

Town of Dallas
Agenda
June 8, 2021
6:00 PM
BOARD OF ALDERMEN
Rick Coleman, Mayor

Allen Huggins

Frank Milton

Darlene Morrow

Jerry Cearley, Mayor Pro-Tem

E. Hoyle Withers

ITEM	SUBJECT	Page
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MINUTES FOR BOARD OF ALDERMENT MEETING

MAY 11, 2021

6:00 PM

The following elected officials were present: Mayor Coleman, Alderman Cearley, Alderwoman Morrow, Alderman Milton, and Alderman Withers. Alderman Huggins was absent.

The following staff members were present: Maria Stroupe, Town Manager; Nolan Groce, Development Services Director; Shannon Whittle, Town Clerk; Jonathan Newton, Finance Director; Earl Withers, III, Fire Chief; Marcus Fleming, Police Captain; Bill Trudnak, Public Works Director; Doug Huffman, Electric Director; and Tom Hunn, Town Attorney.

Mayor Coleman called the meeting to order at 6:00pm.

Mayor Coleman opened with the Invocation and the Pledge of Allegiance to the Flag.

Approval of Agenda:

Prior to setting the agenda, Mayor Coleman asked that Items 7A, 7B, 7C, and 7D under Old Business, as well as Item 8D under New Business, be continued until the June 8th Board of Alderman meeting. Alderwoman Morrow motioned to approve the agenda with the deletions and continuances, seconded by Alderman Withers, and carried unanimously.

Approval of Minutes:

At this time, Alderman Milton motioned to approve the minutes from the April 13 Regular Meeting, as well as from the April 27th and May 4th Work Sessions. Alderwoman Morrow seconded this motion and it carried unanimously.

Recognition of Citizens:

At 6:05 pm, the Mayor opened the floor for the Recognition of Citizens.

Starletta Harrison expressed that it was great to be back at in-person meetings and congratulated the Police Department on their new K9 officers. She also thanked the town for the flyer that was sent out and voiced her concerns over the upcoming card usage fee. The Mayor and Town Manager explained that this was not a revenue generator for the town and informed her that there were several other options available to those wishing to avoid the usage fees. Before taking her seat, she also expressed appreciation for Alderman Withers' idea to keep American flags around the courthouse year-round.

Jack Wallace addressed the Board and voiced his continued opposition to the Summey property development.

Mike Fields echoed Ms. Harrison's appreciation of keeping the flags around the courthouse and said that at the very least they should be kept up from Memorial Day through Labor Day. He also thanked Sammy's and the 9/11 Foundation for their help with the K9 fundraiser and expressed

his gratitude to the Town employees for their hard work during the concert and cruise-in. He also requested that the Police Department be given their own Facebook page.

Consent Agenda:

Item 5A National Public Works Week Proclamation

National Public Works Week has been sponsored by the American Public Works Association and the Canadian Public Works Association since 1960. Public Works staff are critical to the maintenance and upkeep of facilities, infrastructure, and public thoroughfares. They provide vital service to the community and quality of life. Attached (Exhibit 5A) is a proclamation recognizing May 16-22, 2021 as National Public Works Week.

Item 5B National Police Week Proclamation

In 1962, President Kennedy proclaimed May 15 as National Peace Officers Memorial Day and the calendar week in which May 15 falls, as National Police Week. Established by a joint resolution of Congress in 1962, National Police Week pays special recognition to those law enforcement officers who have lost their lives in the line of duty for the safety and protection of others. It is appropriate to proclaim the week of May 9-15, 2021 as National Police Week in Dallas and to recognize the service of the Dallas Police Department. Please see Exhibit 5B for official resolution.

Item 5C Audit Contract Approval for FY2020-21 Fiscal Year

Lowdermilk Church & Co. have conducted the past seven years' audits and have completed the work professionally and in a timely manner. It is the recommendation of Staff to contract with Lowdermilk Church & Co. for the FY2020-21 annual audit. The contract outlines that they will conduct the audit for \$19,500, prepare the annual financial statements for \$4,000, and assist with year-end bookkeeping for \$2,500; for a combined total of \$26,000 for all services. This reflects a \$400 increase from last year's cost. For comparison, the last audit conducted by Collis and Associates for FY2012-13 cost the Town \$26,500 for the same services. The NC Local Government Commission division of the State Treasurer's Office requires that the Town approve this contract first before submitting to their office for final approval. Please see Exhibit 5C for audit contract.

Item 5D Law Enforcement Mutual Aid Agreement Renewal

On June 1, 2021, the current Regional Law Enforcement Mutual Aid Agreement for 2018 will expire and the 2021 agreement will go into effect. This agreement allows the Dallas Police Department to request assistance from other police agencies, as well as to provide assistance. The attached agreement (Exhibit 5D) and resolution updates the Mutual Aid Agreement between the Dallas Police Department and other municipal and county law enforcement agencies.

Alderman Cearley motioned to collectively approve all items under the consent agenda, seconded by Alderwoman Morrow, and carried unanimously.

Public Hearings:

There were no public hearings scheduled for this meeting.

Old Business:

There was no Old Business to conduct, as these items have been deleted from this meeting and tabled until the June Board meeting.

New Business:*Item 8A Budget Amendment for Fire Department Equipment Grant and Truck Purchase*

The Dallas Fire Department has been awarded a Firehouse Subs Grant to purchase a Hurst Cutter, Spreader, Ram, and Accessories. This grant is a 100% grant up to \$26,606.37. Also, the Department has found a pre-owned 105' Platform Ladder truck for purchase to replace the aged-out 1989 Ladder truck. The total projected cost of purchase, shipping, and needed modifications is \$127,200. Attached is a budget amendment (Exhibit 8A) to appropriate grant funds and accompanying equipment purchase, as well as the truck purchase. Alderman Cearley motioned to approve the Fire Department Budget Amendment as presented, seconded by Alderman Milton, and carried unanimously.

Item 8B Resolution Opposing HB401 and SB349

HB401 and SB349 are being reviewed in the North Carolina General Assembly. These are companion bills that would eliminate single-family housing zoning in North Carolina. These bills would be detrimental to local governments in North Carolina and take away local control of development and growth. The Planning Association and the North Carolina League of Municipalities are disseminating information on an ongoing basis. All of these agencies are in opposition to the proposals. Attached is a resolution (Exhibit 8B) opposing HB401 and SB349. Alderman Cearley motioned to approve the resolution as presented and direct the Town Clerk to send executed copies of the resolution to Senate and House representatives. Alderman Withers seconded this and the motion carried unanimously.

Item 8C Special Event Application

Ms. Shaina Clemmer has submitted a Special Event Application for "American Market Days" on Saturday, June 5, 2021. The event would showcase vendors with handmade crafts and products. Ms. Clemmer plans to charge a vendor fee that would be donated to the Katelyn Self Scholarship fund at North Gaston High School and the Town of Dallas Recreation Program. She is requesting that the 100 blocks of N. Holland W. Main Streets be closed between 7:30 am and 4:00 pm. The event would be held from 9:00 am until 3:00 pm. Vendors would use generators if they need a power source. She is requesting 5 trash cans and 5 recycle containers. Security would be provided by the Gaston County Sheriff's Department. Attached is the application for review (Exhibit 8C). Alderman Withers motioned to approve the "American Market Days" Special Event Request as presented, contingent upon the continued lifting of outdoor COVID-19 restrictions, and with the condition that she obtain the help of the Dallas Police Department to help close roads. Alderman Milton seconded this and the motion carried unanimously.

Item 8D was among those deleted from the agenda

Item 8E Reopening of Town Rental Facilities

Based on the current Executive Order No. 209, on April 30, 2021 at 5:00 pm, the mass gatherings restrictions were modified as follows to be in effect until June 1, 2021 at 5:00 pm:

Section 5 Mass Gatherings

5.1. **Prohibition.** Mass Gatherings are prohibited. “Mass Gathering” means an event or convening which is in a category not otherwise covered by this Executive Order, is not excepted by the following provisions of this Executive Order, and brings together more than one hundred (100) people indoors or more than two hundred (200) people outdoors at the same time in a single confined indoor or outdoor space. In publicly accessible indoor facilities, the Mass Gathering limit applies per room of the facility.

Governor Roy Cooper has publicly stated that if conditions continue to improve further easing and/or removal of restrictions will take place on June 1, 2021. In order to comply with Executive Orders and to protect the safety and well-being of the public, the Town is not renting out any indoor or outdoor facilities to the public. If the expected easing and/or removal of restrictions does occur on June 1st as anticipated, rental of Town facilities could be resumed. Staff is requesting the authority to make the determination to reopen rentals of Town indoor and outdoor facilities, based on further Executive Order guidance expected at the end of May and moving forward. Alderwoman Morrow motioned to direct Staff to resume rentals of indoor and outdoor Town facilities in accordance with forthcoming Executive Order guidance from the Governor’s Office. Alderman Cearley seconded this and the motion carried unanimously.

Manager’s Report:

Maria Stroupe, Town Manager, informed the Board that the contract for the public parking lot located on 102 E. Trade Street should be signed by the end of the week and work could possibly begin by the end of the month. She also stated that the Town is beginning to receive more information regarding the American Relief Plan. This will provide federal relief funds once more information and guidance are obtained.

Alderman Cearley motioned to adjourn, seconded by Alderwoman Morrow, and carried unanimously. 6:34 pm.

Rick Coleman, Mayor

Shannon Whittle, Town Clerk

MINUTES FOR BOARD OF ALDERMEN WORK SESSION

MAY 25, 2021

5:00 PM

The following elected officials were present: Mayor Coleman, Alderman Huggins, Alderwoman Morrow, Alderman Cearley, Alderman Milton, and Alderman Withers.

The following staff members were present: Maria Stroupe, Town Manager; Nolan Groce, Development Services Director; Shannon Whittle, Town Clerk; Doug Huffman, Electrical Director; Bill Trudnak, Public Works Director; Brandon Whitener, Recreation Director; Jonathan Newton, Finance Director; Earl Withers, III, Fire Chief; and Kevin Wingate, Police Sergeant.

Mayor Coleman called the meeting to order at 5:00 pm.

Mayor Coleman then opened with the Pledge of Allegiance to the Flag.

