

Town of Marshville, North Carolina
Annual Budget for FY 2020 - 2021

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, 2020 and ending June 30, 2021.

Summary

	Estimated Revenues	Fund Balance Appropriations	Appropriation
General Fund	\$ 1,749,250.38	\$ 297,312.85	\$ 2,046,563.23
Enterprise Fund	\$ 1,697,250.00	\$ 15,511.93	\$ 1,712,761.93
Total:	\$ 3,446,500.38	\$ 312,824.78	\$ 3,759,325.16

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 2020-2021 in accordance with the chart of accounts for the Town of Marshville.

General Fund Revenues		
Ad Valorem Taxes		\$822,640
Motor Vehicles		\$92,376
Prior Year Tax Collection		\$13,650
Tax Penalties & Interest		\$3,900
Privilege Licenses (Beer/Wine)		\$200
NCDOT Mowing		\$2,730
Interest On Investments		\$9,600
Miscellaneous		\$1,000
Tower Rent		\$34,200
Franchise Tax - Utilities		\$190,000
Solid Waste Disposal Tax		\$1,700
Powell Bill Allocation		\$64,555
Sales Tax Art. 39		\$74,400
Sales Tax Art. 40		\$52,000
Sales Tax Art. 42		\$39,200
Sales Tax Art. 44		\$12,000
Sales Tax Hold Harmless		\$52,000
ABC Lease Payments		\$24,000
Beer & Wine Tax Distribution		\$11,300
Planning/Zoning Fees		\$1,450
Court Costs Fees & Charges		\$1,700
Community Outreach Donations		\$8,000
Refuse Collection Fees		\$230,000
Cemetery - Sale Of Lot		\$6,000
Recreation Activity Fee		\$250
Facilities Rental Fee		\$400
	General Fund Revenues	\$1,749,250
	Encumbered Fund Balance	\$297,313
Total General Fund Revenues		\$2,046,563

General Fund Expenditures	
Governing Body	\$88,849
General Government	\$330,252
Community Development	\$87,441
Public Buildings	\$69,958
Police	\$859,265
Streets	\$171,271
Powell Bill	\$62,800
Sanitation	\$220,023
Parks & Recreation	\$156,705
Non Departmental	\$0
TOTAL GENERAL FUND EXPENDITURES	\$2,046,563

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 2020-2021 in accordance with the chart of accounts for the Town of Marshville.

Enterprise Fund Revenues	
Interest On Investments	\$5,850
Miscellaneous Income	\$100
Asset Inventory Grant	\$150,000
Charges Utilities Water	\$700,000
Charges Utilities Sewer	\$800,000
Late Fees	\$25,000
Returned Check Fee	\$300
Service Initiation Fee	\$4,000
Tap Fees - Water	\$4,000
Tap Fees - Sewer	\$8,000
Total Enterprise Revenue	\$1,697,250
Encumbered Fund Balance	\$15,512
TOTAL ENTERPRISE FUND REVENUES	\$1,712,762

Enterprise Fund Expenditures	
Water Operations	\$ 794,404.41
Sewer Operations	\$ 918,357.53
Non Departmental	\$ -
TOTAL ENTERPRISE FUND EXPENDITURES	\$1,712,762

Section 3: Levy of Taxes

There is hereby levied a tax at the rate of fifty-one cents (\$0.51) per one hundred dollars (\$100) valuation of property as listed for taxes as of January 1, 2020, for the purpose of raising the revenue listed Ad Valorem Taxes 2020-2021 in the General Fund Section 1 of this ordinance. This rate is based on a valuation of property for purposes of taxation of \$195,016,066 (real and personal property of \$175,328,112 and motor vehicles of \$19,687,954) and an estimated rate of collection of 92%. The conservative rate of 92% was used due to the COVID-19 Pandemic and the uncertainty of any negative effects on the collection of taxes.

Section 4: Fees & Charges

There is hereby established, for Fiscal Year 2020-2021, various fees and charges as contained in Section 3 of 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 \$15,000. 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 \$15,000 without a report being required.

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 2020-2021 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 _____ day of June, 2020.

Larry Smith, Mayor

Attest:

Ann F. Sutton, Town Clerk

Marshville Town Hall
201 West Main Street
Marshville, NC 28103

TOWN OF MARSHVILLE

est. 1877

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

FY 2020 - 2021 FEE SCHEDULE

Administration

Copies	\$0.15 per page
Budget Notebook	\$20.00
Code of Ordinances	\$20.00
4 gigabyte USB Drive	\$5.00 per drive
Returned Check/Bank Draft	\$35.00 per occurrence

Police

Police Reports	\$3.00
Golf Cart Registration	\$15.00

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"	\$14.00	\$3.80	3/4"	\$25.50	\$8.30
	1"	\$38.10	\$3.80	1"	\$65.80	\$8.30
	1 1/2"	\$62.50	\$3.80	1 1/2"	\$112.00	\$8.30
	2" - 6"	\$86.30	\$3.80	2" - 6"	\$158.50	\$8.30
	2-3/4"	\$28.00	\$3.80	2-3/4"	\$51.00	\$8.30
	3-3/4"	\$42.00	\$3.80	3-3/4"	\$76.50	\$8.30
				Flat rate	\$48.30	-
	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"	\$28.00	\$7.60	3/4"	\$58.70	\$12.10
	1"	\$76.20	\$7.60	1"	\$109.00	\$12.10
	1 1/2"	\$125.00	\$7.60	1 1/2"	\$148.70	\$12.10
	2" - 6"	\$172.60	\$7.60	2" - 6"	\$218.50	\$12.10
	2-3/4"	\$56.00	\$7.60	2-3/4"	\$117.40	\$12.10
				Flat rate	\$88.30	-

