



City of Trinity

Annual Budget For Fiscal Year 2022 - 2023

Adopted on June 13, 2022

PO Box 50

5978 NC Highway 62

Trinity, NC 27370



City of Trinity North Carolina



Fiscal Year 2022 - 2023 **For Year Ending June 30, 2023**

Mayor and City Council

Mayor

Richard McNabb

Council Members

Robby Walker Bob Hicks Jack Carico Tommy Johnson Ed Lohr

City Officials

Stevie L. Cox, City Manager

Crystal Postell, Finance Director

City of Trinity, North Carolina

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5978 NC Highway 62

Trinity, NC 27370

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Budget Preparation Schedule

Proposed budget prepared by the City Manager	April 13, 2022
Proposed Budget Reviewed by the City Manager	April 18, 2022
Preparation of FY 2022 – 2023 Budget Document	April 22, 2022
Budget Workshop	May 6, 2022
Proposed Budget Submitted to City Council	May 9, 2022
Publish Notice of Budget Hearing	May 13, 2022
Budget Workshops on Proposed FY 2022 – 2023 Budget	May 2022
Public Hearing on Proposed FY 2022 – 2023 Budget	June 13, 2022
Adoption of FY 2022 – 2023 Budget	June 30, 2022

Basic of Budgeting

The City of Trinity's annual balanced budget is adopted as required by the North Carolina General Statutes. All budgets are prepared using the modified accrual basis of accounting. The budget ordinance must be adopted by July 1st of the new fiscal year; otherwise, the governing board must adopt an interim budget that covers the period until the annual ordinance can be adopted.

Budget Message

TO: The Honorable Mayor and City Council

FROM: Stevie Cox, City Manager

DATE: April 22, 2022

SUBJECT: 2022-2023 Proposed Budget

As Budget Officer, I hereby submit the proposed budget for the City of Trinity for the 2022-2023 Fiscal Year. This budget has been prepared in accordance with the provisions of N.C.G.S. 159-11, the Local Government Budget and Fiscal Control Act. Notice of this submission is being given to the news media and, with the City Council's concurrence; a public hearing has been scheduled on this proposed budget for Monday, June 13, 2022 at 6:00 p.m. at the City Hall Annex Building located at 6701 NC Highway 62, Trinity, NC.

The overall proposed budget reflects an increase of \$369,466 (6.27%) when compared to the 2021-2022 Fiscal Year Budget (\$5,888,851) versus 2022-2023 (\$6,258,317). This can be analyzed as follows:

GENERAL FUND

As presented, this fund reflects an increase of \$400,428 (11.43%) when compared to the 2021-2022 Fiscal Year Budget (\$3,502,380) versus \$3,902,808 (2022-2023). This can be attributed primarily to the following:

REVENUES

Ad Valorem Taxes – It is proposed that the current tax rate of \$.10 per one hundred dollars (\$100) of property value remain the same. The projection of revenue is based on information received from the Randolph County Tax Supervisor's Office. This projection is calculated using an estimated tax base of \$701,231,000 and a collection rate of ninety four percent (94%) [down from 94.5% in 2021-2022].

The most significant change in revenues are listed below:

Sales Tax – \$1,734,886 (2022-2023) versus \$1,836,550 (2021-2022) = -\$101,664

Fund Balance Appropriated - \$450,180 for the addition of the Planner I position within the Planning and Zoning department. There will be some repairs to the City Hall Annex building.

As is apparent, these two major revenue sources, plus expenditure reductions comprise the lower 2022-2023 General Fund Budget,

EXPENDITURES

Administration – Reduction of \$42,715 due to moving Finance personnel to another cost center.

Finance – Increase of \$240,550 due to moving finance and associated expenses to a new cost center.

Planning/Zoning/Code Enforcement – Increase of \$279,030 due primarily to recommended contract of Code Enforcement and provision for a Land Use Plan Update Study.

Public Buildings – Increase of \$109,530 due repairs needed at the City Hall Annex.

Public Safety – Increase of \$16,035 due to the Randolph County Sheriff's contract due to salary increases for officers in use by the City.

(GENERAL FUND EXPENDITURES CONTINUED)

Powell Bill Funds – Reduction of \$17,600 per the request of Abbotts Creek Engineering firm for street re-surfacing.

Public Works/Streets and Street Lighting – Reduction of \$2,500.

Public Works/Stormwater – Increase of \$28,775 due to the particle acquisition of the permitting software.

Public Works/Sanitation – Reduction of \$10,500.

Transfer to W/S Debt Service – Reduction of \$91,263 due to anticipated reduction in Sales Tax Revenue

City Hall Reserve Fund – same allocation of \$75,000

Contingency – Reduction of \$140,731.

ENTERPRISE FUND (SEWER)

As presented, this fund reflects a decrease of \$27,962 (1.17%) when compared to the 2021-2022 Fiscal Year (\$2,383,471) 2021-22 versus \$2,355,509 (2022-2023). This can be attributed to the following:

REVENUES

Rates – It is proposed that sewer rates be increased by five percent (5%). The rates will change as follows:

INSIDE CITY LIMITS	OLD RATE	NEW RATE
0-2000 gallons per month minimum	\$28.21	\$29.62
Over 2000 gallons per month (per thousand gals.)	\$14.11	\$14.82
OUTSIDE CITY LIMITS	OLD RATE	NEW RATE
0-2000 gallons per month minimum	\$56.43	\$59.25
Over 2000 gallons per month (per thousand gals.)	\$28.21	\$29.62

These new rates should provide the necessary revenue (\$42,500 from \$850,000 to \$892,500) to pay for increased cost associated with the treatment of our sewerage by the City of Thomasville and Archdale and to set aside funds for future wastewater capabilities.

Sales Tax Revenue from General – Decrease of \$91,263 due to anticipated reduction in sales tax revenue (75% allocated to the Sewer Fund). We have been conservative on these projections due to potential future economic conditions.

Billings and other Revenues – Increase of \$47,025.

Retained Earnings Appropriated – Increase of \$16,276

EXPENDITURES

Sewer Operations Fund – Reduction of \$27,962 due to reduction of contingency allocation.

SUMMARIZATION

Funding is included in this budget for the implementation of the Classification and Pay Study presently now underway by the Piedmont Triad Regional Council. This study is being conducted to survey the labor market to ensure that our personnel are getting the proper pay for the job they are performing. Since a 6.0% cost of living adjustment is included in this budget beginning July 1, 2022, I recommend that the results of the study be reviewed by the council at mid-year and possibly implement the findings effective January 1, 2023.

NEW PERSONNEL SUMMARY

General Fund	1
(Planner I)	
Enterprise Fund	0
Total =	1

I am also recommending that the Code Enforcement function to be contracted with Municipal/State Code Enforcement Inc, (SCEI) as well as an additional planner due to the growth of development in Trinity, NC within the next (12) twelve months. This would improve the enforcement of this function, as well as, allow adequate time for the Planner to deal with the new stormwater regulations to be enforced by law.

An additional item that has been discussed by some of the City Council is increasing the number of Randolph County deputies assigned to the City of Trinity. Presently, there are two deputies (one Sergeant and one deputy) at a budgeted cost of \$135,345. No increase in personnel have been included in this proposed budget. If the Council desires to add more law enforcement officers, in addition to the above cost, each new deputy will cost approximately \$130,000 which would include the officer's vehicle,

equipment and operational expenses. The Old City Hall Building could be used as a satellite office with the county agreeing to offset some of the annual expense of the building. This item can be addressed further during the workshops in May and/or June.

This document includes the Steeplegate Lift Station and Force Main Capital Project Fund in the amount of \$9,224,000 which was approved by the City Council on February 14, 2022. This project provides for the interconnection with the City of High Point to treat the City of Trinity's wastewater.

In closing, I would like to give my sincere thanks to the members of the management team for their assistance in developing the budgets for their departments. During this abbreviated budget process, they have shown an outstanding commitment to serving the citizens of Trinity in an effective and efficient manner. I would like to extend my appreciation to the Mayor and City Council for providing guidance in developing the budgetary goals for Fiscal Year 2022 – 2023. Finally, I would like to express my gratitude to Finance Director Crystal Postell and Finance Assistant Lisa Beam for ensuring that the budget is balance. Therefore, I respectfully submit the Fiscal Year 2022 – 2023 Budget for your review and approval.

Sincerely,

Stevie Cox
City Manager

Budget Structure and Process

The City Council and management team will meet in the early part of the calendar year during the City's budget workshop sessions to discuss the City of Trinity's goals and priorities for the upcoming fiscal year. The goals and priorities will be used as a guide for the development the City of Trinity's upcoming budget year. The City Council's priorities and goals are outlined in the City Manager's budget message.

The Finance Department staff prepares and distributes the budgetary requests in accordance with the budget calendar. During the budgetary request process, the Department Heads requests are reviewed and discussed with the City Manager and Finance Director. The City Manager and Finance Director evaluate each department's personnel request, operational items, and capital outlay. Any requests for additional personnel must be justified by the department and then reviewed by the City Manager and Finance Director.

The City Manager's recommended budget is prepared and presented to City Council at budget workshop sessions. During the budget workshop sessions, the City Council can make changes to the City Manager's recommended budget prior to the final budget being prepared, which ultimately becomes City Council's budget and policy statement for the upcoming fiscal year. Once the budget is in its final form, a public notice is published for a public hearing on the budget and citizens are given the opportunity to speak to the City Council about the proposed budget. The City Council has the option of making recommended changes to the final budget pending any discussion at the public hearing. The Trinity City Council then adopts the budget through the passage of an ordinance at a public meeting prior to July 1st.

The City of Trinity's adopted budget document can be found on the City's website: www.Trinity-NC.gov.

Changes After Annual Budget Adoption

The City of Trinity will conduct any amendments to the adopted annual budget to amend the annual budget by submitting a budget ordinance to the Trinity City Council any time after the budget ordinance's adoption in accordance with the G.S 159-15.

Budgeting and Accounting

Budgeting estimates the City's future revenues and makes appropriation for expenditures to support the City of Trinity's fiscal control. Budget estimates depends on accurate accounting data that consist of one period to the next.

Fund Accounting

An accounting fund is a separate fiscal and accounting entity with its own set of self-balancing accounts. Fund Accounting requires an annual budget ordinance to be balanced by funds. The City of Trinity has (5) five separate fiscal and accounting entity funds: General Fund, Debt Service Fund, Special Revenue Fund, Capital Project Fund, and Enterprise Fund.

General Fund

The General Fund accounts for all transactions not accounted for in another fund. The General Fund accounts and budgets for all or most of the City of Trinity's tax revenues and other revenues not accounted for in the enterprise fund.

Debt Service Fund

The Debt Service Fund are established for payment of principal and interest on general obligations. These are also known as loan payments.

Special Revenue Fund

The Special Revenue Fund accounts for revenues sources that are legally restricted to expenditures for a specific purpose.

Capital Project Fund

The Capital Project Fund are established for projects to ensure expenditures are budgeted and accounted for the construction of most capital improvements, whether the project is bonded or financed.

Enterprise Fund

The Enterprise Fund are established for each public enterprise which is a public service that is financed through charges (fees) to users in a businesslike manner.



The City of Trinity, North Carolina

Trinity, NC History



The first settlers in the northwest corner of Randolph County arrived between 1763-1776, settling in what was called the Granville District. The land offices in the Granville District had been closed following the death of the English landowner, John Carteret, Baron Carteret of Hawnes, the second Earl Granville. When independence was declared in 1776, the Granville District was confiscated by the new government, along with all other land owned by persons loyal to the Crown. All the land became public lands and soon thereafter the State of North Carolina was issuing grants for tracts in the former Granville District. Hundreds of former squatters became landowners at last, purchasing the land where they may have lived for several years. The 1779 tax records of Randolph County list 25 families for the Trinity Township.



The Town of Trinity, named after Trinity College, was incorporated by Act of the North Carolina General Assembly at its 1868-69 Session. The act, published in Private Laws of the State of North Carolina, Passed by the General Assembly at its Session 1868-'69 states that "The Town shall be two miles long from north to south, and one mile wide from east to west, the center of the Town to be the center of the principal College Building." Further sections of the act provided for election of a town magistrate and five commissioners. The town charter was ratified April 12, 1869, but

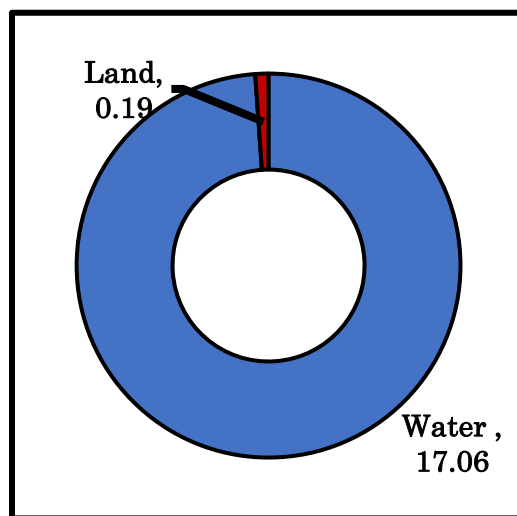
the charter was rescinded in 1924. In this time frame everything in the community came to be measured from the college. Thus, the college was the official as well as the unofficial centerpiece of the town. In 1997 the city was re-incorporated.

City of Trinity

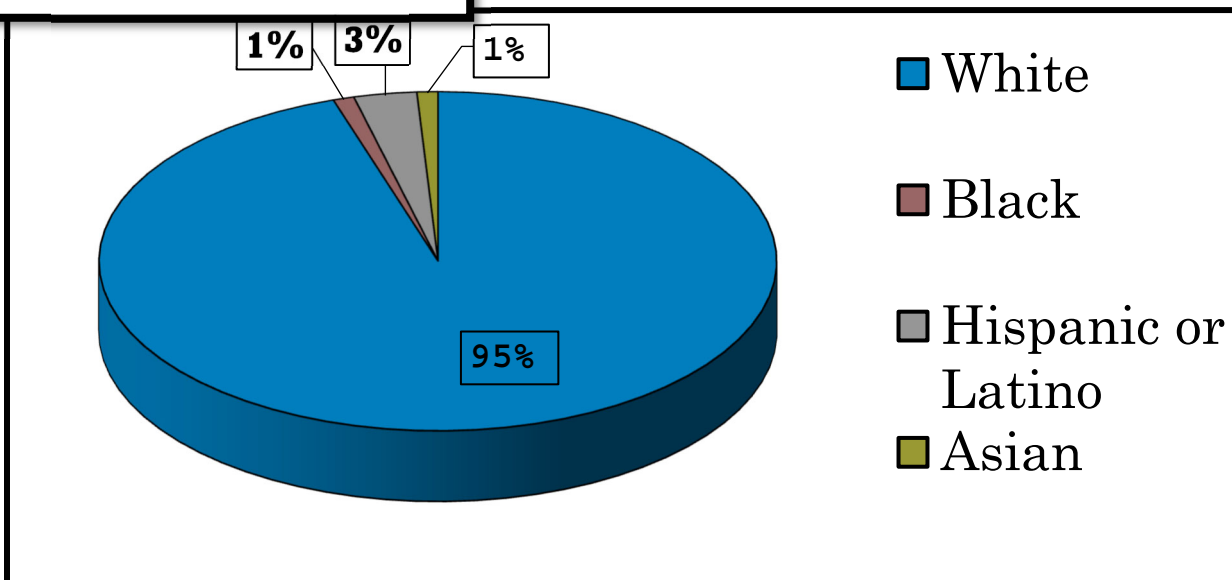
Demographic Data Summary

Trinity is a city located in Randolph County, North Carolina. Trinity has a population of about 7,000, it is the 120th largest city in North Carolina and the 4,072nd largest city in the United States.