At this time, the Mayor asked if there were any changes to be made to agenda. Maria Stroupe requested to add a discussion on the purchase of Town property, time permitting and Alderman Withers requested to add a discussion on parking on Gaston Street, also time permitting. Due to the length of the meeting, Alderman Withers withdrew his addition from the agenda later in the Work Session. Ms. Stroupe's addition was added as Item D under New Business. Alderman Withers then motioned to set the agenda, seconded by Alderman Huggins, and carried unanimously.

New Business:

Item 3A Proposed Budget

Town Staff is proud to present the proposed budget for the 2021-2022 Fiscal Year, which includes the Economic Development Fund for the first time. The proposed budget totals \$17,944,427. This budget represents emerging from COVID, bringing back some projects and items that were previously put on hold, and continuing to provide outstanding service to our community; all while remaining fiscally responsible with Town resources. Attached are sheets highlighting each fund and department, please see Exhibit 3A. Each of the attached sheets were explained by the Town Manager. During the discussion, Alderman Cearley stated that he thinks the Across-the-Board increase should be broken out differently to benefit those in more hazardous positions, such as the Electric and Public Utilities departments. After some debate, the board were in favor of continuing with the proposed 2% increase, as is, with a 3-2 majority vote. Alderman Cearley and Alderwoman Morrow voted nay, while Aldermen Milton, Withers, and Huggins were all in favor. Alderman Cearley then expressed his opposition to the proposed 6% rate increase on water. After further debate, the board were also in favor of continuing with the proposed 6% increase, as is, again with a 3-2 majority vote. Alderman Cearley and Alderwoman Morrow voted nay, while Aldermen Milton, Withers, and Huggins were in favor.

Before continuing on to the next item, a small recess was taken, beginning at 6:28 pm and reconvening at 6:38pm.

Item 3B Zoning/Setbacks Discussion

A discussion concerning zoning classifications and setbacks was held, please see Exhibit 3B for pertinent information. The mayor expressed his concern that the developer may expect lost revenues from the Town if the ordinances do change. This possibility was substantiated by Staff. Following the discussion, the board has requested that the setback requirements be changed from 6 ft. to 8 ft. Nolan Groce will speak with the developer's and this discussion will be resumed once he has received their response.

Item 3C Benches in Downtown

Members of the Board had expressed interest in replacing some benches located in the 100 block of W. Trade St., as the existing ones are in a state of disrepair. Upon investigation, the current benches were not purchased by the Town, but by local business owners a number of years ago. If there is interest in providing public benches in downtown, there will need to be a discussion on the numbers of benches and placement. Attached is a quote for benches matching those already on the Court Square, please see Exhibit 3C. The board would like to move forward with the purchase of 10 benches.

Item 3D Purchase of Town Property

A potential buyer has expressed an interest in purchasing a piece of property currently owned by the Town. The property is located off of Ollie Way and is approximately 1/3 of an acre in size. The Board expressed their interest in proceeding with a possible sale.

Item 3E Parking on Gaston Street

This item was removed from the discussion due to time constraints and will be brought back at a later date.

Alderman Withers motioned to adjourn, seconded by Alderwoman Morrow, and carried unanimously. 7:55 pm.

Rick Coleman, Mayor

Shannon Whittle, Town Clerk

TOWN OF DALLAS, NORTH CAROLINA

REQUEST FOR BOARD ACTION

DESCRIPTION: Support for LYNX Silver Line in Gaston County Resolution

AGENDA ITEM NO. 5A

MEETING DATE: 06/08/2021

BACKGROUND INFORMATION:

The key to supporting economic growth in the Charlotte MSA region is a rapid transit system. The Charlotte MSA region's population over 2.6 million people and is expected to reach over 3.0 million by 2030. The U.S. Census Bureau (2018) and other entities have projected that 36,364 Gaston County residents are traveling into Mecklenburg County each weekday for work. More transportation options are needed to provide greater mobility to the existing residents, as well as the future, residents of Gaston County.

Gaston County will need to work directly with the City of Charlotte, CATS, and the Metropolitan Transit Commission to secure sufficient funds to complete the extension of the LYNX Silver Line in to Gaston County.

Attached is a resolution supporting the LYNX Silver Line in Gaston County and encouraging Gaston County to seek federal, state, and local funding options for the Silver Line extension project.

MANAGER RECOMMENDATION: Approve the resolution supporting the CATS LYNX Silver Line extension in to Gaston County as presented.

BOARD ACTION TAKEN:

In Support of the Charlotte Area Transit System's (CATS) LYNX Silver Line
Extending into Gaston County

WHEREAS, more transportation options are needed to provide greater mobility to the existing residents as well as the growing population in Gaston County; and

WHEREAS, the U.S. Census Bureau, Center for Economic Studies, LODES, (2018) indicates that 36,364 Gaston County residents are traveling into Mecklenburg County each weekday for work; and

WHEREAS, the Charlotte MSA region is home to over 2.6 million people and is expected to grow to over 3.0 million by 2030 and the key to supporting this economic growth is a rapid transit system integrated with land-use planning creating a sustainable, economic-environment which improves the quality of life and attracts businesses and people to the region; and

WHEREAS, Gaston County stakeholders have expressed interest in exploring rapid transit options into Gaston County from Mecklenburg County; and

WHEREAS, the 2019 adoption of the LYNX Silver Line Locally Preferred Alternative defined the Silver Line as a 26-mile continuous light rail corridor from the Town of Matthews to Center City Charlotte and continuing west to the Charlotte Douglas International Airport and beyond to the western terminus in the City of Belmont and Gaston County; and

WHEREAS, in early 2020, the cities of Belmont and Gastonia committed both cash and in-kind services to the LYNX Silver Line Transit Oriented Development (TOD) Plan; and

WHEREAS, in January 2020, the Charlotte Area Transit System initiated the Silver Line Design and Environmental Study; and

WHEREAS, beginning in March of 2020, the LYNX Silver Line project team worked with staff from the City of Charlotte, Town of Matthews, City of Belmont, Town of Stallings, Town of Indian Trail, the North Carolina Department of Transportation, major stakeholders along the alignment, and the residents in the study area to refine the alignment and station locations in an open, fair, comprehensive, and impartial manner; and

WHEREAS, on April 5, 2021 the City of Belmont adopted a Resolution Supporting the LYNX Silver Line Refined Locally Preferred Alternative; and

WHEREAS, on April 28, 2021 the Metropolitan Transit Commission adopted the LYNX Silver Line Refined Locally Preferred Alternative; and

WHEREAS, the Town understands that Gaston County will be responsible for providing local funding to design, construct, and maintain the portion of the LYNX Silver Line in Gaston County; and

WHEREAS, Gaston County must have authority approved by the North Carolina General Assembly to seek additional funding from a county-wide source; and

In Support of the Charlotte Area Transit System's (CATS) LYNX Silver Line
Extending into Gaston County

WHEREAS, in order to adequately fund the extension of the LYNX Silver Line in to Gaston County, the North Carolina General Assembly must increase the current cap of 10% for light rail projects in North Carolina; and

WHEREAS, Gaston County must work directly with the City of Charlotte, CATS, and the Metropolitan Transit Commission (MTC) to secure sufficient federal funds to complete the extension of the LYNX Silver Line into Gaston County.

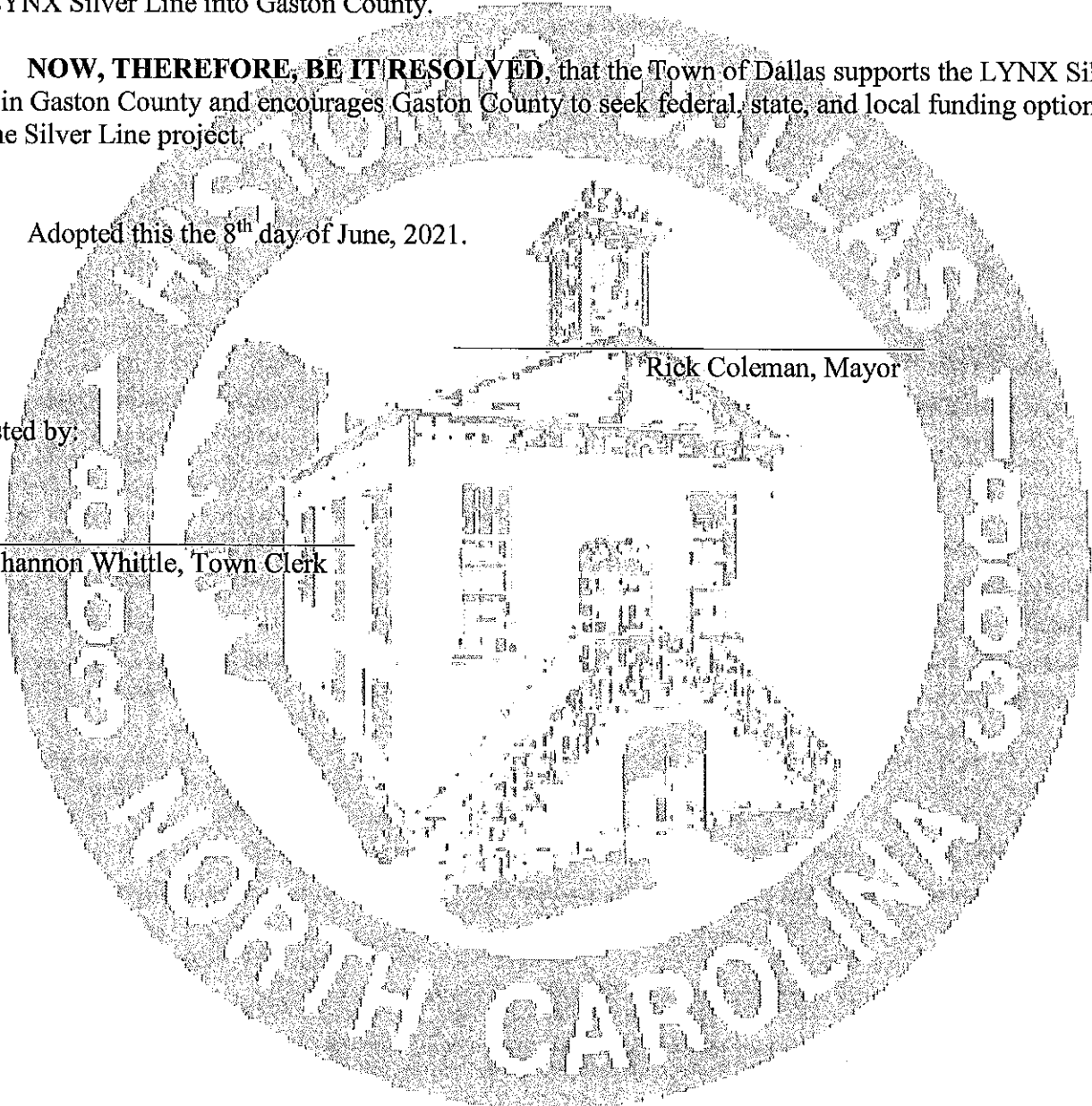
NOW, THEREFORE, BE IT RESOLVED, that the Town of Dallas supports the LYNX Silver Line in Gaston County and encourages Gaston County to seek federal, state, and local funding options for the Silver Line project.