Bulk Water Purchasing

Hydrant Meter Usage Fee (per installation)	\$50.00
Bulk Water Rate	\$7.60 per 1,000 gallons

Tap Fees

	Water		Sewer	
	Meter Size	Amount	Meter Size	Amount
Inside Town Limits	3/4"	\$1,200.00	4"	\$3,500.00
	1"	\$1,500.00		
	1.5"	\$2,100.00		
	2"	\$2,800.00		
		Any Size Greater Than 2" Provided at Cost	Over 4"	Determined on a case by case basis

Outside Town Limits	Water		Sewer	
	Meter Size	Amount	Meter Size	Amount
	¾"	\$2,245.00	4"	\$3,800.00
	1"	\$2,750.00		
	1.5"	\$3,975.00		
	2"	\$4,885.00		
		Any Size Greater Than 2" Provided at Cost	Over 4"	Determined on a case by case basis

Capacity Fees

Water		Sewer	
Meter Size	Amount	Meter Size	Amount
¾"	\$1,441.00	¾"	\$3,297.00
1"	\$2,565.00	1"	\$5,868.00
1.5"	\$5,751.00	1.5"	\$13,157.00
2"	\$10,261.00	2"	\$23,472.00
3"	\$23,071.00	3"	\$52,776.00
4"	\$41,044.00	4"	\$93,890.00
6"	\$92,349.00	6"	\$211,252.00
Other	Calculated per Project	Other	Calculated per Project

Other Utility Fees

Utility Deposit	\$150.00
Exclusion of S.S. Deposit	\$150.00 + 3 times base rate
Service Initiation	\$25.00
After Hours Reconnect	\$20.00
Service Call	\$25.00
After Business Hours Appointment	At cost

Penalty Fees

Late Fee	\$25.00
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Tampering Fees

1st Offense	\$150.00 + Costs
2nd Offense	\$300.00 + Costs
3rd offense	\$500.00 + Costs

Solid Waste Fees

Inside Town Limits	Solid Waste Service Charge (Base Fee)	\$6.39
	Garbage Disposal Fee per Cart	\$10.39
	Recycling Disposal Fee per Cart	\$2.45
	Cart Fee (per cart)	\$1.92
Outside Town Limits	(This rate applies only to existing customers. Services are no longer extended outside city limits)	
	Solid Waste Service Charge (Base Fee)	\$12.78
	Garbage Disposal Fee per Cart	\$20.78
	Recycling Disposal Fee per Cart	\$4.90
	Cart Fee (per cart)	\$1.92

Cemetery Plots

Resident	\$1,250.00
Non-Resident	\$2,000.00

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	\$0.35 per page (Available Free Online)
Marshville Development Ordinance (with binder)	\$150.00 per copy

Certified Copies

\$3.00 first page, \$0.12 each additional page

Maps

8.5" x 11" & 8.5 x 14"

\$1.00

11" x 17"

\$2.00

Custom Work

Cost determined based on request

Planning Board Fees

Application for Rezoning or change in Town Plan

\$600.00 + \$50 advertising fees

Application for Conditional Use Permit

\$500.00 + \$50 advertising fees

Application for Ordinance Amendment/General Plan Amendment

\$550.00 + \$50 advertising fees

Vested Rights

\$400.00

Vested Rights Extension

\$150.00

Board of Adjustment Fees

Application for Variance

\$600.00 + \$50 advertising fees

Application for Special Use Permit

\$500.00 + \$50 advertising fees

Appeal Zoning Administrator's Decision

\$600.00 + \$50 advertising fees

Land Development Review Fees

Sketch Plat review/consultation (after 1st review)

\$100.00 per session

Site Plan Review

\$225.00 + \$5 per acre

Double Permit (where construction begins without the appropriate permits in place)

Permit cost shall be doubled

Development (Zoning) Permit Fees

Fences

\$0.00

Single Family Home including Mobile Home

\$50.00 per lot + \$35 if design review

Multi-family

\$50.00 per building + \$5 per unit

Non-Residential-Commercial, Industrial, Other

\$50.00 unit + zoning site plan review, if applicable

Single Family Home (In floodplain)

\$100.00 lot

Multi-family/Non-Residential (floodplain)

\$150.00 unit

Temporary Use Permit

\$75.00

Temporary Construction Trailer

\$75.00

Zoning Verification Letter/Business Change of Use Permit

\$20.00

Sign Permit Fees

Permanent Signs

\$50.00 each

Temporary Signs

\$25.00 each

Billboard Signs

\$200.00 each

Subdivision Fee Schedule

Conveyance Plat

\$10.00 per new lot

Exemption/Recombination Plat

\$10.00

Preliminary Plat Review - less than 24 lots

\$450.00

Preliminary Plat Review - 24 or more lots

\$1,900.00 plus \$20 per lot over 100

Preliminary Plat - Applicant Appeal

\$100.00

Preliminary Plat - Minor Revision

\$250.00

Preliminary Plat - Major Revision

\$250.00

Final Plat Review - Major Subdivision

\$175.00 per map

(If a third submittal is required an additional fee will be collected)

Final Plat Review - Minor Subdivision

\$50.00 per map sheet

(If a third submittal is required an additional fee will be collected)

Letter of Credit Bond/Review

\$100.00 plus Engineer's Cost

Time Extension for Plat Approval

\$150.00

Sketch Plat Review

\$100.00

Engineering Plan Review and Construction Administration Fees*Plan Review*

Roadway (public and/or private)

\$0.95 per LF of Street Centerline

Parking/Loading areas (including access)

\$0.04 per square foot

Storm Drainage	\$1.00 per LF of Street Centerline
Water Lines	\$0.75 per LF of pipe
Sewer Lines	\$0.75 per LF of pipe
Stormwater Quality and/or Stormwater Detention Facilities	\$2,000.00 per plan or per subdivision

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.