Trinity has a city area 17.06 square miles, with 16.87 square miles of land area and .19 square miles of water. The population density of Trinity, NC is about 411.76 people per square mile.



The City of Trinity, NC has a median home value of about \$135,800 and a median household income of about \$51,154.



Land Development

Trinity has experienced a moderate amount of growth over the past fifteen years. The City's commitment to well-planned, quality land development has enabled us to manage this growth wisely, striking a reasonable balance between the good of the whole community and private property rights. New growth has been designed to help preserve our natural, cultural, and historic resources, and to coincide with our ability to provide adequate public services and infrastructure. The appropriate quantity, location, and quality of new land development has maintained and enhanced our City's environment and quality of life. Trinity's Land Development Plan has helped our City become a more livable and walkable community. New neighborhoods located most closely to activity centers have a more compact development pattern and include a wider mix of housing types to accommodate the growing diversity of our community's residents and to maximize the efficient use of public services. Trinity growth over the prior years has attracted housing developers to build communities such as Bellawoods, Cottages at Piper Village, Steeplegate Village, Trinity Homes, etc.

Bellawood

All D.R. Horton homes include our America's Smart Home Technology which allows you to monitor and control your home from your couch or from 500 miles away and connect to your home with your smartphone, tablet, or computer.

Cottages at Piper Village



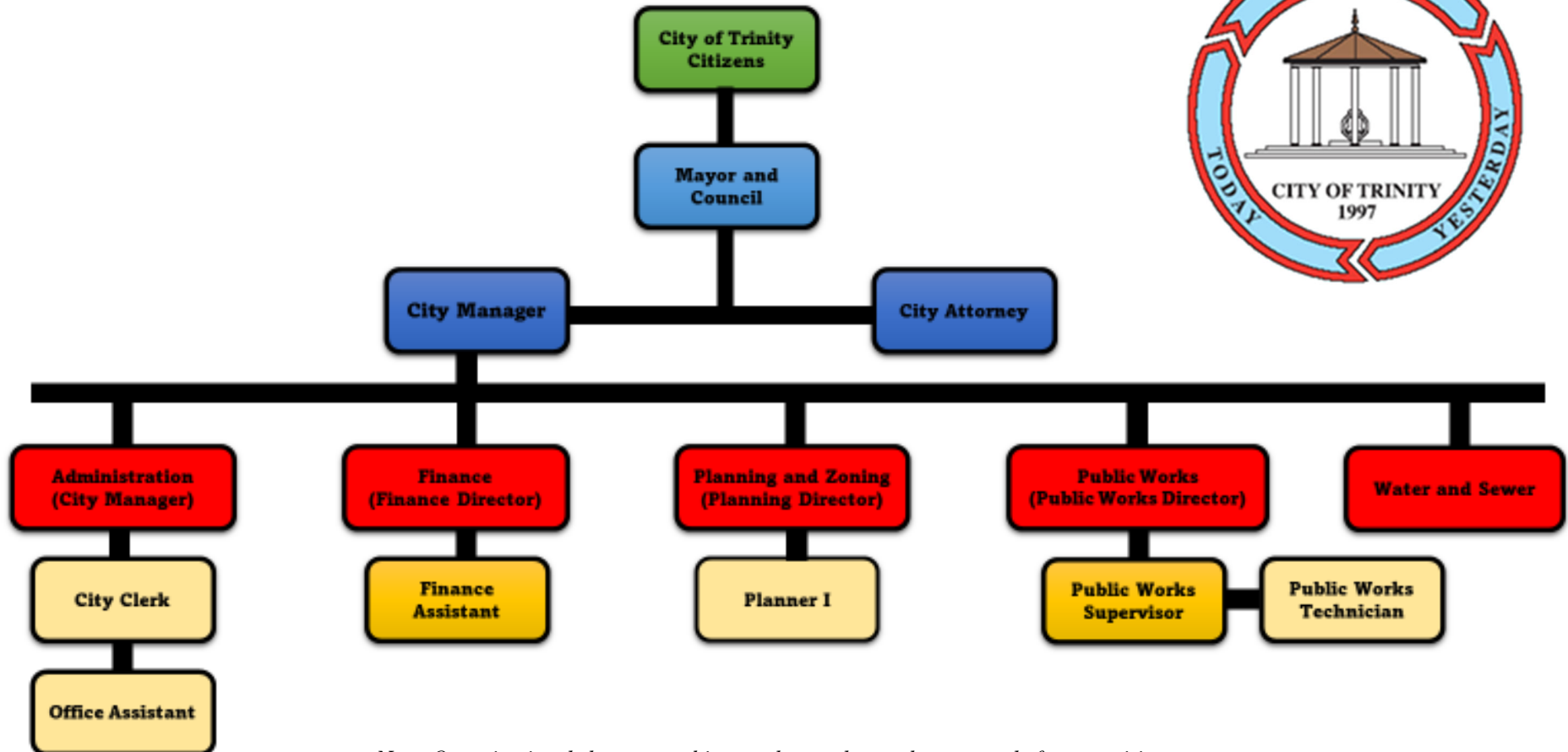
Family YMCA. Plus, Piper Village will feature a collection of Eastwood's most popular home designs.



Eastwood Homes is proud to announce Cottages at Piper Village, a new home community in Trinity, NC across the street from Trinity High School. Piper Village features an outstanding location only two miles from I-85 and a mile from the Carl & Linda Grubb

City of Trinity

Organizational Chart



Note: Organizational chart are subject to change due to the approval of new positions



Personnel Summary

Departments	Number of Positions	
	<u>Current</u>	<u>Proposed</u>
Administration		
City Manager	1	1
City Clerk	1	1
Office Assistant	1	1
Finance		
Finance Director	1	1
Finance Assistant	1	1
Planning and Zoning		
Planning and Zoning Director	.75	.75
Planner I	0	1
Public Works		
Streets	0	0
Sanitation	0	0
Stormwater	.45	.45
Water and Sewer		
Public Works Director	.80	.80
Public Works Supervisor	1	1
Public Works Technician	1	1
Total Positions	9	10

Note: Stormwater consist of 20% of the Public Works Director's position and 25% of the Planning and Zoning Director's position.

Personnel Pay Grade and Classification Charts

Position Classification Chart				
	Class	Minimum Salary	Mid/Average Salary	Maximum Salary
Mayor				\$ 8,071.00
Governing Board				\$ 5,626.00
City Manager	11	\$ 95,060.00	\$ 119,698.00	\$ 142,929.00
Finance Director	10	\$ 71,472.00	\$ 90,101.00	\$ 108,507.00
Planning Director	8	\$ 64,596.00	\$ 77,573.00	\$ 97,616.00
Public Works Director	9	\$ 67,170.00	\$ 86,879.00	\$ 101,625.00
City Clerk	6	\$ 49,303.00	\$ 60,725.00	\$ 74,233.00
Finance Assistant	7	\$ 50,754.00	\$ 60,663.00	\$ 77,493.00
Office Assistant/Deputy Clerk	2	\$ 40,107.00	\$ 48,409.00	\$ 60,332.00
Public Works Supervisor	5	\$ 46,991.00	\$ 56,969.00	\$ 70,734.00
Planner I	5	\$ 46,171.00	\$ 50,004.00	\$ 69,698.00
Ordinance Enforcement Officer	3	\$ 41,576.00	\$ 48,183.00	\$ 62,306.00
Maintenance Worker II	1	\$ 30,920.00	\$ 35,862.00	\$ 46,529.00

Pay Grade Classification Chart			
Class 1	\$ 30,920.00	\$ 35,862.00	\$ 46,529.00
Class 2	\$ 40,107.00	\$ 48,409.00	\$ 60,332.00
Class 3	\$ 41,576.00	\$ 48,183.00	\$ 62,306.00
Class 4	\$ 43,642.00	\$ 47,864.00	\$ 67,606.00
Class 5	\$ 46,991.00	\$ 56,969.00	\$ 70,734.00
Class 6	\$ 49,303.00	\$ 60,725.00	\$ 74,233.00
Class 7	\$ 50,754.00	\$ 60,663.00	\$ 77,493.00
Class 8	\$ 64,596.00	\$ 77,573.00	\$ 97,616.00
Class 9	\$ 67,170.00	\$ 86,879.00	\$ 101,625.00
Class 10	\$ 71,472.00	\$ 90,101.00	\$ 108,507.00
Class 11	\$ 95,060.00	\$ 119,698.00	\$ 142,929.00



(Major Governmental Fund)

General Fund

The General Fund is the primary fund used by a government entity. The General Fund is used to record all resource inflows and outflows that are not associated with special-purpose funds. The activities being paid for through the general fund constitute the core administrative and operational tasks of the government entity. The General Fund departments are Administration, Finance, Planning and Zoning, and Public Works.

General Fund Revenues

Ad Valorem –referred to as Property Taxes; for many governments, it is the single largest revenue source. Taxes are levied at the stated tax rate for both real and personal property according to the valuation.

Beer and Wine Tax – excise taxes are applied on a per-unit basis, generally per gallon for liquids, and unlike sales taxes, are collected from the merchant who sells the alcohol rather than the end consumer.

Local Sales and Use Tax – taxes that are added to tangible personal property that is not subject to tax under another subdivision.

Powell Bill – revenue provided as financial assistance to municipalities for municipally-maintained streets.

Solid Waste Disposal Tax - excise tax is imposed at a rate of \$2 per ton on the disposal of municipal solid waste and construction and demolition (C&D) debris.

Telecommunication Sales Tax – taxes on services or charges considered to be part of the gross receipts derived providing telecommunications service and ancillary service.

Utility Sales Tax – taxes on services or charges considered to be part of the gross receipts derived from providing electricity subject to the combined general rate of sales and use tax.

Video Franchise Tax – taxes on services or charges considered to be part of the gross receipts derived from providing video programming subject to the combined general rate of sales and use tax.

General Fund Revenues

Account Number	Account Description	Fiscal Year 2020-2021	Fiscal Year 2021-2022	Proposed Fiscal Year 2022-2023
10-00-3000-300	Powell Bill	\$ 147,000	\$ 142,000	\$ 175,900
10-00-3000-380	Int. on Inv.Powell Bill	600	300	400
10-00-3000-610	PB Street Assessment Reve	-	-	-
10-00-3000-635	App. From Powell Bill Fund	14,000	19,300	-
10-00-3100-003	AD VALOREM TAXES CU	537,500	565,000	583,700
10-00-3100-100	AD VALOREM TAXES PRI	2,000	2,500	4,000
10-00-3100-200	Other Taxes	-	-	-
10-00-3110-003	RC VEHICLE TAX CURRE	52,000	65,000	74,400
10-00-3110-100	RC VEHICLE TAX PRIOR	125	100	150
10-00-3120-100	Discount on Taxes	(10,000)	(8,000)	-
10-00-3130-100	Int. on Taxes	1,600	1,600	2,000
10-00-3231-100	Sales Tax (Art 39)	445,000	553,500	516,830
10-00-3232-100	1/2 Sale Tax (Art 40)	340,000	410,000	382,838
10-00-3233-100	1/2 Sales Tax (Art 42)	212,000	289,050	269,900
10-00-3234-100	1/2 Sales Tax (Art 44)	127,000	164,000	153,135
10-00-3235-100	ARTICLE 44 HOLD HARM	339,700	420,000	392,175
10-00-3236-100	Solid Waste Disposal Tax	4,500	4,570	4,800
10-00-3237-100	Alcohol/Beverage Tax	-	-	10,000
10-00-3281-100	Telc./LCL Video	43,200	44,360	40,000
10-00-3324-200	Utility Franchise	208,000	249,800	250,600
10-00-3345-400	Fees/Permits	15,000	17,000	23,000
10-00-3613-300	Covid 19 Reimb. (Cares Act)	161,637	-	-
10-00-3831-800	Investment Interest	9,000	2,000	8,800
10-00-3832-500	Solid Waste Billing	480,000	485,000	485,000
10-00-3840-000	Misc Rev	-	100	-
10-00-3844-000	Cares Act Revenues	-	-	-
10-00-3980-800	Int on Investments	-	200	-
10-00-3980-980	Transfer from Capital Reser	-	-	-
10-00-3980-981	Appropriate City Hall Reser	-	75,000	75,000
10-00-3990-900	Fund Balance Appropriated	-	-	450,180
10-80-3613-300	Grants Proceeds	-	-	-
	Grand Total	\$ 3,129,862	\$ 3,502,380	\$3,902,808

General Fund Explanation of Expenditures

Capital Improvement - a short-rang plan which usually covers a year span of four to ten years that provides a planning schedule for major construction, repair of, or additions to buildings, parks, streets, and other City facilities.

Capital Outlay – expenses for items with an acquisition cost of \$5,000 or more.

Collection Fees – 1.5% fee charges by Randolph County Tax Department for collection of taxes.

Contingency – expenses for unexpected events.

Dues & Subscription – expenses for employee annual professional memberships for career enhancement

FICA – expenses for payroll taxes (7.65%).

Group insurance – expenses for health, dental, and short-term disabilities for employee.

Information Technology – expenses for web hosting, custom website design, software programming, etc.

Material & Supplies – expenses for office or departmental supplies.

Professional Services – expenses for “outside” city services offered to the City such as attorney fees, code enforcement, etc.

Salaries – expenses for City employees and City Council for salaries and wages.

Travel/Training – expenses for the employees’ professional growth such as certifications, continuing education credit, etc.

Utilities – expenses for electricity, heating oil, natural gas, water service, etc.

Vehicle Fuel/Parts – maintenance provided for City owned vehicle.