Adopted this the 8th day of June, 2021.

Rick Coleman, Mayor

Attested by:

Shannon Whittle, Town Clerk



TOWN OF DALLAS, NORTH CAROLINA

REQUEST FOR BOARD ACTION

DESCRIPTION: Uncollectable Accounts in the Amount of \$23,496.09 to be Submitted to NC Debt Setoff

AGENDA ITEM NO. 5B

MEETING DATE: 6/8/2021

BACKGROUND INFORMATION:

For authorization are uncollectable accounts from the months of December 2020 – February 2021. These accounts have been notified of their outstanding status in writing that if not paid within the notified timeframe that they would be forwarded to the NC Debt Setoff Program and that this debt would be taken from any State Income Tax Refund they are due, until the debt is satisfied.

(The individual account listing that generates the total uncollectable amount due are considered by State statute to be confidential information, and therefore are not public record.)

MANAGER RECOMMENDATION: To authorize uncollectable accounts totaling \$23,496.09 be submitted to the NC Debt Setoff Program.

BOARD ACTION TAKEN:

TOWN OF DALLAS, NORTH CAROLINA

REQUEST FOR BOARD ACTION

DESCRIPTION: Interlocal Agreement for Collection of Taxes

AGENDA ITEM NO. 5C

MEETING DATE: 6/08/2021

BACKGROUND INFORMATION:

Attached is an updated Interlocal Agreement for Collection of Taxes by Gaston County for taxes due to the Town of Dallas. The agreement outlines the collection duties, payment schedule, and fees charged by the County in the performance of this function on behalf of the Town.

MANAGER RECOMMENDATION: To approve the Interlocal Agreement for Collection of Taxes as presented.

BOARD ACTION TAKEN:

GASTON COUNTY
NORTH CAROLINA

INTERLOCAL AGREEMENT FOR
COLLECTION OF TAXES

THIS INTERLOCAL AGREEMENT, made effective the last date set out below, by and between the **TOWN OF DALLAS**, a municipal corporation having a charter granted by the State of North Carolina, hereinafter referred to as the "Town," and **GASTON COUNTY**, a corporate and political body and a subdivision of the State of North Carolina, hereinafter referred to as the "County";

WITNESSETH:

WHEREAS, Chapter 160A, Article 20, Part I of the North Carolina General Statutes provides that units of local government may enter into a contract in order to execute an undertaking providing for the contractual exercise by one unit of any power, function and right, including the collection of taxes, of another unit; and

WHEREAS, the Board of Aldermen has found and determined that it is in the public interest and for the public benefit to provide for the collection by the County of taxes of ad valorem property taxes levied by the Town; and

WHEREAS, the Board of Commissioners of the County has authorized the collection of taxes for cities and towns within the County; and

WHEREAS, the governing bodies of the Town and County desire to enter into an agreement to provide for the collection by the County of ad valorem property taxes levied by the Town;

NOW, THEREFORE, in consideration of the mutual covenants herein contained, the parties hereto agree as follows:

A. Authority & Responsibilities

- (1) Billing: Beginning with the 2021 tax bill for FY 2021-22, the County shall prepare ad valorem property tax bills for the Town, based on the ad valorem tax rate established by the Board of Aldermen. The County shall collect the ad valorem property tax for the Town including any interest and/or penalties for late listing or late payment.
- (2) Appointment of Tax Collector: The Town hereby appoints the County tax collector as the tax collector for the Town for purposes of collecting those taxes described hereunder, with the powers, authority, duties and responsibilities set forth herein. The tax collector shall be under the sole jurisdiction of the County Board of Commissioners and the County Manager. Nothing herein shall prevent the Town from appointing a tax collector for purposes of taxes not billed or collected pursuant to this agreement.
- (3) General Duties: The County shall perform all actions pertaining to tax collection which are required by N.C.G.S. Chapter 105, Subchapter II, to include:
 - (a) Preparation of a tax scroll, tax book, or combined record as provided in N.C.G.S. 105-319;
 - (b) Preparation of a tax receipt form as required by N.C.G.S. 105-320;

- (c) Adoption of the order to collect taxes required by N.C.G.S. 105-321;
 - (d) Review of listings and evaluations as required by N.C.G.S. Chapter 105, Subchapter II, Article 21;
 - (e) Listing, appraising, and assessing of property as provided in N.C.G.S., Chapter 105, Subchapter II, Article 22;
 - (f) Delivery of tax receipts to the tax collector pursuant to N.C.G.S. 105-352; and
 - (g) Execution of settlements as required in N.C.G.S. 105-373.
- (4) Collections and Deposits:
- (a) Town taxes collected by the County, including any statutory interest or penalties, shall be wire transferred from the County's bank to the Town's bank account daily by 11:00 a.m. On recognized holidays for the bank, the Town, or the County, bank transfers shall be made on the last business day preceding the holiday.
 - (b) The Town shall refer its taxpayers to one of three (3) collection points or methods:
 - 1) the Gaston County Tax Office;
 - 2) mail to the Gaston County Tax Office; or
 - 3) mail to the County's designated bank for lockbox processing.
- (5) Partial Payments: Partial payments on tax bills containing the County and Town tax amounts shall be prorated and applied proportionally to each taxing unit's share of the principal amount due.
- (6) Discounts: The County shall have no authority to apply discounts to Town taxes collected unless a schedule of discounts has been adopted by the Town pursuant to N.C.G.S. 105-360.
- (7) Acceptance of Checks (Endorsements): The Town shall authorize the acceptance of checks by the County which are drawn to the order of the Town and are collected through the County tax office or lockbox, which are clearly identified as being for payment of property taxes.

B. Term of Agreement

- (1) Initial Term and Renewal: The term of this fiscal agreement begins July 1, 2021, and will terminate on June 30, 2023; thereafter, this contract may renew automatically on an annual basis, subject to amendment or termination as set forth herein.
- (2) Tax Rate Notification: The Town will forward written notification of its tax rate to the County Tax Collector by July 30th of each year.
- (3) Termination: The Town may terminate this agreement provided 180 days' written notice is provided to the County.

C. Compensation

- (1) Fees for Collection: For the first year of the Initial Term of this agreement, the Town will be charged a fee as calculated by the County of .675%. In subsequent years, the Town will be charged a fee as calculated by the County of .85%, and this fee will be reassessed following the county-wide revaluation(s).
- (2) Definition of "tax bill": For purposes of the fee to be paid pursuant to Section C(1) of this Agreement, "tax bill" shall mean those bills, for ad valorem property subject to taxation pursuant to N.C.G.S. 105-274 and required to be listed and appraised by N.C.G.S. 105-285, as shown on the County's Tax Roll by Revenue Unit Report for each fiscal year. Each fiscal year's Tax Roll by Revenue Unit Report shall have a count of bills for the categories of: (a) Real Property Only; (b) Personal Property Only; and (c) Real and Personal Property Combined.
- (3) Adjusted Tax Bills: No additional fee or fees shall be owed by Town to County in any fiscal year where the tax for a previously billed ad valorem property is subsequently adjusted. If an ad valorem property has not been previously billed in any fiscal year and is later discovered and assessed pursuant to N.C.G.S. 105-312, the County may invoice Town a collection fee for the newly generated tax bill.
- (4) County shall invoice Town each year based on the total collected levy amount of real property, personal property, and public service company properties as of December 31st for the current tax year.

D. Reports and Records

- (1) The County shall provide to the Town weekly reports of revenues collected and transferred to the Town's bank account within three (3) business days of such transfer.
- (2) Other Reports: The County shall provide the Town with monthly reports and reasonable special reports of assessed valuations, discoveries, releases, levies, and collections in a form mutually agreed upon by the Town and the County.
- (3) Budget Estimation: By March 1 of each year, the County will provide an estimate of valuation for the upcoming fiscal year, along with an estimate of the proposed fee, as described herein.
- (4) Annual Settlement: The County tax collector will submit to the Board of Aldermen an annual settlement of any revenues collected as required by in N.C.G.S. 105-373(a)(3).
- (5) Computer Access: The Town shall have the right to on-line computer access in a form mutually agreed upon by the Town and the County.
- (6) Records and Maps: The Town shall have full access to maps, abstracts, bills, receipts, and other records or documents generated by the tax office which are related to Town taxes. The Town shall have the right to copies, at no cost, of maps, aerial photographs, and other public records generated in connection with tax office operations.

- (7) Separate Collection Records: Records showing separately the amount of County taxes assessed and collected and the amount of Town taxes assessed and collected shall be maintained by the County tax collector.

E. Adjustments to Tax Accounts (Releases, Refunds, & Discoveries)

- (1) Releases: The Town authorizes the Gaston County Board of Commissioners, the Board of Equalization and Review, the tax supervisor, and the tax collector to make any adjustments to Town tax accounts in accordance with N.C.G.S. 105-312, 380, and 381.
- (2) Refunds: Any refunds due on accounts for which the Town has already received funds will be initiated through the County tax office with all necessary documentation being forwarded to the Town for processing.
- (3) Releases or Adjustments of Penalties/Interest: The Town reserves the right to accept or reject the County's decision on appeals from taxpayers regarding the release of interest or penalties. If the Town rejects the decision of the County, a hearing for the taxpayer before the Board of Aldermen will be scheduled within thirty (30) days to make a final determination on the status of interest and penalties on the Town tax account.

