

Town of Marshville, North Carolina
Annual Budget for FY 2023 - 2024

Budget Ordinance

BE IT ORDAINED by the Council of the Town of Marshville, North Carolina that the following anticipated fund revenues and departmental expenditures, together with certain fees and schedules, and with certain restrictions and authorizations, are hereby appropriated and approved for the operation of the Town Government and its activities for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

Be it further ordained by the Council of the Town of Marshville, North Carolina, that pursuant to Section 13.2(b) of Chapter 159 of the General Statutes of North Carolina, this budget ordinance shall authorize and budget for grant projects as defined in Section 159-13.2(a)(2) of the North Carolina General Statutes.

Summary

	Estimated Revenues	Fund Balance Appropriations	Budgeted Expenses
General Fund	\$ 2,615,634.70	\$ 1,107,540.21	\$ 3,723,174.91
Enterprise Fund	\$ 2,247,723.49	\$ 591,809.29	\$ 2,839,532.78
Total:	\$ 4,863,358.19	\$ 1,699,349.51	\$ 6,562,707.70

Section 1: General Fund

The following list of approved revenues and authorized expenditures listed in this ordinance are hereby appropriated for the operation and activity of the General Fund for the fiscal year 2021-2022 in accordance with the chart of accounts for the Town of Marshville.

General Fund Revenues	
10-3010-0000 Ad Valorem Taxes	\$ 1,074,686.00
10-3010-0100 Motor Vehicles	\$ 107,132.00
10-3010-0500 Prior Year Tax Collection	\$ 5,000.00
10-3170-0000 Tax Penalties & Interest	\$ 4,000.00
10-3270-0000 NCDOT Mowing	\$ 3,000.00
10-3317-0100 ABC Police Distribution	\$ 19,000.00
41-3450-0000 NC Commerce Grant	\$ 249,999.00
10-3318-0200 CMAQ Grant Revenue	\$ 50,000.00
10-3319-0100 Police Event Donations	\$ 3,000.00
10-3319-0200 Community Events Sponsorship	\$ 2,000.00
10-3350-0000 Miscellaneous	\$ 1,000.00
10-3350-0550 EV Charging Station Revenue	\$ 1,000.00
43-3450-000 PARTF Grant Revenues	\$ 250,000.00
10-3370-0000 Franchise Tax - Utilities	\$ 196,241.99
10-3370-0200 Solid Waste Disposal Tax	\$ 1,804.38
10-3430-0000 Powell Bill Allocation	\$ 72,166.00
10-3450-0010 Sales Tax Art. 39	\$ 84,104.56
10-3450-0020 Sales Tax Art. 40	\$ 58,782.84
10-3450-0030 Sales Tax Art. 42	\$ 44,313.28
10-3450-0040 Sales Tax Art. 44	\$ 13,564.94
10-3450-0050 Sales Tax Hold Harmless	\$ 58,782.84
10-3450-0120 ABC Lease Payments	\$ 48,000.00
10-3450-0200 Beer & Wine Tax Distribution	\$ 11,856.87
10-3491-0000 Planning/Zoning Fees	\$ 3,000.00
10-3510-0000 Court Costs Fees & Charges	\$ 800.00

10-3590-0000 Refuse Collection Fees		\$	239,000.00
10-3610-0000 Cemetery - Sale Of Lot		\$	8,000.00
10-3610-0200 Cemetery - Grave Marking		\$	1,500.00
10-3650-0120 Community Center Rental Fee		\$	1,800.00
10-3650-0125 Event Vendor Fee		\$	1,800.00
10-3650-0300 Facilities Rental Fee		\$	300.00
	General Fund Revenues	\$	2,615,634.70
	Encumbered Powell Bill	\$	50,000.00
	Encumbered Fund Balance	\$	1,057,540.21
TOTAL GENERAL FUND APPROPRIATIONS		\$	3,723,174.91

General Fund Expenditures			
Governing Body		\$	97,678.46
General Government		\$	495,103.17
Community Development		\$	651,329.03
Public Buildings		\$	82,223.21
Police		\$	990,431.88
Streets		\$	277,890.04
Powell Bill		\$	73,475.00
Sanitation		\$	284,365.22
Parks & Recreation		\$	770,678.90
TOTAL GENERAL FUND EXPENDITURES		\$	3,723,174.91

Section 2: Enterprise Fund

The following list of approved revenues and authorized expenditures listed in this ordinance are hereby appropriated for the operation and activity of the Enterprise Fund for the fiscal year 2021-2022 in accordance with the chart of accounts for the Town of Marshville.

Enterprise Fund Revenues			
44-3450-000 Asset Inventory Grant		\$	181,900.00
30-3710-0000 Charges Utilities Water		\$	845,663.49
30-3710-0100 Charges Utilities Sewer		\$	1,041,860.00
30-3710-0400 Late Fees		\$	30,000.00
30-3710-0500 Returned Check Fee		\$	300.00
30-3710-0600 Service Initiation Fee		\$	5,000.00
30-3710-0900 Tampering Fee		\$	3,000.00
30-3730-0000 Tap Fees - Water		\$	40,000.00
30-3730-0100 Tap Fees - Sewer		\$	100,000.00
	Total Enterprise Revenue	\$	2,247,723.49
	Emcumbered Fund Balance	\$	591,809.29
TOTAL ENTERPRISE FUND APPROPRIATIONS		\$	2,839,532.78

Enterprise Fund Expenditures			
Water Operations		\$	1,247,172.75
Sewer Operations		\$	1,592,360.03
TOTAL ENTERPRISE FUND EXPENDITURES		\$	2,839,532.78

Section 3: Levy of Taxes

There is hereby levied a tax at the rate of forty-nine cents (\$0.49) per one hundred dollars (\$100) valuation of property as listed for taxes as of January 1, 2023, for the purpose of raising the revenue listed Ad Valorem Taxes 2023-2024 in the General Fund Section 1 of this ordinance. This rate is based on a valuation of property for purposes of taxation of \$245,483,396 (real and personal property of \$223,230,196 and motor vehicles of \$22,253,200) and an estimated rate of collection of 98.25%.

Section 4: Fees & Charges

WHEREAS; The Town will collect charges in accordance with a schedule of fees as amended time to time by the Town Council and that schedule is on file at the clerk’s office and,

WHEREAS; That on and after July 1, 2023, the following fees and schedule shall be charged by the Town of Marshville.

NOW THEREFORE; The Town Council of the Town of Marshville, North Carolina, does hereby establish for Fiscal Year 2023-2024 the schedule of fees as attached to this document:

Section 5: Special Authorization of the Budget Officer

- a) The Budget Officer shall be authorized to reallocate amounts between line item expenditures within a department without limitation and without a report being required.
- b) The Budget Officer shall be authorized to execute transfers for contingency appropriations, not to exceed \$50,000. Notification of all such transfers shall be made to the Town Council at its next meeting following the transfer.
- c) The Budget Officer shall be authorized to execute transfers from one department to another department, not to exceed \$50,000 without a report being required.
- d) The Budget Officer shall be authorized to execute contracts for the purpose of Town of Marshville business, not to exceed \$100,000. Notification of any contract exceeding \$50,000 shall be made to the Town Council at its next meeting following the execution of the contract.

Section 6: Utilization of the Budget Ordinance

This ordinance shall be the basis of the financial plan for the Town of Marshville municipal government during the 2023-2024 fiscal year. The Budget Officer shall administer the Annual Operating Budget and ensure the staff and elected officials are provided with guidance and sufficient details to implement their appropriate portion of the budget.

Section 7. Copies of this Budget Ordinance

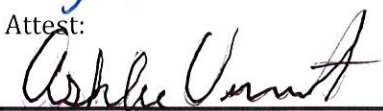
Copies of this Budget Ordinance shall be furnished to the Clerk, Town Council, Budget Officer and Department Heads to be kept on file by them for their direction in the disbursement of funds.

Adopted this 20 day of June, 2023.



Larry Smith, Mayor

Attest:



Ashlie Vincent, Town Clerk

Marshville Town Hall
118 East Union Street
Marshville, NC 28103

TOWN OF MARSHVILLE

est. 1877

(P) 704.624.2515
(F) 704.624.0175
www.marshville.org

FY 2023 - 2024 FEE SCHEDULE

Administration

Copies	\$0.25 Single Sided per page
Copies	\$0.45 Double Sided per page
Budget Notebook	\$25.00
Code of Ordinances	\$20.00
4 gigabyte USB Drive	\$7.50 per drive
Returned Check/Bank Draft	\$35.00 per occurrence

Police

Police Reports	\$3.00	
Golf Cart Inspection	\$25.00	Reinspection \$5.00

Public Utilities

	Water Rates			Sewer Rates		
	Meter Size	Service Charge (Base)	Consumption Charge Per 1,000 gallons	Meter Size	Service Charge (Base)	Consumption Charge Per 1,000 gallons
Inside Town Limits	3/4"	\$15.25	\$5.25	3/4"	\$29.50	\$10.50
	1"	\$41.50	\$5.25	1"	\$76.00	\$10.50
	1 1/2"	\$68.00	\$5.25	1 1/2"	\$129.50	\$10.50
	2" - 6"	\$94.00	\$5.25	2" - 6"	\$183.00	\$10.50
	2-3/4"	\$30.50	\$5.25	2-3/4"	\$59.00	\$10.50
	3-3/4"	\$45.75	\$5.25	3-3/4"	\$88.50	\$10.50
				Flat rate	\$56.00	-