Construction Administration

Roadway (public and/or private)	\$1.05 per LF of Street Centerline
Storm Drainage	\$1.00 per LF of Street Centerline
Water Lines	\$0.75 per LF of pipe
Sewer Lines	\$0.75 per LF of pipe
Stormwater Quality and/or Stormwater Detention Facilities	\$3,000.00 each

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	\$100.00	includes posts and hardware
4 bladed street naming signs	\$150.00	includes posts and hardware

Parks & Recreation

Classes & Workshops \$1.00 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			
Resident, Non-Profit, Civic, Community	\$25.00	+ \$25.00 Refundable Deposit	
Non-Resident	\$40.00	+ \$25.00 Refundable Deposit	
Ball Field			
Resident, Non-Profit, Civic, Community	\$35.00	+ \$25.00 Refundable Deposit	
Non-Resident	\$60.00	+ \$25.00 Refundable Deposit	
BALL FIELD ALL DAY RENTAL ---- PER FIELD			
Resident, Non-Resident, Non-Profit, Civic, Community	\$125.00	+ \$50.00 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

TOWN OF MARSHVILLE

2020-2021 Calendar

July '20						
Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

August '20						
Su	M	Tu	W	Th	F	Sa
						1
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9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

September '20						
Su	M	Tu	W	Th	F	Sa
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13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

October '20						
Su	M	Tu	W	Th	F	Sa
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18	19	20	21	22	23	24
25	26	27	28	29	30	31

November '20						
Su	M	Tu	W	Th	F	Sa
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8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

December '20						
Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

January '21						
Su	M	Tu	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

February '21						
Su	M	Tu	W	Th	F	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28						

March '21						
Su	M	Tu	W	Th	F	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

April '21						
Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

May '21						
Su	M	Tu	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

June '21						
Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

*On 6/17/16 Council voted to amend the meeting calendar so that when a holiday falls on a regular meeting date, the meeting will be the next day.

Unless otherwise publicized, all meetings will begin at 7:00 p.m. at the Marshville Town Hall.

Regular Meetings*
6-Jul
3-Aug
8-Sep
5-Oct
2-Nov
7-Dec
4-Jan
1-Feb
1-Mar
5-Apr
3-May
7-Jun

Planning Board
13-Jul
10-Aug
14-Sep
12-Oct
9-Nov
14-Dec
11-Jan
8-Feb
8-Mar
12-Apr
10-May
14-Jun

Work Sessions*
20-Jul
17-Aug
21-Sep
19-Oct
16-Nov
21-Dec
19-Jan
15-Feb
15-Mar
19-Apr
17-May
21-Jun

Holidays
3-Jul
7-Sep
11-Nov
26-Nov
27-Nov
23-Dec
24-Dec
25-Dec
1-Jan
18-Jan
2-Apr
31-May

Town of Marshville, North Carolina

FY 2020-2021 Annual Budget

Budget Message

July 1, 2020

Per Section 159-11 of the North Carolina General Statutes, the 2020-2021 Fiscal Year Budget for the Town of Marshville is submitted for your consideration. This budget is the product of a team effort, and I would like to thank the Mayor, the Town Council, and the Staff for their assistance. This budget will serve as our operating guide, as well as a financial and planning tool for the coming year. A town's budget should be the chief financial document that guides that Municipality.

The focus of this budget is more on subjective changes, rather than format changes. Overall, there have been minimal changes in reporting. Department definitions remain the same, and employees' salaries mostly remain the same percentage in each department. Likewise, the assigned number of employees in each department has remained the same, except for the Parks and Recreation Department, which reflects the addition of a Parks and Recreation Director.

Because of the uncertain impact of the COVID-19 pandemic, this budget does not reflect a salary increase for any employee. Though we were unable to provide a COLA increase, we certainly value our employees and understand the importance of retaining trained personnel, as opposed to hiring and training new personnel. For that reason, this budget does reflect health benefits that are vastly improved over previous plans.

Also, because of the uncertainty of COVID-19 impact, other adjustments had to be made. As of this date, the Governor is allowing individual businesses to open with certain restrictions in place, which enables us to be cautiously optimistic. However, I believe that this pandemic will have far-reaching implications. Thus, I have prepared this budget with that thought in mind. However, there may be an increased need for budget amendments this year when compared to previous years. For example, there are several grant opportunities that we had planned to apply for that may not be offered this year. As a result, I did not budget matching funds. Should they become available, and we receive those grant funds, a budget amendment will be necessary to incorporate the matching funds into the budget.