F. Collection of Delinquent Town Taxes

- (1) Collection Assistance: In an effort to maintain a high collection percentage on Town property taxes, the Town will, to the extent possible, assist in the collection of delinquent accounts by fully utilizing any available information and maintaining clear communications with the County.
- (2) Information on Delinquent Accounts: Once taxes are delinquent in January of each year, the County shall provide the Town with the necessary information to take further legal action, such as attachment and garnishment to collect delinquent taxes.
- (3) Attachment and Garnishment: If the Town obtains information necessary to process a Notice of Attachment and Garnishment against the assets of a taxpayer for the collection of Town taxes, the Town may process a County Notice of Attachment and Garnishment for the total tax amount due to the Town and the County, and may then forward the notice to the County tax office for review. The County shall then serve the Notice of Attachment and Garnishment in accordance with N.C.G.S. 105-366 and 368. Garnishment fees collected will be equally divided between the two jurisdictions if the Town participated in the gathering of information or preparation of the garnishment.
- (4) Advertising: Advertising pursuant to N.C.G.S. 105-369 will be the sole responsibility of the County tax office. Any fees collected to offset advertising costs will be retained by the County.

G. Foreclosures

- (1) Foreclosure Action: If a delinquent bill is due both the County and the Town, the County legal department may, at the direction of its governing body, bring actions for foreclosure of both tax liens on delinquent taxes. It shall be the Town's duty to pursue foreclosure of taxes owed only to the Town.

- (2) Proceeds from Foreclosures: Penalties and interest collected, proceeds recovered from tax foreclosure sales, and discounts, settlements, or compromises allowed shall be apportioned between the County and the Town pro rata in proportion to each taxing unit's share of the principal amount which was the basis of said collections, recoveries, or allowances.

H. Bonds and Audits

- (1) Bonds. The Gaston County Tax Collector shall be bonded to collect taxes, as established under the terms herein.
- (2) Annual Audits: The tax records shall be audited annually by an independent certified public accountant selected by the County. Adequate procedures and internal controls will be employed to insure that an audit trail is present and that necessary auditing procedures and tests can be performed. A copy of the County's financial statements will be provided to the Town once the annual audit is complete to satisfy Town audit requirements of tax revenue. The Town may, at its own expense, arrange for auditing of records relating to Town taxes.

I. Gross Receipts Tax Pursuant to N.C.G.S. 160A-215.1

In the event that the Town has adopted an ordinance to levy a gross receipts tax on vehicle rentals or leases which is substantially similar to the ordinance adopted by Gaston County, the County will collect and distribute the proceeds of the tax on behalf of the Town.

J. Indemnification

To the extent permitted by North Carolina law, the Town, during the term of this Agreement, shall indemnify and save harmless the County from and against all claims, demands, and/or causes of action arising out of the Agreement, including but not limited to, errors in collection due to incorrect information provided to the County by the Town. Likewise, to the extent permitted by North Carolina law, the County during the term of this Agreement, shall indemnify and save harmless the Town from and against all claims, demands, and/or causes of action arising out of the Agreement, including but not limited to, errors in collection due to incorrect information provided to the Town by the County.

K. Amendments

This Agreement may be amended only by an instrument in writing executed by both parties hereto.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK. SIGNATURE PAGE FOLLOWS.]

IN WITNESS WHEREOF, the Parties hereto have caused this Agreement to be signed by their duly authorized representatives and their seals to be hereto affixed.

TOWN OF DALLAS

By: _____
Town Manager

Date: _____

ATTEST:

APPROVED AS TO FORM:

(Deputy) Town Clerk

Town Attorney

GASTON COUNTY

By: _____
County Manager/Asst. County Manager

Date: _____

ATTEST:

APPROVED AS TO FORM:

Clerk/Deputy Clerk to the Board

County Attorney/Deputy County Attorney

STATE OF NORTH CAROLINA
COUNTY OF GASTON

I, _____, a Notary Public of the aforesaid County and State, do hereby certify that _____ personally appeared before me this day and acknowledged that he/she is the Clerk/Deputy Clerk of the **Town of Dallas** and that by authority duly given and as the act of the municipal corporation, the foregoing instrument was signed its name by its Mayor, sealed with its corporate seal and attested by him/her as its City Clerk/Deputy Clerk.

WITNESS my hand and Notarial Seal, this the ____ day of _____, 2021.

Notary Public

My Commission Expires:

STATE OF NORTH CAROLINA
COUNTY OF GASTON

I, _____, a Notary Public of the aforesaid County and State, do hereby certify that _____ personally appeared before me this day and acknowledged that she is the Clerk/Deputy Clerk of the **Gaston County Board of Commissioners**, and that by authority duly given and as the act of the Gaston County Board of Commissioners, the foregoing instrument was signed in its name by _____, County Manager/Assistant County Manager, sealed with its corporate seal and attested by _____ as its Clerk/Deputy Clerk.

WITNESS my hand and Notarial Seal this the ____ day of _____, 2021.

Notary Public

My Commission Expires:

TOWN OF DALLAS, NORTH CAROLINA

REQUEST FOR BOARD ACTION

DESCRIPTION: Public Hearing – Proposed FY2021-22 Budget Ordinance

AGENDA ITEM NO. 6A

MEETING DATE: 06/08/2021

BACKGROUND INFORMATION:

Enclosed is the proposed Budget Ordinance for Fiscal Year 2021-2022, including the proposed fee schedules. Preparation for this Budget Ordinance included a Strategic Planning meeting that was held on March 1, 2021 and the first Budget Work Session that was held on March 23, 2021. An original draft proposal was submitted to the Board on May 21, 2021 for review at the second Budget Work Session held on May 25, 2021. No changes were proposed to the draft budget by the Board at the May 25th Work Session.

As proposed, the FY 2021-2022 budget for the Town of Dallas would total \$17,944,427 (an increase of 3.70% from the pre-COVID FY2019-2020 budget), and includes the fund breakdown shown below. *NOTE: The FY2019-2020 budget did not include the Economic Development Fund, which makes up 1.70% of the FY2021-2022 budget.

General Fund:	\$4,484,154
Water & Sewer Fund:	\$4,000,202
Electric Fund:	\$8,948,206
Economic Development Fund:	\$ 307,964
Storm Water Fund:	\$ 203,901

This budget is based upon an Ad Valorem (property) tax rate of \$0.42 (which reflects a 0.02¢ change/\$100 valuation). This budget also includes a \$1.00 per month increase in the Garbage Collection fee and a 6.0% increase in Water/Sewer rates.

NC G. S. §159-12 requires that the Board hold a public hearing before adopting the budget ordinance so that any persons who wish to be heard on the budget may voice their comments.

MANAGER RECOMMENDATION: To approve the proposed FY2021-22 Budget and Fee Schedule, as proposed.

BOARD ACTION TAKEN:

BUDGET MESSAGE

**Fiscal-Year 2021-2022
TOWN OF DALLAS**

June 8, 2021

The Honorable Mayor and Board of Aldermen
Town of Dallas
210 N. Holland St.
Dallas, North Carolina, 28034

Re: Fiscal Year 2021-22 Proposed Budget

Dear Mayor and Aldermen:

For your review is a complete copy of the Budget Ordinance for the Town of Dallas Budget for Fiscal-Year 2022 (July 1, 2021 through June 30, 2022). This proposal is consistent with both State and Town requirements, and it includes all applicable Funds. Revenues and expenditures are balanced in each case, but to do so required the appropriation of otherwise undesignated “fund balance” in the General Fund, Water and Sewer Fund, and the Electric Fund.

This Budget represents not only the collective and comprehensive effort of the Town’s senior management staff, it strives to reflect the stated and established policy directives of the Board of Aldermen as ultimately balanced, translated and interpreted by the Town Manager.

As with any quality municipal Budget preparation effort, this year’s proposal again began with a clear aim to focus on offering service, support, investment and programming to citizens and stake-holders alike, and to do so in a manner which reflects the vision and direction of the Board of Aldermen. We wanted to identify and accurately project our available financial, human, technological, and physical resources; to then clearly establish our priorities for their use; to effectively allocate the resources based upon priorities; and, to ultimately provide the greatest possible value at the most effective cost. All of this while being mindful of the uncertainty of the economy recovering from an unprecedented global pandemic.

We further worked to highlight where any substantive changes have occurred or are proposed, and, to showcase those areas where particular attention is focused for this upcoming fiscal year. In the end, the Budget must serve as a management tool to provide accountability and control over expenditures, but it also must allow for sufficient flexibility to accommodate periodic amendments or adjustments based on unforeseen changes in circumstances, emergencies,

opportunities, innovations, or altered priorities. It is believed that this proposed Budget succeeds in accomplishing such goals.

As we worked through the process of finalizing this document, focus was aimed at maintaining fiscal discipline, particularly in the General Fund. Nonetheless, we still feel comfortable that in so doing we have managed to maintain the complete integrity of the Town's "core" services, while at the same time continuing our support for a select group of short and long-term priority goals. Following are specific budgetary highlights, details, and/or explanations:

Organization-Wide Overview:

- **Employment:** This Budget proposes **two** additional positions, to be reviewed and implemented mid-year. These positions are an additional Police Officer and a Planner. The total number of full-time Town positions would be **60**, while permanent part time positions remain at **7**.
- **Salaries & Wages:** This Budget provides for a **2% Across-the-Board Wage Increase** for all full-time and permanent part-time Town employees, as well as prioritizing that all **full-time positions** will be hired in at no less than \$15.00 per hour. We have also budgeted for a **lump-sum, Holiday "bonus" of \$650.00** for full-time, full-year employees; and, **\$200.00** for part-time and/or part-year employees.
- **Retirement:** For FY2022, The Town's cost for providing pension coverage for full-time employees, is set at **12.04% of payroll for law enforcement personnel; and, 11.35% of salary for general employees.** This reflects an **increase of 1.20 percentage points** in each category. These rates are mandated by the State each year.
- **Fuel Costs:** Fuel costs have increased moderately over the past several months, therefore projected fuel costs have been increased for the next budget year. Sudden, unexpected world events, or changes in expected supply or demand, could obviously impact this item quickly and/or significantly. We will, as always, monitor it closely.
- **Telephone:** Telephone/Internet costs continue to represent a sizable amount in departmental budgets.

General Fund:

Revenues: Total General Fund revenues for FY2022 are projected at: **\$4,484,154**; which amounts to a **\$197,476 increase** from the original FY2020 total of **\$4,286,678**. This amount reflects **\$39,350** anticipated Grant Revenue, **\$161,042** in proceeds from Capital Financing.