	Water Rates			Sewer Rates		
	Meter Size	Service Charge (Base)	Consumption Charge Per 1,000 gallons	Meter Size	Service Charge (Base)	Consumption Charge Per 1,000 gallons
Outside Town Limits	3/4"	\$30.50	\$10.50	3/4"	\$68.00	\$15.50
	1"	\$83.00	\$10.50	1"	\$126.00	\$15.50
	1 1/2"	\$136.00	\$10.50	1 1/2"	\$171.75	\$15.50
	2" - 6"	\$188.00	\$10.50	2" - 6"	\$252.00	\$15.50
	2-3/4"	\$61.00	\$10.50	2-3/4"	\$135.75	\$15.50
				Flat rate	\$102.00	-

Bulk Water Purchasing

Hydrant Meter Usage Fee (per installation)	\$50.00
Bulk Water Rate	\$10.50 per 1,000 gallons

Tap Fees

	Water		Sewer	
	Meter Size	Amount	Meter Size	Amount
Inside Town Limits	3/4"	\$2,000.00	4"	\$4,500.00
	1"	\$2,900.00		
	1.5"	\$4,000.00	Over 4"	Determined on a case by case basis
	2"	\$5,400.00		

Outside Town Limits	Water			Sewer	
	Meter Size	Amount		Meter Size	Amount
	3/4"	\$4,000	Any Size Greater Than 2" Provided at Cost	4"	\$6,000.00
	1"	\$5,400			
	1.5"	\$7,000		Over 4"	Determined on a case by case basis
2"	\$8,500				

SYSTEM DEVELOPMENT FEES

Water			Sewer	
Meter Size	Amount		Meter Size	Amount
5/8"	\$3,312		5/8"	\$11,311
3/4"	\$4,968		3/4"	\$16,967
1"	\$8,580		1"	\$28,278
1.5"	\$16,560		1.5"	\$56,556
2"	\$26,496		2"	\$90,490
3"	Case by Case Basis		3"	Case by Case Basis
4"	Case by Case Basis		4"	Case by Case Basis
6"	Case by Case Basis		6"	Case by Case Basis
Other	Case by Case Basis		Other	Case by Case Basis

Other Utility Fees

Utility Deposit	\$150.00
Exclusion of S.S. Deposit	\$150.00 + 3 times base rate
Service Initiation	\$49.00
After Hours Reconnect	\$50.00
Service Call	\$50.00
After Business Hours Appointment	At cost

Penalty Fees

Late Fee	\$25.00
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Tampering Fees	Per NCGS 14-151 Meter tampering is a Class I Misdemeanor (See Policy)		
Cost of Damaged Meter	Varies		
Cost to Replacement/Repair Meter up to	\$250.00		
Cost of Labor for Replacement/Repair up to	\$250.00		

Solid Waste Fees

Inside Town Limits	Outside Town Limits
(This rate applies only to existing customers. Services are no longer extended outside city limits)	
Solid Waste Service Charge (Base Fee) \$7.65 Garbage Disposal Fee per Cart \$14.50 Recycling not offered by town Call Provider for Subscription	Solid Waste Service Charge (Base Fee) \$15.30 Garbage Disposal Fee per Cart \$29.00 Recycling not offered by town Call Provider for Subscription

Cemetery Plots	
Resident	\$2,500.00
Non-Resident	\$2,500.00
Transfer of Ownership	
Resident	\$375.00 per plot
Non-Resident	\$375.00 per plot

Planning & Zoning Fees

NOTE: All plan review fees include two reviews of plan submittals. If additional reviews are necessary, an additional plan review fee will be assessed per review.

Copies

Marshville Development Ordinance which includes Land Use Plan	\$0.50 per page (Available Free Online)
Marshville Development Ordinance (with binder)	\$150.00 per copy

Certified Copies

\$3.00 first page, \$0.50 each additional page

Maps

8.5" x 11" & 8.5 x 14"	\$3.00
11" x 17"	\$5.00
Custom Work	Cost determined based on request

Planning Board Fees*	ALL FEES ARE NON-REFUNDABLE	
Rezoning Map Amendment	\$450.00	+ \$50 advertising fees
Special Use Permit	\$600.00	+ \$50 advertising fees
Ordinance Text Amendment/Comprehensive Plan Amendment	\$450.00	+ \$50 advertising fees
Annexation Fee	\$250.00	
Vested Rights	\$500.00	
Vested Rights Extension	\$250.00	

Board of Adjustment Fees*	ALL FEES NON-REFUNDABLE	
Variance	\$600.00	+ \$50 advertising fees
Special Use Permit	\$1,500.00	+ \$125 advertising fees + Zoning Site Plan Review Fees
Appeal Zoning Administrator's Decision (Refunded if Overturned)	\$150.00	+ \$50 advertising fees

Land Development Review Fees* -AND- Zoning Site Plan Review*		
Sketch Plat review (1 acre or less)	\$100.00	
Sketch Plat review (over 1 acre)	\$200.00	Plus \$5 per dwelling unit
Site Plan Review	\$300.00	+ \$25 per acre

Double Permit (where construction begins without the appropriate permits in place)	Permit cost shall be doubled
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Development (Zoning) Permit Fees*		
Fences	\$0.00	
Single Family Home including Mobile Home	\$100.00	per lot + \$35 for permit, subject to design review
Multi-family	\$150.00	per building + \$35 per unit
Residential Addition/Accessory structures	\$100.00	
Non-Residential-Commercial, Industrial, Other	\$200.00	unit + zoning site plan review, if applicable
Single Family Home (In floodplain)	\$150.00	lot
Multi-family/Non-Residential (floodplain)	\$200.00	unit
Temporary Use Permit	\$100.00	
Temporary Construction Trailer	\$100.00	
Home Occupation Permits	\$175.00	
Certificate of Non-Conformity Adjustment	\$75.00	
Zoning Verification Letter/Business Change of Use Permit	\$175.00	

Sign Permit Fees*		
Permanent Signs	\$100.00	each
Temporary Signs	\$50.00	each
Billboard Signs	\$200.00	each

Subdivision Fee Schedule*			
Conveyance Plat		\$20.00	per new lot
Exemption/Recombination Plat		\$50.00	
Preliminary Plat Review - 24 lots or less		\$760.00	
Preliminary Plat Review - 24 or more lots		\$3,000.00	plus \$60 per lot over 100
Preliminary Plat - Applicant Appeal		\$100.00	
Preliminary Plat - Minor Revision		\$250.00	
Preliminary Plat - Major Revision		\$700.00	
Final Plat Review - Major Subdivision		\$350.00	per map
(If a third submittal is required an additional fee will be collected)			
Final Plat Review - Minor Subdivision		\$100.00	per map sheet
(If a third submittal is required an additional fee will be collected)			
Letter of Credit Bond/Review		\$300.00	plus Engineer's Cost
Time Extension for Plat Approval		\$500.00	
Sketch Plat review (1 acre or less)		\$100.00	
Sketch Plat review (over 1 acre)		\$200.00	Plus \$5 per dwelling unit

*Any required Engineering fees are not included published fees.

Engineering Plan Review and Construction Administration Fees			
<i>Plan Review</i>			
Roadway (public and/or private)		\$1.25	per LF of Street Centerline
Parking/Loading areas (including access)		\$0.05	per square foot
Storm Drainage		\$1.35	per LF of Street Centerline
Water Lines		\$0.80	per LF of pipe
Sewer Lines		\$1.10	per LF of pipe
Stormwater Quality and/or Stormwater		\$5,000.00	per plan or per subdivision
Detention Facilities			
If a third revision of plan(s) is required, an additional fee will be collected.			

Plan Review Fees shall apply to the extent of any revisions made to plans previously reviewed.

<i>Construction Administration</i>			
Roadway (public and/or private)		\$1.60	per LF of Street Centerline
Storm Drain		\$1.50	per LF of Street Centerline
Water Lines		\$0.95	per LF of pipe
Sewer Line		\$1.15	per LF of pipe
Stormwater Quality and/or Stormwater		\$5,000.00	per phase and/or sub-area
Detention Facilities			
Construction Plans Review Fee (for Consultant Review Only) - \$50 processing fee plus hourly rate for consultant review services times the number of review hours			

Street Naming Signs (Collected at preliminary plat)

2 bladed street naming signs	\$300.00	includes posts and hardware
4 bladed street naming signs	\$400.00	includes posts and hardware

Community Center

Classes & Workshops TBD per class

Other activities: Each activity has its own fee, which may be negotiated with the individual instructor, a contract is signed and the Town receives 30% of the fees collected.

Facility Rentals - 4-hour block minimum

4 Hour Block	\$150.00	
Each Additional Hour	\$50.00	
Deposit	\$150.00	Deposit is refundable if facility is cleaned and undamaged after event. If not, all or part of deposit may be retained, and additional charges may be assessed.

Parks & Recreation

Classes & Workshops TBD per class

Other activities: Each activity has its own fee, which may be negotiated with the individual instructor, a contract is signed and the Town receives 30% of the fees collected.

Facility Rentals - 2 hour blocks unless otherwise noted

Picnic Shelter At Muncipal Park		
Resident, Non-Profit, Civic, Community	\$50.00	+ \$50.00 Refundable Deposit
Non-Resident	\$85.00	+ \$50.00 Refundable Deposit
Current Ball Fields, Tennis Courts, Basketball Court		
Resident, Non-Profit, Civic, Community	\$70.00	+ \$50.00 Refundable Deposit
Non-Resident	\$120.00	+ \$50.00 Refundable Deposit
BALL FIELD, TENNIS COURT, BASKETBALL COURT ALL DAY RENTAL ---- PER FIELD/COURT		
Resident, Non-Resident, Non-Profit, Civic	\$200.00	+ \$125.00 Refundable Deposit

Facilities are available for use by non-profit organizations, community groups, and civic organizations for the purpose of holding meetings. Any fundraising activity or activity resulting in fees or admission charged does not qualify for this purpose. Qualifying groups are determined on a case by case basis.