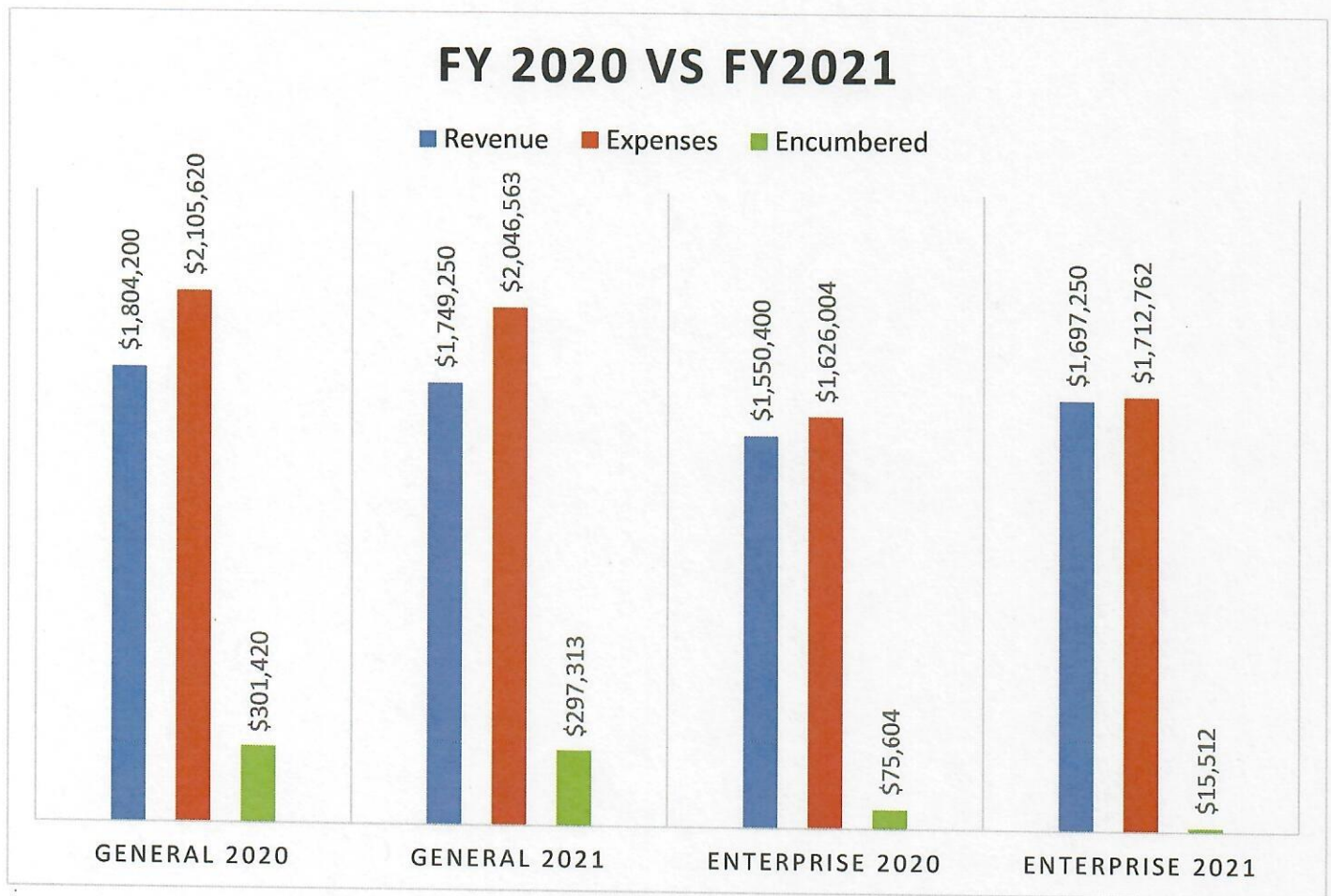
As is a general practice in municipal government, the 2019-2020 budget was balanced by appropriating Fund Balance in both the General Fund and the Enterprise Fund. A total of \$377,024.00 was allocated from the Fund Balance to balance last year's budget. Fortunately, "allocated" from the Fund Balance is not the same as "withdrawing" from the Fund Balance. With 92% of the fiscal year completed, we have only expended 79.5% of anticipated expenses, while collecting 94.59% of Year-to-Date revenues anticipated.

2019-2020 OPERATING BUDGET				
	REVENUES	MINUS EXPENSES	FUND BALANCE	
2020 ANTICIPATED	\$3,354,600.00	\$3,731,624.00	-\$377,024.00	ENCUMBERED
2020 (YTD) GEN. FUND	\$1,892,672.00	\$1,808,260.00	+\$84,412.00	POSITIVE
2020 (YTD) ENT. FUND	\$1,280,325.00	\$1,157,152.00	+\$123,173.00	POSITIVE

I am submitting a balanced budget, as required by the North Carolina Local Government Budget and Fiscal Control Act. As in past years, it was necessary to allocate monies from the Fund Balance for the General Fund as well as the Enterprise Fund, as illustrated by the following table.

2020-2021 OPERATING BUDGET				
	REVENUES	MINUS EXPENSES	FUND BALANCE	
GENERAL FUND	\$1,749,250.00	\$2,046,563.00	\$297,313.00	ENCUMBERED
ENTERPRISE FUND	\$1,697,250.00	\$1,712,762.00	\$15,512.00	ENCUMBERED

The chart reflects an overall decrease of 17.03% in Encumbered Fund Balance from last year. Staff will continue to work towards the goal of producing a balanced budget without appropriating any funds from the fund balance. At this point, however, the Town is fortunate in having reserves of 41.49% of planned costs. The LGC recommends maintaining a minimum reserve equal to 8% of planned expenditures, and 8% of \$2,046,563.00 is \$163,725.00. At the end of last year, the Town's unrestricted fund balance in the General Fund was \$851,989.00.