City Council

Department Overview

The City Council is the legislative body for the City. The City Council assures the City operates within Federal and State laws to provide effective and efficient municipal services.

Mission Statement

The mission of the City Council is to provide open, effective, and regular communication with citizens, customers, employees and partners. The City Council will safeguard the financial strength and integrity of the City.

Department Goals

- Adopt a balanced annual budget
- Supports economic development activities of attracting new development
- Sewer extension study for the Meadowbrook Rd.
- Explore options for developments of a greenway/walking trail

Accomplishments

- Hire a new City Manager



Personnel Summary

Authorized Position	FY 2021	FY 2022	FY 2023
Mayor	1	1	1
Council Members	5	5	5
Total Personnel	6	6	6

Expenditure Summary

Expense Type	FY 2021	FY 2022	FY 2023
Personnel	\$ 12,900	\$ 15,300	\$ 10,500
Operational	\$ 42,687	\$ 40,200	\$ 44,010
Capital Outlay	\$ -	\$ -	\$ -
Total Personnel	\$ 55,587	\$ 55,500	\$ 54,510

City Council

Account Number	Account Description	Fiscal Year 2020-2021	Fiscal Year 2021-2022	Proposed Fiscal Year 2022-2023
10-00-4110-121	Salaries	\$ 12,900	\$ 15,300	\$ 10,500
10-00-4110-181	FICA	987	1,000	810
10-00-4110-192	Professional Services	15,000	15,000	15,000
10-00-4110-260	Materials & Supplies	1,200	1,200	11,200
10-00-4110-290	Christmas in Trinity/Special	1,000	1,000	1,000
10-00-4110-310	Travel/Training	2,000	2,000	1,000
10-00-4110-450	Ins. General Liability	4,000	4,000	4,000
10-00-4110-491	Dues & Subscriptions	10,000	10,000	10,000
10-00-4110-499	Contributions	1,000	1,000	1,000
	Grand Total	<u>\$ 55,587</u>	<u>\$ 55,500</u>	<u>\$ 54,510</u>

Capital Outlay: None

Administration

Department Overview

The Administration Department provides a variety of direct and support services to other City operating departments and to the public. Located in City Hall, the Administration Department responds to the citizens and City Council. The Administration Department assists in developing partnerships, promoting a strong economy, and building an excellent quality of life for the City of Trinity.

Mission Statement

The mission of the Administration Department is to advise City Council of the City's financial condition and recommend policies, programs, ordinances, etc. to deliver efficient government services and improve the quality of life in the City.

Department Goals

- To administer the annual budget and leverage long range financial forecasting.
- To facilitate and implement City Council's strategic goals.
- To enhance communications with citizens, customers, employees, and partner agencies.

Accomplishments

- Hire new Finance Director



Personnel Summary

Authorized Position	FY 2021	FY 2022	FY 2023
City Manager	0.5	0.5	1
Finance Director	0.5	0.5	0
City Clerk	1	1	1
Finance Assistant	1	1	0
Office Assistant	1	1	1
Total Personnel	4	4	3

Expenditure Summary

Expenses	FY 2021	FY 2022	FY 2023
Personnel	\$ 258,600	\$ 364,565	\$ 290,400
Operational	\$ 181,775	\$ 158,549	\$ 192,000
Capital Outlay	\$ 9,000	\$ 2,000	\$ -
Total Personnel	\$ 449,375	\$ 525,114	\$ 482,400

Administration

Account Number	Account Description	Fiscal Year 2020-2021	Fiscal Year 2021-2022	Proposed Fiscal Year 2022-2023
10-00-4120-121	Salaries	\$ 191,900	\$ 250,000	\$ 204,300
10-00-4120-181	FICA	14,700	19,375	17,000
10-00-4120-182	Retirement	17,400	28,500	24,900
10-00-4120-183	Group Insurance	52,000	66,690	44,200
10-00-4120-186	Workman Compensation	2,250	3,250	3,400
10-00-4120-189	Unemployment	1,000	2,000	3,650
10-00-4120-191	Professional Services	7,000	6,000	15,200
10-00-4120-251	Vehicles Fuel	10,000	10,000	26,300
10-00-4120-253	Parts/ Vehicles	3,500	3,500	3,700
10-00-4120-254	Vehicles Maintenance	1,500	1,500	2,000
10-00-4120-260	Materials & Supplies	9,000	7,000	7,500
10-00-4120-290	Furniture	1,500	1,500	3,000
10-00-4120-310	Travel/Training	2,500	2,500	4,600
10-00-4120-321	Telephone	14,000	13,500	13,500
10-00-4120-325	Postage	2,700	2,500	2,500
10-00-4120-329	Information Technology	40,000	39,500	32,200
10-00-4120-331	Utilities	20,000	25,000	22,000
10-00-4120-352	Equipment Repair & Maint.	1,000	1,000	1,000
10-00-4120-391	Advertising- Legal	3,000	2,000	2,000
10-00-4120-392	Newsletter	6,000	6,000	4,000
10-00-4120-430	Leases	14,025	12,000	11,300
10-00-4120-450	Ins- General Liability	2,800	2,500	2,500
10-00-4120-451	Insurance/Property	7,800	8,500	8,500
10-00-4120-452	Insurance-Auto	3,000	2,600	2,500
10-00-4120-454	Bond Insurance	1,600	1,500	1,500
10-00-4120-455	Blanket Bond	1,000	500	500
10-00-4120-491	Dues & Subscriptions	1,200	1,200	3,300
10-00-4120-500	New Equipment	8,000	3,000	3,000
10-00-4120-510	Capital Outlay	9,000	2,000	-
Grand Total		\$ 449,375	\$ 525,115	\$ 482,400

Capital Outlay: Non

Finance

Department Overview:

The Finance Department will ensure the fiscal integrity of the City by exercising due diligence and control over the City's assets and resources, while providing timely and accurate reporting under the guidelines of the Generally Accepted Accounting Principles (GAAP) and city regulations.

Mission Statement:

The mission of the Finance Department is to deliver timely and accurate financial reporting and provide proper oversight of all expenditures and revenue collections to support the operations of the City. The Finance Department will provide excellent customer service to both internal and external customers.

Department Goals

- Assist in City's 5-year Strategic Planning Process
- Provide timely financial and economic information to support Management and City Council
- Further the professional development of Finance staff

Accomplishments

- Improved the internal control measures
- Enhanced the financial plan model



Personnel Summary

Authorized Position	FY 2021	FY 2022	FY 2023
Finance Director	0	0	1
Finance Assistant	0	0	1
Total Personnel	0	0	2

Expenditure Summary

Expenses	FY 2021	FY 2022	FY 2023
Personnel	\$ -	\$ -	\$ 221,220
Operational	\$ 37,910	\$ 40,390	\$ 59,720
Capital Outlay	\$ -	\$ -	
Total Personnel	\$ 37,910	\$ 40,390	\$ 280,940

Finance

Account Number	Account Description	Fiscal Year 2020-2021	Fiscal Year 2021-2022	Proposed Fiscal Year 2022-2023
10-00-4130-121	Salaries	\$ -	\$ -	\$ 160,000
10-00-4130-181	FICA	-	-	\$ 12,300
10-00-4130-182	Retirement	-	-	\$ 19,500
10-00-4130-183	Group Insurance	-	-	\$ 29,420
10-00-4130-186	Workmans Compensation	-	-	\$ -
10-00-4130-189	Unemployment Insurance	-	-	\$ 2,500
10-00-4130-191	Professional Services	25,810	28,290	\$ 26,000
10-00-4130-192	Professional Legal	-	-	\$ -
10-00-4130-260	Office Supplies	100	100	\$ 1,200
10-00-4130-310	Travel/Training	-	-	\$ 4,500
10-00-4130-329	Information Technology	-	-	\$ 12,900
10-00-4130-391	Advertising	-	-	\$ -
10-00-4130-440	Computer Services	-	-	\$ -
10-00-4130-491	Dues & Subscriptions	-	-	\$ 620
10-00-4130-510	Capital Outlay	-	-	\$ -
10-00-4130-630	Tax collection Fees	\$ 12,000	\$ 12,000	\$ 12,000
	Grand Total	\$ 37,910	\$ 40,390	\$ 280,940

Capital Outlay: None

Note: The Finance Department appears to have an increase in expenditures due to the correction of having all Finance charges expensed from the Finance Department.

Planning and Zoning

Department Overview

The Planning and Zoning Department will ensure that the City's code enforcement, permitting, community development, community design, and business development are being enforced according to the City of Trinity's Land Development Ordinance. The Planning and Zoning Departments provides data, reference and educational information on various planning and community issues.

Mission Statement

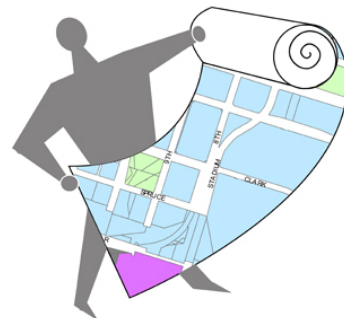
The mission of the Planning & Zoning Department is to administer the land development programs adopted by the City Council that are designed to manage responsible growth. The department also strives to preserve and improve the City's tax base while balancing new growth and maintaining quality of life enjoyed by City residents. The Planning and Zoning Department will manage the City's growth and maintain courteous and professional services

Department Goals

- Advance permitting operations through investment in computerized technology
- Develop a new comprehensive plan to maintain quality and sustain growth in the City.
- Revise land development ordinances to reflect the goals and policies of the new comprehensive plan.

Accomplishments

- Issued 166 zoning permits
- Issued 145 stormwater permits



Personnel Summary

Authorized Position	FY 2021	FY 2022	FY 2023
Planning Director	0.75	0.75	0.75
Planner I	0	0	1
Total Personnel	0.75	0.75	1.75

Expenditure Summary

Expenses	FY 2021	FY 2022	FY 2023
Personnel	\$ 62,300	\$ 65,620	\$ 164,000
Operational	\$ 384,500	\$ 38,450	\$ 222,300
Capital Outlay	\$ 3,200	\$ 3,200	\$ -
Total Personnel	\$ 450,000	\$ 107,270	\$ 386,300

Planning and Zoning

Account Number	Account Description	Fiscal Year 2020-2021	Fiscal Year 2021-2022	Proposed Fiscal Year 2022-2023
10-00-4191-121	Salaries	\$ 47,000	\$ 49,225	\$ 127,600
10-00-4191-181	FICA	3,650	3,775	9,800
10-00-4191-182	Retirement	4,800	5,600	15,500
10-00-4191-183	Group Insurance	6,850	7,020	11,100
10-00-4191-186	Workmans Compensation	-	-	-
10-00-4191-189	Unemployment Insurance	-	-	1,200
10-00-4191-190	Professional Services	21,700	19,500	86,000
10-00-4191-192	Professional- Legal	4,500	6,700	5,000
10-00-4191-260	Materials & Supplies	1,350	1,350	1,400
10-00-4191-310	Travel/Training	1,100	1,100	1,000
10-00-4191-391	Advertising	1,200	1,200	1,000
10-00-4191-430	Leases	7,500	7,500	5,600
10-00-4191-440	Computer Svcs	1,100	1,100	-
10-00-4191-411	Contracted Services	-	-	50,000
10-00-4191-510	Capital Outlay	3,200	3,200	25,000
	Grand Total	\$ 103,950	\$ 107,270	\$ 386,300

Capital Outlay: None

Note: Salary increased for a Planner I position

Public Buildings

The Public Buildings Department provides preventative maintenance and repairs to all city facilities/buildings.

Account Number	Account Description	Fiscal Year 2020-2021	Fiscal Year 2021-2022	Proposed Fiscal Year 2022-2023
10-00-4194-194	Technical/Engineering	\$ 500	\$ 500	\$ -
10-00-4194-210	Cleaning and Non Office Su	1,500	1,500	4,000
10-00-4194-240	Supplies	500	500	500
10-00-4194-359	Repair and Maintenance	31,839	32,945	35,000
10-00-4194-410	Facalities Rental	200	200	200
10-00-4194-441	Security Monitoring	1,800	1,800	2,000
10-00-4194-442	Pest Control	800	800	800
10-00-4194-443	Contract Services	7,625	6,525	5,800
10-00-4194-600	Capital Projects	3,000	3,000	110,000
	Grand Total	\$ 47,764	\$ 47,770	\$ 158,300

Capital Outlay: None

Animal Control

The Animal Control Department, provided by the Randolph County Animal Control division services people and animals with living together in harmony by assisting people and property from the dangers of disease and the nuisance of roaming, uncontrolled animals.

Account Number	Account Description	Fiscal Year 2020-2021	Fiscal Year 2021-2022	Proposed Fiscal Year 2022-2023
10-10-4210-260	Animal Control Supplies	\$ -	\$ -	\$ -
10-10-4210-693	Animal Control Contract	26,528	21,664	26,377
	Grand Total	\$ 26,528	\$ 21,664	\$ 26,377

Capital Outlay: None

Public Safety

The Public Safety Departments assist the City with the welfare and protection of the citizens of Trinity, NC. This service is provided by the Randolph County Sheriff's Office.

Account Number	Account Description	Fiscal Year 2020-2021	Fiscal Year 2021-2022	Proposed Fiscal Year 2022-2023
10-10-4220-693	Fire Inspections/Contract	\$ 10,120	\$ 10,120	\$ 10,120
10-10-4220-694	Law Enforcement Contract	130,729	135,335	151,300
10-10-4220-695	Randolph County Proj. Safe	-	1,145	1,215
	Grand Total	\$ 140,849	\$ 146,600	\$ 162,635

Capital Outlay: None

Powell Bill

The Powell Bill Department provides assistance for municipally-maintained streets for the citizens of Trinity, NC.

Account Number	Account Description	Fiscal Year 2020-2021	Fiscal Year 2021-2022	Proposed Fiscal Year 2022-2023
10-20-4500-121	Salaries	\$ 13,000	\$ 13,000	\$ 6,500
10-20-4500-181	FICA	1,000	1,000	500
10-20-4500-182	Retirement	1,320	1,320	800
10-20-4500-183	Group Insurance	1,136	1,136	1,200
10-20-4500-194	Professional Services	20,000	20,000	35,000
10-20-4500-591	Fiscal Year Expenditures	125,144	125,144	100,000
	Grand Total	\$ 161,600	\$ 161,600	\$ 144,000

Capital Outlay: None

Public Works

Department Overview

The Public Works Department provides maintenance of the city streets, signs, pavement markings, and sidewalks. The Public Works Department assist to maintain a high standard of health and cleanliness by managing timely collection and disposal of the solid waste and recycling. This department consists of Streets, Sanitation, and Stormwater.