We are proposing a 0.02¢ increase in the property tax levy, from the current 40-cent per \$100.00 valuation -- which is projected to raise an additional \$62,860 in General Fund property tax revenues (each 1-cent generates approx. \$31,430.00 in Property Tax).

As provided for in G.S. §20.97, a city or town may levy an annual municipal vehicle tax upon any vehicle resident in the city or town, not to exceed thirty dollars (\$30.00) per vehicle. Of this

fee, not more than five dollars (\$5.00) of the tax levied may be used for any lawful purpose and the remainder of the tax levied may be used for maintaining, repairing, constructing, reconstructing, widening, or improving public streets in the city or town. Currently, the vehicle tax is **\$10.00 per vehicle**.

Due to the impacts of COVID-19, interest income is anticipated at **\$2,057**. **This reflects a 99.98% decrease in this revenue line.** Projections are that interest income will remain at a deflated level for several more years.

As to **Sales Tax revenues**, we are projecting an **increase in FY2022** of anticipated revenue of approximately **4%**. Uncertainty still surrounding COVID-19, as the final effects of the pandemic on these revenues is unclear, and the Town's Hold Harmless Agreement with Gaston County is phasing out drives a conservative approach.

We are showing a total of ABC revenue of \$50,901.00, which includes a return of **net wholesale distribution store profits of \$28,681.00**.

Due to a continued gap between Garbage Collection Fee Revenues and Solid Waste operating expenditures, **we are proposing a \$1.00 per month increase** to the collection rate.

This Budget year, we have proposed a "**contribution from the Electric Fund**" totaling **\$895,733** – which is based on a policy establishing yearly transfers of up to a 10.2% return-on-equity (ROE) multiplied by the audited net value of Electric plant & equipment for the fiscal-year last-audited.

Finally, we are calling for the use and appropriation of **General Fund, "Fund Balance", in the amount of \$284,656**.

Expenditures:

- **Administration:** This budget provides **\$8,743 for collection of property taxes by Gaston County**. Also budgeted, **\$97,308** in credit/debit card fees that is offset by a matching customer charge.
- **Community Development:** Includes **\$70,000** for an updated Comprehensive Land Use Plan, which is required by G. S. §160D.
- **Board and Attorney:** Includes **\$1000 per person travel and training allowance**, as well as **\$2880** for tablet data packages.
- **Courthouse:** We have budgeted **\$7,000** for lights/decorations, **\$13,800** for grounds maintenance, and **\$1,000** in maintenance for the fountain.
- **Police:** This budget funds **\$161,042** for three new vehicles that is offset by Proceeds from Capital Financing, **\$8,198** to replace five in-car computers, **\$43,404** in Law Enforcement Separation Allowance benefits (as required by G.S. §143-166.42(a) being paid to four

retired officers) and the annual contribution of \$11,000 to the Law Enforcement Separation Allowance Fund.

- **Fire:** There is \$21,400 budgeted for equipment replacement, \$9,150 for fire inspections by the Gaston County Fire Marshal, \$5,000 for an architectural concept for an addition to the building to showcase Dallas' first two fire trucks, and \$22,500 to complete outfitting the Platform Ladder Truck. Also, the Debt Service for Principal is budgeted at \$93,702 (for Building debt, pumper truck, and Chief's vehicle); while Debt Service for Interest is budgeted at \$50,314.
- **Powell Bill:** We have projected utilizing State **Powell Bill Funds** totaling, \$154,790, which all must be used for street maintenance as dictated by State Statute.
- **Streets:** Street maintenance not funded by Powell Bill revenue will continue to be accomplished in this department's budget. \$45,000 is budgeted to provide street lighting. Also included in this budget is \$50,000 toward purchase of a \$90,000 Street Sweeper; with the remaining cost shared by the Stormwater Fund. Engineering has been completed on the CMAQ sidewalk project and the plans have been approved. The next phase will be construction and the Town is the recipient of funding through NC DOT for 80% of the project cost. Due to NC DOT budget shortfalls, construction is on hold indefinitely.
- **Recreation:** This budget includes \$37,550 toward support of Town-sponsored events, \$5,000 for architectural design of bathroom facilities at Town parks, and \$2,400 in support of Senior Citizen programming.
- **Solid Waste:** This Budget sets total Solid Waste Revenues at: \$372,597; while total Expenditures equal: \$450,144; (a Deficit of \$77,547). This deficit is after applying the proposed \$1.00 per month fee increase. On the Expenditure side, we have included \$99,800 for landfill charges and \$53,907 in debt service to cover **debt-service payments** on the automated refuse truck and the small automated refuse truck.

Water/Sewer Fund:

Revenues: This Budget proposes a **6% Increase to Water & Sewer rates**. The combined total Water & Sewer Revenues are \$4,000,202; a result primarily of **Water fee charges of \$1,891,036; Sewer fee charges of \$1,034,024; antenna lease revenues of \$63,629; late charge revenues of \$63,000 and \$442,000 grant revenues**. There is \$148,943 Fund Balance appropriated.

Expenditures:

- **Operations:** Operations costs are budgeted at a **total \$2,596,141**. This includes \$95,182 for water purchases from Gastonia for Spencer Mountain Village usage, and two additional weeks of total Town usage in the event of an emergency; also included is \$215,098 in sewer treatment charges to Gastonia for Spencer Mountain Village, Long Creek apartments, and beginning mid-year to route 150,000 gallons per day of sewer upon completion of the Interconnect Project currently in process. We also have budgeted

\$88,122 in interest payments, and \$167,244 in principal payments, (\$255,366 combined) as the ninth payment toward the \$3.6M Debt issued for the Water-Main replacement project. Also budgeted is \$344,880 for radio read meters that are compatible with upgraded meter software installed in the current budget year. This represents Phase II of the replacement project, requiring additional funds in subsequent years to complete the project. Finally, due to increased demand and development potential, \$275,000 is budgeted to upgrade the Dallas Stanley Lift Station.

- **Water Plant:** Total Expenditures are set at \$603,560. This includes \$30,000 to reconstruct filter beds, \$14,000 for a pump control valve, \$52,000 for equipment maintenance/repair, \$32,454 in utility costs, and \$65,000 in chemical supplies.
- **Waste-Water Plant:** Total expenditures are set at \$800,501. Largest component of this budget is **completion of the Sewer Interconnect Project with Gastonia at a cost of \$300,000**; which is offset by a Township Grant from Gaston County. The Budget includes \$84,000 in Town Electric Costs, \$47,000 in chemical supplies, \$37,000 in State required testing, and \$23,000 to rebuild the West Basin.

Electric Fund:

Revenues: We have projected **total combined Revenues at \$8,948,206**. This is based upon **NO REQUESTED RATE INCREASE** – *which, if approved, will mean that for a 10 ½-year period, from January 1, 2012 (the last date we raised retail electric rates to our customers) through at least June 30, 2022, we will have refrained from any rate increases even though we have, in turn, absorbed multiple, wholesale increases in the rate we pay Duke Energy for our purchased power.* We have also budgeted the use of \$173,141 in allocated Fund balance.

Expenditures: This Budget proposes a transfer to the General Fund of \$895,733, based upon the “Return-on-Equity” policy. As to our single largest line-item expenditure, that of “purchased power”, we are budgeting \$5,078,981, which amounts to 56.8% of the total Electric expenditure budget. Also included in this budget \$23,708 in Debt Service for vehicles purchased; \$53,418 to upgrade Town decorative lights; \$45,000 to enclose a tree trimming equipment shed; and \$142,000 to replace truck #330, purchase a used knuckleboom truck, and replace a vehicle used by the Locator position (cost sharing with the Water and Sewer Fund).

Storm Water Fund:

Revenues: Revenues for FY2021 are projected to total \$203,901; made up of monthly Storm-water charges of \$202,220 and \$1,681 in Storm Water charges paid by other Town departments. We are proposing **NO increase** in the per unit rate of \$4.52 per unit. There is **NO** appropriation of Fund Balance.

Expenditures: This budget provides \$60,000 for a project at the creek on Groves St. There is an additional \$20,934 budgeted for repairs to the current system, \$13,000 for purchase of a Motor Grader Attachment, and \$40,000 toward the purchase of a Street Sweeper (cost sharing with the Street Department).

Economic Development Fund:

Revenues: Revenues for this fund are received through an annual transfer from the Electric Fund based on an approved formula, as well as any sales of Town-owned property. Fund balance of **\$307,964** is budgeted for the proposed budget.

Expenditures: This budget provides **\$292,964** for construction of a public parking lot at 102 E. Trade St. in support of downtown businesses and **\$15,000** for architectural design to renovate 208 N. Holland St. for additional Town office space.

I would like to take this opportunity to sincerely thank all the Town Department Heads and their support personnel who have worked so diligently to assist in the development of this comprehensive financial plan for the Town of Dallas for the coming year and beyond. **Their efforts, as always, have been much appreciated.**

Respectfully submitted,



Maria Stroupe
Town Manager

BUDGET ORDINANCE FOR THE TOWN OF DALLAS

Fiscal Year 2021-22

BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE TOWN OF DALLAS, NORTH CAROLINA THAT:

SECTION 1: The schedules of expenditures listed in this ordinance are hereby appropriated for the operation and activities of the General Government of the Town for the fiscal year beginning July 1, 2021 and ending June 30, 2022, in accordance with the chart of accounts heretofore established for the Town of Dallas.

Administration	\$363,807
Community Development	\$257,547
Board and Attorney	\$77,278
Courthouse	\$48,602
Police	\$1,860,999
Fire	\$562,564
Powell Bill	\$154,790
Street	\$356,553
Recreation	\$351,870
Solid Waste	\$450,144
TOTAL GENERAL FUND EXPENDITURES	<u>\$4,484,154</u>

SECTION 2: The schedules of revenues listed in this ordinance are established as an estimate to be available for the General Fund for the fiscal year beginning July 1, 2021, and ending June 30, 2022.