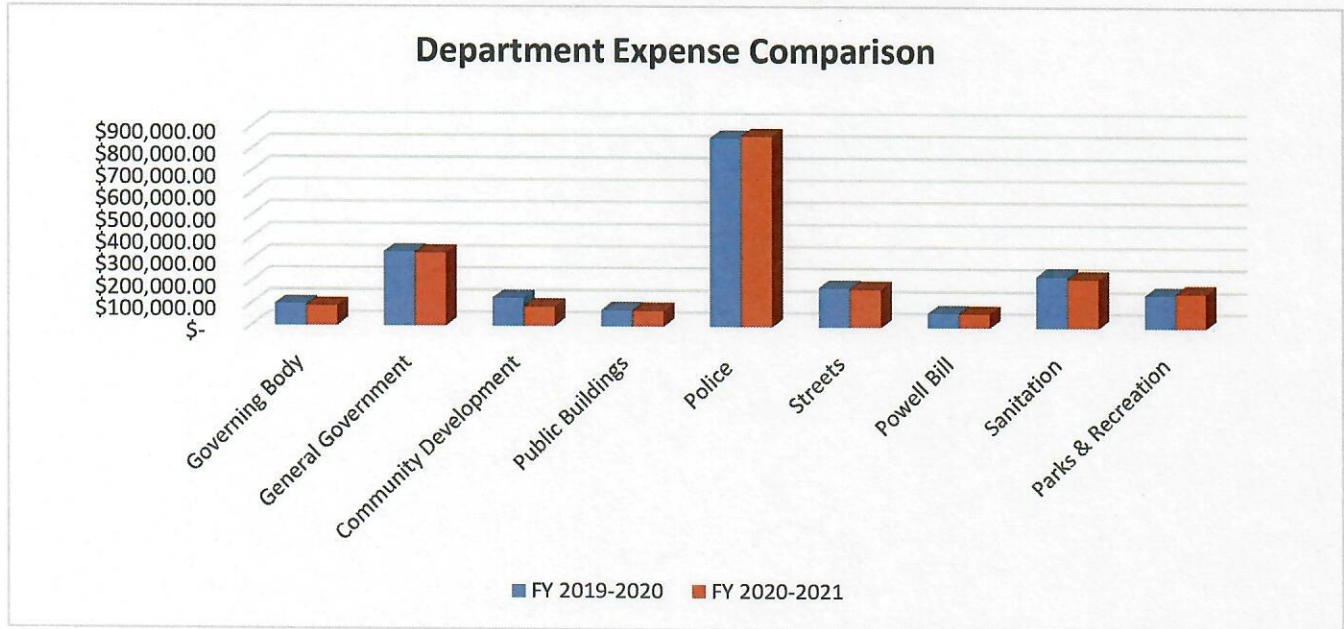
General Fund

The General Fund is used to account for resources traditionally associated with a government that is not required legally 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 present a clear understanding of the costs of providing certain services. Personnel assigned to a specific functional area are paid from that department.

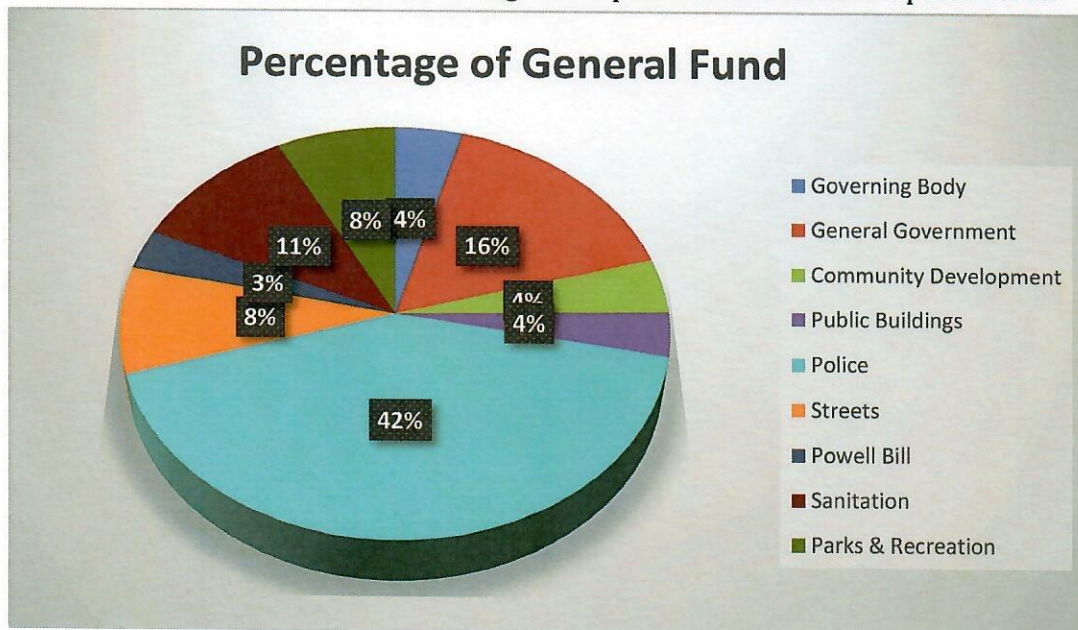
The total expenditure budget for the General Fund is \$2,046,563.00 representing a decrease of \$59,057.00 from

FY 2019-2020. Every effort was made to control general fund expenditures to avoid the need for a property tax increase. Our property tax rate remains \$0.51 per \$100.00 of assessed value. Presently we have the second-highest tax rate of the fourteen municipalities in the County. The main reason for this is the depressed value of the property within our Municipality. As we attract more residents and businesses of increased value, we will be able to reduce our tax rate at some point. However, it may be necessary to increase that rate in future budgets (at least temporarily).

The following chart will show a comparison of each department's expenditures for FY 2020 versus FY 2021. It shows that all departments had a decrease in the expenses except for two; the Police Department and the Parks and Recreation Department. These increases were necessary to maintain a professional and well-trained police force, and in the case of the Parks and Recreation Department, for us to begin positioning ourselves to attract more residents and businesses by improving quality of life values.



The police department continues to be the Town's most significant expense, accounting for 43% of the budgeted costs, which is common among municipalities that maintain a police force.



Revenues, Tax Rate, and User Fees

As mentioned before, there are no changes proposed in the ad valorem tax rate for FY 2020-2021, and water and sewer rates remain the same. There is a suggested fee increase of \$1.00 to the solid-waste cart fee in anticipation of the Council's desire to pay part of the cost of cart replacement for the customer. Most changes in other user fees are in our new Parks and Rec Fee Chart, in anticipation of several programs and services that are to come.