Mission Statement

The mission of the Public Works Department is to protect the health and welfare of our citizens and visitors. The Public Works Department will provide quality services to our citizens in a timely and efficient manner.

Department Goals

- To continue to assist and work with WithersRavenel in the City's largest sewer project since the City's beginning.
- To continue to assist and work with developers within the City during the most significant development boom since the City's beginning.
- Implement a Work Order system for the Maintenance division.
- Continue to maintain sewer outfalls and lift stations in an effective and efficient manner.

Accomplishments

- Assist with the planning of new sewer and stormwater connections



Personnel Summary

Authorized Position	FY 2021	FY 2022	FY 2023
Public Works Director	0.2	0.2	0.2
Planning Director	0.25	0.25	0.25
Total Personnel	0.45	0.45	0.45

Expenditure Summary

Expenses	FY 2021	FY 2022	FY 2023
Personnel	\$ 42,150	\$ 44,540	\$ 38,000
Operational	\$ 683,535	\$ 797,615	\$ 698,850
Capital Outlay	\$ 9,000	\$ 2,000	\$ 30,000
Total Personnel	\$ 734,685	\$ 751,075	\$ 766,850

Street

The Street Department maintains City's streets, signs, pavement markings, sidewalks, to provide ice and snow control on streets located within the City limits.

Account Number	Account Description	Fiscal Year 2020-2021	Fiscal Year 2021-2022	Proposed Fiscal Year 2022-2023
10-20-4510-186	Worker's Comp	\$ 4,000	\$ 4,000	\$ 3,000
10-20-4510-241	Signage	5,000	5,000	5,000
10-20-4510-260	Materials/Supplies	1,200	1,200	1,200
10-20-4510-331	Street Lighting	110,000	110,000	94,500
10-20-4510-430	EQUIPMENT LEASE	1,500	1,500	1,500
10-20-4510-491	MPO Membership	2,000	2,000	1,500
10-20-4510-550	Capital Outlay	5,000	5,000	5,000
10-20-4510-600	Contracted Services	2,500	2,500	17,000
	Grand Total	\$ 131,200	\$ 131,200	\$ 128,700

Capital Outlay: None

Stormwater

The Stormwater Department ensures to mitigate stormwater drainage and flooding issues for the citizens of Trinity within the city limits.

Account Number	Account Description	Fiscal Year 2020-2021	Fiscal Year 2021-2022	Proposed Fiscal Year 2022-2023
10-20-4511-121	Salaries	\$ 24,100	\$ 25,500	\$ 35,000
10-20-4511-181	FICA	1,850	2,000	2,700
10-20-4511-182	Retirement	2,500	3,000	4,300
10-20-4511-183	Group Insurance	13,700	14,040	6,650
10-20-4511-186	Workermans Compensation	-	-	-
10-20-4511-189	Unemployment Insurance	-	-	600
10-20-4511-194	Professional Services	24,000	30,000	30,000
10-20-4511-260	Materials/Supplies	200	200	300
10-20-4511-310	Travel Training	1,250	1,250	1,200
10-20-4511-430	RENTAL EQUIPMENT	750	750	200
10-20-4511-550	Capital Outlay	2,365	2,365	25,000
10-20-4511-600	Contracted Services	12,070	12,070	14,000
	Grand Total	\$ 82,785	\$ 91,175	\$ 119,950

Capital Outlay: None

Sanitation and Recycling

The Sanitation and Recycling Department maintains a high standard of health and cleanliness of the City of Trinity's solid waste disposal.

Account Number	Account Description	Fiscal Year 2020-2021	Fiscal Year 2021-2022	Proposed Fiscal Year 2022-2023
10-20-4512-199	Billing Fees	\$ 35,000	\$ 38,000	\$ 30,000
10-20-4512-200	Tipping Fees	130,000	130,000	130,000
10-20-4512-260	Material Supplies (Sanitation)	200	200	200
10-20-4512-261	Material Supplies(Public Works)	3,500	3,500	3,000
10-20-4512-443	Contract Services	330,000	335,000	335,000
10-20-4512-444	City Haul	20,000	20,000	20,000
10-20-4512-550	Capital Outlay	2,000	2,000	-
	Grand Total	\$ 520,700	\$ 528,700	\$ 518,200

Capital Outlay: None

Economic Development

Department Overview

The Economic Development Department ensures that grant incentive payments made to aid to promote continued economic development and growth within the City of Trinity. The Economic Development Department will assist to diversify and increase the tax base and create or maintain jobs.

Mission Statement

The Economic Development Department ensures that grant incentive promote the growth of the City of Trinity. The Economic Development Department will assist to diversify and increase the tax base and create or maintain jobs.

Department Goals

- To recruit businesses that are suited to the region.
- To maintain and strengthen region's position as a tourist destination.
- To strengthen the local tax base
- To encourage development that is environmentally sensitive
- Development an Economic Development Plan
- Recruit a grocery store and restaurant
- Develop a Downtown area.
- Complete a branding program for the City.
- Complete a Marketing Plan



Account Number	Account Description	Fiscal Year 2020-2021	Fiscal Year 2021-2022	Proposed Fiscal Year 2022-2023
10-40-4920-299	Miscellaneous Expenditure	\$ 5,000	\$ 5,000	\$ 5,000
10-40-4920-491	EDC Appropriation	6,000	6,000	6,600
	Grand Total	\$ 11,000	\$ 11,000	\$ 11,600

Capital Outlay: None

General Fund Transfers

The General Fund Transfers will transfer 75% of the City's Sales and Use Tax from the General Fund to the Sewer Fund to cover the debt service payments and annual operational expenditures for the Sewer Fund.

Account Number	Account Description	Fiscal Year 2020-2021	Fiscal Year 2021-2022	Proposed Fiscal Year 2022-2023
10-60-9140-700	Transfer to W/S Debt Service	\$ 1,255,726	\$ 1,377,413	\$ 1,286,150
10-60-9140-701	NCDOT Finch Farm Project	56,929	-	-
	Grand Total	\$ 1,312,655	\$ 1,377,413	\$1,286,150

Special Allocations

The Special Allocations Department assists in the growth and well-being of the community through other agencies within the surrounding area(s) of Trinity, NC. The City of Trinity's contingency allocation for future events or circumstances which are possible but cannot be predicted with certainty are held within this department. A contingency appropriation shall not exceed five percent (5%) of the total of all other appropriations in the same fund, except there is no limit on contingency appropriations for public assistance programs required by Chapter 108A.

Account Number	Account Description	Fiscal Year 2020-2021	Fiscal Year 2021-2022	Proposed Fiscal Year 2022-2023
10-80-9810-611	Library Cont. to COA	\$ 5,000	\$ 5,000	\$ 5,000
10-80-9810-698	Archdale/Trinity Chamber	5,000	5,000	5,000
10-80-9810-699	RC Seniors	13,165	10,126	7,620
10-80-9810-991	Contingency	93,264	160,857	50,126
	Grand Total	\$ 116,429	\$ 180,983	\$ 67,746

Capital Outlay: None



The Sewer Fund is an enterprise fund used by a government entity. The Sewer Fund is used to record all resource inflows and outflows that are associated with wastewater treatment. The activities being paid for through the sewer fund constitute the core administrative and operational tasks of the government entity for installation and maintenance of water and wastewater mains, wastewater service connections, wastewater manholes, wastewater outfalls, wastewater pumping stations, and capital improvements.

Sewer Fund Revenues

Appropriated Retained Earnings – revenues that are an accumulated portion of the Sewer Fund’s “profits” like a savings account.

Sales Tax Transfer From GF – revenue transferred from the General Fund with a transfer of 75% of the City’s Sales and Use Tax from the General Fund to the Sewer Fund to cover the debt service payments and annual operational expenditures for the Sewer Fund.

Sewer Billing – revenues received from citizens for wastewater treatment services

Sewer Tap Fees – revenues received for the installation of sewer taps

Sewer Fund Revenues

Account Number	Account Description	Fiscal Year 2020-2021	Fiscal Year 2021-2022	Proposed Fiscal Year 2022-2023
62-91-3710-500	Sewer billing	\$ 840,000	\$ 850,000	\$ 890,000
62-91-3713-520	Sewer Tap Fees	13,772	11,000	18,000
62-91-3831-800	Int. on Inv	5,000	75	100
62-91-3980-982	Sales Tax Transfer from GF	1,097,775	1,377,413	1,286,150
62-91-3990-980	Appropriate Retained Earnings	300,000	144,983	161,259
	Grand Total	<u>\$ 2,256,547</u>	<u>\$ 2,383,471</u>	<u>\$2,355,509</u>

Sewer Funds Explanation of Expenditures

Capital Improvement - a short-rang plan which usually covers a year span of four to ten years that provides a planning schedule for major construction, repair of, or additions to buildings, parks, streets, and other City facilities.

Capital Outlay – expenses for items with an acquisition cost of \$5,000 or more.

Consumption Charges – expenses for wastewater treatment services.

Contingency – expenses for unexpected events

Dues & Subscription – expenses for employee annual professional memberships for career enhancement

FICA – expenses for payroll taxes (7.65%)

Group insurance – expenses for health, dental, and short-term disabilities for employee

Material & Supplies – expenses for office or departmental supplies

Pump/Meter Station Maint – expenses for the pump and meter station grounds maintenance

Salaries – expenses for City employees and City Council for salaries and wages

Travel/Training – expenses for the employees' professional growth such as certifications, continuing education credit, etc.

Utilities – expenses for electricity, heating oil, natural gas, water service, etc.

Sewer

Department Overview

The Sewer Department handles the installation and maintenance of wastewater mains, service connections, manholes, outfalls, and pumping stations for the citizens for Trinity, NC.

Mission Statement

The mission of the Sewer Department is to protect our natural resources through the effective and efficient collection and treatment of the wastewater discharge by commercial and residential clients. The Sewer Department will perform all operations in a safe manner to avoid personal injury.

Department Goals

- Reduce wastewater stoppages (sewer chokes) through a scheduled main line cleaning program.
- Prevent public health hazards and unnecessary damage to public and private property.



Personnel Summary

Authorized Position	FY 2021	FY 2022	FY 2023
Public Works Director	0.8	0.8	0.8
Public Works Supervisor	1	1	1
Public Works Technician	1	1	1
Total Personnel	2.8	2.8	2.8

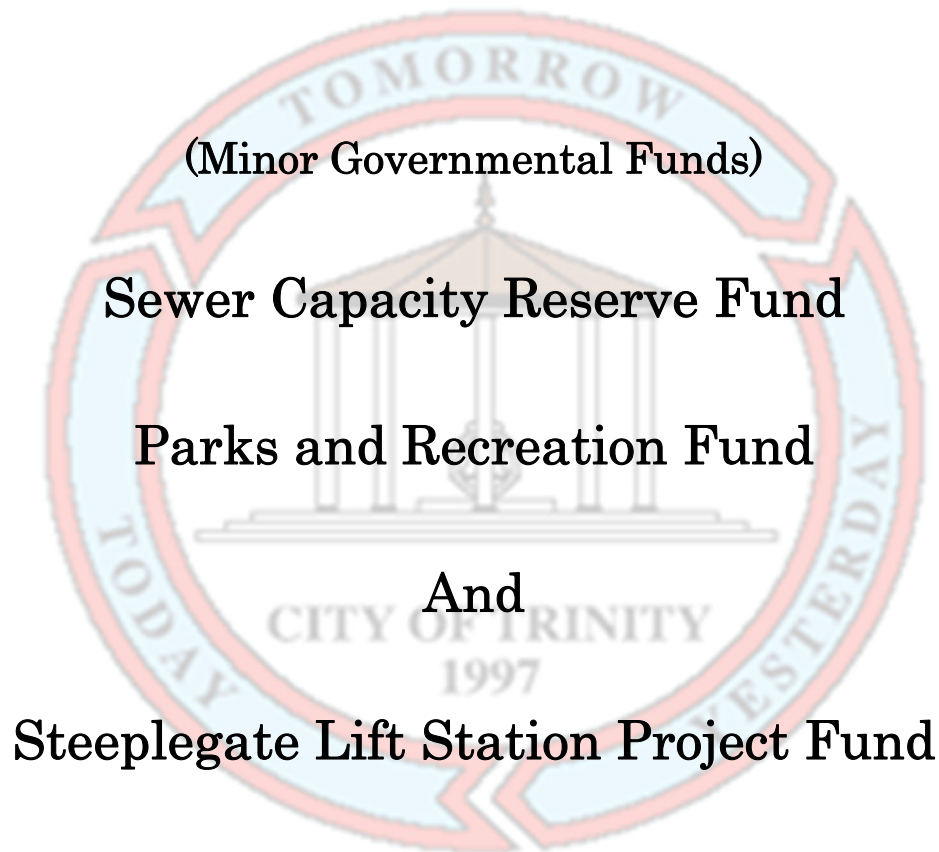
Expenditure Summary

Expenses	FY 2021	FY 2022	FY 2023
Personnel	\$ 147,690	\$ 149,350	\$ 212,900
Operational	\$ 2,106,857	\$ 2,195,967	\$ 2,107,609
Capital Outlay	\$ 2,000	\$ 38,154	\$ 35,000
Total Personnel	\$ 2,256,547	\$ 2,383,471	\$ 2,355,509

Sewer

Account Number	Account Description	Fiscal Year 2020-2021	Fiscal Year 2021-2022	Proposed Fiscal Year 2022-2023
62-91-7140-121	Salaries	\$ 96,390	\$ 105,000	\$ 143,300
62-91-7140-181	FICA	7,400	8,050	11,000
62-91-7140-182	Retirement	9,800	12,000	17,400
62-91-7140-183	Group Insurance	34,100	35,100	41,200
62-91-7140-186	Worker's Comp	4,000	4,000	4,000
62-91-7140-189	Unemployment Insurance	-	-	2,200
62-91-7140-192	Legal Services	4,000	3,000	3,000
62-91-7140-194	Technical & Contract Service	22,500	20,000	25,000
62-91-7140-199	Billing Fees	25,000	23,000	22,000
62-91-7140-260	Materials & Supplies	11,000	15,000	18,000
62-91-7140-310	Travel Training	2,000	1,000	1,200
62-91-7140-331	Utilities-Electric	80,000	70,000	65,000
62-91-7140-332	Fuel Oil Generator Maintenance	2,000	2,000	2,400
62-91-7140-335	Consump. & Capacity Chg	542,500	605,500	555,000
62-91-7140-352	Pump/Meter Stat. Maint.	10,000	10,000	15,000
62-91-7140-360	SEWER TAP EXPENSE	14,000	7,000	10,000
62-91-7140-443	Tap Fee Refunds	500	1,000	1,000
62-91-7140-500	Capital Construction	100	16,000	-
62-91-7140-550	Capital Outlay	2,000	38,154	35,000
62-91-7140-600	CONTRACT REPAIRS	78,500	78,500	75,000
62-91-7140-750	TVILLE WWWTP UPGRADE	498,168	498,168	498,169
62-91-7140-751	SEWER PHASE 2	100,200	100,757	100,225
62-91-7140-752	SEWER PHASE 3	258,240	258,920	258,400
62-91-7140-758	SEWER PHASE 4	224,563	224,938	225,219
62-91-7140-759	AARA STIMULUS	52,571	52,571	52,571
62-91-7140-760	Phase 5 Sewer BAN	148,515	148,905	149,225
62-91-7140-991	Contingency	28,500	44,908	25,000
	Grand Total	\$ 2,256,547	\$ 2,383,471	\$2,355,509

Capital Outlay: Ranger XP 100 Side-by-Side



(Minor Governmental Funds)

Sewer Capacity Reserve Fund

Parks and Recreation Fund

And

Steeplegate Lift Station Project Fund

The Sewer Capacity Reserve Fund will “hold” the sewer capacity charges from Trinity’s citizens for capital expansion fees and system improvement.

