33,300	162,800	On-going in car camera replacement program schedule.
SUV	PRK	6	Local Tax Dollar	50,000	-	50,000	-	-	-	50,000	Maintenance primarily uses truck for projects & every-day tasks. SUV would provide parks with other transportation to transport event supplies to other parks.
Kabota	PRK	9	Local Tax Dollar	25,000	-	-	25,000	-	-	25,000	Kabota (a utility vehicle) will replace gator in SMP & the Gator will be used at BMP for Disc Golf Course, greenway cleanup & small maintenance repairs.
New Code Enforcement Vehicle	Planning	2	Local Tax Dollar	40,000	-	40,000	-	-	-	40,000	New Code Enforcement Vehicle, New Comprehensive Land Use Plan
Additional PW Ford F550 Truck	PW	2	Local Tax Dollar	25,000	-	25,000	-	-	-	25,000	Total cost of vehicle (\$100K) is split at 75% to Stormwater Fund and 25% to General Fund Public Works budget.
Skid Steer	PW	7	Local Tax Dollar	13,000	13,000	-	-	-	-	13,000	Total Cost of Skid Steer (\$65K) is split between the General Fund Public Works Dept (20%) and Stormwater Fund (80%).
Skid Steer Attachments	PW	6	Local Tax Dollar	7,000	7,000	-	-	-	-	7,000	Total Cost of attachments for Skid Steer (\$35K) is split between the General Fund Public Works Dept (20%) and the Stormwater Fund (80%).
Software Systems											
Lexipol	PD	5	Local Tax Dollar	60,000	12,000	12,000	12,000	12,000	12,000	60,000	Ongoing policy manual system costs.
Equipment											
Body Worn Camera ("BWC") Replacement Program	PD	3	Local Tax Dollar	80,444	14,500	16,486	16,486	16,486	16,486	80,444	BWC contract per technology replacement program.
NEW: Taser Replacement Program	PD	6	Local Tax Dollar	116,000	23,200	23,200	23,200	23,200	23,200	116,000	NEW: Taser replacement program; purchase of 20 tasers, holsters, cartridges, voucher for train the trainer program. Will have for 10 years.
Capital Project(s) and Infrastructure Improvements											
Streetscape and Signage:											
Gateway Signage @ Atrium Roundabout	HWY	4	Federal	425,000	-	425,000	-	-	-	425,000	
Street Maintenance:											
Street Resurfacing - Powell Bill specific	HWY	1	Multiple Source	2,000,000	400,000	400,000	400,000	400,000	400,000	2,000,000	
Street Resurfacing - Additional	HWY	2	Multiple Source	3,840,000	600,000	800,000	800,000	800,000	800,000	3,800,000	
Sidewalks:											
Repair and Resurface - Powell Bill Specific	HWY	3	Multiple Source	290,000	50,000	60,000	60,000	60,000	60,000	290,000	



Five-Year Proposed Capital Improvement Plan ("CIP") and FY24 Capital Budget FY24 to FY28

General Fund	Dept	Rank	Fund Source	Total Project Cost	Capital Budget					Total Cost to Town	Comments
					FY23-24	FY24-25	FY25-26	FY26-27	FY27-28		
Vickery Portion of Greenway - CARRYOVER '22-'23	PRK	N/A	Local Tax Dollar	399,000	399,000	-	-	-	-	399,000	Carried over for '22-'23. What is left from open PO for construction currently.
Stallings Municipal Park - Playground Replacements	PRK	1	Local Tax Dollar	450,000	150,000	150,000	-	-	-	300,000	Parts of this playground are aging, and it is necessary to update the equipment to prevent possible injuries and to sustain its useful life.
Stallings Municipal Park - Wooden Structures Refurbished	PRK	2	Local Tax Dollar	200,000	50,000	50,000	50,000	50,000	-	200,000	Replace Cedar wood structures on Arbor, Boardwalks & Bridges due to safety concerns
Stallings Municipal Park - Tennis Court Resurface	PRK	3	Local Tax Dollar	20,000	15,000	-	-	-	5,000	20,000	Due to cracking & poor surfacing. Focus on expanding pickleball and tennis programs at park.
Stallings Municipal Park - Replace Event/Maintenance Sheds/"T" with Event Center	PRK	7	Multiple Source	2,000,000	-	-	-	-	2,000,000	2,000,000	Replace all semi-permanent structures in park with Event Center in Town allowing more space for storage, indoor rentable space & more room for parks offices.
Stallings Municipal Park - Family Restrooms	PRK	8	Local Tax Dollar	150,000	-	-	-	-	150,000	150,000	Currently no family restrooms in SMP. Will not need these if we had event space at park that had accessible to restrooms.
Stallings Municipal Park - Dry Creek Bed	PRK	10	Multiple Source	50,000	-	-	-	-	25,000	25,000	Invest in keeping SMP as natural as possible. Dry Creek Bed will help the flooding in SMP & provide an educational opportunity for children. Will research federal Grant Opportunities to offset the cost for project.
Blair Mill Park - Resurface Parking Lot	PRK	5	Local Tax Dollar	75,000	-	75,000	-	-	-	75,000	
Blair Mill Park to Idlewild Market Construction	PRK	11	Multiple Source	1,125,000	-	-	-	1,125,000	-	1,125,000	
CS1- Central Spine Engineering	PRK	12	Multiple Source	275,000	-	-	275,000	-	-	275,000	
CRTPO Grant Award and Local Match	Planning	1	Multiple Source	125,000	125,000	-	-	-	-	125,000	CRTPO Grant Match for TOD Overlay, Monroe Expressway SAP, and Comp Plan Edit. Decision on grant award TBD. Local match requirement.
New Comprehensive Land Use Plan	Planning	3	Local Tax Dollar	175,000	-	-	-	150,000	-	150,000	
HVAC Upgrades in Town Hall and PW Building	PW	1	Unknown	381,000	50,000	331,000	-	-	-	381,000	Upgrade the HVAC system in town hall and public works buildings
Deferred Maintenance	PW	3	Local Tax Dollar	50,000	10,000	10,000	10,000	10,000	10,000	50,000	As buildings age, additional funds maintenance should be allocated.
Sub-station fence slats	PW	4	Local Tax Dollar	6,000	6,000	-	-	-	-	6,000	Fence screening for the substation at Idlewild and Stevens Mill
Total General Fund:				\$ 13,749,244	\$ 2,154,300	\$ 2,834,986	\$ 1,904,986	\$ 2,879,986	\$ 3,734,986	\$ 13,509,244	