Current and Prior Ad Valorem Taxes	\$1,510,089
Motor Vehicle Licenses	\$40,056
Local Option Sales Tax 1¢	\$554,357
Utility Franchise Taxes	\$150,969
Natural Gas Excise Tax	\$22,263
Telcommunications Sales Tax	\$22,263
Video Programming Sales Tax	\$27,546
Solid Waste Disposal Tax	\$3,682
Alcohol/Beverage Tax	\$22,220
ABC Wholesale Distribution	\$28,681
Powell Bill Allocation	\$119,580
Interest Earnings: Powell Bill	\$0
Interest Earnings: General	\$2,057
Police Report Fees	\$2,470
Zoning Fees	\$20,240
Business Registration Fees	\$3,100
Recreation Revenue	\$47,800
Solid Waste Collection Fee	\$372,597
Grant Revenue	\$39,350
Facilities Rental Fees	\$13,000
EVMB Sign Revenues	\$150
Other	\$140,253
Proceeds From Capital Financing	\$161,042
Return-On-Equity from Electric Department	\$895,733
Fund Balance	\$284,656
TOTAL GENERAL FUND REVENUES	<u>\$4,484,154</u>

SECTION 3: The schedules of expenditures listed in this ordinance are hereby appropriated for the operations of the Water and Sewer Enterprise Utility Fund for the fiscal year beginning July 1, 2021, and ending June 30, 2022, in accordance with the chart of accounts heretofore established for the Town of Dallas.

Water and Sewer Operations	\$2,596,141
Water Treatment Plant	\$603,560

Sewer Treatment Plant	\$800,501
TOTAL WATER AND SEWER EXPENDITURES	\$4,000,202

SECTION 4: The schedule of revenues listed in this ordinance are established as an estimate to be available in the Water and Sewer Enterprise Utility Fund for the fiscal year beginning July 1, 2021, and ending June 30, 2022.

Water Charge Revenue	\$1,891,036
Sewer Charge Revenue	\$1,034,024
Water/Sewer Taps	\$36,800
Late Charges	\$63,000
Antenna Lease	\$63,629
Water/Sewer Charge-From Other Departments (Reimbursement)	\$12,650
System Development Fees	\$283,120
Grant Revenue (Water Asset Inventory Assessment)	\$442,000
Other	\$25,000
Fund Balance	\$148,943
TOTAL WATER AND SEWER REVENUES	\$4,000,202

SECTION 5: The schedule of expenditures listed in this ordinance are hereby appropriated for the operation of the Electric Enterprise Utility Fund for the fiscal year beginning July 1, 2021, and ending June 30, 2022, in accordance with the chart of accounts heretofore established for the Town of Dallas.

Electric Operations	\$8,948,206
TOTAL ELECTRIC EXPENDITURES	\$8,948,206

SECTION 6: The schedule of revenues listed in this ordinance are established as an estimate to be available in the Electric Enterprise Utility Fund for the fiscal year beginning July 1, 2021, and ending June 30, 2022.

Electric Charge Revenue	\$7,616,157
Coal Ash Recovery (Pass Through to Duke Energy)	\$105,000
Sales Tax on Electric Bills (Pass Through to State)	\$512,958
T-2 Light Charges	\$133,350
Service Charge	\$68,000
Written Off Accounts	\$18,000
Customer Billed Charges - Non-Utility	\$24,750
Interest on Investment	\$150
Pole Rental Fees	\$50,200
Sale of Surplus Property	\$10,000
Other	\$2,000
Proceeds From Capital Financing	\$0
Electric Charge-From Other Departments (Reimbursement)	\$234,500
Fund Balance	\$173,141
TOTAL ELECTRIC REVENUES	\$8,948,206

SECTION 7: The schedule of expenditures listed in this ordinance are hereby appropriated for the operation of the Storm Water Enterprise Utility Fund for the fiscal year beginning July 1, 2021, and ending June 30, 2022, in accordance with the chart of accounts heretofore established for the Town of Dallas.

Storm Water Operations	\$203,901
TOTAL STORM WATER EXPENDITURES	\$203,901

SECTION 8: The schedule of revenues listed in this ordinance are established as an estimate to be available for the Storm Water Enterprise Utility Fund for the fiscal year beginning July 1, 2021, and ending June 30, 2022.

Storm Water Charge Revenue	\$202,220
Storm Water Charge-From Other Departments (Reimbursement)	\$1,681
TOTAL STORM WATER REVENUES	\$203,901

SECTION 9: The schedules of expenditures listed in this ordinance are hereby appropriated for the operation of the Law Enforcement Separation Allowance (LESA) Fund for the fiscal year beginning July 1, 2021, and ending June 30, 2022, in accordance with the chart of accounts heretofore established for the Town of Dallas.

Separation Allowance	\$213,484
TOTAL LESA EXPENDITURES	\$213,484

SECTION 10: The schedule of revenues listed in this ordinance are established as an estimate to be available for the Law Enforcement Separation Allowance (LESA) Fund for the fiscal year beginning July 1, 2021, and ending June 30, 2022.

Interest Earned on Investment	\$36
Contribution from General Fund	\$11,000
Fund Balance	\$202,448
TOTAL LESA REVENUES	\$213,484

SECTION 11: The schedules of expenditures listed in this ordinance are hereby appropriated for the operation of the Economic Development Fund for the fiscal year beginning July 1, 2021, and ending June 30, 2022, in accordance with the chart of accounts heretofore established for the Town of Dallas.

Professional Service	\$15,000
Capital Outlay: Construction	\$292,964
Grants	\$0
TOTAL ECONOMIC DEVELOPMENT EXPENDITURES	\$307,964

SECTION 12: The schedule of revenues listed in this ordinance are established as an estimate to be available for the Economic Development Fund for the fiscal year beginning July 1, 2021, and ending June 30, 2022.

Fund Balance	\$307,964
TOTAL ECONOMIC DEVELOPMENT REVENUES	\$307,964

SECTION 13: The schedules of expenditures listed in this ordinance are hereby appropriated for the operation of the CDBG Fund for the fiscal year beginning July 1, 2021, and ending June 30, 2022, in accordance with the chart of accounts heretofore established for the Town of Dallas.

Historic Preservation	\$20,732
TOTAL CDBG EXPENDITURES	\$20,732

SECTION 14: The schedule of revenues listed in this ordinance are established as an estimate to be available for the CDBG Fund for the fiscal year beginning July 1, 2021, and ending June 30, 2022.

CDBG Funds	\$20,732
TOTAL CDBG REVENUES	\$20,732

SECTION 15: There is hereby levied a tax at the rate of forty cents (\$0.42) per one hundred dollars (\$100) assessed valuation of property listed for Taxes as of January 1, 2021, for the purpose of raising the revenue listed as "Current Ad Valorem Taxes" and "Current HB 20 Taxes" in the General Fund. The County of Gaston shall collect these taxes for the Town. In addition, "Motor Vehicle Licenses" fees shall be \$10.00 per vehicle.

SECTION 16: The local sales tax shall be accounted as a Revenue in the General Fund.

SECTION 17: That the Solid Waste Collection fees, Recreation fees, Zoning and Planning permit and review fees, Utility fees, and any and all other Town-imposed fees shall be set in accordance with the duly-adopted Fee Schedule for the Town of Dallas.

SECTION 18: To allow the Town Manager and/or Finance Director to make line item adjustments within the funds. Any transfer of money between funds, however, shall be accomplished exclusively by action of the Board of Aldermen. The 2021-2022 Fiscal Year Budget hereby establishes Funds and Departments as shown in the Budget Document.

SECTION 19: Copies of this Budget Ordinance, with detailed Fund and Department accounts, shall be furnished to the Town Manager, to the Board of Aldermen, and to the Finance Director, to be kept by them for their direction on disbursement of funds. A copy shall be furnished to the Town Clerk for record keeping.

SECTION 20: A properly noticed Public Hearing was held on June 8, 2021, at 6:00 pm in the Community Room of the Town's Fire Department Building.

Motion by _____ to adopt the 2021-2022 Fiscal Year Budget Ordinance, seconded by _____, and carried by the following vote:

Ayes:

Nays:

Adopted this 8th day of June, 2021.

Mayor Rick Coleman

Attested:

Shannon Whittle, Town Clerk

TOWN OF DALLAS - GENERAL FEES

UTILITY DEPOSITS	\$75.00	Water - Inside Town Limits
	\$150.00	Water - Outside Town Limits
	\$150.00	Electric
LATE FEE	\$6.00	Charged after 15th of Month
SERVICE CHARGE/RECONNECTION FEE	\$30.00	Charged if on Cut-Off List
	\$100.00	Charged if Cut at Pole
METER TEST FEE	\$15.00	Residential
	\$65.00	Commercial
METER TAMPERING/THEFT FEE- WATER OR ELECTRIC	\$200.00	per offense
UTILITY HISTORY PRINT OUT	\$5.00	per request
POLICE REPORT FEES	\$5.00	per report (up to 5 pages)
	\$1.00	per page after 5 pages
FIRE REPORT FEE	\$5.00	per report
RETURN CHECK FEE	\$30.00	per occurrence
CUSTOMER REQUESTED STOP PAYMENT FEE	\$40.00	per occurrence
BUSINESS REGISTRATION FEE	\$35.00	Annually
INTERMENT FEES	\$50.00	During Business Hours
	\$125.00	Weekends/After Hours
NOISE PERMIT	\$20.00	Daily Permit
	\$75.00	Monthly Permit
	\$400.00	Annual Permit
CIVIC BUILDING RENTAL FEE	\$200.00	Inside Town Limits Resident
	\$300.00	Outside Town Limits Resident
VOLUNTARY ANNEXATION PETITION	\$500.00	per application
		(Advertisements, Postage, etc.)
WATER FLOW TEST FEE	ACTUAL COST	

FALSE ALARM FEES

Fees for public safety responses to false alarms are calculated on a six-month basis. If the fire or police department responds to a property more than three times in any six-month period, and the cause of the response was due to a faulty or non-maintained alarm system, a fee for the additional responses will be charged against the property. No fee will be charged for the first three responses in any six-month period. After the second response, the offender will be given a written notice of the violation and the fees assessed if a fourth false alarm happens within that six-month period. The following fees will be assessed for subsequent responses within that period.