The Parks and Recreation Fund will aid to promote community pride and wellness through relevant leisure while expanding recreational opportunities for the community.

The Steeplegate Lift Station Project Fund will aid the in the treatment of our wastewater by distributing treatment to another local government entity at a lower effective cost for our citizens.

Sewer Capacity Reserve Fund

Revenues

Account Number	Account Description	Fiscal Year 2020-2021	Fiscal Year 2021-2022	Proposed Fiscal Year 2022-2023
63-91-3714-530	Capacity Fees	\$ 34,000	\$ 30,000	\$ 52,000
63-91-3831-800	Int. on Investments	1,000	200	500
63-91-3980-300	Approp. From Retained Earnings	17,334	61,334	-
63-91-9840-062	Transfer from fund 62	-	-	-
	Grand Total	\$ 52,334	\$ 91,534	\$ 52,500

Expenditures

Account Number	Account Description	Fiscal Year 2020-2021	Fiscal Year 2021-2022	Proposed Fiscal Year 2022-2023
63-91-7140-761	Transfer to Annual/Future Exp.	\$ 17,334	\$ 17,334	\$ 9,975
63-91-7140-762	Transfer to Steeplegate LS/FM	-	44,000	25,200
63-91-9200-599	Annual/Future Expenditures	35,000	30,200	17,325
	Grand Total	\$ 52,334	\$ 91,534	\$ 52,500

Capital Outlay: None

Parks and Recreation Fund

Revenues

Account Number	Account Description	Fiscal Year 2020-2021	Fiscal Year 2021-2022	Proposed Fiscal Year 2022-2023
20-80-3613-490	ATM LEASE	3,300	3,300	3,300
20-80-3613-800	INTEREST ON INVESTMENTS	100	100	180
20-80-3613-900	FUND BALANCE APPROPRIATION	-	-	15,000
	Grand Total	\$ 3,400	\$ 3,400	\$ 18,480

Expenditures

Account Number	Account Description	Fiscal Year 2020-2021	Fiscal Year 2021-2022	Proposed Fiscal Year 2022-2023
20-80-4521-260	Materials & Supplies	\$ 50	\$ 50	\$ 50
20-80-4521-331	Utilities	650	650	650
20-80-4521-443	Contracted Services	100	100	15,100
20-80-4521-499	Donations	1,375	1,375	1,380
20-80-4521-580	Recreation	1,225	1,225	1,300
	Grand Total	\$ 3,400	\$ 3,400	\$ 18,480

Capital Outlay: None

Steeplegate Lift Station Project Fund

Revenues

Account Number	Account Description	Fiscal Year 2020-2021	Fiscal Year 2021-2022	Proposed Fiscal Year 2022-2023
67-91-3714-360	ARPA Grant	\$ -	\$ 1,930,000	\$ 1,930,000
67-91-3714-361	Revenue from State American Re	-	5,994,000	5,994,000
67-91-3990-900	SRF Funding	-	1,300,000	1,300,000
	Grand Total	\$ -	\$ 9,224,000	\$9,224,000

Expenditures

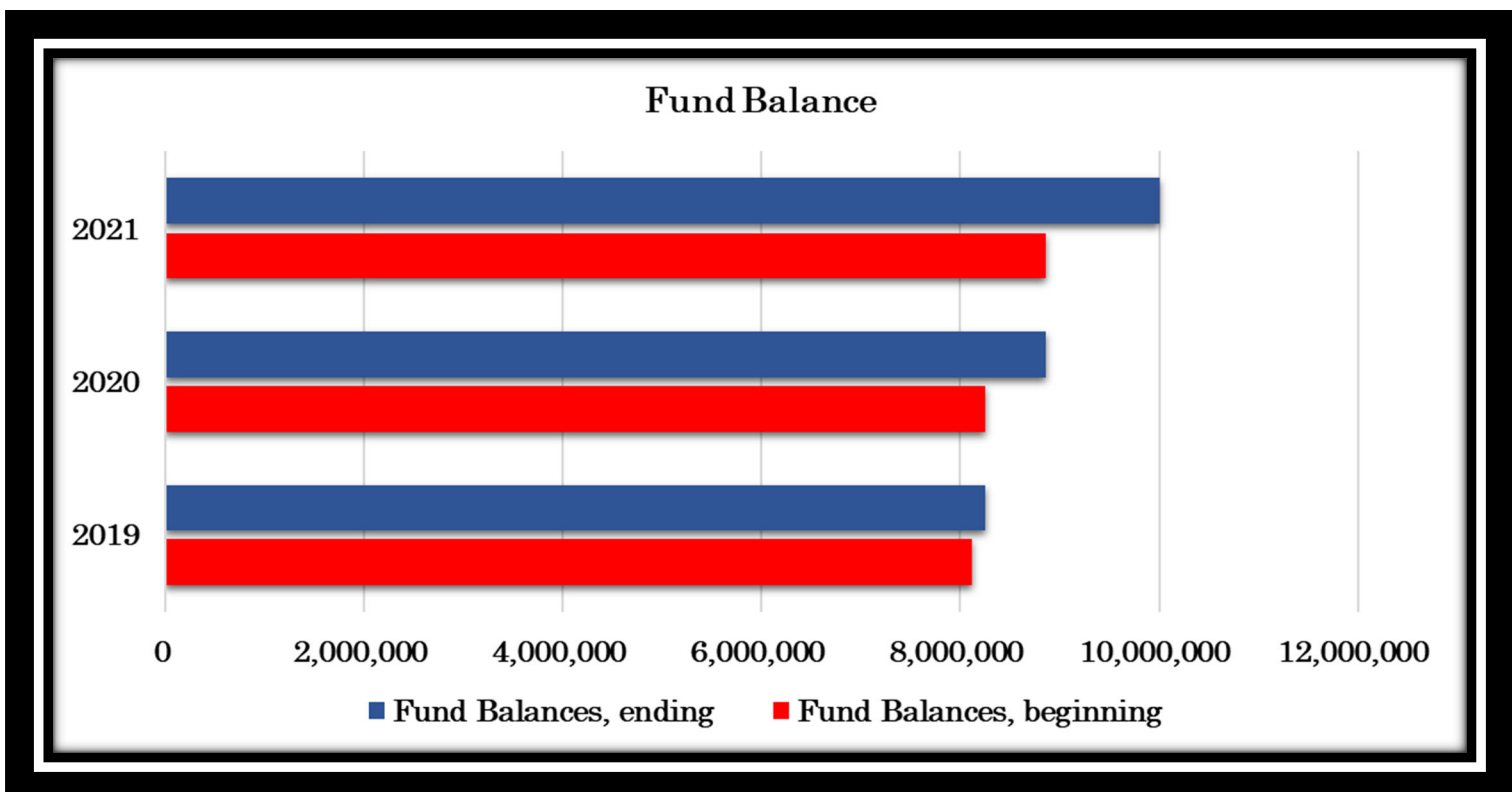
Account Number	Account Description	Fiscal Year 2020-2021	Fiscal Year 2021-2022	Proposed Fiscal Year 2022-2023
67-91-7140-190	Project Administration Costs	\$ -	\$ 308,475	\$ 308,475
67-91-7140-193	Technical/Engineering Services	-	454,525	454,525
67-91-7140-570	Construction	-	7,747,575	7,747,575
67-91-9999-999	Contingency	-	713,425	713,425
	Grand Total	\$ -	\$ 9,224,000	\$9,224,000



**Consolidated
And
Fund Financial Schedules**

General Fund

The General Fund is the primary fund used by a government entity. The General Fund is used to record all resource inflows and outflows that are not associated with special-purpose funds. The activities being paid for through the general fund constitute the core administrative and operational tasks of the government entity. Fund Balance is an accumulation of revenues minus expenditures. Each fund maintained by the city has a fund balance. General Fund Balance can be used in future years for purposes determined by the Trinity City Council. The following charts will show the City's Consolidated revenues, expenditures, and changes in Fund Balance for three consecutive fiscal years.

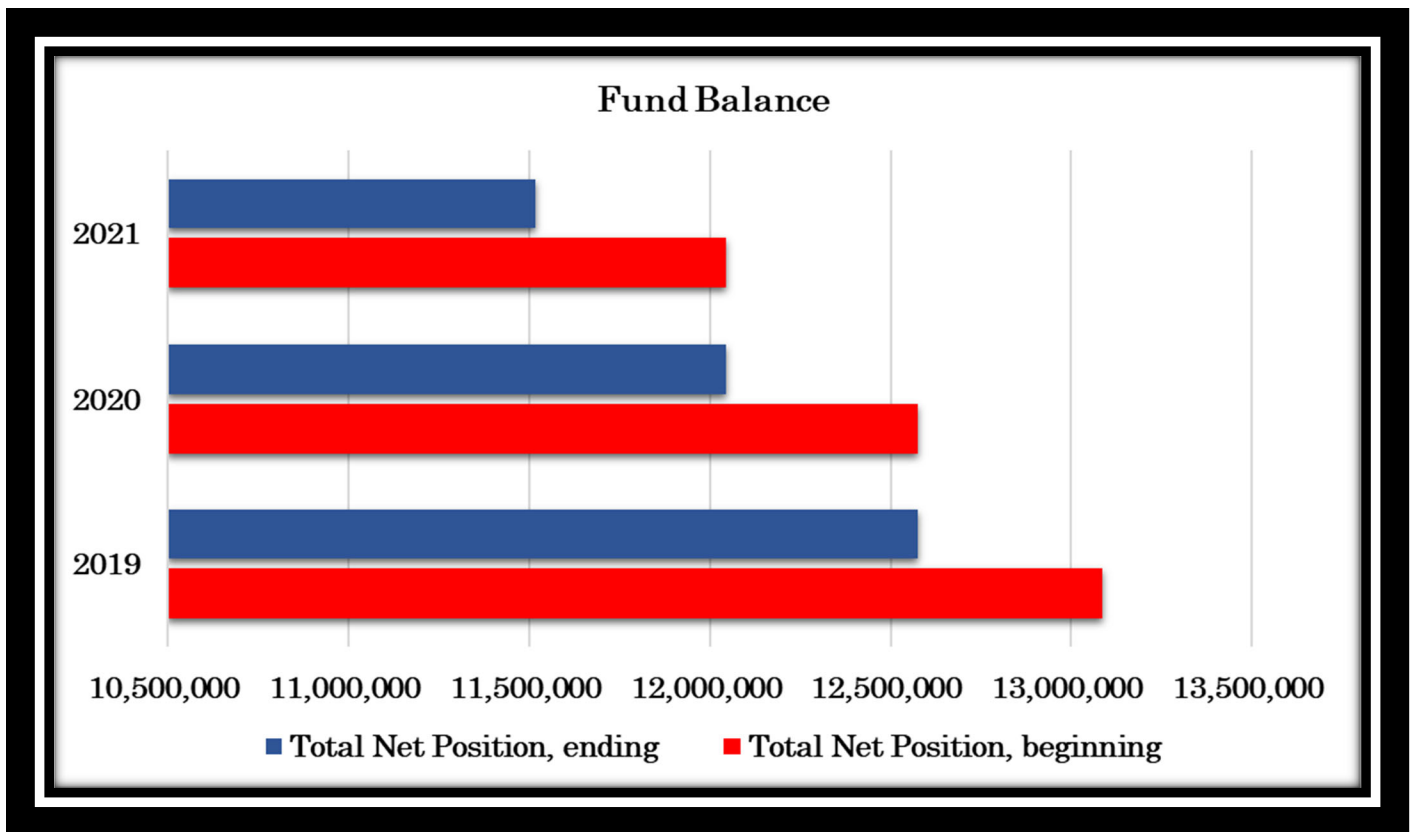


Changes in General Fund Balance

Revenues:	2019	2020	2021
Ad Valorem Taxes	537,725	597,225	583,225
Other Taxes and Licenses	10,000	15,000	15,000
Unrestricted Intergovernmental	1,841,688	1,979,001	1,714,900
Restricted Intergovernmental	192,312	282,179	313,137
Sales and Services	450,000	470,426	480,000
Investment Earnings	6,970	9,600	9,600
Miscellaneous	500	500	0
Total Revenues	3,039,195	3,353,931	3,115,862
Expenditures:	2019	2020	2021
General Government	883,407	747,262	840,996
Public Safety	82,985	142,271	167,377
Public Works	1,009,292	993,450	896,285
Economic Development	6,500	11,000	11,000
Special Appropriations	91,026	87,193	116,429
Total Expenditures	2,073,210	1,981,176	2,032,087
Revenues over Expenditures	965,985	1,372,755	1,083,775
Other Financing Sources (uses)	(1,207,238)	(1,438,405)	(1,097,775)
Fund Balance Appropriated	241,253	65,650	14,000
Net Change in Fund Balance			
Fund Balances, beginning	8,112,384	8,248,529	8,865,677
Fund Balances, ending	8,248,529	8,865,677	10,011,177

Sewer Fund

The Sewer Fund is the enterprise and proprietary fund used by a government entity. The Sewer Fund is used to record all resource inflows and outflows that are associated with business type activities and sewer charges. Sewer Fund balance is an accumulation of revenues minus expenditures. Each fund maintained by the city has a fund balance. Fund balance can be used in future years for purposes determined by Trinity City Council. The following charts will show the City of Trinity's Consolidated revenues, expenditures, and changes in Sewer Fund Balance for three consecutive fiscal years.