Less \$800K Street Resurfacing: \$ 1,554,300



Five-Year Proposed Capital Improvement Plan ("CIP") and FY24 Capital Budget FY24 to FY28

General Fund	Dept	Rank	Fund Source	Total Project Cost	Capital Budget					Total Cost to Town	Comments
					FY23-24	FY24-25	FY25-26	FY26-27	FY27-28		
Storm Water Fund:											
Storm Water Repairs	SW	1	Local Tax Dollar	3,500,000	700,000	700,000	700,000	700,000	700,000	3,500,000	This is for major projects with safety hazards. Completed and anticipated major and minor storm water repairs for FY 2023 (includes TP Phase 1 design and construction)
Street Sweeping	SW	2	Local Tax Dollar	75,000	15,000	20,000	20,000	25,000	25,000	105,000	Semi-annual street sweeping
MS4 Program Management Assistance	SW	3	Local Tax Dollar	250,000	50,000	50,000	50,000	50,000	50,000	250,000	Need assistance with our extensive MS4 Permit Program and our relative storm water management plan.
Impervious Surface Data	SW	4	Local Tax Dollar	55,000	35,000	5,000	5,000	5,000	5,000	55,000	Need to restructure storm water fee schedule.
SW Annual Maintenance	SW	5	Local Tax Dollar	350,000	70,000	70,000	70,000	70,000	70,000	350,000	CB maintenance and cleaning around Town, Vacuum truck to clean catch basins included here. This is an as needed basis.
Skid Steer Attachments (bucket, forklift, sweeper, milling machine)	SW	6	Local Tax Dollar	28,000	28,000	-	-	-	-	28,000	Total Cost of attachments for Skid Steer (\$35K) is split between the General Fund Public Works Dept (20%) and the Stormwater Fund (80%).
Skid Steer	SW	7	Local Tax Dollar	52,000	52,000	-	-	-	-	52,000	Total Cost of Skid Steer (\$65K) is split between the General Fund Public Works Dept (20%) and Stormwater Fund (80%).
Additional PW Ford F550 Truck	SW	8	Local Tax Dollar	75,000	-	75,000	-	-	-	75,000	Total cost of vehicle (\$100K) is split at 75% to Stormwater Fund and 25% to General Fund Public Works budget.
Total Storm Water Fund:				\$ 4,385,000	\$ 950,000	\$ 920,000	\$ 845,000	\$ 850,000	\$ 850,000	\$ 4,415,000	
Total General and Storm Water Funds:				\$ 18,134,244	\$ 3,104,300	\$ 3,754,986	\$ 2,749,986	\$ 3,729,986	\$ 4,584,986	\$ 17,924,244	

Legend:	
\$XX,XXX	Costs are accounted for in FY23 Budget (already appropriated)
\$XX,XXX	Included in FY2024 Budget
\$XX,XXX	Carry over from PRIOR YEAR
\$XX,XXX	Included in FY2024 Budget using ARPA Funds (or "freed up General Fund Dollars")
\$XX,XXX	Estimated cost not included in Budget
\$XX,XXX	Included in out years - excluded from Draft Budget



Appendix

TOWN OF STALLINGS 2023-2024 BUDGET ORDINANCE

SECTION 1. The following amounts are hereby appropriated for the operation of the Town's government and its activities for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

GENERAL FUND	\$8,705,650
APPROPRIATED GENERAL FUND BALANCE	-
APPROPRIATED FEE IN LIEU OF PARK LAND FUND BALANCE	-
APPROPRIATED POWELL BILL FUND BALANCE	-
APPROPRIATED DRUG FORFEITURE FUND BALANCE	-
ARPA FUND REVENUE REPLACEMENT TRANSFER-IN	2,042,949
STORM WATER FUND	798,172
APPROPRIATED STORM WATER FUND BALANCE	100,000
TOTAL	\$11,646,771