Business / Privilege License

Business Activity	Amount
Beer & other Malt Beverage Retailers	15.00 (on-premises) 5.00 (off-premises)
Peddlers - foot	\$10.00
Peddlers - vehicle	\$25.00
Taxi service	\$15.00 /vehicle
Wine Retailer	\$15 (on-premises) \$10 (off-premises)

S.L. 2014-3 ELIMINATES NEARLY ALL CITY & COUNTY PRIVILEGE LICENSE TAXES FOR TAX YEARS BEGINNING ON OR AFTER JULY 1, 2015

Special Event Fees	
Application Fee	\$ 100.00
OPTIONAL SERVICES	Amount
Off Duty Police Officers (minimum of two)	\$35.00 per hour
Cleaning Service after your event	Minimum \$500.00
Use of Town's Electrical Post	\$150.00 per post
Use of Town's Water	\$75.00 per day

FY 2023 - 2024 Budget Summary

10 - General Fund Expenditures

Department		FY 2022-2023 Budget	FY 2023-2024 Adopted	Increase (Decrease)	% Increase (Decrease)
4100	Governing Body	\$ 101,080.00	\$ 97,678.46	\$ (3,401.54)	-3.37%
4200	General Government	\$ 445,917.00	\$ 495,103.17	\$ 49,186.17	11.03%
4500	Community Development	\$ 262,884.00	\$ 651,329.03	\$ 388,445.03	147.76%
5000	Public Buildings	\$ 164,033.00	\$ 82,223.21	\$ (81,809.79)	-49.87%
5100	Police	\$ 929,609.00	\$ 990,431.88	\$ 60,822.88	6.54%
5600	Streets	\$ 208,530.00	\$ 277,890.04	\$ 69,360.04	33.26%
5700	Powell Bill	\$ 66,800.00	\$ 73,475.00	\$ 6,675.00	9.99%
5800	Sanitation	\$ 284,966.00	\$ 284,365.22	\$ (600.78)	-0.21%
6200	Parks & Recreation	\$ 582,258.00	\$ 770,678.90	\$ 188,420.90	32.36%
Totals		\$ 3,046,077.00	\$ 3,723,174.91	\$ 677,097.91	22.23%

10 - General Fund Revenues

Projected Revenues	\$ 2,150,615.00	\$ 2,615,634.70	\$ 465,019.70	21.62%
Powell Bill Appropriation	\$ 50,000.00	\$ 50,000.00	\$ -	
Appropriated	\$ 845,462.00	\$ 1,057,540.21	\$ 212,078.21	25.08%
Totals	\$ 3,046,077.00	\$ 3,723,174.91	\$ 677,097.91	22.23%

30 - Enterprise Fund Expenditures

Department		FY 2022-2023 Budget	FY 2023-2024 Adopted	Increase (Decrease)	% Increase (Decrease)
8280	Water Operations	\$ 1,044,122.00	\$ 1,247,172.75	\$ 203,050.75	19.45%
8290	Sewer Operations	\$ 1,355,894.00	\$ 1,592,360.03	\$ 236,466.03	17.44%
Totals		\$ 2,400,016.00	\$ 2,839,532.78	\$ 439,516.78	18.31%

30 - Enterprise Fund Revenues

Projected Revenues	\$ 1,962,410.00	\$ 2,247,723.49	\$ 285,313.49	14.54%
Appropriated	\$ 437,606.00	\$ 591,809.29	\$ 154,203.29	35.24%
Totals	\$ 2,400,016.00	\$ 2,839,532.78	\$ 439,516.78	18.31%

FY 2022-2023 Budget Totals

Total Revenues	\$4,863,358.19	18.24%
Total Expenditures	\$6,562,707.70	20.50%
Total Appropriated Fund Balances	\$1,699,349.51	32.44%

GENERAL FUND REVENUES	2023-2024 ADOPTED BUDGET
10-3010-0000 Ad Valorem Taxes	\$ 1,074,686
10-3010-0100 Motor Vehicles	\$ 107,132
10-3010-0500 Prior Year Tax Collection	\$ 5,000
10-3170-0000 Tax Penalties & Interest	\$ 4,000
10-3270-0000 NCDOT Mowing	\$ 3,000
10-3317-0100 ABC Police Distribution	\$ 19,000
41-3450-0000 NC Commerce Grant	\$ 249,999
10-3318-0200 CMAQ Grant Revenue	\$ 50,000
10-3319-0100 Police Event Donations	\$ 3,000
10-3319-0200 Community Events Sponsorship	\$ 2,000
10-3350-0000 Miscellaneous	\$ 1,000
10-3350-0550 EV Charging Station Revenue	\$ 1,000
43-3450-000 PARTF Grant Revenues	\$ 250,000
10-3370-0000 Franchise Tax - Utilities	\$ 196,242
10-3370-0200 Solid Waste Disposal Tax	\$ 1,804
10-3430-0000 Powell Bill Allocation	\$ 72,166
10-3450-0010 Sales Tax Art. 39	\$ 84,105
10-3450-0020 Sales Tax Art. 40	\$ 58,783
10-3450-0030 Sales Tax Art. 42	\$ 44,313
10-3450-0040 Sales Tax Art. 44	\$ 13,565
10-3450-0050 Sales Tax Hold Harmless	\$ 58,783
10-3450-0120 ABC Lease Payments	\$ 48,000
10-3450-0200 Beer & Wine Tax Distribution	\$ 11,857
10-3491-0000 Planning/Zoning Fees	\$ 3,000
10-3510-0000 Court Costs Fees & Charges	\$ 800
10-3590-0000 Refuse Collection Fees	\$ 239,000
10-3610-0000 Cemetery - Sale Of Lot	\$ 8,000
10-3610-0200 Cemetery - Grave Marking	\$ 1,500
10-3650-0120 Community Center Rental Fee	\$ 1,800
10-3650-0125 Event Vendor Fee	\$ 1,800
10-3650-0300 Facilities Rental Fee	\$ 300
TOTAL GENERAL FUND REVENUES	\$ 2,615,635
10-3990-0100 Encumbered Powell Bill	\$ 50,000
TOTAL GENERAL FUND REVENUES	\$ 2,665,635

GOVERNING BODY	2023-2024 ADOPTED BUDGET
10-4100-0100 Board Member Compensation	\$ 18,920
10-4100-0500 FICA	\$ 1,447
10-4100-1000 Training/Continuing Education	\$ 4,500
10-4100-1100 Postage	\$ 150
10-4100-1350 Telephone and Communication	\$ 150
10-4100-1400 Travel	\$ 3,000
10-4100-2600 Legal Advertising	\$ 200
10-4100-3300 Office Supplies	\$ 350
10-4100-3310 Meeting/Event Provisions	\$ 3,000
10-4100-3350 Departmental Supplies	\$ 1,000
10-4100-4500 Contracted Services	\$ -
10-4100-4501 Contracted Services - Fire	\$ 35,000
10-4100-4730 Prof. Services - Legal	\$ 2,700
10-4100-4740 Prof. Services - Accounting	\$ 16,000
10-4100-4750 Prof. Services - Other	\$ 900
10-4100-5300 Dues & Subscriptions	\$ 6,411
10-4100-5301 Service Charges & Fees	\$ 50
10-4100-5400 Insurance & Bonding	\$ 1,600
10-4100-5700 Miscellaneous Operating Exp	\$ 200
10-4100-8000 Election Expense	\$ 2,100
TOTAL GOVERNING BODY	\$ 97,678

GENERAL GOVERNMENT	2023-2024 ADOPTED BUDGET
10-4200-0200 Salaries	\$ 185,956
10-4200-0220 Overtime Salaries	\$ 10,000
10-4200-0240 Incentives & Rewards	\$ 2,550
10-4200-0500 FICA	\$ 14,991
10-4200-0600 Group Insurance	\$ 26,334
10-4200-0700 Employer Retirement Contribution	\$ 25,278
10-4200-0701 401(K) Retirement	\$ 6,858
10-4200-0702 457b Expense	\$ 2,580
10-4200-1000 Training/Continuing Education	\$ 15,000
10-4200-1100 Postage	\$ 900
10-4200-1200 Printing	\$ 300
10-4200-1300 Utilities	\$ 4,500
10-4200-1350 Telephone & Communication	\$ 3,000
10-4200-1400 Travel	\$ 7,000
10-4200-1500 Maint & Repairs - Buildings	\$ 5,000
10-4200-1600 Maint & Repairs - Equipment	\$ 1,000
10-4200-3100 Motor Fuels	\$ 2,600
10-4200-3300 Office Supplies	\$ 2,080
10-4200-3310 Meeting/Event Provisions	\$ 750
10-4200-3350 Departmental Supplies	\$ 7,800
10-4200-3600 Uniforms	\$ 500
10-4200-4500 Contracted Services	\$ 65,022
10-4200-4507 Contracted Services-Maintenance	\$ 2,700
10-4200-4730 Prof. Services - Legal	\$ 2,700
10-4200-4750 Prof. Services - Other	\$ 2,000
10-4200-5300 Dues & Subscriptions	\$ 3,500
10-4200-5301 Bank Fees & Service Charges	\$ 1,800
10-4200-5302 Collection Fee - Union Co.	\$ 21,000
10-4200-5400 Insurance & Bonding	\$ 4,000
10-4200-5700 Miscellaneous Operating Exp	\$ 2,700
10-4200-7300 Capital Outlay - Other	\$ 25,000
10-4200-9700 Contribution to Debt Service	\$ 28,997
10-4200-9701 Interest Paid on Loans	\$ 10,706
TOTAL GENERAL GOVERNMENT	\$ 495,103