Changes in Sewer Fund Balance

OPERATING REVENUES	2019	2020	2021
Charges for Services	728,959	795,488	883,162
Tap Fees	42,617	72,401	66,924
Miscellaneous	0	0	0
Total Operating Revenues	771,576	867,889	950,086
OPERATING EXPENSES	2019	2020	2021
Other Operating Expenses	1,263,945	1,508,784	1,415,324
Depreciation	784,923	793,788	786,985
Total Operating Expenses	2,048,868	2,302,572	2,202,309
Operating Income (loss)	(1,277,292)	(1,434,683)	(1,252,223)
NONOPERATING REVENUES (EXPENSES)	2019	2020	2021
Investment Earnings	12,131	7,397	546
Interest and Other Charges	(454,348)	(444,685)	(435,378)
Total Nonoperating Revenues (expenses)	(442,217)	(437,288)	(434,832)
Income (loss) before Contributions and Transfers	(1,719,509)	(1,871,971)	(1,687,055)
Capital Contributions	0	86,428	62,061
Transfer from other Funds	1,207,238	1,255,355	1,097,775
Change in Net Position	0	(530,188)	(527,219)
Total Net Position, beginning	13,086,637	12,574,366	12,044,178
Total Net Position, ending	12,574,366	12,044,178	11,516,959



Capital Improvement Plan

Capital Improvement Plan

A Capital Improvement Plan (CIP), is a short-range plan which usually covers a span of four to ten years. This plan identifies capital projects and large equipment purchases for the City of Trinity. The CIP provides a planning schedule which will aid in the City identifying their options for financing funding for future projects. Each department provides a listing of future capital improvements and outlays. The capital improvements will be for major construction, repair of, or additions to buildings, parks, streets, and other City facilities. Capital Improvements projects cost \$45,000 or more and have a useful life of more than three years. Capital outlays are defined as vehicles, equipment, improvements, software, and furniture with an acquisition value of \$5,000 or more.

The City's staff has conducted an extensive review of each department to determine what improvements will be needed for the betterment for the City of Trinity. The following improvements will be listed according to the departments and the departments needs/improvements that have been presented to the Trinity City Council for assistance with scheduling the rehab, replace or upgrades of these listing(s).

City Council

Electronic Agenda Software- estimate \$10,000

Software program that allows you to track and collaborate all meeting topics and documents. The program can compile and distribute agenda packets, record actions, discussions, and decisions, automatically publish meeting information and documents and distribute information to the proper channels.

City Hall Complex – estimate \$3 million

The project will consist of the acquisition of a new land parcel for the construction of a new City Hall and Annex. This would include a City Hall Chamber and space for the additional services that the City will need to provide as it grows.

Administration

Website - estimate \$10,000

Website redesign conducted by an information technology company to change of the code, content, structure, and visuals of Trinity's current website to better serve our

visitors and residents. A great website redesign tends to boost revenue, lower bounce rates, and improve user experience.

Branding- estimate \$10,000

The City of Trinity branding is important because it is how a municipality gets recognition and becomes known to the consumers . The logo is the most important element of branding, especially where this factor is concerned, as it is essentially the face of the municipality.

Planning and Zoning

Planner I- estimate up to \$50,000

The position of Planner I, is the entry-level position within professional planning. The Planner I will handle most of the City's current planning tasks.

Permitting Software- estimate \$50,000

Permitting software is used to track workflows associated with both individual and business applications for permits. The permitting software will be able to produce permits for alcohol, agriculture, zoning, aviation, fish, wildlife, and more.

Comprehensive Land Use Plan- estimate \$80,000

The Comprehensive Land Use Plan presents a vision for the future, with long-range goals and objectives for all activities that affect the local government. The plan provides continuity across time and gives successive public bodies a common framework for addressing land-use issues. The plan contains valuable information that drives the location decisions of prospective commercial retail and residential developments.

Buildings

City Hall Annex Renovations- estimate \$110,000

The City Hall Annex has some much-needed improvements and repairs. The City Hall Chambers needs a new HVAC system which will replace the current four units. This will include the replacement of carpet, painting and repair/replace of ADA ramp. Furthermore, the old City Hall Building will need to be completely renovated and will be converted into a Substation for the Randolph County Sheriffs Department who provide law enforcement coverage for the City of Trinity.

Sewer

Side-by-Side- estimate \$35,000

A side-by-side is a two-person UTV (Utility Task Vehicle) vehicle which will be used for the routine maintenance of pump stations, mowing, and other related tasks.

Parks and Recreation

Greenway/ Walking Trail- estimate \$100,000

The City has conducted a preliminary study for the construction of Greenways and Roadways. This project would be for creation of a greenway that would be centered around the utility easements and creeks and streams that exist in this area. This project would be developed to promote healthy living and exercise opportunities for our residents.

Parks and Recreation Master Plan- estimate \$1,515,000

The Parks and Recreation plan will consist of a plan to build and enhance our outdoor living activities. Over the next three years, the City's population will increase from 7,000 to over 10,000. The City Council is aware that they will need to provide specific services like a baseball, softball, and soccer fields. Furthermore, we will need to be able to provide other support program via an Aquatic and Fitness Center. At this time, the City are seeking funds to construct a park in this first phase and funding for a parks and recreation master plan



As of June 30, 2021, the City of Trinity had total debt outstanding of \$36,549 for compensated absences, \$11,756,093 for general obligation bonds, \$525,703 for a Sewer AARA note payable, and \$151,513 of net pension liability. These are backed by the full faith and credit of the City.

City of Trinity's Outstanding Debt

	General Fund		Sewer Fund		Total	
	2021	2020	2021	2020	2021	2020
Compensated Absences	\$ 36,549	\$ 28,511	\$ -	\$ -	\$ 36,549	\$ 28,511
Sewer AARA Note Payable	\$ -	\$ -	\$ 525,703	\$ 578,274	\$ 525,803	\$ 578,274
General Obligation Bond	\$ -	\$ -	\$ 1,503,000	\$ 1,536,000	\$ 1,503,000	\$ 1,536,000
General Obligation Bond	\$ -	\$ -	\$ 3,438,919	\$ 3,521,919	\$ 3,438,919	\$ 3,521,919
General Obligation Bond	\$ -	\$ -	\$ 4,114,609	\$ 4,198,609	\$ 4,114,609	\$ 4,198,609
General Obligation Bond	\$ -	\$ -	\$ 2,699,565	\$ 2,745,565	\$ 2,699,565	\$ 2,745,565
Net Pension Liability	\$ 120,180	\$ 110,377	\$ 31,333	\$ 35,181	\$ 151,513	\$ 145,558
Total	\$ 156,729	\$ 138,888	\$ 12,313,129	\$ 12,615,548	\$ 12,469,958	\$ 12,754,436

The City of Trinity's total debt decreased by \$284,578 (2.23%) during the past fiscal year, primarily due to the payment of bonds. North Carolina general statutes limit the amount of general obligation debt that a unit of government can issue to 8% of the total assessed value of taxable property located within that government's boundaries. The legal debt margin for City of Trinity is \$52,059,417.



**Proposed Annual Budget
Fiscal Year 2022 – 2023**

Project Ordinance Summary

Fiscal Year 2022 – 2023

The City of Trinity adopts project ordinances for grant and capital projects that extend over more than one fiscal year. These project ordinances identify the project and authorize its undertaking. This Project Ordinance Summary will identify the revenues to finance the project and make the appropriations to complete the project. Project ordinances continue in effect for the life of the project and do not require re-appropriation each fiscal year. The information presented below represents the City of Trinity's current authorized project ordinances as of April 11, 2022.

	<u>Project Beginning Balance</u>	<u>Y-T-D Expenditures</u>	<u>Available Balance</u>
Steeplegate Lift Station	\$ 9,224,000.00	\$ -	\$ 9,224,000.00
Total Project Ordinances	<u><u>\$ 9,224,000.00</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 9,224,000.00</u></u>



**CITY OF TRINITY
FY 2022-2023**

BUDGET ORDINANCE

BE IT ORDAINED by the City Council of the City of Trinity, State of North Carolina:

Section 1. The following amounts are hereby appropriated in the General Fund for the operation of the City government and its activities for the fiscal year beginning July 1, 2022, and ending June 30, 2023, in accordance with the chart of accounts heretofore established for this City:

	Increase	(Decrease)
Governing Board	\$	54,510
Administration		482,400
Finance		280,940
Planning and Zoning		386,300
Public Buildings		158,300
Public Safety		
Law Enforcement		151,300
Fire Inspections		10,120
Animal Control		26,377
Randolph Co Project Safe		1,215
Public Works Streets		128,700
Public Works Stormwater		119,950
Public Works Sanitation		518,200
Economic Development		11,600
Special Appropriations		
Archdale-Trinity Chamber of Commerce		5,000
Library		5,000
Randolph County Seniors		7,620
Contingency		50,126
Powell Bill Funds		144,000
Transfers to Other Funds		1,286,150
City Hall Reserve		75,000
Total Appropriations	\$	3,902,808

Section 2. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2022, and ending June 30, 2023:

	Increase (Decrease)
Current Year's Real Property Taxes	\$ 583,700
Discount on Taxes	-
Current Year's Motor Vehicle Taxes	74,400
Prior Years' Real Property Taxes	4,000
Prior Years' Motor Vehicle Taxes	150
Powell Bill Funds	175,900
Interest on Powell Bill Funds	400
Franchise Utilities Taxes	250,600
Charges for Current Services	485,000
Sales Tax	1,714,879
Interest on Investments	8,800
Other Revenues	79,799
City Hall Reserve Appropriation	75,000
Fund Balance Appropriation	450,180
Total Estimated Revenues	\$ 3,902,808

Section 3. The following amounts are hereby appropriated in the Parks and Recreation Fund for the fiscal year beginning July 1, 2022, and ending June 30, 2023 in accordance with the chart of accounts approved for the City:

	Increase (Decrease)
Materials & Supplies	\$ 50
Utilities	650
Contracted Services	15,100
Recreation	1,380
Donations	1,300
Total Appropriations	\$ 18,480

Section 4. It is estimated that the following revenues will be available in the Parks and Recreation Fund for the fiscal year beginning July 1, 2022, and ending June 30, 2023:

	Increase (Decrease)
ATM Lease	\$ 3,300
Investment Earnings	180
Fund Balance Appropriation	\$ 15,000
Total Estimated Revenues	\$ 18,480

Section 5. The following amounts are hereby appropriated in the Sewer Fund for the operation of the sewer utilities for the fiscal year beginning July 1, 2022, and ending June 30, 2023, in accordance with the chart of accounts heretofore approved for the City:

	Increase (Decrease)
Salaries & Benefits	
Salaries	\$ 143,300
FICA	11,000
Retirement	17,400
Group Insurance	41,200
Worker's Comp	4,000
Travel Training	1,200
Technical and Legal Services	25,000
Billing Fees and Treatment Charges	557,200
Utilities	6,500
Materials & Supplies	18,000
Operations and Maintenance	62,500
Contract Repairs	75,000
Sewer Tap Expense	10,000
Tap Fee Refunds	1,000
Capital Construction	-
Capital Outlay	35,000
Contingency	38,400
Debt Payments	1,308,809
Total Appropriations	\$ 2,355,509

Section 6. It is estimated that the following revenues will be available in the Sewer Fund for the fiscal year beginning July 1, 2022, and ending June 30, 2023:

	Increase (Decrease)
Billing Receipts	\$ 890,000
Tap Fees	18,000
Interest on Investments	100
Sales Tax Transfer from General Fund (75%)	1,286,150
Appropriate Retained Earnings	161,259
Total Estimated Revenues	\$ 2,355,509

Section 7. The following amounts are hereby appropriated in the Sewer Connection Fund for the fiscal year beginning July 1, 2022, and ending June 30, 2023, in accordance with the chart of accounts heretofore approved for the City:

	Increase (Decrease)
Transfer to Future Asset Reserves	\$ 9,975
Transfer to Sever Lift Station	25,200
Annual/Future Expenditures	17,325
Total Appropriations	\$ 52,500

Section 8. It is estimated that the following revenues will be available in the Sewer Connection Fee Reserve Fund for the fiscal year beginning July 1, 2022, and ending June 30, 2023:

	Increase (Decrease)
Sewer Connection Fees	\$ 52,000
Interest on Investment	500
Total Estimated Revenues	\$ 52,500

Section 9. There is hereby levied a tax at the rate of 10 cents (\$0.10) per one hundred dollars (\$100) valuation of property as listed for taxes as of January 1, 2022, for the purpose of raising the revenue listed "Current Year's Real Property Taxes" and "Current Year's Motor Vehicle Taxes" in the General Fund in Section 2 of this ordinance.

This rate is based on a total valuation of property for the purposes of taxation of \$701,230 and an estimated rate of collection of 94%.

Section 10.

The Budget Officer is hereby authorized to transfer appropriations as contained herein under the following conditions:

- Officer may transfer amounts up to \$10,000 between objects-of-expenditure within a department with an official report on such transfers at the next regular meeting of the City Council.
- Officer may transfer amounts up to \$10,000 between departments within the same fund with an official report on such transfers at the next regular meeting of the City Council
- Officer may not transfer amounts between funds nor from any contingency appropriations within a fund.

Section 11. Copies of the Budget Ordinance shall be furnished to the Finance Director for direction in the performance of their duties.

Richard McNabb, Mayor

Attest:

Darien Comer, Interim City Clerk



Fee Schedule

Sewer Rates and Fees Schedule

General

1. All owners of improved real property located within the City and whose property abuts the public sewer line and whose premises on said property are located within two hundred (200) feet of the public sewer line and can be served by gravity flow are required to connect said premises to the sewer line within six (6) months of the sewer line construction and will be billed for consumption charges beginning upon the first day of use or six (6) months after the project construction is completed, whichever occurs first.
2. Customers must file an application for sewer service with the City. Upon approval of the application, the customer shall pay appropriate tap and connection fees before a tap is constructed or the customer is allowed to connect his plumbing piping to the public sewer line.
3. Any customer who is within an area approved by the Trinity City Council for sewer line extensions and who requests a service tap by a date certain as set by the Trinity City Council will be eligible to pay a discount tap fee.
4. No swimming pools shall be connected to the sewer system.
 - A. Any residential customer with a privately-owned swimming pool will be allowed an annual sewer bill adjustment for filling the pool. The minimum volume of water used for this purpose must exceed 5,000 gallons based upon water consumption records for that month.
 - (1) The pool owner must make the request to the City and the last 12 months of water consumption records will be reviewed by the City to determine the amount of the sewer charge to be adjusted. Any residential customer who must refill a pool during the same season because of making repairs to the pool must make application to the City, meet the minimum water consumption criteria and provide proof of swimming pool repair.
5. Separate meters will be required for any customer who wishes to separate water consumption usage that is not returned to the sewer system for filling pools, irrigation, etc.