SECTION 2. That for the said fiscal year there is hereby appropriated out of the following categories:

<u>General Fund</u>	
Public Safety	\$3,596,563
Transportation (including Powell Bill)	1,288,234
Parks and Recreation	1,573,955
General Government	1,352,412
Sanitation	1,400,000
Public Works	639,388
Planning and Zoning	548,360
Debt Service	349,686
Council Discretionary	0
Total Appropriations – General Fund	\$10,748,599

Storm Water Fund

General Expenses	\$798,172
Council Discretionary	-
Appropriated Storm Water Fund Balance	<u>100,000</u>
Total Appropriations – Storm Water Fund	<u>\$898,172</u>

SECTION 3. It is estimated that the following revenues will be available during the fiscal year beginning on July 1, 2023 and ending June 30, 2024 to meet the appropriations shown in Section 2 according to the following summary and schedules.

Category

Property Tax (Real, Personal, RMV)	\$4,942,803
Sales & Use Tax	1,790,000
State Sources	1,477,855
Licenses, Permits, Fees	57,289
Investment Interest	305,520
Law Enforcement Specific	98,397
Other Revenue	33,786
Revenue Replacement Transfer in from ARPA Fund	<u>2,042,949</u>
Total General Fund Revenues	\$10,748,599
Storm Water Fees	798,172
Appropriated Storm Water Fund Balance	<u>100,000</u>
Total Storm Water Fund Revenues	\$898,172
Total Revenues	<u>\$11,646,771</u>

SECTION 4.

- a) There is hereby levied for the fiscal year ending June 30, 2024 a tax rate of \$0.186 per one hundred dollars (\$100.00) valuation of taxable property as listed for taxes as of January 2023 for the purpose of raising the revenue for property taxes as set forth in the attached schedule of estimates of revenues and in order to finance the foregoing appropriations. Such rate is based on an estimated total appraised valuation of property for the purpose of taxation of \$2,442,376,705 at an estimated rate of collection of 98.5% for a net property valuation of \$2,405,741,054. One penny on the tax rate will yield \$240,574.

- b) There is hereby established a Storm Water Rate Schedule for the purpose of raising revenue to fund the Storm Water program:

Residential	\$67.00/year
Non-residential (per ERU, which equals 2,060 square feet)	\$67.00/ERU/year

- c) The fees for park rentals, civil citations, zoning permits and other miscellaneous items with the Parks and Recreation, Planning and Zoning, and other Town departments will be in accordance to the attached schedules and effective July 1, 2023.
- d) Any fee not listed specifically herein is officially set at the rate designated by the most recent Town Council decision on the matter.

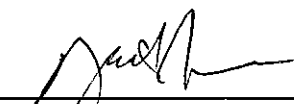
SECTION 5. The Budget Officer shall be authorized to reallocate departmental appropriations among the various objects of expenditures as deemed necessary.

SECTION 6. That before any portion of any contingency appropriation is expended, the Town Council must by resolution authorize such expenditure.

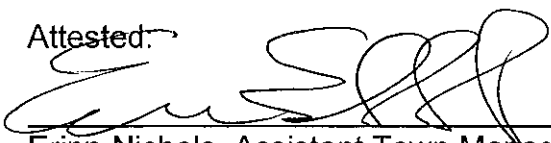
SECTION 7. Copies of this Ordinance shall be furnished to the Town Clerk to be kept on file for direction in the disbursement of funds.

SECTION 8. This ordinance shall be effective upon its adoption.

ADOPTED this the 26th day of June 2023.



Wyatt Dunn, Mayor

Attested: 

Erinn Nichols, Assistant Town Manager/Town Clerk

AFFP
NOTICE OF PUBLIC HEARING for

Affidavit of Publication

STATE OF NC } SS
COUNTY OF } Union

Kimberly Cook, being duly sworn, says:

That she is Billing Clerk of the The Enquirer Journal, a daily newspaper of general circulation, printed and published in Monroe, County, NC; that the publication, a copy of which is attached hereto, was published in the said newspaper on the following dates:

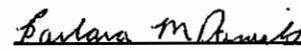
May 27, 2023

That said newspaper was regularly issued and circulated on those dates.

SIGNED:


Billing Clerk

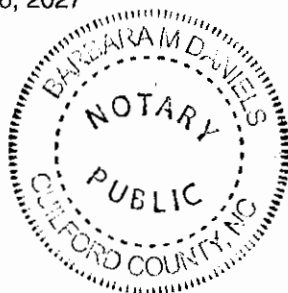
Subscribed to and sworn to me this 27th day of May 2023.