	2023-2024 ADOPTED BUDGET
COMMUNITY DEVELOPMENT	
10-4500-0100 Board Member Compensation	\$ 6,760
10-4500-0200 Salaries	\$ 31,712
10-4500-Part time Salaries	\$ 25,000
10-4500-0240 Incentives & Rewards	\$ 680
10-4500-0500 FICA	\$ 4,856
10-4500-0600 Group Insurance	\$ 7,023
10-4500-0700 Employer Retirement Contribution	\$ 7,316
10-4500-0701 401(K) Retirement	\$ 1,985
10-4500-1000 Training/Continuing Education	\$ 1,500
10-4500-1100 Postage	\$ 300
10-4500-1200 Printing	\$ 500
10-4500-1350 Telephone And Communication	\$ 800
10-4500-1400 Travel	\$ 4,500
10-4500-1500 Maint & Repair - Building	\$ 1,200
10-4500-2600 Legal Advertising	\$ 2,000
10-4500-2610 Community Outreach/Activities	\$ 30,000
10-4500-3100 Motor Fuels	\$ 2,300
10-4500-3300 Office Supplies	\$ 500
10-4500-3350 Departmental Supplies	\$ 6,500
10-4500-3360 Departmental Supp. - Cemetery	\$ 260
10-4500-3600 Uniforms	\$ 250
10-4500-4500 Contracted Services	\$ 60,989
10-4500-4503 Contracted Serv. - Cemetery	\$ 57,450
10-4500-4730 Prof. Services - Legal	\$ 3,300
10-4500-4750 Prof. Services - Other	\$ 10,000
10-4500-5301 Fees/Penalties/SrvChrgs	\$ 150
10-4500-5400 Insurance & Bonding	\$ 1,000
10-4500-5401 Workers Compensation	\$ 400
10-4500-5700 Miscellaneous Operating Exp	\$ 100
41-4500-0000 Contracted Service Grant Funds	\$ 309,999
10-4500- DAC PROGRAM	\$ 17,000
10-4500-8160 Down Town Revitalization Program	\$ 55,000
TOTAL COMMUNITY DEVELOPMENT	\$ 651,329

PUBLIC BUILDINGS	2023-2024 ADOPTED BUDGET
10-5000-0200 Salaries	\$ 12,732
10-5000-0240 Incentives & Rewards	\$ 1,020
10-5000-0500 FICA	\$ 974
10-5000-0600 Group Insurance	\$ 10,534
10-5000-0700 Employer Retirement Contribution	\$ 1,642
10-5000-0701 401(K) Retirement	\$ 446
10-5000-1300 Utilities	\$ 250
10-5000-1310 Utilities - Holiday/Events	\$ 3,500
10-5000-1350 Telephone & Communication	\$ 650
10-5000-1500 Maint & Repairs - Buildings	\$ 25,000
10-5000-1600 Maint & Repairs - Equipment	\$ 10,000
10-5000-3100 Motor Fuels	\$ 1,725
10-5000-3300 SUPPLIES & MATERIALS	\$ 350
10-5000-3320 Treatment Chemicals	\$ 200
10-5000-3340 Holiday Supplies	\$ 7,500
10-5000-3350 Departmental Supplies	\$ 1,300
10-5000-4500 Contracted Services	\$ 1,000
10-5000-4507 Cont. Services - Maintenance	\$ 1,000
10-5000-5400 Insurance & Bonding	\$ 2,000
10-5000-5401 Workers' Compensation	\$ 400
TOTAL PUBLIC BUILDINGS	\$ 82,223

	2023-2024 ADOPTED BUDGET
POLICE	
10-5100-0200 Salaries	\$ 496,941
10-5100-0220 Overtime Salaries	\$ 8,446
10-5100-0230 Temporary & Part Time Salaries	\$ 2,000
10-5100-0240 Incentives & Rewards	\$ 7,650
10-5100-0500 FICA	\$ 38,815
10-5100-0600 Group Insurance	\$ 79,003
10-5100-0700 Employer Retirement Contribution	\$ 71,237
10-5100-0701 401(K) Retirement	\$ 25,369
10-5100-1000 Training/Continuing Education	\$ 3,000
10-5100-1100 Postage	\$ 300
10-5100-1200 Printing	\$ 300
10-5100-1300 Utilities	\$ 4,000
10-5100-1350 Telephone & Communication	\$ 6,000
10-5100-1400 Travel	\$ 800
10-5100-1500 Maint & Repairs - Buildings	\$ 1,000
10-5100-1600 Maint & Repairs - Equipment	\$ 200
10-5100-1700 Maint & Reparis - Vehicle	\$ 17,000
10-5100-2600 Legal Advertising	\$ 250
10-5100-2610 Community Outreach/Activities	\$ 2,500
10-5100-2620 ABC Distribution Expense	\$ 17,000
10-5100-3100 Motor Fuels	\$ 43,700
10-5100-3110 Vehicle Supplies	\$ 1,560
10-5100-3300 Office Supplies	\$ 1,560
10-5100-3350 Departmental Supplies	\$ 19,500
10-5100-3600 Uniforms	\$ 7,000
10-5100-4500 Contracted Services	\$ 12,000
10-5100-4730 Prof. Services - Legal	\$ 900
10-5100-4750 Prof. Services - Other	\$ 1,000
10-5100-5300 Dues & Subscriptions	\$ 7,000
10-5100-5301 Fees/Penalties/SrvChrgs	\$ 100
10-5100-5400 Insurance & Bonding	\$ 16,000
10-5100-5401 Workers Compensation	\$ 17,500
10-5100-5700 Miscellaneous Operating Exp	\$ 300
10-5100-5800 Equipment - Controlled Substance	\$ 1,000
10-5100-7250 Capital Outlay - Vehicles	\$ 41,000
10-5100-7300 Capital Outlay - Other	\$ 10,700
SUB-TOTAL POLICE	\$ 962,632
10-5100-0702 Special Separaton Allowance	\$ 27,800
TOTAL POLICE	\$ 990,432

	2023-2024 ADOPTED BUDGET
STREETS & HIGHWAYS	
10-5600-0200 Salaries	\$ 70,391
10-5600-0240 Incentives & Rewards	\$ 1,360
10-5600-0500 FICA	\$ 5,385
10-5600-0600 Group Insurance	\$ 14,045
10-5600-0700 Employer Retirement Contribution	\$ 9,080
10-5600-0701 401(K) Retirement	\$ 2,464
10-5600-1200 Printing	\$ 100
10-5600-1300 Utilities	\$ 10,000
10-5600-1320 Utilities - Street Lights	\$ 60,000
10-5600-1330 EV Charging Station Utility	\$ 2,400
10-5600-1350 Telephone & Communication	\$ 700
10-5600-1600 Maint & Repair - Equipment	\$ 10,000
10-5600-1700 Maint & Repairs - Vehicles	\$ 6,500
10-5600-1800 Maint & Repair - System	\$ 1,500
10-5600-1810 Maint & Repairs - Sidewalks	\$ 1,500
10-5600-3100 Motor Fuels	\$ 8,625
10-5600-3110 Vehicle Supplies	\$ 1,690
10-5600-3320 Treatment Chemicals	\$ 600
10-5600-3330 Signage	\$ 5,000
10-5600-3350 Departmental Supplies	\$ 5,850
10-5600-3600 Uniforms	\$ 200
10-5600-4500 Contracted Services	\$ 5,000
10-5600-4507 Contracted Serv. - Maintenance	\$ 6,000
10-5600-4720 Prof. Services - Surveying	\$ 1,000
10-5600-4750 Prof. Services - Other	\$ 500
10-5600-5400 Insurance & Bonding	\$ 2,500
10-5600-5401 Workers Compensation	\$ 400
10-5600-5700 Miscellaneous Operating Exp	\$ 100
10-5600-7300 Capital Outlay - Other	\$ 45,000
TOTAL STREETS & HIGHWAYS	\$ 277,890

POWELL BILL	2023-2024 ADOPTED BUDGET
10-5700-1600 Maint & Repair - Equipment	\$ 1,500
10-5700-1810 Maint & Repair - Sidewalks	\$ 12,500
10-5700-1820 Maint & Repairs - Streets	\$ 50,000
10-5700-3100 Motor Fuels	\$ 1,265
10-5700-3110 Vehicle Supplies	\$ 260
10-5700-3320 Treatment Chemicals	\$ 390
10-5700-3330 Signage	\$ 1,500
10-5700-3350 Departmental Supplies	\$ 1,560
10-5700-4507 Contracted Serv. - Maintenance	\$ 3,500
10-5700-4720 Prof. Services - Surveying	\$ 1,000
TOTAL POWELL BILL	\$ 73,475

SANITATION	2023-2024 ADOPTED BUDGET
10-5800-0200 Salaries	\$ 55,977
10-5800-0240 Incentives & Rewards	\$ 1,360
10-5800-0500 FICA	\$ 4,282
10-5800-0600 Group Insurance	\$ 14,045
10-5800-0700 Employer Retirement Contribution	\$ 7,221
10-5800-0701 401(K) Retirement	\$ 1,959
10-5800-1100 Postage	\$ 2,000
10-5800-1200 Printing	\$ 500
10-5800-1300 Utilities	\$ 500
10-5800-1350 Telephone & Communication	\$ 800
10-5800-1600 Maint & Repairs - Equipment	\$ 600
10-5800-1700 Maint & Repairs - Vehicle	\$ 1,300
10-5800-3100 Motor Fuels	\$ 6,440
10-5800-3350 Departmental Supplies	\$ 1,950
10-5800-3600 Uniforms	\$ 200
10-5800-4300 Landfill Charges	\$ 1,300
10-5800-4500 Contracted Services	\$ 1,500
10-5800-4505 Contracted Serv.- Garbage Collection	\$ 178,631
10-5800-4600 Operating License & Permits	\$ 100
10-5800-4750 Prof. Services - Other	\$ 100
10-5800-5301 Bank Fees & Service Charges	\$ 100
10-5800-5400 Insurance & Bonding	\$ 3,000
10-5800-5401 Workers Compensation	\$ 400
10-5800-5700 Miscellaneous Operating Exp	\$ 100
TOTAL SANITATION	\$ 284,365