1. **Sewer Charges Based on Water Consumption/Inside City Limits**
0-2,000 gallons per month \$ 29.21 per month min.
Greater than 2,000 gallons per month \$ 14.82 per 1,000 gallons

2. **Sewer Charges Based on Water Consumption/Outside City Limits**
Charges for customers whose property is outside the City Limits shall be 200 percent (200%) of the rate charged to customers whose property is inside the corporate boundaries of Trinity.

0-2,000 gallons per month \$ 59.25 per month min.
Greater than 2,000 gallons per month \$ 29.21 per 1,000 gallons

3. **Sewer Tap Fees**
Existing Sewer System tap fees
4" sewer tap \$ 2,000
6" sewer tap Actual Cost Plus 20%
New infill tap fees
4" Short side \$ 2,500
4" Long side Actual Cost
6" sewer tap Actual Cost Plus 20%
Bore Fee Actual Cost

4. **Sewer Connection Fee/Inside City Limits**
\$3.00 per gallon per day based upon Appendix A usage schedule, except for single family detached homes which fee shall be \$1,500. Capacity fees are not applicable to existing homes and businesses upon connection to the sewer system.

5. **Sewer Connection Fee/Outside City Limits**
Capacity fees for customers whose property is outside the City Limits shall be 200 percent (200%) of the fee charged to customers whose property is inside the corporate boundaries of Trinity.

\$6.00 per gallon per day based upon Appendix A usage schedule, except for single family detached homes which fee shall be \$2,000.

6. **Flat Rate Customers/Inside City Limits**

Cost for sewer service for a single -family residential home that is not connected to a public water system and utilizes a private well for water supply shall be based on the average monthly water usage as determined by Davidson Water, Inc.

Flat Rate Fee

\$ 56.43 per month

7. Flat Rate Customers/Outside City Limits

Charges for customers whose property is outside the City Limits shall be 200 percent (200%) of the rate charged to customers whose property is inside the corporate boundaries of Trinity.

8. Surcharge Rates for High Strength Waste

Biochemical Oxygen Demand	\$0.20	per
pound per day		
Total Suspended Solids	\$0.15	per
pound per day		
Pretreatment Monitoring Cost	Actual	Cost
Plus 20%		

9. Other Fees

Return Check Fee	\$25.00
Delinquent Bill Fee	\$25.00
Tampering Fee	\$100.00

Type of Establishment	Details	Daily Flow for Design
Single Family Detached Residences		\$1,500
Apartments (multi-family)		\$1,500 per unit
Barber Shop		50 gal/chair
Beauty Shop		125 gal/booth or bowl
Bowling Alley		50 gal/lane
Other Businesses	Other than those listed on this table	25 gal/employee
Church	Not including food service, daycare or camps	3 gal/seat
Country Club	Resident Members	50 gal/person
	Nonresident Members	20 gal/person
Day Care Facility		15 gal/person
Factory	Excluding industrial waste and per shift	25 gal/person
	Add showers, per shift	10 gal/person
Food Service Facility Restaurant	Including fast food	40 gal/seat or 40 gal/15 ft ² of dining area, whichever is greater.

24-hr Restaurant		50 gal/seat
Single-service	Excluding fast food	25 gal/seat
Food Stand	(1) Per 100 square feet of total floor space	50 gal
	(2) Add per employee	25 gal
Hospital		300 gal/bed
Laundry	Self-Service	500 gal/machine
Meat Market	(1) Per 100 square feet of total floor space	50 gal
	(2) Add per employee	25 gal
Motel/Hotel		120 gal/room
	With cooking facility in room	175 gal/room
Nursing/Rest Home	With laundry	120 gal/bed
	Without laundry	60 gal/bed
Offices	Per shift	25 gal/person
Residential Care Facility		60 gal/person
Resort	Condominium, apartment, motel, hotel	200 gal/room
Restaurant		40 gal/seat or 40 gal/15 ft ² of dining area (whichever is greater)

School: Day School	Day school with cafeteria, gym & showers	15 gal/person
	With cafeteria only	12gal/person
	With neither cafeteria nor showers	10 gal/person
School: Boarding		60 gal/person
Service Station		250 gal/water closet or urinal
Stadium, Auditorium, Theater, Drive-In		5 gal/seat or space
Store, Shopping Center, Mall	Note: If incl. food service, then add 40 gal/seat	120 gal/1000 ft ²
Swimming Pool, Bathhouse		10 gal/person

Planning & Zoning Fees

Rezoning	\$600
Special Use Permit	\$500
Text Amendment	\$400
Board of Adjustment (Appeal/Variance)	\$400

Subdivisions

Minor Subdivision	\$60/lot
Major Subdivision	\$30/lot
Stormwater	\$500/device
Return and Re-Submit[1]	\$200

Non-Residential Development

Site Plan & Stormwater Review	\$500
Stormwater Device	\$250/device
Resubmission ¹	\$100

Major Residential Development (greater than 500 sq/ft)

Site Plan Review/Zoning Permit	\$50
Stormwater Permit	\$50

Minor Residential Development (144-500 sq/ft)

Site Plan Review/Zoning Permit	\$25
Stormwater Permit	\$25

Right-Of-Way Permits

Utility Right-Of-Way Permit	\$50
Small Wireless Facilities	
Consulting Fee	\$500
First 5 Facilities	\$100
Facilities 6 – 25	\$50 each

Other Permits

Mobile Home Permit	\$50
Sign Permit	\$25
Wireless Telecommunication Support Structure/Facilities	\$1,000

Annexation Fees

Administrative	\$500
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Publication Fees

Development Ordinance (Zoning, Subdivision, Watershed, Flood Control Ordinance & 11 " x 17 " zoning map)	\$30
Zoning Ordinance	\$30
Subdivision Ordinance	\$30
Watershed Ordinance	\$30
Photocopies	\$.15/copy
Audio Recording of Meetings	USB Flash Drive \$20
Map 8.5 " x 11 "	\$5.00
Map 11 " x 17 "	\$10.00
Map 24" x 24/36"	\$25.00

Inspection Fees

<u>Roadway[3]</u>		
	City Inspection	\$ 1.75/linear foot
<u>Sanitary Sewer[4]</u>		
	City Inspection	\$ 1.75/linear foot
<u>Storm Sewer[5] (includes Detention Pond)</u>		
	City Inspection	\$1.75/linear foot
Miscellaneous		
	Cancellation by contractor after inspector is present	\$300

Administration

Trash Cans	
New	\$85
Replacement	\$75
Additional Can	\$85
Copies	
Black and White	\$.20 each
Color	\$.25 each

Wastewater Treatment

<i>Residential</i>	
Inside	
0-2,000 gallons per month	\$29.62
Over 2,000 gallons per month (per thousand gals)	\$14.82
Outside	
0-2,000 gallons per month	\$59.25
Over 2,000 gallons per month (per thousand gals)	\$29.62
<i>Commerical</i>	
Inside	
0-2,000 gallons per month	\$59.24
Over 2,000 gallons per month (per thousand gals)	\$29.64
Outside	
0-2,000 gallons per month	\$118.50
Over 2,000 gallons per month (per thousand gals)	\$59.25



Vehicle and Equipment Assessment Survey

The Vehicle and Equipment Assessment Survey will establish a vehicle and equipment replacement schedule. The Vehicle and Equipment Assessment Survey will provide a period for replacement of each listed. This would include vehicles and larger equipment (example: generators, side-by-side, etc.) The rating system is based on the following scoring system: 1-bad condition, 2-poor condition, 3-fair condition, 4-good condition and 5- excellent condition.

Vehicle and Equipment Assessment Survey



Ford F-150 - 2020

VIN#: 1FTFX1E49LFA28498
Use: Public Works/Office
Department: Public Works
Lifespan: 10 Years
Years in Service: 2
Milage: 16,043
Conditioning Rating: 5

Estimate Replacement Cost: \$31,000



Ford Escape - 2015

VIN#: 1FMCU9G95FUC66735
Use: Office
Department: Administration
Lifespan: 10 Years
Years in Service: 6
Milage: 43,195
Conditioning Rating: 5

Estimate Replacement Cost: \$26,760



Chevy 2500 HD - 2007

VIN#: 1GBHK23K37F519271

Use: Service Truck

Department: Public Works

Lifespan: 10 Years

Years in Service: 15

Milage: 146,606

Conditioning Rating: 2

Estimate Replacement Cost: \$75,000



Chevy 1500 W/T – 1998

VIN#: 1GCEC14W1WZ277679

Use: Service Truck

Department: Public Works

Lifespan: 10 Years

Years in Service: 24

Milage: 116,759

Conditioning Rating: 1

Estimate Replacement Cost: \$25,000



International Dump Truck - 2006

VIN#: 1HTMPAFP46H344483

Use: Various

Department: Public Works

Lifespan: 20 Years

Years in Service: 7

Milage: 48,087

Conditioning Rating: 3

Estimate Replacement Cost: \$200,000



Snapper Zero Turn Mower - 2011

VIN#:

Use: Mow City property

Department: Public Works

Lifespan: Varies

Years in Service: 11

Hours: 653

Conditioning Rating: 3

Estimate Replacement Cost: \$13,000



Polaris Ranger 400 – 2012

VIN#:

Use: Inspect Outfall Lines/Multiple uses

Department: Public Works

Lifespan: Varies

Years in Service: 10

Hours:

Conditioning Rating: 2

Estimate Replacement Cost: \$32,000



Summary
of
Financial Policies

Financial Policy Summary

This fiscal policy will serve as guidelines and goals that will influence and guide the financial management practice of the City of Trinity, North Carolina. A fiscal policy that is adopted, adhered to, and regularly reviewed is recognized as the cornerstone of sound financial management. The main objectives of this policy are:

- To enable the City to protect itself from financial disaster.
- To establish clear and consistent guidelines that promote long-term financial stability.
- To promote the understanding of linking long-term financial planning with daily operations.
- To direct consideration to the total financial outlook rather than single issue areas.
- To improve short term and long-term financial credit ability by enabling the City to attempt to achieve the highest credit and bond ratings possible.
- To afford the City of Trinity's citizens, City Council, and staff an outline for measuring the financial impact of government services.

Budgeting and Accounting Practices

The City's budgets are adopted as required by the North Carolina General Statutes. An annual budget is adopted for the general fund, parks and recreation fund and the sewer fund. All annual appropriations lapse at the fiscal year-end. Project ordinances are adopted for the sewer capital projects fund. The enterprise fund project is consolidated with its respective operating fund for reporting purposes. All budgets are prepared using the modified accrual basis of accounting. Expenditures may not legally exceed appropriations at the functional level for all annually budgeted funds and at the project level for the multi-year funds. All amendments must be approved by the governing board and the Board must adopt an interim budget that covers that time until the annual ordinance can be adopted.

An accounting fund is a separate fiscal and accounting entity with its own set of self-balancing accounts. Fund Accounting requires an annual budget ordinance to be

balanced by funds. The City of Trinity has (4) four separate fiscal and accounting entity funds, General Fund, Debt Service Fund, Special Revenue Fund, Capital Project Fund, and Enterprise Fund.

Ad Valorem

In accordance with State law [G.S. 105-347 and G.S. 159-13(a)], the City levies ad valorem taxes on property other than motor vehicles on July 1st , the beginning of the fiscal year. The taxes are due on September 1st (lien date); however, interest does not accrue until the following January 6th . These taxes are based on the assessed values as of January 1, 2020. As allowed by State law, the City has established a schedule of discounts that apply to taxes that are paid prior to the due date. In the City's general fund, ad valorem tax revenues are reported net of such discounts.

Fund Balance

In the governmental fund financial statements, fund balance is composed of three classifications designed to disclose the hierarchy of constraints placed on how fund balance can be spent. The governmental fund types classify fund balances as follows: Restricted Fund Balance. This classification includes amounts that are restricted to specific purposes externally imposed by creditors or imposed by law.

- Restricted for Stabilization by State statute - North Carolina G.S. 159-8 prohibits units of government from budgeting or spending a portion of their fund balance. This is one of several statutes enacted by the North Carolina State Legislature in the 1930's that were designed to improve and maintain the fiscal health of local government units. Restricted by State statute (RSS), is calculated at the end of each fiscal year for all annually budgeted funds. The calculation in G.S. 159-8(a) provides a formula for determining what portion of fund balance is available for appropriation. The amount of fund balance not available for appropriation is known as "restricted by State statute." Appropriated fund balance in any fund shall not exceed the sum of cash and investments minus the sum of liabilities, encumbrances, and deferred revenues arising from cash receipts, as those figures stand at the close of the fiscal year next preceding the budget. Per GASB guidance, RSS is considered a resource upon which a restriction is "imposed by law

through constitutional provisions or enabling legislation.” RSS is reduced by inventories and prepaids as they are classified as nonspendable. Outstanding Encumbrances are included within RSS. RSS is included as a component of Restricted Net position and Restricted fund balance on the face of the balance sheet.

- Restricted for Streets - Powell Bill portion of fund balance that is restricted by revenue source for street construction and maintenance expenditures. This amount represents the balance of the total unexpended Powell Bill funds.
- Restricted for Economic Development - portion of fund balance that is restricted by revenue source for economic development. This amount represents the balance of the total unexpended revitalization grant proceeds. Committed Fund Balance - portion of fund balance that can only be used for specific purposes imposed by majority vote by quorum of the City of Trinity’s governing body (highest level of decision-making authority). The governing body can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.
- Committed for Parks and Recreation - portion of fund balance that has been budgeted by the Board for parks and recreation.

Unassigned fund balance -the portion of fund balance that has not been restricted, committed, or assigned to specific purposes or other funds.

The City of Trinity has a revenue spending policy that provides guidance for programs with multiple revenue sources. The Finance Officer will use resources in the following hierarchy: bond proceeds, federal funds, State funds, local non-city funds and city funds. For purposes of fund balance classification, expenditures are to be spent from restricted fund balance first, followed in order by committed fund balance, assigned fund balance and lastly unassigned fund balance. The Finance Officer has the authority to deviate from this policy, if it is in the best interest of the City.

Deposits and Investments

All deposits of the City are made in board-designated official depositories and are secured as required by State law [G.S. 159-31]. The City may designate, as an official depository, any bank or savings association whose principal office is located in North Carolina. Also, the City may establish time deposit accounts such as NOW and SuperNOW accounts, money market accounts, and certificates of deposit.