Barbara M Daniels, Notary, Guilford, County, NC

My commission expires: March 06, 2027

00002682 70662670

TOWN OF STALLINGS- 131
315 STALLINGS ROAD
STALLINGS, NC 28106



**NOTICE OF
PUBLIC HEARING for
Town of Stallings 2023-2024
Proposed Budget**

The Town of Stallings proposed 2023-2024 budget and the Town Manager's budget message have been submitted to the Town Council and is available for public inspection at the Town Hall in the Office of the Town Clerk during regular business hours or online at www.stallingsnc.org.

The Town Council of the Town of Stallings shall hold a public hearing on Monday, June 12, 2023 at 7:00 p.m. at the Stallings Government Center, 321 Stallings Road, Stallings, NC, to hear comments from the citizens regarding the proposed budget for the 2023-2024 fiscal year.

For more information, contact Stallings Town Hall at 704-821-8557. The Town of Stallings does not discriminate on the basis of disability. If you need auxiliary aid or service or other accommodations in order to attend or participate at the public hearing, please contact the Town Clerk as far in advance as possible so that your request may be considered.

May 27, 2023



FY 23-24 Town Priorities & Action Strategies

Macro Outlook & Context

The Stallings Town Council is deeply focused on the long-term importance of our community's quality of life. While this document primarily focuses on annual priorities, the Town Council recognizes that great things often take longer than one year to accomplish. Indeed, there is a symbiotic relationship between the short and long terms: the annual priorities are aligned with and pragmatically advance the Council's big picture vision.

And so with an eye towards that big picture, the Council believes the Town of Stallings possesses a window of opportunity to maintain and enhance quality of life both today and into the future. Specifically, decision points now will likely help determine:

- Whether the Town ever has a downtown area that can serve as both an economic catalyst and the vibrant cultural heart/destination of our community;
- Whether the Town can make the area around the hospital and planned light rail truly special;
- Whether the Town is able to maintain a great parks/greenway system through the preservation of ever decreasing green space; and
- Whether the future residential tax burden will be lessened through an increased commercial ratio.

The Council believes all of these are essential in helping to maintain and enhance the quality of life for our residents. At the same time, the Town Council recognizes that it has a solemn responsibility to maintain core essential community services and to effectively run the organization in a fiscally prudent manner.

Below are the annual priorities and action strategies stemming from the 2023 Town Council Annual Retreat.

Priority – Downtown Creation

Strategy – Pursue downtown creation through an incremental approach including evaluating sewer capacity, exploring more immediate downtown retail uses on site controlled properties (due to sewer capacity challenges), attracting desired retail (in the long-term) by encouraging/supporting higher

density residential in the downtown area, integrating critical streetscape into the downtown area, and determining streetscape phasing.

Action Items:

- Adopt and incorporate streetscape requirements into the development ordinance. (12/31/23 – P/Z)
 - o *Rationale: DFI study advised streetscape improvements will be critical for main street retail to succeed. Also, DFI advised that retail should face Stallings Road.*
- Determine if Council wants to consider investing in streetscape improvements in front of certain Town properties and, if so, the phasing of such investments. (8/31/23 – Admin.)
 - o *Rationale: DFI recommended considering investing in streetscape improvements in front of Town Hall and the Municipal Park, with the goal of making these investments alongside the private sector.*
- Explore converting properties under Town site control into specialty retail shops.
 - o *Rationale: Due to sewer capacity and economics, a complete overhaul of Town owned sites is unlikely for the next several years. However, the Town has site control over several properties that could possibly be converted to specialty retail shops to support downtown synergy. This could be a tough mission as DFI has advised the low density residential will make desired retail more challenging. As a result, further evaluation is necessary to determine if even those transitional uses are viable.*
 - o Evaluate and present a broad cost estimate for converting 325 Stallings Road property into a boutique retail shop and determine if cost is acceptable. (6/30/23 – Eng.)
 - o Pursue a brewery or similar type business at the old tractor dealership property.
 - NOTE: Further evaluation is important as potential high upfront investment costs to make the building into a brewery could possibly prohibit future redevelopment of the site, which could pose long-term financial impacts to the Town as well as impacts to the Town’s overall downtown vision.
 - Hire a brewery business consultant specialist to advise on whether the property is feasible to attract a brewery on a macro level. (8/31/23 – Admin.)
 - If feasible, develop marketing plan to attract a brewery. (TBD – Admin.)
- To attract and support desired downtown retail, encourage and support higher density residential in the Town Center area during land use planning and zoning decisions. (TBD – As needed. TC; P/Z)
 - o *Rationale: DFI study advised current low residential density is a challenge for attracting specialty (non-chain/boutique) retail. DFI recommended encouraging higher density residential to support retail.*
 - o *When asked to clarify what is meant by “higher density”, DFI advised:*
 - *“We studied both the multifamily and townhouse scenario (you have financial impacts for both), and we believe the multifamily scenario will do more to support the downtown-oriented retail that is desired by the Town. Additionally, this type of product is attractive to developers in the Stallings market, evidenced by recent developments in Indian Trail and the proposed development for the 13-acre site across from Pad A. Therefore, ‘higher density’ would mean projects that align with the 200+ unit developments occurring in the market.”*