	2023-2024 ADOPTED BUDGET
PARKS & REC	
10-6200-0200 Salaries	\$ 94,511
10-6200-0220 Overtime Salaries	\$ 15,000
10-6200-0240 Incentives & Rewards	\$ 1,700
10-6200-0500 FICA	\$ 8,378
10-6200-0600 Group Insurance	\$ 17,556
10-6200-0700 Employer Retirement Contribution	\$ 14,127
10-6200-0701 401(K) Retirement	\$ 3,833
10-6200-1000 Training/Continuing Education	\$ 2,000
10-6200-1100 Postage	\$ 100
10-6200-1200 Printing	\$ 350
10-6200-1300 Utilities	\$ 10,000
10-6200-1350 Telephone & Communication	\$ 2,500
10-6200-1400 Travel	\$ 500
10-6200-1500 Maint & Repairs - Buildings	\$ 5,000
10-6200-1600 Maint & Repairs - Equipment	\$ 8,000
10-6200-1700 Maint & Repairs - Vehicle	\$ 500
10-6200-2600 Advertising	\$ 300
10-6200-2610 Park & Rec Outreach Activities	\$ 12,000
10-6200-3100 Motor Fuels	\$ 3,450
10-6200-3110 Vehicle Supplies	\$ 260
10-6200-3300 Office Supplies	\$ 260
10-6200-3330 Signage	\$ 750
10-6200-3340 Holiday Supplies	\$ 250
10-6200-3350 Departmental Supplies	\$ 15,000
10-6200-3600 Uniforms	\$ 400
10-6200-4500 Contracted Services	\$ 51,000
10-6200-4507 Contracted Serv. - Maintenance	\$ 14,000
10-6200-4510 Contracted Services - Park Master Plan	\$ 25,000
10-6200-5300 Dues & Subscriptions	\$ 500
10-6200-5301 Fees/Penalties/SrvChrgs	\$ 100
10-6200-5400 Insurance & Bonding	\$ 1,800
10-6200-5401 Workers Compensation	\$ 400
10-6200-5700 Miscellaneous Operating Exp	\$ 100
43-6200-4500 PARTF Grant Contract	\$ 400,000
10-6200-7400 Capital Outlay - Equipment	\$ 1,500
10-6200-9700 Contribution to Debt Service	\$ 43,495
10-6200-9701 Interest Paid on Loans	\$ 16,060
TOTAL PARKS & REC	\$ 770,679

ENTERPRISE REVENUE	2023-2024 ADOPTED BUDGET
44-3450-000 Asset Inventory Grant	\$ 181,900
30-3710-0000 Charges Utilities Water	\$ 845,663
30-3710-0100 Charges Utilities Sewer	\$ 1,041,860
30-3710-0400 Late Fees	\$ 30,000
30-3710-0500 Returned Check Fee	\$ 300
30-3710-0600 Service Initiation Fee	\$ 5,000
30-3710-0900 Tampering Fee	\$ 3,000
30-3730-0000 Tap Fees - Water	\$ 40,000
30-3730-0100 Tap Fees - Sewer	\$ 100,000
TOTAL ENTERPRISE REVENUE	\$ 2,247,723
System Development Fees	\$ -
ENTERPRISE REVENUE	\$ 2,247,723

	2023-2024 ADOPTED BUDGET
WATER OPERATIONS	
30-8280-0200 Salaries	\$ 101,122
30-8280-0220 Overtime Salaries	\$ 4,000
30-8280-0230 Temp. & Part-Time Salaries	\$ 7,692
30-8280-0240 Incentives & Rewards	\$ 1,615
30-8280-0500 FICA	\$ 8,630
30-8280-0600 Group Insurance	\$ 16,679
30-8280-0700 Employer Retirement Contributions	\$ 14,553
30-8280-0701 401(K) Retirement	\$ 3,949
30-8280-1000 Training/Continuing Education	\$ 3,000
30-8280-1100 Postage	\$ 3,200
30-8280-1200 Printing	\$ 1,500
30-8280-1300 Utilities	\$ 12,000
30-8280-1350 Telephone & Communication	\$ 2,500
30-8280-1500 Maint & Repairs - Buildings	\$ 1,000
30-8280-1600 Maint & Repairs - Equipment	\$ 10,000
30-8280-1700 Maint & Repairs - Vehicle	\$ 5,000
30-8280-1800 Maint & Repair - System	\$ 125,000
30-8280-2100 Rental - Building/Equipment	\$ 900
30-8280-2600 Legal Advertising	\$ 1,500
30-8280-3100 Motor Fuels	\$ 9,344
30-8280-3110 Vehicle Supplies	\$ 780
30-8280-3300 Office Supplies	\$ 1,040
30-8280-3350 Departmental Supplies	\$ 77,220
30-8280-3360 Consumer Education	\$ 400
30-8280-3600 Uniforms	\$ 600
30-8280-4500 Contracted Services	\$ 44,000
30-8280-4507 Contracted Serv. - Maintenance	\$ 26,400
30-8280-4510 Service - Anson Water	\$ 317,189
30-8280-4520 Service - Union Water Hasty Rd Pump	\$ 800
30-8280-4530 Emergency Water Supply	\$ 25,000
30-8280-4600 Operating Licenses & Permits	\$ 3,000
30-8280-4700 Prof. Services-Engineering	\$ 65,000
30-8280-4745 Prof. Services - Lab Testing	\$ 9,000
30-8280-4750 Prof. Services - Other	\$ 1,300
30-8280-5300 Dues & Subscriptions	\$ 1,000
30-8280-5301 Bank Fees & Service Charges	\$ 2,000
30-8280-5400 Insurance & Bonding	\$ 4,800
30-8280-5401 Workers Compensation	\$ 400
30-8280-5700 Miscellaneous Operating Exp	\$ 4,000
44-8280-4500 Asset Inventory Grant Contract	\$ 181,900
30-8280-6000 Property Leases	\$ 1,900
30-8280-9700 Contribution to Debt Service	\$ 117,260
30-8280-9701 Interest Paid on Loans	\$ 29,000
TOTAL WATER OPERATIONS	\$ 1,247,173

	2023-2024 ADOPTED BUDGET
SEWER OPERATIONS	
30-8290-0200 Salaries	\$ 101,122
30-8290-0220 Overtime Salaries	\$ 4,000
30-8290-0230 Temp. and Part-Time Salaries	\$ 9,052
30-8290-0240 Incentive & Rewards	\$ 1,615
30-8290-0500 FICA	\$ 8,734
30-8290-0600 Group Insurance	\$ 16,679
30-8290-0700 Employer Retirement Contributions	\$ 14,728
30-8290-0701 401(K) Retirement	\$ 3,996
30-8290-1000 Training/Continuing Education	\$ 3,000
30-8290-1100 Postage	\$ 2,900
30-8290-1200 Printing	\$ 1,000
30-8290-1300 Utilities	\$ 30,000
30-8290-1350 Telephone & Communication	\$ 5,500
30-8290-1500 Maint & Repairs - Buildings	\$ 400
30-8290-1600 Maint & Repairs - Equipment	\$ 10,000
30-8290-1700 Maint & Repairs - Vehicle	\$ 4,400
30-8290-1800 Maint & Repairs - System	\$ 50,000
30-8290-2100 Rental - Building/Equipment	\$ 600
30-8290-2600 Legal Advertising	\$ 1,000
30-8290-3100 Motor Fuels	\$ 10,350
30-8290-3110 Vehicle Supplies	\$ 520
30-8290-3300 Office Supplies	\$ 780
30-8290-3320 Treatment Chemicals	\$ 130
30-8290-3330 Signage	\$ 300
30-8290-3350 Departmental Supplies	\$ 23,400
30-8290-3600 Uniforms	\$ 400
30-8290-4500 Contracted Services	\$ 48,000
30-8290-4507 Contracted Serv. - Maintenance	\$ 4,000
30-8290-4520 Service - Anson Sewer	\$ 374,753
30-8290-4530 Service - Union Sewer	\$ 252,478
30-8290-4600 Operating License & Permits	\$ 2,000
30-8290-4700 Prof. Services - Engineering	\$ 50,000
30-8290-4730 Prof Services - Legal	\$ 25,000
30-8290-4750 Prof. Services - Other	\$ 400
30-8290-5301 Bank Fees & Service Charges	\$ 2,000
30-8290-5400 Insurance & Bonding	\$ 3,400
30-8290-5401 Workers Compensation	\$ 400
30-8290-5700 Miscellaneous Operating Exp	\$ 600
30-8290-7600 Capital Outlay - Sewer System	\$ 500,000
30-8290-9700 Contribution To Debt Service	\$ 24,723
TOTAL SEWER OPERATIONS	\$ 1,592,360

Town of Marshville, North Carolina
FY 2023-2024 Annual Budget Message

July 1, 2023

§ 159-11. Preparation and submission of budget and budget message.

- (a) ...
- (b) *The budget, together with a budget message, shall be submitted to the governing board not later than June 1. The budget and budget message should, but need not, be submitted at a formal meeting of the board. The budget message should contain a concise explanation of the governmental goals fixed by the budget for the budget year, should explain important features of the activities anticipated in the budget, should set forth the reasons for stated changes from the previous year in program goals, programs, and appropriation levels, and should explain any major changes in fiscal policy.*
- (c) *The governing board may authorize or request the budget officer to submit a budget containing recommended appropriations in excess of estimated revenues. If this is done, the budget officer shall present the appropriations recommendations in a manner that will reveal for the governing board the nature of the activities supported by the expenditures that exceed estimated revenues.*

§ 159-12. Filing and publication of the budget; budget hearings.