Department Expenditures

Governing Body

The most significant change is the decrease in the annual contribution to the Beaver Lane Fire Department from \$45,000 back to the \$25,000 that was previously contributed. The Council's final decision is an appropriation of \$35,000. The Council's decision was based on #1) the County's decision to change from a fire fee to a fire tax, #2) the citizens already fund the fire department through their fire tax, their County taxes and this money comes from the citizens' town taxes, and #3) decrease in revenues that the Town will receive this year, and as a result, 77.78% of all departments reducing their budgets.

General Government

A decrease of 1.53%. No significant change.

Community Development

The Community Development Department's most significant line item decrease are a re-assignment of part of one salary, and the decision to bring the code enforcement duties "in-house."

Public Buildings

A decrease of 3.89%. There has been no significant change; however, this department may require some budget adjustments as the year progresses. We are hoping to work with SPCC to repair some of our public buildings. Because of the COVID-19 pandemic, this is a program that may not be available going forward. If it is not, a budget adjustment may be needed to institute some needed repairs.

Police

An increase of 0.97%. Included in this budget is an additional electronic speed limit sign to slow traffic down and improve safety. Money for one new vehicle is in this budget.

Street & Highways, Powell Bill

The Town owns and maintains over 11.8 miles of streets. The costs to maintain and improve those streets and associated expenses, other than those eligible for Powell Bill funding, are charged to this department. There is a decrease of 2.77% from FY 2019-2020.

Sanitation

The Sanitation department's initial costs are associated with garbage collection and recycling costs. We are in the third year of a five-year contract with a private company. Discussions will begin next year concerning future service with this company (or a different company) in search of the best service for the most economical cost, bearing in mind that we own our trash containers and will not need to rent from the company.

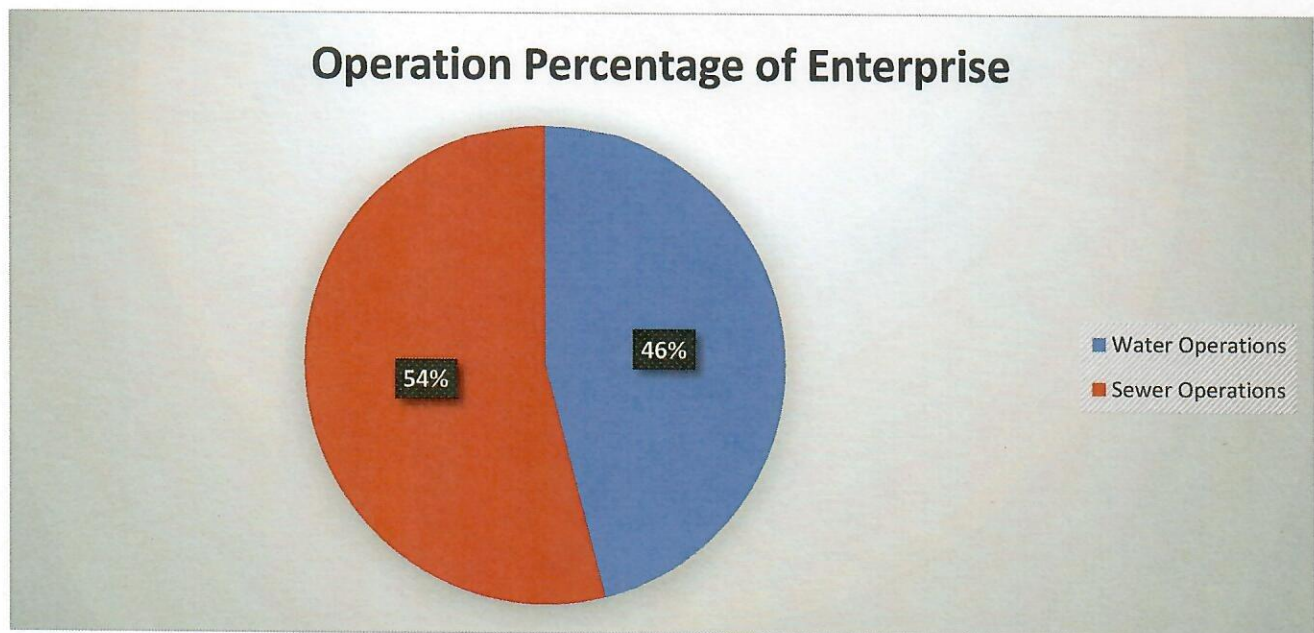
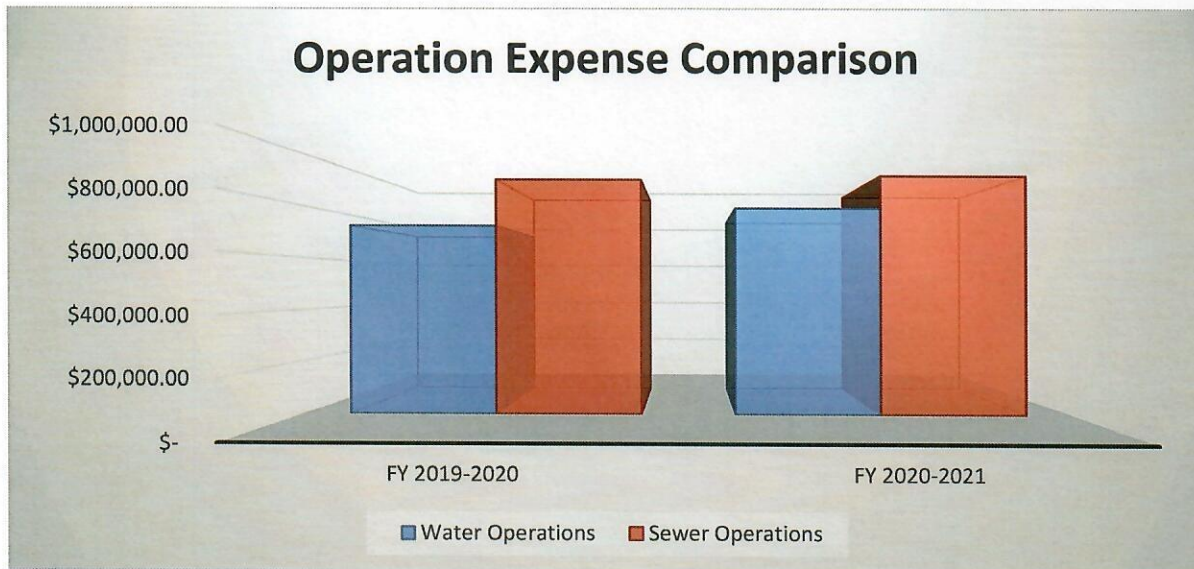
Parks & Recreation