- If the Town receives a significant development plan within the downtown area from a private developer that requests public participation, consider contracting with DFI for a 3rd Party review of the development plan. (TBD - As needed – P/Z)
 - o *Rationale: The Town has received interest from at least one developer on potentially developing parts of the Town Center area. DFI has advised that higher density residential and retail facing Stallings Road can help meet downtown goals and help serve as a catalyst to support desired retail on Town controlled properties.*
- Hold at least 18 events (reach goal) at Stallings Park during 2023 including the BBQ festival and trivia night. (12/31/23 – P/R)
 - o *Rationale: Continue to encourage downtown as a destination by leveraging existing park assets.*
- Sewer Capacity Study – see sewer priority below.
 - o *Rationale: DFI study advised desired downtown development likely will not occur without adequate sewer capacity.*

Priority Pursue Sewer Capacity Alternatives

Strategy – In support of the Town’s future, evaluate future sewer capacity needs and any anticipated shortfalls, and then identify any appropriate actions to close the capacity shortfall.

Action Items:

- Engage an engineering firm to determine potential sewer needs and costs. Area to be studied is the Town Center area east to the HWY 74 area and also include Union West Business Park. Go under contract for study ASAP. Determine next steps based on study results. (ASAP – Eng.)

Maximize Positive Development Around the Hospital/Light Rail

Strategy – Recognize the area’s importance, invest in beautification/placemaking, and plan to maximize positive development with the twin-anchors of the Atrium Hospital and the planned Light Rail.

(Continued) Action Items:

- Complete interlocal agreement with NCDOT for bypass landscaping.
- Complete basic in-house light rail preservation techniques.
- If awarded CRTPO grant, complete transit overlay district (TOD/UDO) work, CLUP update, and US 74 Small Area Plan Update.

<p><u>SAP/Station Area Plan/DO Action Plan</u></p> <ul style="list-style-type: none"> • Create a limited Transit Overlay District in-house (“TOD”) (Complete by 07/31/23 – P/Z) <ul style="list-style-type: none"> o Incorporate limited TOD into SDO o Show limited TOD on Zoning Map o The next step will be a CRTPO grant to fund a complete overhaul with a consultant. • Comprehensive Land Use Plan Update (“CLUP”) (Complete by 12/31/23 – P/Z)

- Updates to the future land use categories to better fit with SDO.
- Alter based on Atrium and planned light rail corridor/station.
- Notes: CRTPO grant required. Otherwise would need to do work in-house (would extend timeline and make end product less robust).
- US-74 Station Area Plan/SAP/SDO Update (9/30/24 – P/Z)
 - In 2022, staff submitted for Charlotte Regional Transportation Planning Organization (“CRTPO”) 80% planning grant. (Anticipate grant decision in mid-2023.)
 - Once/if the grant is awarded in mid-2023, select consultant(s) and start executing the plan with the goal of finishing by 9/30/24.

Long-Term Notes (from FY 22-23 Priorities & Action Strategies):

- Work should consider the long-term development strategy for the area, considering:
 - Pedestrian connectivity across the bypass/HWY 74.
 - High profile projects, such as hotels and medical offices.
 - Prospects of recruiting manufacturing related to the medical anchor tenant.
 - High density, high quality residential.
 - Anticipating and accommodating potential for light rail.
 - Ensuring zoning is in place to support the strategy.
 - Make policy decisions in keeping with zoning and area plan.

Encourage Completion of Critical State Intersection Projects

Strategy – Encourage Completion of Critical State Intersection Projects.

Action Items:

- Potter-Pleasant Plains Intersection - Continue to work towards turning the project over to NCDOT. Contact utility companies to encourage them to expedite utility movements as quickly as possible. (ASAP – Admin.)
- Old Monroe Road – Provide a monthly update to Council on project status. (Monthly FY 23-24 – Eng.)

Sustain Core Services

Strategy – To be able to maintain community service levels in a cost-efficient manner, attract/retain high quality staff and evaluate revenue sources.

Action Items:

- Staff will present to Council a proposal to address immediate market pay disparity for sworn police officers using existing FY 22-23 budget funds. (3/27/23 – PD, Admin.)

- *Rationale: Nationally, the supply of competent police officers is outweighed by demand. Competing jurisdictions have increased police compensation since the Town last conducted a pay study. If the Town loses an officer, it is challenging to find an equivalent replacement. Without adjustment, then the likely result will be having less experienced officers on a shift combined with having fewer officers on a shift.*
- Provide police staffing analysis for Council's consideration during budget process. (Spring/Summer 2023 - PD)
 - *Rationale: Determine the right police staffing level to ensure adequate service level.*
- Budget in FY 23-24 for an employee pay study and implementation. Plan to conduct a pay and classification study once every 3 years. (Spring/Summer 2023 – Admin.)
 - *Rationale: Turnover tends to be more expensive than retaining competent staff and can affect service levels. Conducting a pay study once every 3 years will allow the Town to address market inefficiencies quickly and (hopefully) before it affects service levels by impacting recruitment/retention.*
- Provide analysis on adding solid waste fee during FY 23-24 budget process. (Spring/Summer 2023 – Admin.)
- During FY 23-24 budget process, staff present cost to hire contractor to identify actionable impervious surface calculations in Town to make stormwater rate structure more equitable and ensure calculations support current and projected storm water expenditures. (Spring/Summer 2023 – Eng.)