- (a) *On the same day that he submits the budget to the governing board, the budget officer shall file a copy of it in the office of the clerk to the board where it shall remain available for public inspection until the budget ordinance is adopted. The clerk shall make a copy of the budget available to all news media in the county. He shall also publish a statement that the budget has been submitted to the governing board, and is available for public inspection in the office of the clerk to the board. The statement shall also give notice of the time and place of the budget hearing required by subsection (b) of this section.*
- (b) *Before adopting the budget ordinance, the board shall hold a public hearing at which time any persons who wish to be heard on the budget may appear. (1927, c. 146, s. 7; 1955, cc. 698, 724; 1971, c. 780, s. 1; 2020-3, s. 4.27(a).)*

§ 159-13. The budget ordinance; form, adoption, limitations, tax levy, filing.

- (a) *Not earlier than 10 days after the day the budget is presented to the board and not later than July 1, the governing board shall adopt a budget ordinance making appropriations and levying taxes for the budget year in such sums as the board may consider sufficient and proper, whether greater or less than the sums recommended in the budget. The budget ordinance shall authorize all financial transactions of the local government or public authority except the following: ...*
- (b) ...
- (c) *The budget ordinance of a local government shall levy taxes on property at rates that will produce the revenue necessary to balance appropriations and revenues, after taking into account the estimated percentage of the levy that will not be collected during the fiscal year. The budget ordinance of a public authority shall be balanced so that appropriations do not exceed revenues.*

§ 159-13.2. Project ordinances.

- (a) ...
 - (1) ...
 - (2) *"Grant project" means a project financed in whole or in part by revenues received from the federal and/or State government or other grant or settlement funds for operating or capital purposes as defined by the grant contract.*

- (b) *Alternative Budget Methods.* – A local government or public authority may, in its discretion, authorize and budget for a capital project or a grant project either in its annual budget ordinance or in a project ordinance adopted pursuant to this section.

Per Section 159-11(b) of the North Carolina General Statutes, the 2023-2024 Fiscal Year Budget for the Town of Marshville is submitted for your consideration. This budget will serve as the town's principal operating guide and a financial and planning tool for the coming year. A town's budget should be the chief financial document that guides that Municipality.

Thanks to the Mayor, the Town Council, and the staff for their assistance in preparing this budget. This budget and budget message comply with the law prescribed in the North Carolina General Statutes Chapter 159, with one exception that will be addressed later in this message under the "Revenue-Tax Rate-User Fees" subheading.

This budget has no substantial format changes, and this budget message follows the same format as in previous years. Reporting remains the same. Projected sales tax revenue and Powell bill revenue are mainly based on the North Carolina League of Municipalities published report entitled "Projections for State-Collected Local Government Tax Revenue FY 22-23 & FY 23-24." The complete information can be found on our website for your reference. Department definitions remain the same, and each department's assigned number of employees remained the same as last year. It should be noted that departmental duties are occasionally shifted.

This budget uses a 98.25% collection rate for ad valorem taxes income, up 3.25% from last year. The inflation rate continues to be above 10%, though it is down from one year ago. The town of Marshville, like many employers, continues to need help with hiring new employees. Because we value our staff and understand the importance of retaining trained personnel, we have budgeted a 5% cost of living increase in hopes of keeping personnel instead of hiring and training new personnel across all departments. This budget anticipates at least two retirees this fiscal year, which must be addressed.

The health benefits plan that we currently provide for the employees is superior to what is in the current market, and thus, we kept the coverage we now have. The budget reflects a modest increase in health benefit costs our insurance carriers provide.

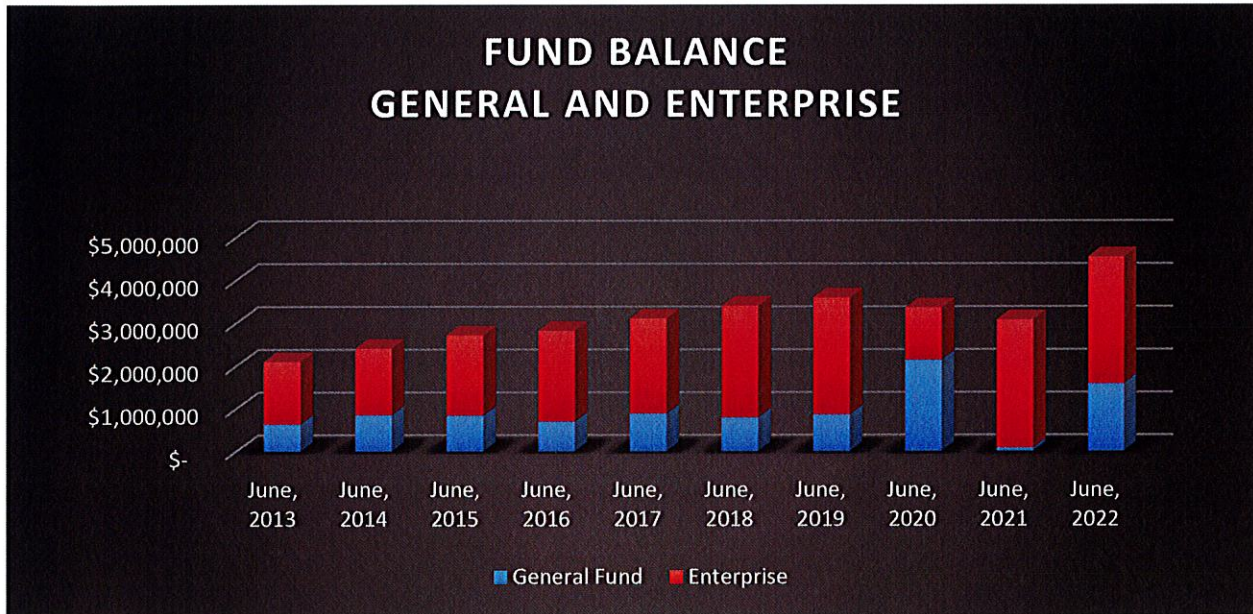
As allowed by GS 159-11(c), this budget has allocated monies from the Fund Balance for the General Fund and the Enterprise Fund. This is a general practice in municipal government. As a result, I am submitting a balanced budget as required by the North Carolina Local Government Budget and Fiscal Control Act. The following table illustrates the amount of the encumbered funds last fiscal year and this year.

2022-2023 OPERATING BUDGET				
	REVENUES	MINUS EXPENSES	FUND BALANCE	
GENERAL FUND	\$2,150,615	\$3,046,077	-\$895,462	ENCUMBERED
ENTERPRISE FUND	\$1,962,410	\$2,400,016	-\$437,606	ENCUMBERED
TOTAL	\$4,113,025	\$5,446,093	-\$1,333,068	ENCUMBERED
2023-2024 OPERATING BUDGET				
	REVENUES	MINUS EXPENSES	FUND BALANCE	
GENERAL FUND	\$2,615,635	\$3,723,175	-\$1,107,540	ENCUMBERED
ENTERPRISE FUND	\$2,247,723	\$2,839,533	-\$591,809	ENCUMBERED
TOTAL	\$4,863,358	\$6,562,708	-1,699,349	ENCUMBERED

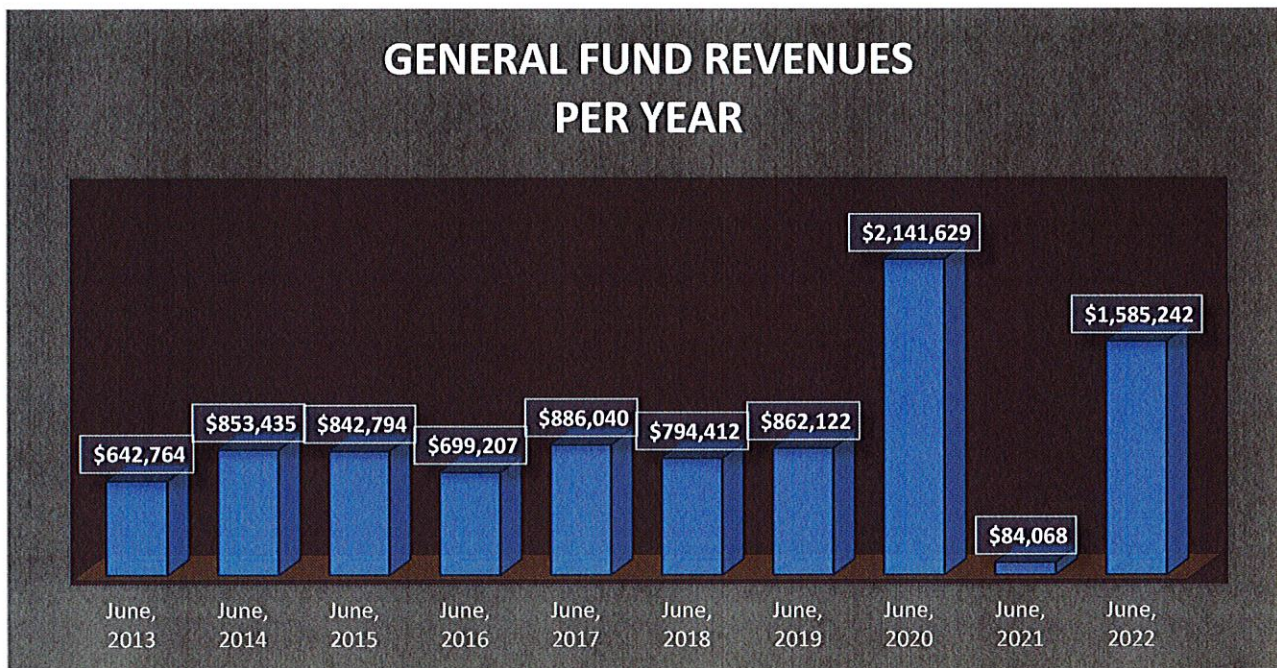
The table reflects an overall increase in Encumbered Fund Balance from last year by 24.47%. Staff will continue working towards productive municipal operations without appropriating funds from the fund balance. \$1,333,068 was encumbered the previous fiscal year; however, not only did we not use the encumbered amount, our fund

balance increased. Though an increased amount is encumbered this fiscal year, we anticipate using only a small amount of those funds, if any.