The Parks & Recreation budget is higher than last year by 4.88%. The increase is due to hiring a full-time Park Director who has been given the assignment to not only improve the viability and safety of our park

but also to make our park one of the most sought out attractions in the County. Some of the added costs will be offset by the reduction in certain contracted services and bringing some tasks “in-house.”

Enterprise Fund

In addition to the General Fund, covering all typical government operations, the Town of Marshville operates two enterprises: the water system and the sewer system. These two enterprises should be managed as businesses. Revenues and expenditures are accounted for separately from other functions of the Town, and rates are established to cover all expenses of the enterprise. Because there is no decision about giving the system away, this budget includes a full accounting and operating guide for the Enterprise Fund. This budget reflects a grant for \$150,000.00 to assess the sewer system, make a complete inventory, and identify problem areas. Two huge problems have already been identified, and plans for their mitigation are under discussion. This budget also reflects loan payments on low/no interest loans Marshville received in the past.



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 the water and the cost of maintaining its water system that delivers the water to the county line. The rates charged by Anson County only cover the cost to get 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 both charge Marshville to pump and treat the Town's wastewater. Users of the public sewer system pay those costs plus the cost 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 to, it relies on both Anson and Union Counties for water and wastewater treatment. Because the Town does not own these operations, it cannot control the costs of treatment 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.

It is essential to understand that, though we have no control over the cost of treatment provided by the two Counties, we do maintain a limited amount of control over what business may or may not come to Marshville, and our future growth. Deliberations continue over the decision to give our entire enterprise system to Union County. The Council must weigh the cost of maintaining the system (and necessary charges) versus giving the system away (and subsequent fee increases) versus placing Marshville's entire future and growth potential into the hands of Union County. Perhaps it would be an easier decision if assurances could be made, in writing, for a certain amount of capacity to be allotted to Marshville for use (at Marshville's sole discretion) for future economic development.

Anson has proposed a water rate increase of 8% and a sewer rate increase of 13% this year. Despite those increases, and because we are not sure how the recent pandemic will affect our customers' ability to pay, our rate structure will remain the same as last year. We can cover these increases due to a reduction of penalty risks for this year.

Operations Expenditures

Water Operations

This department shows a 9.77% increase from last year due mostly to budgeting for a multi-year project to install electronically read water meters if we keep the system.

Sewer Operations

Sewer Operations show a less significant increase of 1.78%. Anson's proposed 13% (which equates to \$27,300.00) and the \$30,000.00 match for the Asset Inventory and Assessment Grant are the two biggest influencers of the 1.78% increase.