Misc. Action Items

- Schedule a time on a future Council Agenda to discuss the Stallings 50th Anniversary. (7/31/23 – P/R)
- Write a letter to the Stallings Fire Department indicating the Town Council's response to the fire department request. (3/10/23 – Admin.)



FINAL FY23-24 Budget Notable Items

Potential Action Options:
 I make a motion to include <insert item> in the FY 2024 Budget in the amount of <INSERT AMOUNT>.
 I make a motion to remove <INSERT AMOUNT or ITEM HERE> from the FY 2024 Budget.

Item	Dept	In Draft Budget?	Prior Year Project	Budget Amount	Notes	Council Directive	FY24 DRAFT Net Change
General Government							
Pay Study per Council Initiative	GG	Yes	No	7,000	Per Council, consider for FY25 budget process.	N	(\$7,000)
Pay Adjustments per the Study		Yes	No	\$50,000	Budgeted in Contingency. Per Council directive, consider for FY25 budget process.	N	(\$50,000)
Police Department							
Body Worn Camera ("BWC") Replacement Program	PD	Yes	Yes	14,500	Ongoing BWC replacement plan.	Y	
Taser Replacement Program	PD	Yes	No	23,200	Taser replacement plan program (including training, holsters, etc.)	Y	
Vehicle Replacement Program	PD	Yes	Yes	187,000	Ongoing vehicle replacement schedule. Represents three vehicles.	Y	
In-Car Computer Replacement Program	PD	Yes	Yes	13,000	Ongoing in-car computer replacement program schedule.	Y	
In-Car Camera Replacement Program	PD	Yes	Yes	29,600	Ongoing in-car camera replacement program schedule.	Y	
Lexipol	PD	Yes	Yes	12,000	Ongoing policy software.	Y	
PD Total:				\$ 279,300			
Transportation & Engineering							
Sidewalk Study/Comprehensive Right-of-Way Assessment Study	HWY	Yes	No	50,000	Needed to implement sidewalk policy.	Y	
Additional Street Resurfacing Funds	HWY	No	Yes	800,000	Council direction is \$600K and requested an Amended Budget Ordinance of \$200K, during the upcoming fiscal year, dependent on cash flow and reserves.	Y	(\$200,000)
HWY Total:				\$ 850,000			
Planning & Zoning							
Tractor Building Use Consultant	Z	Yes	No	10,000	Feasibility Study for Tractor Building.	Y	
Tractor Building Related Marketing	Z	Yes	No	5,000	Marketing for use of Tractor Building.	Y	
CRTPO Grant Award and Local Match for Planning Initiatives	Z	Yes	No	125,000	\$25K is a local match, which is part of grant award receipt. Adds \$25K to bottom line.	Y	
P/Z Total:				\$ 140,000			



FINAL FY23-24 Budget Notable Items

Potential Action Options:
 I make a motion to include <insert item> in the FY 2024 Budget in the amount of <INSERT AMOUNT>.
 I make a motion to remove <INSERT AMOUNT or ITEM HERE> from the FY 2024 Budget.

Item	Dept	In Draft Budget?	Prior Year Project	Budget Amount	Notes	Council Directive	FY24 DRAFT Net Change
Public Works							
HVAC Upgrades (Design Study Only)	PW	Yes	Yes	50,000	Old Town Hall building; Subject to Mini Brooks Act; and Council directive of up to \$30K for the design study.	Y	(\$20,000)
Additional Buildings and Grounds Maintenance Contingency	PW	Yes	No	10,000		Y	
Sub-station fence slats	PW	Yes	No	6,000		Y	
Sewer Capacity Study	PW	Yes	No	100,000		Y	
Skid Steer Equipment	PW	Yes	No	25,000	The total cost of the Skid Steer (\$65K) and the attachments (\$35K) is split between the Stormwater Fund (80%) and the General Fund Public Works Dept (20%).	Y	
PW Total:				\$ 166,000			
Park & Rec							
Vickery Portion of Greenway - Carryover	PRK	Yes	Yes	399,000	Carried over for '22-'23. What is left from open PO for construction currently.	Y	
Stallings Municipal Park - Playground Replacement	PRK	Yes	No	150,000	Parts of this playground are aging, and it is necessary to update the equipment to prevent possible injuries and to sustain its useful life.	Y	
Stallings Municipal Park - Wooden Structures Refurbished	PRK	Yes	No	50,000	Replace Cedar wood structures on Arbor, Boardwalks & Bridges due to safety concerns	Y	
Stallings Municipal Park - Tennis/Pickleball Court Resurfacing	PRK	Yes	No	15,000	Due to cracking & poor surfacing. Focus on expanding pickleball and tennis programs at park.	Y	
Stallings - 50th Anniversary	PRK	Yes	No	10,000	This expense is for event planning.	Y	
Three silent generators for PRK events	PRK	Yes	No	5,000	Specific Council initiative; Council removed this item from the FY24 Budget	N	(\$5,000)
PRK Total:				\$ 629,000			

General Fund Subtotal:	\$ 2,064,300
Less \$800K in Street Resurfacing:	\$ 1,264,300



FINAL FY23-24 Budget Notable Items

Potential Action Options:
 I make a motion to include <insert item> in the FY 2024 Budget in the amount of <INSERT AMOUNT>.
 I make a motion to remove <INSERT AMOUNT or ITEM HERE> from the FY 2024 Budget.