The following chart is submitted for your consideration. This chart shows the unrestricted funds in our Fund Balance over the last ten years (the general and enterprise funds). These amounts can be found in our annual audits conducted by an independent auditing firm each year. As reflected in the chart, the fluctuation in the total amount of unrestricted funds ranges from \$2,104,099 in June 2013 to \$4,545,678 in June 2023.



Drilling down into the numbers and considering only the General Fund (as reflected in the chart below), the same pattern holds except for June 2021. That fund dip was explained in last year's budget message and (as seen by the fund balance in June of 2022) has been corrected.



The town has been fortunate to receive some grant funding this past year; other grant applications are pending. Only grant funds we have already signed contracts for, and their subsequent matching funds, are accounted for in this budget. As other grants are received, budget amendments will be necessary to account for those funds in our budget. Per GS 159-13.2(a)(2b), I have chosen to account for those grants within the budget ordinance instead of a separate grant ordinance.

The town's financial health has improved over the past ten years (\$2.1 million to \$4.5 million). This budget's focus is to continue positioning Marshville for its future. Repeating this statement from last year: "As a town, we stand on the cusp of tremendous opportunity; however, we must be proactive in positioning ourselves for those opportunities." Being proactive means that we all (Mayor, Council, Staff, and Citizens) must accept that change is coming to Marshville. We can accept that fact and work together to try and shape that change into a positive experience that Marshville can be proud of, or we can resist that fact and watch as change happens to us rather than for us. Being proactive means we may have to use some of our fund balance, or we may have to pay more in taxes to attract businesses and people to help shoulder the burden of tax payments.

Present sacrifice is necessary to realize future rewards. That belief is reflected in this budget. .

General Fund

The General Fund accounts for resources traditionally associated with a government that are not legally required or by sound financial management to be considered in another fund. This fund is established at the inception of a government and exists throughout the government's life. Expenditures are divided into functional departments to understand the costs of providing certain services. That department pays personnel assigned to specific functions.

Revenues, Tax Rate, and User Fees

This budget shows a total expenditure amount for the General Fund of \$3,723,175. The North Carolina General Statute (GS159-13(c)) states that "*the local government shall levy taxes on property at rates that will produce the revenue necessary to balance appropriations and revenues.*" The tax rate necessary to comply with GS 159-13(c) would be \$0.985 per \$100 of valuation (or \$1.00 per \$100 of valuation.) "Why is such a high tax rate necessary," you may ask. The answer is simple. We have the lowest valuation of residential property in the County. The chart below compares our assessed property value to that of other municipalities in the County.

Municipality	2020**	2021**	2023*	1 PENNY
INDIAN TRAIL	\$ 2,659,479,404	\$ 3,918,785,284	\$6,129,655,236	\$612,965
WEDDINGTON	\$ 2,281,107,808	\$ 3,049,316,278	\$3,436,519,616	\$343,651
WAXHAW	\$ 1,829,906,785	\$ 2,528,896,258	\$3,228,893,476	\$322,889
MONROE	\$ 1,347,905,316	\$ 2,129,713,516	\$5,315,871,595	\$531,587
STALLINGS	\$ 1,326,310,177	\$ 1,859,910,445	\$2,662,081,435	\$266,208
MARVIN	\$ 1,130,753,346	\$ 1,421,195,950		
WESLEY CHAPEL	\$ 956,220,848	\$ 1,038,382,079	\$1,447,193,615	\$144,719
UNIONVILLE	\$ 580,620,434	\$ 783,529,366	\$774,622,259	\$77,462
FAIRVIEW	\$ 439,079,901	\$ 598,075,562		
MINERAL SPRINGS	\$ 249,717,383	\$ 354,687,772	\$382,736,125	\$38,273
LAKE PARK	\$ 225,511,171	\$ 331,939,479	\$386,095,362	\$38,095
HEMBY BRIDGE	\$ 90,277,977	\$ 142,698,631		
WINGATE	\$ 90,748,269	\$ 137,170,637	\$184,668,832	\$18,466
MARSHVILLE	\$ 70,724,094	\$ 104,659,674	\$245,483,396	\$24,548

** Real Estate Only

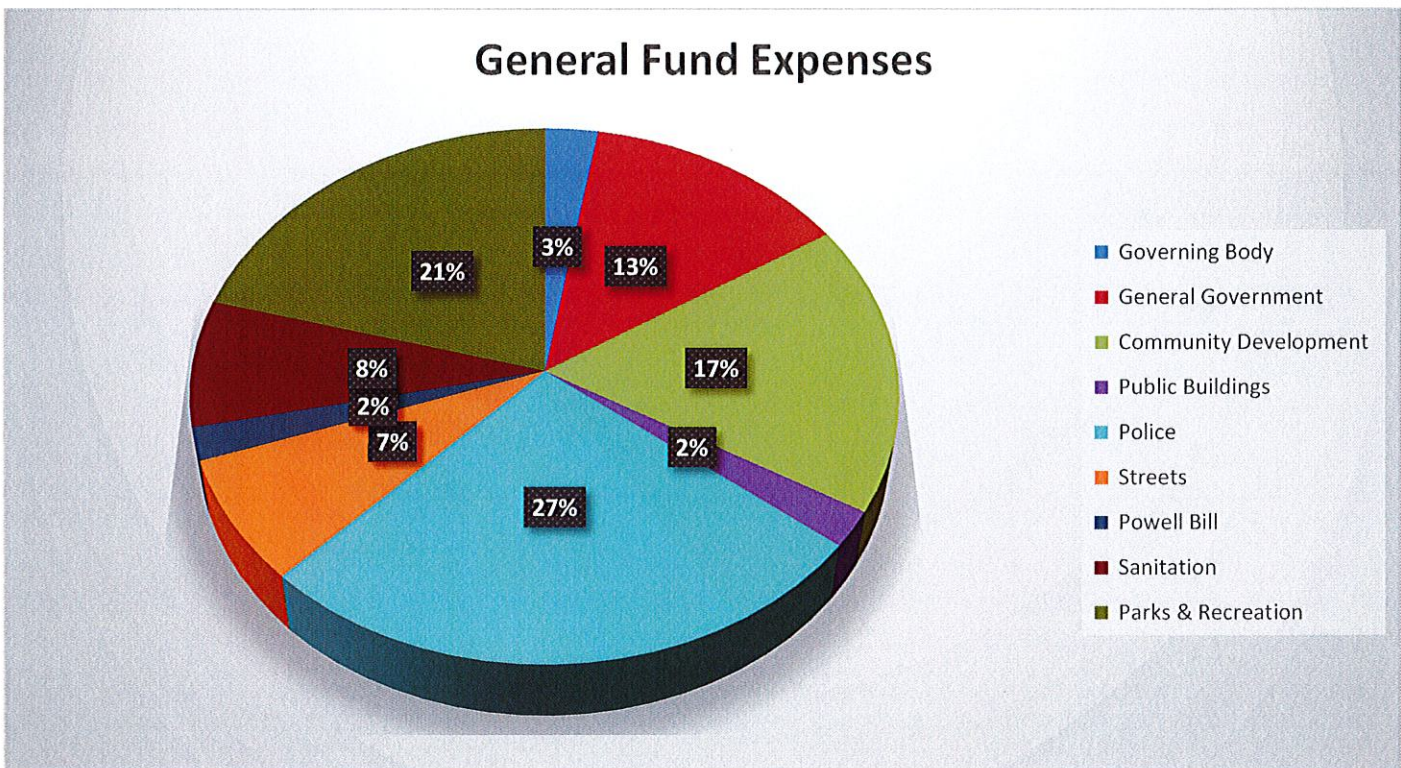
*Real Estate, Personal Property and Motor Vehicles

No one suggests that our tax rate be increased to \$1.00 per \$100 of valuation, which begs the question, "Is there another solution." The more reliable solution is to increase the valuation of the property in Marshville by recruiting commercial real estate and allowing more residential real estate with higher values. For example, according to Union County GIS, the Quik Trip located at the corner of Morgan Mill Rd and Roosevelt Blvd is valued at \$3,433,600. That property alone would generate \$16,874 per year at our current tax rate. Two hundred new homes valued at \$300,000 each would generate \$249,000 annually.

\$0.49 per \$100.00 of assessed value continues to be one of the higher tax rates in the County. As the chart above shows, Marshville's real estate has the most negligible value of any municipality in the County. As a result, Marshville receives the most negligible revenue for each penny of the tax rate assessed. That is why Marshville has to have a higher tax rate now. As we attract more residents and businesses of increased value, we can reduce our tax rate at some point. In the meantime, we must make the sacrifices to provide the infrastructure, improve the quality of life, and, above all, be open-minded to positive change so that we might attract needed growth.

This budget considers all of those factors, but in light of last fiscal year's high rate of collections, no tax increase is being proposed for this fiscal year.

The police department remains the town's most significant expense, accounting for 27% of the budgeted costs, common among municipalities that maintain a police force.