	<u>Business</u>	<u>Residential</u>
Fourth Response	\$50.00	\$50.00
Fifth Response	\$100.00	\$75.00
Sixth Response	\$200.00	\$100.00
Seventh Response	\$400.00	\$150.00
Eighth and Subsequent Responses	\$800.00	\$200.00

TOWN OF DALLAS - ELECTRONIC SIGN ADVERTISING FEES

FOR-PROFIT ENTITY

	<u>Per Month**</u>	<u>Per Day*</u>
10 second view	\$100.00	\$10.00
20 second view	\$175.00	\$18.00
30 second view	\$225.00	\$25.00
1 minute view	\$350.00	\$35.00

NON-PROFIT/CIVIC GROUP

	<u>Per Month**</u>	<u>Per Day*</u>
10 second view	\$30.00	\$10.00
20 second view	\$55.00	\$5.00
30 second view	\$75.00	\$7.00
1 minute view	\$125.00	\$10.00

*** 275 average views per day**

****8250 average views per month**

TOWN OF DALLAS - DEVELOPMENT SERVICES FEES

ZONING PERMIT FEES

Residential Permits	Cost of Waste Cart +	\$75.00	per permit
Residential Fence Permit		\$15.00	per permit
Residential Accessory/Addition/Remodel		\$25.00	per permit
Beekeeper/Apiary		\$50.00	One-time fee
Customary Home Occupation		\$50.00	One-time fee
Business Registration Zoning Permit/Verification		\$35.00	per permit
Multi-Family Permits		\$50.00	per dwelling unit
Commercial	\$125.00 Existing Building	\$350.00	New Building
Manufacturing/Industrial	\$125.00 Existing Building	\$350.00	New Building
Zoning Verification Letter		\$15.00	per letter
Zoning Demolition Sign-off Verification		\$15.00	per occurrence
Zoning Sign-off on ABC Permit		\$15.00	per permit
Zoning Letter Not Specified on Fee Schedule		\$15.00	per letter
Driveway Permit		\$15.00	per permit
Sign Permit		\$40.00	per permit
EVM Sign Permit		\$375.00	per permit
Mailed Copy Charge		\$1.50	per copy
Violation Abatement Administrative Fee		\$100.00	per occurrence
Unpermitted Work Completed	\$50 Upcharge Added to Appropriate Permit Fee		

COMMISSION APPLICATIONS (Fee Includes Cost of Advertisements)

Rezoning, Conditional Use, Variance, Appeal, Text Amendment	\$500.00	per application
Historic District Commission Approval	\$500.00	per occurrence

SKETCH PLAN REVIEWS

Multi-Family/Subdivisions/Commercial/Manufacturing/Industrial	\$75.00	per review
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CONSTRUCTION PLAN REVIEWS ** (Staff Review Only -- Engineering Review Charged Separately)

Multi-Family/Commercial/Manufacturing/Industrial - 1st Building	\$300.00	per review
Each Additional Building (2 or more structures on a lot)	\$100.00	per review

SUBDIVISION FEES (Staff Review Only -- Engineering Review Charged Separately)

Minor/Exempt Subdivisions	\$100.00	per review
2 - 50 lots	\$175 + \$4/lot	per review
50+ lots	\$7.50/lot	per review
Final Plat Submittal Fee	\$100.00	

CELLULAR/RADIO COMMUNICATIONS

New, Facility/Tower Application	\$4,500.00	per review
Modifications, Upgrades, Co-locations on Existing Structures	\$1,500.00	per review
Special Use Permit	\$500.00	per review

ROAD NAME CHANGE APPLICATION

Application Review Fee**	\$200.00	per review
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**Fee does not include cost of advertisements, street signs or installation - Charged at actual cost

ENGINEERING REVIEW FEES

MULTIFAMILY/COMMERCIAL/INDUSTRIAL PLAN REVIEW FEES

1 acre or less	\$1,000	(no streets)
	\$1,200	(with streets)
2 - 4 acres	\$1,200	(no streets)
	\$1,400	(with streets)
5 - 10 acres	\$3,000	(no streets)
	\$3,500	(with streets)
11 - 15 acres	\$4,500	(no streets)
	\$5,250	(with streets)
15+ acres	\$4,500 + \$240/acre	(no streets)
	\$6,750 + \$280/acre	(with streets)

SINGLE FAMILY RESIDENTIAL SUBDIVISION REVIEW FEES

0 - 5 lots	\$1,000	(no streets)
	\$1,500	(with streets)
6 - 15 lots	\$1,500	(no streets)
	\$2,250	(with streets)
156 - 25 lots	\$2,500	(no streets)
	\$3,750	(with streets)
26 - 35 lots	\$3,500	(no streets)
	\$5,250	(with streets)
36+ lots	\$3,500 + \$80/add'l lot	(no streets)
	\$5,250 + \$120/add'l lot	(with streets)

MISCELLANEOUS ENGINEERING COSTS

Construction Correction Inspections (3rd visit req'd due to poor workmanship)	\$75.00	per hour
Additional Construction Plan Reviews (if comments not addressed)	\$150.00	per hour

TOWN OF DALLAS - RECREATION FEES

INDIVIDUAL PARTICIPANT FEES

	<u>In-Town Resident</u>	<u>Non-Resident</u>
Soccer	\$50.00	\$50.00
Basketball	\$40.00	\$55.00
Cheerleading	\$80.00	\$95.00
Baseball	\$60.00	\$70.00
Softball	\$60.00	\$70.00

SEASONAL TEAM SPONSORSHIPS

Soccer	\$300.00
Basketball	\$150.00
Baseball	\$275.00
Softball	\$275.00

TOURNAMENT ADMISSION FEE

\$2.00 (Ages 5 and over)

TOWN OF DALLAS - RECREATION FACILITY RENTAL FEES

DENNIS FRANKLIN GYM

All uses, other than Town-sponsored use, shall be prohibited unless authorized in advance by formal action of the Board of Aldermen.

CARR SCHOOL AND JAGGERS PARK FIELDS

Field Use	4 Hours	Week Day (M -F)	Weekend (Sat/Sun)
		Per Day	Per Day
Town Resident/Not-For-Profit (501c3)*	\$20.00	\$35.00	\$50.00
Town Resident/For-Profit	\$60.00	\$105.00	\$150.00
Non-Town/Not-For-Profit (501c3)*	\$35.00	\$65.00	\$100.00
Non-Town/For Profit	\$105.00	\$185.00	\$265.00

*Requires documentation of status

Field Use: (Fall Youth) (Per Season Not-to-Exceed 120 days)

For All League Participants (Total)	\$200.00	(includes use of lights)
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Additional Charges

**Dragging Field (by request)	\$25.00	**When accomplished during normal Town work hours. All other requests shall require a Fee equal to Total Cost Plus 30%.
**Lining Field (by request)	\$25.00	
Use of Lights at Field	\$12/Hr.	

CLONINGER PARK AND JAGGERS PARK SHELTERS

NOTE: A Shelter reservation does not close the entire park--park is still open to the public.

JAGGERS PARK SHELTER USE***	4 Hours	Week Day (M -F)	Weekend (Sat/Sun)
		Per Day	Per Day
Town Resident/Not-For-Profit (501c3)*	\$45.00	\$65.00	\$70.00
Non-Town Resident	\$55.00	\$85.00	\$90.00

CLONINGER PARK SHELTER USE***	4 Hours	Week Day (M -F)	Weekend (Sat/Sun)
		Per Day	Per Day
Town Resident/Not-For-Profit (501c3)*	\$25.00	\$45.00	\$50.00
Non-Town Resident	\$35.00	\$65.00	\$70.00

****Shelters may be rented for:**

AM Block: 10am - 2pm

PM Block: 3pm - 7 pm (Winter Hours: 3 pm - dusk)

Daily: 10 am - 7 pm (Winter Hours: 10 am - dusk)

TOWN OF DALLAS - WATER AND SEWER SERVICE RATE SCHEDULE

The following rates apply for water (metered) and sewer service to residential, commercial, industrial, and irrigation accounts inside and outside the corporate limits of the Town of Dallas, as provided through the Town of Dallas Municipal Water and Sewer Utility.

WATER - INSIDE TOWN LIMITS (Including Irrigation)

<u>Usage (gallons)</u>	<u>Minimum Charge</u>	(plus)	<u>Vol Charge (per 1000 gallons)</u>
0 - 1000	\$11.05 /month		\$3.46 usage 0-1000
1001 - 3000	\$14.51 /month		\$5.19 usage 1001-3000
3001 - 5000	\$24.89 /month		\$6.78 usage 3001-5000
5001 - 10000	\$38.47 /month		\$7.31 usage 5001-10000
Over 10000	\$75.06 /month		\$7.84 usage over 10000

WATER - OUTSIDE TOWN LIMITS

<u>Usage (gallons)</u>	<u>Minimum Charge</u>	(plus)	<u>Vol Charge (per 1000 gallons)</u>
0 - 1000	\$31.41 /month		\$3.46 usage 0-1000
1001 - 3000	\$34.86 /month		\$10.38 usage 1001-3000
3001 - 5000	\$55.62 /month		\$12.11 usage 3001-5000
5001 - 10000	\$79.83 /month		\$14.64 usage 5001-10000
Over 10000	\$153.02 /month		\$15.84 usage over 10000

SEWER - INSIDE CITY LIMITS

<u>Usage (gallons)</u>	<u>Minimum Charge</u>	(plus)	<u>Vol Charge (per 1000 gallons)</u>
0 - 1000	\$12.11 /month		\$3.46 usage 0-1000
1001 - 3000	\$15.57 /month		\$5.19 usage 1001-3000
3001 - 5000	\$25.95 /month		\$6.78 usage 3001-5000
5001 - 10000	\$39.52 /month		\$7.31 usage 5001-10000
Over 10000	\$76.12 /month		\$7.84 usage over 10000

SEWER - OUTSIDE CITY LIMITS

<u>Usage (gallons)</u>	<u>Minimum Charge</u>	(plus)	<u>Vol Charge (per 1000 gallons)</u>
0 - 1000	\$16.64 /month		\$3.46 usage 0-1000
1001 - 3000	\$20.10 /month		\$5.19 usage 1001-3000
3001 - 5000	\$30.48 /month		\$6.78 usage 3001-5000
5001 - 10000	\$44.05 /month		\$7.31 usage 5001-10000
Over 10000	\$80.64 /month		\$7.84 usage over 10000

Any "Active" account shall be charged a monthly Minimum Fee, regardless of usage. Thereafter, the Volume charge shall be calculated at the rate indicated for the volume tier of usage. Each separate volume tier of usage shall be calculated at the rate for that tier of usage.