Item	Dept	In Draft Budget?	Prior Year Project	Budget Amount	Notes	Council Directive	FY24 DRAFT Net Change
Storm Water Fund							
Stormwater Maintenance and Repairs	SW	Yes	Yes	700,000	Council approved a phased, two-year approach for increasing this fee: 50% Year 1 (FY24) and 50% Year 2 (FY25). Council approved a fee increase of \$67 for residential and \$67 for commercial property.	Y	(\$300,000)
Street Sweeping	SW	Yes	Yes	15,000	Semi-annual street sweeping	Y	
MS4 Program Management Assistance	SW	Yes	No	50,000	Need assistance with our extensive MS4 Permit Program and our relative storm water management plan.	Y	
Impervious Surface Study	SW	Yes	No	35,000	Council removed this item from the FY24 draft budget.	N	(\$35,000)
Annual Maintenance Items	SW	Yes	Yes	70,000	CB maintenance and cleaning around Town, Vacuum truck to clean catch basins included here. This is an as needed basis.	Y	(\$35,000)
Skid Steer and Attachments	SW	Yes	No	75,000	Skid Steer is at \$65K and the attachments are at \$35K. The total cost of the Skid Steer (\$65K) and the attachments (\$35K) is split between the Stormwater Fund (80%) and the General Fund Public Works Dept (20%).	Y	
Stormwater Fund Subtotal:				\$ 945,000			

Notables Total: \$ 3,009,300
 Less \$800K \$ 2,209,300

Color Key	Total Funded with FY24 Estimated Revenue (GF and SWF):	\$ 978,000
	Total Funded with Reserves:	\$ 1,106,300
	Total Unfunded:	\$ 800,000

TOTAL NET CHANGE Small Budget Adjustments (\$652,000)

Current Contingency Updated Contingency (\$652,000)



2023-2024

Master Fee Schedule Packet

Table of Contents

Pages 3-5 -Land Development Fee Schedule

Page 6 - Stormwater Fees

Page 7 - Police Department Fees

Page 8 - Parks & Recreation Vendor Fees for Events

Land Development Fee Schedule	
Residential Review*	
Concept Plan (Minor & Major) Development Plan Review	\$500.00
Major Subdivision & Construction Document Preliminary Review (Article 7.7-1)	
0 to 10 acres	\$2000.00 plus \$350.00 per total acre
10+ acres	\$2500.00 plus \$375.00 per total acre
Minor Subdivision Review (Article 7.7-2)	
4 lots or less created	\$250 for the first lot or unit plus \$150.00 for each additional lot or unit
Final Subdivision Plat Review (Final Plat)	
Per Map	\$500.00 plus \$75 per lot or unit
Revisions	
Minor (4 lots or less)	\$250.00
Major (5 or more lots)	\$500.00
Excessive (determined by the Development Administrator)	1/3 of the total original review fee
Resubmittals (w/ 4th plan submittal & each submittal thereafter)	
Minor	\$150.00
Major	\$500.00
Excessive Resubmittals (determined by the Development Administrator)	1/3 of the total original review fee
*Additional Engineering and Stormwater Fees apply.	

Commercial, Industrial, Multiple-Use, or Non-Residential Plan Review*	
Concept Plan (Major & Minor) Development Plan Review	\$500.00
New Construction (Major - Construction Documents) (Article 7.7-1)	
0 to 10 acres	\$2000.00 plus \$350.00 per total acre
10+ acres	\$2500.00 plus \$375.00 per total acre
Final Subdivision Plat Review	
Per Map	\$500.00 plus \$75 per total acre
Expansions (Any)	
Less than 1 acre	\$500.00
1-acre or more	Requires Major Construction Document Review
Revisions	
To Minor	\$250.00
To Major	\$500.00
Excessive (determined by the Development Administrator)	\$1/3 of the total original review fee
Resubmittals (w/ 4th plan submittal & each submittal thereafter)	
Minor	\$150.00
Major	\$500.00
Excessive Resubmittals (determined by the Development Administrator)	1/3 of the total original review fee
*Additional Engineering and Stormwater Fees apply.	