State law [G.S. 159-30(c)] authorizes the City to invest in obligations of the United States or obligations fully guaranteed both as to principal and interest by the United States, obligations of the State of North Carolina, bonds and notes of any North Carolina local government or public authority, obligations of certain non-guaranteed federal agencies, certain high-quality issues of commercial paper and bankers' acceptances, and the North Carolina Capital Management Trust (NCCMT). The City's investments are reported at fair value. Non-participating interest earning contracts are accounted for at cost. The NCCMT Government Portfolio, a SEC-registered (2a-7) external investment pool, is measured at fair value.

Measurement Focus and Basis of Accounting

In accordance with North Carolina General Statutes, all funds of the City are maintained during the year using the modified accrual basis of accounting.

Government-wide and Proprietary Fund Financial Statements. The government-wide and proprietary fund financial statements are reported using the economic resources measurement focus. The government-wide and proprietary fund financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non exchange transactions, in which the City gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Amounts reported as program revenues include: 1) charges to customers or applicants for goods, services, or privileges provided; 2) operating grants and contributions, and

3) capital grants and contributions including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's enterprise funds are charges to customers for sales and services. The City recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the sewer system. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non operating revenues and expenses.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

The City considers all revenues available, if they are collected within 90 days after year-end, except for property taxes. Ad valorem taxes receivable are not accrued as revenue because the amount is not susceptible to accrual. At June 30, taxes receivable for property other than motor vehicles are materially past due and are not considered to be an available resource to finance the operations of the current year. Also, as of September 1, 2013, State law altered the procedures for the assessment and collection of property taxes on registered motor vehicles in North Carolina. Effective with this change in the law, the State of North Carolina is responsible for billing and collecting the property taxes on registered motor vehicles on behalf of all municipalities and special tax districts. Property taxes are due when vehicles are registered. The billed taxes are applicable to the fiscal year in which they are received. Uncollected taxes that were billed in periods prior to September 1 , 2013 and for limited registration plates are shown as a receivable in these financial statements and are offset by deferred inflows of resources.

Sales taxes and certain intergovernmental revenues, such as the utilities sales tax, collected and held by the State at year-end on behalf of the City are recognized as revenue. Sales taxes are considered a shared revenue for the City of Trinity, because the tax is levied by Randolph County and then remitted to and distributed by the State. Most intergovernmental revenues and sales and services are not susceptible to accrual, because they are not measurable until received in cash. All taxes, including those dedicated for specific purposes are reported as general revenues rather than program revenues. Under the terms of grant agreements, the City funds certain programs by a combination of specific cost-reimbursement grants, categorical block grants, and general revenues. When program expenses are incurred, there is both restricted and unrestricted net position available to finance the program. It is the City's policy to first apply cost-reimbursement grant resources to such programs, followed by categorical block grants, and then general revenues.

Cash Management

Pre-Audits

Per N.C.G.S. 159-28 (a), "no obligation may be incurred...unless the budget ordinance includes an appropriation authorizing the obligation and an unencumbered balance remains in the appropriation sufficient to pay in the current fiscal year the sums obligated by the transaction..." To abide by this statute, for each obligation presented to the City, the Finance Director must check to see if there is an appropriation in the budget ordinance, check to see if sufficient funds remain in the appropriation to cover the amount of the obligation, and affix a signed pre-audit certificate (found in N.C.G.S. 159-28(a)).

Pre-Audit Certificate:

"This instrument has been preaudited in the manner required by the Local Government Budget and Fiscal Control Act.

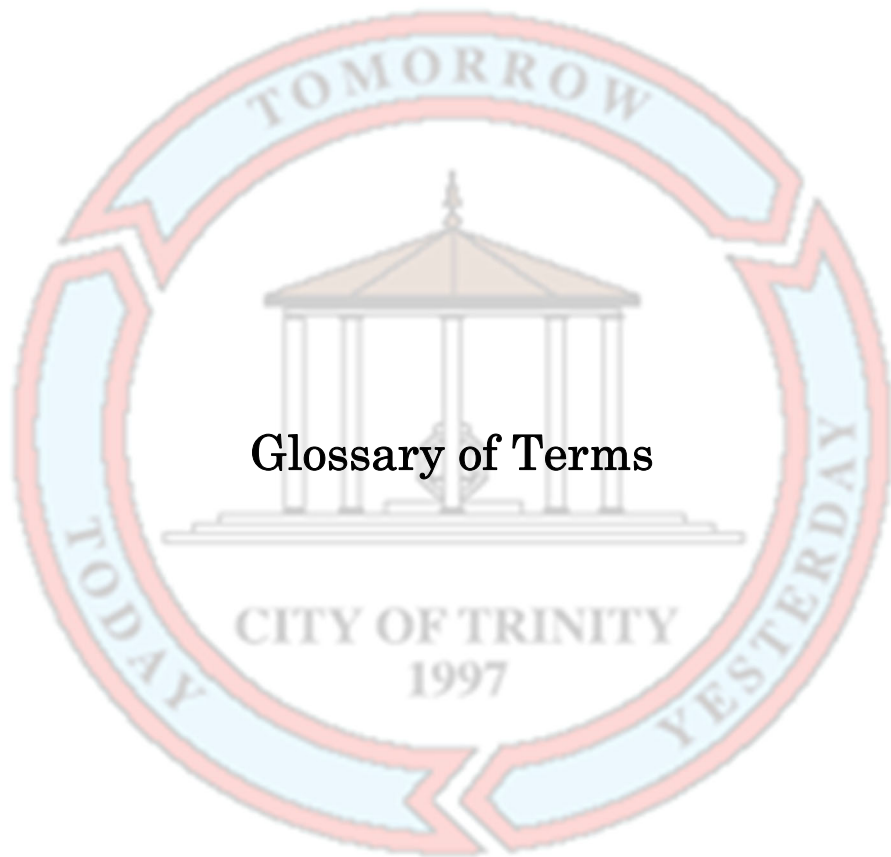
(Signature of finance officer)."

Cash Disbursements

Per N.C.G.S. 159-25(b), checks are to be dually-signed through a combination of two signatures by the Finance Director, and countersigned by another official of the local government designated by the City Council of Trinity, NC.

Internal Control and Compliance

The City intends to maintain a system of internal controls, as developed by the Finance Director, that ensures complete, accurate and timely financial records, as well as, creates a business system that properly captures and reports financial related information. The Finance Director will provide clarification on City financial-related policies and procedures and other regulatory and statutory requirements.



Glossary of Terms

-A-

Account Number – the accounting designation for revenue and expenditure line items.

Accrual Accounting – a basis of accounting in which revenues and expenses are recorded at the time they are incurred, instead of when cash is actually received or disbursed.

Activity – a level of budgeting, which identifies a particular program or service within a department. Contained within an activity budget may be one or more sub-activity budgets.

Adopted Budget - the official expenditure plan adopted by the City Council for a fiscal year.

Ad Valorem Taxes – commonly known as property taxes. For most governments, it is the single greatest revenue source. Taxes are levied at the stated tax rate for both real and personal property according to the valuation.

Appropriated Fund Balance – revenue appropriated from existing fund balance to help fund expenditures in a given fiscal year.

Appropriation – an authorization by the governing board to make expenditures and incur obligations for specific purposes.

Assessed Valuation – the total value established for real property and used as the basis for levying property taxes.

-B-

Balanced Budget - the situation that exists when total anticipated revenues are equal to total planned expenditures. The state of North Carolina requires a balanced budget.

Benefits – mandated employee benefits and other programs such as health insurance, which benefit the employee and their family.

Budget – a comprehensive financial plan of operation for a specified period of time containing an estimate of proposed expenditures and the means of financing them. In the state of North Carolina, it is mandated that a balanced budget be produced, i.e. revenue equals expense.

Budget Calendar – the schedule for completion of the various tasks involved in the preparation, submission, and adoption of the fiscal year annual operating budget for the City.

Budget Message – a formal letter of transmittal contained in the proposed budget document prepared by the City manager and addressed to the governing board. The message contains the city Manager’s views and recommendations on the City’s operation for the coming fiscal year.

Budget Ordinance – the legal document approved by the governing board that established the spending authority for the City.

-C-

Capital Asset – facilities and equipment that are tangible assets having a significant value (\$5,000 or greater) and a useful life of three years or more.

Capital Outlay – budgeted expenditures of at least \$5,000 for tangible items with a useful life of at least three year.

Capital Improvement - a short-rang plan which usually covers a year span of four to ten years that provides a planning schedule for major construction, repair of, or additions to buildings, parks, streets, and other City facilities.

Capital Project Fund – a fund used to account for expenditures for major construction and acquisition projects that are not accounted for in other funds and are anticipated to be completed in one year.

Capital Project Ordinance – authorizes a major capital expenditure and continues in effect for the life of the project. It is characteristic that the types of projects covered by a capital project ordinance span several years due to the scope of work being performed. The ordinance specifies the funding and line item expenditures for the project.

Capital Reserve Fund – a fund established for the purpose of receiving transfers of moneys from other funds (usually enterprise funds) in order to build fund balance for a specific future outlay of capital.

Contingency – an appropriation by fund used at the City Council’s discretion to provide budget for unanticipated expenditures.

-D-

Debt Service - moneys required for payment of principal and interest and other associated expenses on outstanding debt.

Department – a major operating budget area of the City, which includes overall management for an activity or group of related activities with possibly one or more sub-activities.

-E-

Encumbrance – an obligation in the form of a purchase order or a contract, which is chargeable to an appropriation and for which a part of the appropriation is reserved. It becomes an expenditure when paid.

Equities – Assets less liabilities of a fund.

Expenditure – the amount paid for goods delivered and services rendered.

-F-

Fiscal Year – a twelve-month period of time to which the annual budget applies. The City of Trinity's fiscal year is from July 1 thru June 30.

Fixed Asset – tangible property owned by the City having a monetary value of \$500 or greater and a useful life of one year or more.

Fringe Benefits – funds budgeted for the City's contribution for employee benefits including retirement, social security, health insurance, dental insurance, short term disability, and life insurance.

Fund – an independent accounting entity with a self-balancing set of accounts.

Fund Balance – the excess of a fund's assets and revenues over its liabilities, reserves, and expenditures at the close of the fiscal year.

Full Accrual – a method used in proprietary funds for recording the expenditure of funds in which revenues are recorded when they are earned, and expenses are recorded when a liability is incurred.

Full-Time Positions – authorized positions budgeted at 2080 hours per year.

-G-

GAAP – (Generally Accepted Accounting Principles) accounting principles that are commonly used in preparing financial statements and generally accepted by the readers of those statements. The source of GAAP for state and local governments is the Governmental Accounting Standards Board.

General Capital Projects Fund – used to account for major capital expenditures (acquisition and construction) other than those financed by enterprise funds. These projects usually require more than one year for completion.

General Fund – used to account for the ordinary operations of the City, which are financed through taxes, other general revenues, and contributions, transfers, and reimbursements from other funds. Unless there is a legal accounting requirement, all activities are accounted for in the General Fund.

Goal – a broad statement of purpose or intent to achieve a desired state of affairs. A goal describes a desired effect on the community.

Governmental Funds – are segregations of financial resources. Expendable assets are assigned to the various governmental funds and current liabilities are assigned to the fund from which they are to be paid. The differences between governmental fund assets and liabilities, the fund equity is referred to as “Fund Balance”.

-I-

Infrastructure – the base or framework of a community that is necessary to support the orderly function of government and service delivery to communities. Examples include sewer, streets, and stormwater.

Interest on Investments – revenue earned from investment of City funds with a third party.

Inter-fund Transfers – transfers of money between accounting funds as authorized by the City Council.

Intergovernmental Revenue – revenue received by the City from federal, state, and county agencies.

-L-

Line Item – a unit of budgeted expense used to classify expenditures by item or category. A line item establishes the permissible level of expenditure for an item.

-M-

Mission Statement – a clear statement of the purpose and goal(s) toward which a department directs their efforts. (The reason the department exists.)

Modified Accrual – a method for recording the receipt and expenditure of funds in which revenues are recorded when they become measurable and available and expenditures are recorded when the liability is incurred.

-N-

Non-Departmental – expenditures for purposes that are not related to a specific department.

-O-

Objective – a specific target for achievement, which represents an interim step, or progress toward a goal within a specified time span and which are measurable.

Ombudsman – a government official who investigates citizens' complaints against the government or its functionaries.

Operating Budget – the City's financial plan for its operation for the fiscal year that outlines the proposed expenditures and revenue estimates to finance the expenditures.

Operating Expenses – funds allocated for the day-to-day operation of the City's services. These expenses exclude capital outlay.

Ordinance – a legislative enactment by the City Council. It has the full force of law within the City if it is not in conflict with any higher law.

Output/Workload/Activity Measures – the quantity of services provided.

-P-

Part-time Positions – authorized positions with various work schedules of 1,750 hours per year or less.

Personal Property – includes tangible property not permanently affixed to real property. Examples include vehicles, boats, trailers, and equipment.

Permits – revenue received by the City from individuals and corporations for the purpose of performing certain activities.

Personnel Services – salaries, wages, and fringe benefits.

Property tax – an annual tax levied by the City Council on the value of real property to fund General Fund expenditures. The amount of revenue derived from the tax is

calculated by taking the tax value of the real property, dividing it by 100, multiplying it times the tax rate and then times the collection percent.

Proprietary Funds – funds that are used to account for a government’s on-going organization which are similar to those found in private businesses or private sector. These funds have their own set of revenue and expense accounts. The measurement focus is income, financial position and changes in financial position.

-R-

Real Property – land, buildings, and items permanently affixed to land or buildings.

Retained Earnings – an equity account reflecting the accumulated earnings of an enterprise fund or internal service fund.

Revenue – income received by the City from various sources used to finance its operations.

Revenue Bonds – bonds whose principal and interest are payable exclusively from the earnings of an enterprise fund. Revenue bonds are payable from identified sources of revenue and do not permit the bondholders to compel taxation or legislative appropriation of funds not pledged for payment of debt service.

Revenue Neutral Property Tax Rate – defined by North Carolina General Statutes as the rate that is estimated to produce revenue for the next fiscal year to the revenue that would have been produced for the next fiscal year by the current property tax rate if no re-appraisal occurred.

-S-

Special Appropriations – accounts used for outside agencies’ funding, prior year workers’ compensation and unemployment claims, and for expenditures not routinely appropriated in operating budgets.

-T-

Tax Base – the total assessed valuation of real property within the city limits.

Tax Levy – the total amount of revenue to be raised from the property tax levied by the City Council in the annual budget ordinance.

Tax Rate – the amount of tax per \$100 of assessed valuation levied by the City Council.

-U-

User Charges – the payment of a fee for receipt of a service provided by the City.

-V-

Valuation – the tax value of real property as determined by the Randolph County tax assessors every eight years. The property valuation is multiplied by the tax rate per \$100 of valuation to arrive at the tax bill for a particular piece of taxable property.