Sewer charges are based on the number gallons of water used each month through a metered service.

TOWN OF DALLAS - WATER AND SEWER SERVICE FEES

STANDARD TAP AND PRIVILEGE FEES

	<u>3/4" WATER TAP</u>	<u>4" SEWER TAP</u>
Privilege Fee	\$610.00	\$610.00
Residential Tap Inside	\$1,129.00	\$1,605.00
Residential Tap Outside	\$1,245.00	\$1,723.00
Commercial Tap	Cost	Cost
Road Bore Fee	\$365.00	\$365.00
Water Tap >1"	Cost	
Sewer Tap > 5' in depth and/or 20' in lateral length		Cost

RESIDENTIAL IRRIGATION TAPS

Outside Yard Meter w/Tee	\$365.00
Outside Yard Meter 3/4" Tap	\$1,129.00
Outside Yard Meter 1"	\$1,129.00
Irrigation Tap >1"	Cost

COMMERCIAL IRRIGATION TAPS

Cost

System Development Fees			
Meter Size	Meter Ratio	Water	Sewer
3/4"	1.00	\$1,794	\$1,745
1"	1.67	\$2,989	\$2,908
1.5"	3.33	\$5,979	\$5,816
2"	8.33	\$14,946	\$14,540
3"	16.67	\$29,893	\$29,079
4"	33.33	\$59,786	\$58,159
6"	53.33	\$95,657	\$93,054
8"	93.33	\$167,400	\$162,845
10"	183.33	\$328,822	\$319,874

- 1) System Development Fees shall be based on water meter size. If only sewer service is requested, then fee will be based on estimated water service size.
- 2) System Development Fees for Multi-Family development shall be based on ¾" meters for each unit within the complex, not on a master meter size or other method of calculation.
- 3) Fire Flow shall not be metered and shall not be assessed a System Development Fee.
- 4) System Development Fees for irrigation services shall only include water fees. Combination services shall be reviewed by the Town and calculated at the time of the request for service.

TOWN OF DALLAS - ELECTRIC SERVICE RATE SCHEDULE

Electrical rates effective on readings on and after 07/01/2017 and as reflected on 08/01/17 billing.
This replaces 07/01/16 Rate Schedules North Carolina Sales Tax will be shown separately.

RATE A: RESIDENTIAL

		BASE CHARGE
\$10.00		
\$0.091	Per KWH for the FIRST	350 KWH used per month
\$0.114	Per KWH for the NEXT	950 KWH used per month
\$0.100	Per KWH for ALL OVER	1300 KWH used per month

RATE B: RESIDENTIAL WITH ELECTRIC WATER HEATER

		BASE CHARGE
\$10.00		
\$0.091	Per KWH for the FIRST	350 KWH used per month
\$0.107	Per KWH for the NEXT	950 KWH used per month
\$0.100	Per KWH for ALL OVER	1300 KWH used per month

RATE C: RESIDENTIAL TOTAL ELECTRIC

		BASE CHARGE
\$10.00		
\$0.091	Per KWH for the FIRST	350 KWH used per month
\$0.099	Per KWH for the NEXT	950 KWH used per month
\$0.090	Per KWH for ALL OVER	1300 KWH used per month

RATE D: COMMERCIAL GENERAL SERVICE

MINIMUM CHARGE:	Demand Charge	
DEMAND CHARGE:	\$14.00 for the FIRST	30 KW Billing Demand or less per month
	\$5.00 Per KWH for ALL OVER	30 KW Billing Demand per month
ENERGY CHARGE:	\$0.119 Per KWH for the FIRST	3,000 KWH used per month
	\$0.088 Per KWH for the NEXT	87,000 KWH used per month
	\$0.069 Per KWH for ALL OVER	90,000 KWH used per month

RATE E: INDUSTRIAL SERVICE

MINIMUM CHARGE:	Demand Charge	
DEMAND CHARGE:	\$30.00 for the FIRST	30 KW Billing Demand or less per month
	\$5.00 Per KWH for ALL OVER	30 KW Billing Demand per month
ENERGY CHARGE:	\$0.117 Per KWH for the FIRST	3,000 KWH used per month
	\$0.079 Per KWH for the NEXT	87,000 KWH used per month
	\$0.061 Per KWH for ALL OVER	90,000 KWH used per month

SECURITY LIGHTS

TYPE 1:	\$11.63 per month	100 WATTS
TYPE 2:	\$16.20 per month	250 WATTS
TYPE 3:	\$22.44 per month	400 WATTS
POLE:	\$2.50 per month	For pole installed specifically for light service

TOWN OF DALLAS - ELECTRIC CONNECTION FEES

SINGLE PHASE CONNECTIONS

RESIDENTIAL

Temporary (for construction) \$30.00

COMMERCIAL

Temporary Non-Permanent Structure - Under 100 AMPS \$125.00

Temporary Non-Permanent Structure - Over 100 AMPS Cost

THREE PHASE CONNECTIONS

Service from 200 to 400 AMPS \$100.00 per phase

Service from 401 AMPS and over Cost

CONVERSION OF OVER HEAD TO UNDERGROUND

Under 250' in length \$400.00

Over 250' in length \$400.00 Plus Cost of Wire
over 250'

POLE ATTACHMENT FEES

\$15.00 per pole, per year

\$3.000 per CATV power supply, per year

Joint-Use attachments set by agreement

COMMERCIAL PROJECTS

Cost

TOWN OF DALLAS - STORMWATER RATE SCHEDULE

<u>Account Class</u>	<u>Rate Per Month</u>	<u>ERU's</u>	<u>Total Charge (Monthly)</u>
Single Family Residence	\$4.52	1.0	\$4.52
All Other Accounts	\$4.52	*	\$4.52 per ERU

*Total Impervious surface area on property (in square feet) divided by 2500.

An "**ERU**" is an "**Equivalent Residential Unit**", which is calculated and set at 2500 square feet of impervious surface area. For **ALL** Single-Family Residential properties, the ERU shall be established as (1) ERU, regardless of actual impervious surface area on the parcel. For **ALL OTHER** classes of properties, the Town has established precisely the actual square footage of impervious surface area on each parcel (through a contracted study completed by the Centralina Council of Governments), and the ERU for each shall be the total impervious surface area divided by (2500).

The rate structure includes, for each non-residential account, a **Fee Credit** opportunity, for those properties who have on-site "**B.M.P.'s**" (Best Management Practices) which consist of Stormwater retention, detention, and/or treatment, containment, or significant mitigation facilities, which are certified by Town inspection as being adequately designed, engineered, constructed, and maintained.

The Fee Credit shall equal 50% of the monthly fee, for as long as the BMP facility remains in place, functional, and properly maintained; as evidenced by yearly inspection by Town personnel or agent.

To receive credit for a BMP facility, Account Holders must file an application with the Town Development Services department and meet all requirements for engineering specifications associated with said BMP.

TOWN OF DALLAS, NORTH CAROLINA

REQUEST FOR BOARD ACTION

DESCRIPTION: American Rescue Plan Budget Amendment

AGENDA ITEM NO. 8A

MEETING DATE: 06/08/2021

BACKGROUND INFORMATION:

On March 11, 2021, Congress approved the American Rescue Plan (ARP) in response to the COVID-19 global pandemic. The plan included funds to be appropriated to local governments. Dallas is estimated to receive a total of \$1.4M, with half received by June 15, 2021 and the other half received 12 months later. Attached is a budget amendment for the Town to receive the first of two allotments of ARP funds.

Guidance on use of these funds is being distributed and there are still points that need to be clarified, as uses are limited. Funds cannot be co-mingled with regular revenues, so Staff has set up a separate fund within the accounting system to clearly track the receipt and use of ARP monies.

All funds must be obligated by December 31, 2024 and expended by December 31, 2026. Allowable uses include: revenue replacement of losses due to the pandemic, investments in drinking water and sewer infrastructure, and broadband infrastructure.

MANAGER RECOMMENDATION: To approve budget amendment as presented.

BOARD ACTION TAKEN:

Town of Dallas
Budget Amendment

Date: June 8, 2021

Action: American Rescue Plan Fund Amendment

Purpose: To Receive ARP Funds - 1st Allotment

Number: ARP-001

Fund	Dept	Line Item	Item Description	Original Amount	Amended Amount	Difference
80	3380	0000	ARP Allotment	\$0	\$700,000	\$700,000
80	8000	7500	CO: Construction	\$0	\$700,000	\$700,000

Approval Signature
(Town Manager)

TOWN OF DALLAS, NORTH CAROLINA

REQUEST FOR BOARD ACTION

DESCRIPTION: Electric True-Up and Refunds Budget Amendment

AGENDA ITEM NO. 8B

MEETING DATE: 06/08/2021

BACKGROUND INFORMATION:

As part of the contract with Duke Energy, Dallas operates peak shaving generators. Each year, based on a pre-determined formula, there is a true-up component that is also part of the Duke Energy contract. This true-up component can result in the Town of Dallas paying additional funds to Duke Energy, or Duke Energy paying the Town of Dallas a refund of prior payments based on upon criteria in the contract.

There has also been several audit reviews that we anticipate receiving refunds for in conjunction with the true-up. While we are still waiting for a final number, attached is a budget amendment reflecting anticipated revenues and budgeting it to purposes that will return value to the Town of Dallas.

There are future needs to upgrade the Warehouse facility and Staff recommends placing the entire amount in a Capital Reserve Fund for these future needs in order to reduce dependence on debt.

MANAGER RECOMMENDATION: To approve budget amendment as presented.

BOARD ACTION TAKEN:

Town of Dallas
Budget Amendment

Date: June 8, 2020

Action: Electric Department

Purpose: To Appropriate Anticipated True-Up and Refund Revenue from Duke Energy

Number: EL-003

Fund	Dept	Line Item	Item Description	Original Amount	Amended Amount	Difference
30	3550	0000	Electric True-Up Revenue	\$0	\$400,000	\$400,000
30	8500	9040	Contrib to Capital Reserve	\$219,000	\$619,000	\$400,000
50	3900	0000	Contribution From Elec. Fund	\$219,000	\$619,000	\$400,000
50	7000	7500	CO: Land, Construction	\$219,000	\$619,000	\$400,000

Approval Signature
(Town Manager)