Engineering & Stormwater Fees	
Traffic Impact Analysis	Defined Per TIA Ordinance (Article 7)
Floodplain Development & Certification Permit	\$2500.00 plus \$100.00 per total acre
Bond Review	\$100.00
Driveway Permit	\$100.00
Storm Water Review Fees (if Article 19 is triggered)	
Minor- Stormwater Review	\$250.00 plus \$150.00 per total acre
Major Construction Documents - Stormwater Review	\$2500.00 plus \$100.00 per total acre
Surcharge per on-site detention facility	\$1000.00
Appeal of PCSWO	\$1000.00

Zoning Fees & Requests	
Text Amendment - Development Ordinance	\$600.00
Vested Rights Zoning Permit - Major Subdivision	\$300.00
Vested Rights Zoning Permit -Minor Subdivision	\$150.00
Conventional - Zoning Map Amendment (General Rezoning)	
Less than 2 acres	\$300.00
2-10 acres	\$500.00
Greater than 10 acres	\$1200.00 plus \$25 per total acre
Conditional Zoning (CZ) - Zoning Map Amendment (Article 5.4)	
Less than 2 acres	\$600.00
2-10 acres	\$1000.00
Greater than 10 acres	\$1800.00 plus \$50 per total acre
Board of Adjustment Request (Quasi-Judicial)	
Appeal Request	\$500.00
Variance Request	\$500.00
Special Use Permit Request (Quasi-Judicial)	
Less than 2 acres	\$600.00
2-10 acres	\$1000.00
Greater than 10 acres	\$1800.00 plus \$50 per total acre
Any modifications to Zoning Request submittal.	\$250.00 per revision submittal

Administrative Planning Fees	
Zoning Permits	
Residential - New Construction	\$100.00
Residential - Accessory Structure, Additions, Interior Upfit	\$50.00
Pool Permit	\$100.00
Use Permit	\$50.00
Home Occupation Use Permit	\$75.00
Temporary Use Permit	\$50.00
Sign Permits (Article 17)	
Permanent Sign	\$50.00
Temporary Sign Permit	\$25.00
Master Sign Plan (Article 17.10)	\$200.00
Certificate of Zoning Compliance (Zoning Compliance Inspection)	
Residential - New Construction	\$125.00
Residential - Accessory Structures/Additions	\$50.00
Commercial - New Construction	\$200.00
Commercial - Accessory Structures/Additions	\$75.00
w/ 4 th inspection & each inspection thereafter	Original fee plus \$50.00 for each inspection thereafter
Letter of Zoning Compliance (Zoning Verification Letter)	\$75.00
Miscellaneous Fees	
Chicken Permit	\$25.00
Demolition Permit	\$50.00
Development Agreement (Article 7.15)	\$8500.00
Special Events & Temporary Structures Permit	\$25.00
Tree Disturbance Permit (Article 11.10)	\$150.00

Ordinance/Maps/Copies	
Physical copy of Development Ordinance, Comp Plan, or any adopted plans.	\$225.00
Copies	\$.40 per page
Returned Check Fee	\$25.00
Maps (color)	
A Size (8.5 X 11)	\$1.00
B Size (11 x 17)	\$5.00
C Size (17 x 22)	\$10.00
D Size (22 x 34)	\$15.00
E Size (34 x 44)	\$20.00
Custom Maps	\$35.00 per hour rounded to ¼ hour

Any fee not explicitly listed herein is officially set at the rate designated by the Town Council decision.



Engineering Department Fee Schedule	
Stormwater Fees:	
Residential Lots (Annually)	\$67.00
Commercial per ERU	\$67.00



Police Department Fee Schedule

Wrecker Services	
Vehicles 8,500 pounds or less (including passenger vans and motorcycles)	\$175 per vehicle
Waiting time after the first hour of arrival	\$10 per hour
Winching service	\$30 per vehicle
Motorcycle towing (in addition to basic towing)	\$10
Tire Change	\$60 per vehicle
Out of gas	\$60 per incident
Unlock Vehicle	\$45 per vehicle
Gate Fee (if applicable) - Transport trucks, car haulers, and large equipment	\$25
Tarp Fee	\$10
Motorist Assist / Disabled Vehicles under 8,500 pounds	\$75 7:00 am to 7:00 pm
	\$85 7:00 pm to 7:00 am
Storage	\$25 per day
Clean up of debris or spilled cargo requiring more than 30 min to secure and remove	\$25 per hour
Towing more than one motorcycle	\$130 apportioned between each vehicle owner
Service charges for vehicles larger than 8,500 pounds or subject to Asset Forfeiture Evidence Holds	\$250
Miscellaneous Fees	
Fingerprint Card	\$10.00 for each card
Report Copies	No charge for reports only a few pages in length. The Town's per-page fee may apply for large printing requests.
Any fee not explicitly listed herein is officially set at the rate designated by the most recent Town Council decision.	



Parks & Recreation Department Fee Schedule		
Vendor Fees for Events		
UPDATE: Vendor Flat Rate (Event)	\$50	
UPDATE: Stallings Fest Vendor	\$75/Vendor	
Park Rental Fees		
	Resident	Non-Resident
Shelter A	\$30	\$50
Shelter D / Heath Guion Shelter	\$50	\$70
Picnic Pods	\$20	\$30
Park Staff Fee for Large Reservations		
	Charge per hour	
Hourly Basis	\$15.00 per staff member per hour	
NEW: Event and Program Participation Fee		
Range is based on event type	\$5-\$35	