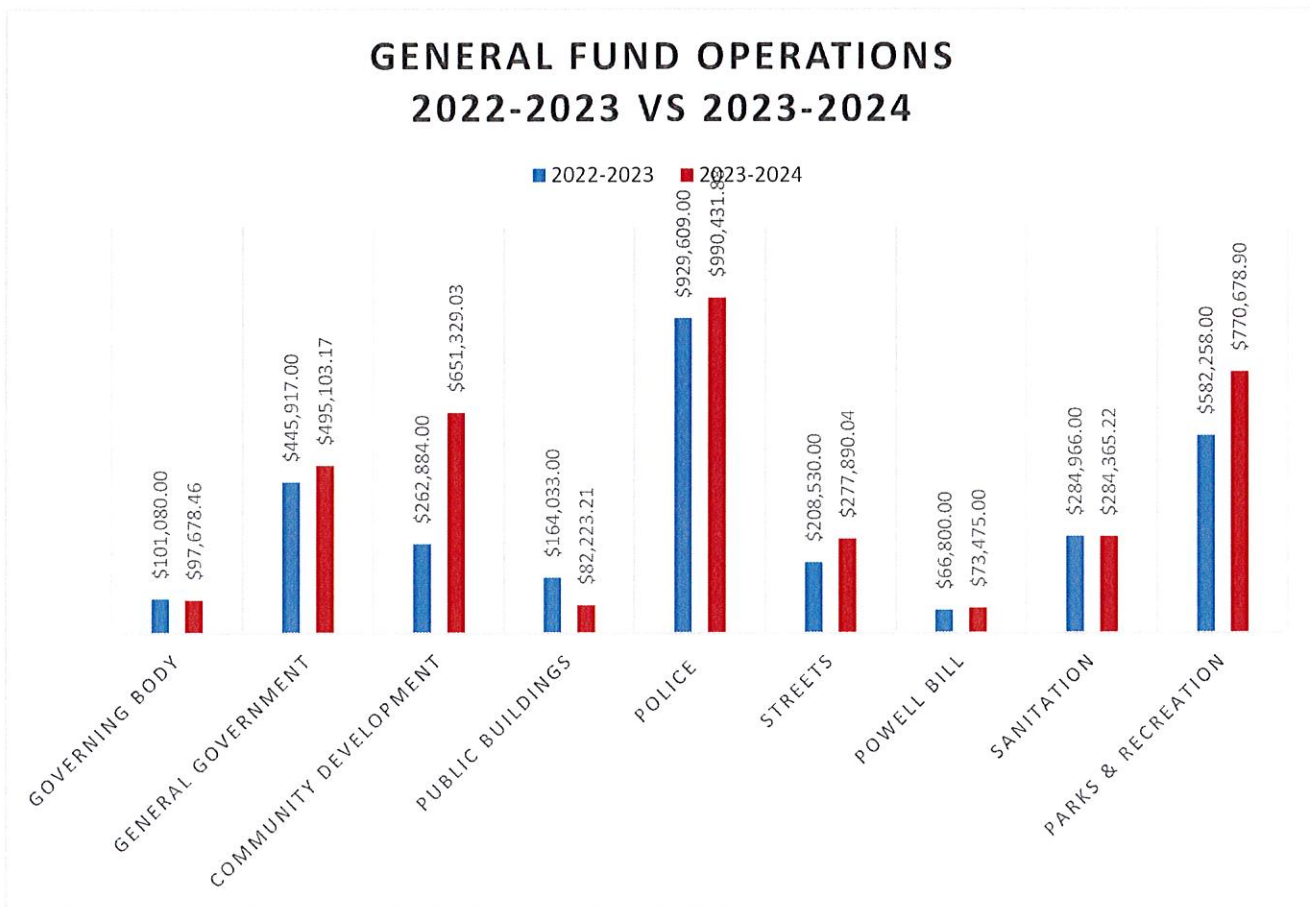


Our planning and subdivision fees have increased moderately, as advised by our land use administrator and senior planner. Our solid waste collection fees increased due to an increase from our provider. This budget proposes a very moderate 2.86% increase in our water rate but no increase in our sewer rate.

The most significant change in our fee structure is the establishment of the Special Event fees. The Special Event Application and Process is necessary for several reasons. #1) there has been an increased interest in organizations wanting to attend Marshville and have events. #2) there is a need for the town to protect itself from various liabilities as a result of these events. #3) Marshville needs to govern itself according to best practices surrounding Special Events, as do other jurisdictions throughout the state.

Any increases in user fees (including those for the Park) are necessary for the town to continue to provide that service. The increases will also help offset the cost of identifying, capturing, and prosecuting those who choose to vandalize and destroy the taxpayer's property.

Department Expenditures



Governing Body

A decrease of 3.37%.

General Government

An increase of 11.03%, due mainly to the need for added security in the town hall and additional meetings between the Town Council and Community members.

Community Development

An increase of 147.76%, is primarily due to downtown revitalization efforts.

Public Buildings

A decrease of 49.87%.

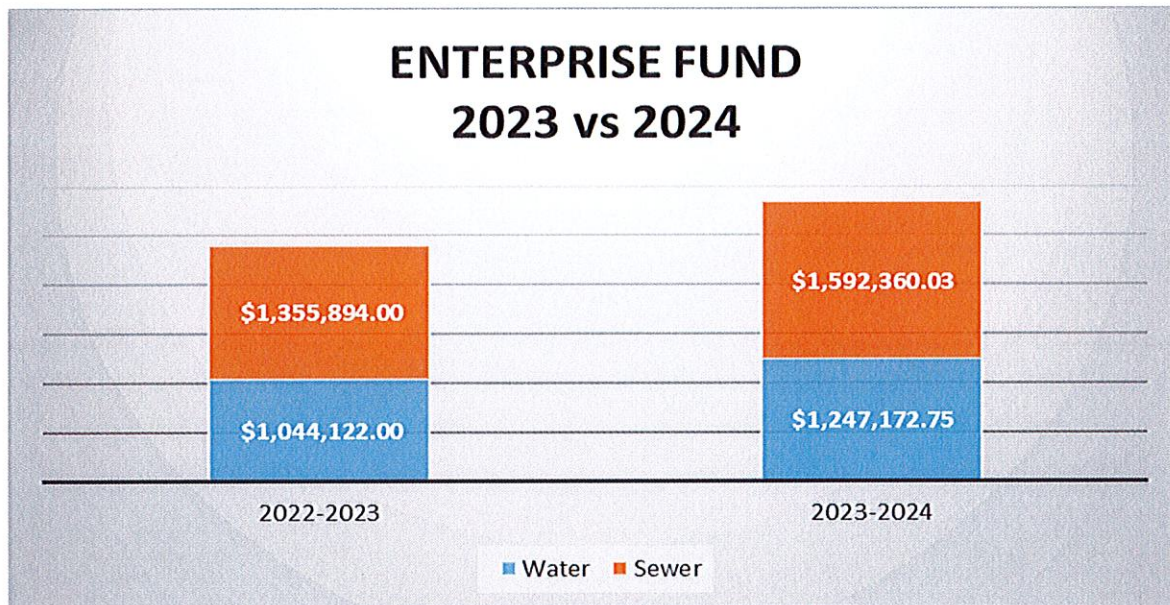
Police

An increase of 6.54%.

Street & Highways	An increase of 33.26%, due mainly to the need for improvements in street lighting.
Powell Bill	An increase of 9.99%.
Sanitation	A decrease of 0.21%.
Parks & Recreation	An increase of 32.36%, is primarily due to anticipated improvements at the Lake.

Enterprise Fund

In addition to the General Fund covering all typical government operations, the Town of Marshville operates two enterprises: the water and sewer systems. These two enterprises are managed as businesses. Revenues and expenditures are accounted for separately from other Town functions, and rates are established to cover all enterprise expenses. This budget reflects continued efforts to identify and make needed repairs to the water and sewer system. The chart below shows this fiscal year's 18.31% increase in Enterprise Operations.



Revenues & Rates

The Town of Marshville purchases all its water from Anson County. Our water is metered at the county line, and the town pays Anson County based on readings. Anson County sets its water rates to cover the cost of producing and maintaining its water system that delivers the water to the county line. The rates Anson County charges only cover the cost of getting the water to the Anson County Line. The Town of Marshville is responsible for maintaining the water pipes, pumps, valves, and hydrants that bring the water from Anson to Marshville. Anson and Union charge Marshville to pump and treat the town's wastewater. The public sewer system users pay those costs to maintain the 15+ miles of pipes and equipment that Marshville owns.

The costs incurred from operating the water and sewer system are paid by the revenue generated by the users of that system. Unlike General Fund operations, the funding of the water and sewer system does not rely on taxes but rather upon the fees established for the use of the system. Because the town has no viable source of water to draw

from or discharge into, it relies on Anson and Union Counties for water and wastewater treatment. Because the town does not own these operations, it cannot control treatment costs and must pay both counties for this service. Increased costs from the counties and expenses for maintaining our distribution system are paid through rates and fees.

In addition to maintaining our current system, our sustainability lies in acquiring new customers and spreading the cost among more people. To grow and prosper, we must find a way to increase our capacity to offer new businesses and residents. Additional charges will be involved in expanding our sewer capacity, which we must bear.

For those reasons and those listed earlier in this message, this budget proposes a modest increase of 2.86% in water rates this year and no increase in sewer rates. The town has engaged an engineering company to conduct an Asset Inventory and Assessment of our water system. Future budgets will follow the recommendations of that study.

Operations Expenditures

Water Operations **This department shows a 19.45% increase from last year.**

Sewer Operations **Sewer Operations show a 17.44% increase.**

Respectfully submitted,


FRANKLIN D. DEESE, Budget Officer