Respectfully submitted,

FRANKLIN D. DEESE, Town Manager
and Staff

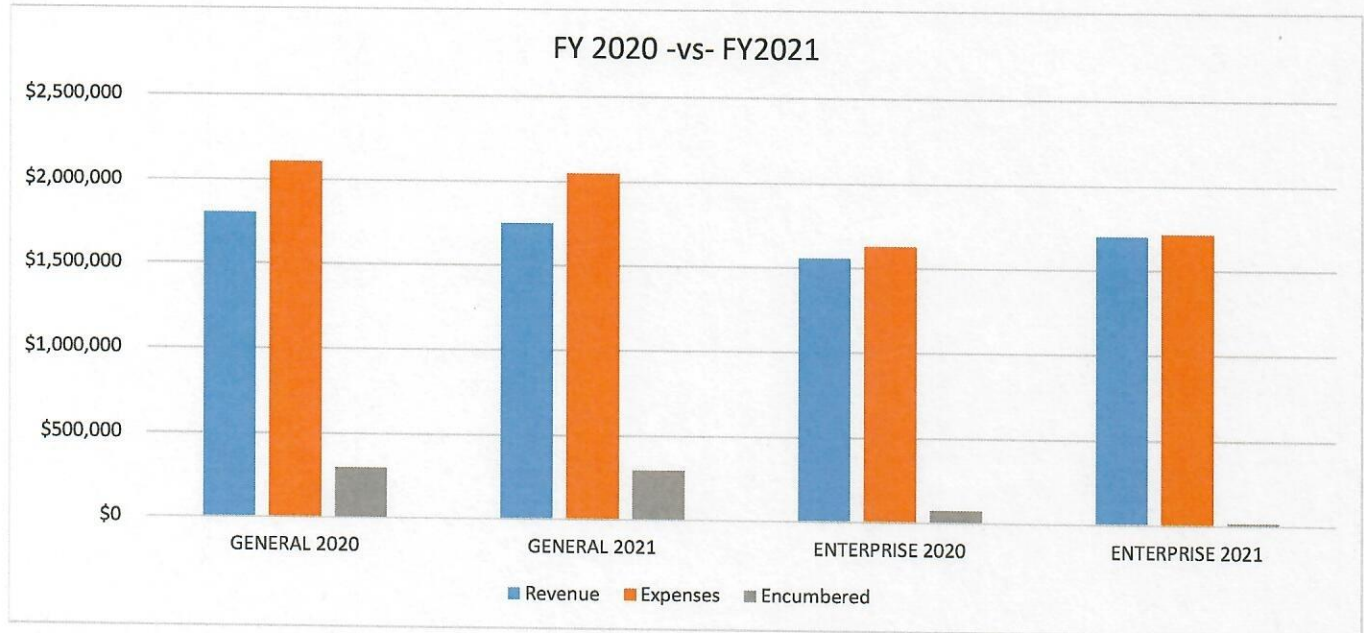
FY 2020 - 2021 Budget Summary

10 - General Fund Expenditures					
Department		FY 2019-2020 Budget	FY 2020-2021 Proposed	Increase (Decrease)	% Increase (Decrease)
4100	Governing Body	\$ 97,325.00	\$ 88,849.15	\$ (8,475.85)	-8.71%
4200	General Government	\$ 335,390.00	\$ 330,252.44	\$ (5,137.56)	-1.53%
4500	Community Development	\$ 127,050.00	\$ 87,440.71	\$ (39,609.29)	-31.18%
5000	Public Buildings	\$ 72,790.00	\$ 69,958.25	\$ (2,831.75)	-3.89%
5100	Police	\$ 850,995.00	\$ 859,264.51	\$ 8,269.51	0.97%
5600	Streets	\$ 176,110.00	\$ 171,270.53	\$ (4,839.48)	-2.75%
5700	Powell Bill	\$ 64,400.00	\$ 62,800.00	\$ (1,600.00)	-2.48%
5800	Sanitation	\$ 232,140.00	\$ 220,022.56	\$ (12,117.44)	-5.22%
6200	Parks & Recreation	\$ 149,420.00	\$ 156,705.08	\$ 7,285.08	4.88%
6600	Non Departmental	\$ -	\$ -	\$ -	
Totals		\$ 2,105,620.00	\$ 2,046,563.23	\$ (59,056.77)	-2.80%
10 - General Fund Revenues					
Projected Revenues		\$ 1,804,200.00	\$ 1,749,250.38	\$ (54,949.62)	-3.05%
Appropriated		\$ 301,420.00	\$ 297,312.85	\$ (4,107.15)	-1.36%
Totals		\$ 2,105,620.00	\$ 2,046,563.23	\$ (59,056.77)	-2.80%

30 - Enterprise Fund Expenditures					
Department		FY 2019-2020 Budget	FY 2020-2021 Proposed	Increase (Decrease)	% Increase (Decrease)
8280	Water Operations	\$ 723,695.00	\$ 794,404.41	\$ 70,709.41	9.77%
8290	Sewer Operations	\$ 902,309.00	\$ 918,357.53	\$ 16,048.53	1.78%
6601	Non Departmental	\$ -	\$ -	\$ -	
Totals		\$ 1,626,004.00	\$ 1,712,761.93	\$ 86,757.93	5.34%
30 - Enterprise Fund Revenues					
Projected Revenues		\$ 1,550,400.00	\$ 1,697,250.00	\$ 146,850.00	9.47%
Appropriated		\$ 75,604.00	\$ 15,511.93	\$ (60,092.07)	-79.48%
Totals		\$ 1,626,004.00	\$ 1,712,761.93	\$ 86,757.93	5.34%

FY 2020-2021 Budget Totals			
Total Revenues		\$3,446,500.38	2.74%
Total Expenditures		\$3,759,325.16	0.74%
Total Appropriated Fund Balances		\$312,824.78	-17.03%

	Revenue	Expenses	Encumbered
GENERAL 2020	\$1,804,200	\$2,105,620	\$301,420
GENERAL 2021	\$1,749,250	\$2,046,563	\$297,313
ENTERPRISE 2020	\$1,550,400	\$1,626,004	\$75,604
ENTERPRISE 2021	\$1,697,250	\$1,712,762	\$15,512



		FY 2019-2020	FY 2020-2021
10: GENERAL FUND REVENUES			
10-3010-0000	Ad Valorem Taxes	\$822,000	\$822,640
10-3010-0100	Motor Vehicles	\$82,000	\$92,376
10-3010-0500	Prior Year Tax Collection	\$21,000	\$13,650
10-3170-0000	Tax Penalties & Interest	\$6,000	\$3,900
10-3250-0000	Privilege Licenses (Beer/Wine)	\$-	\$200
10-3260-0000	Vehicle Rental Tax	\$-	\$-
10-3270-0000	NCDOT Mowing	\$4,200	\$2,730
10-3290-0000	Interest On Investments	\$12,000	\$9,600
10-3317-0000	Controlled Sub Tax	\$-	\$-
10-3318-0000	Police Grant	\$-	\$-
10-3318-0050	Pedestrian Planning Grant	\$-	\$-
10-3318-0100	Clean Fuel Technology Grant		\$-
10-3318-0200	CMAQ Grant Revenue	\$-	\$-
10-3319-0000	Police Calendar Sales	\$-	\$-
10-3319-0100	Police Event Services	\$-	\$-
10-3319-0200	Community Outreach Donations	\$-	\$-
10-3350-0000	Miscellaneous	\$1,000	\$1,000
10-3350-0100	Sale of Fixed Assets	\$-	\$-
10-3350-0200	Cash Short	\$-	\$-
10-3350-0500	Tower Rent	\$34,200	\$34,200
10-3360-0000	Insurance Proceeds	\$-	\$-
10-3360-0100	Reimbursement Proceeds	\$-	\$-
10-3370-0000	Franchise Tax - Utilities	\$195,000	\$190,000
10-3370-0100	Franchise Tax - Cable TV	\$-	\$-
10-3370-0200	Solid Waste Disposal Tax	\$1,700	\$1,700
10-3430-0000	Powell Bill Allocation	\$67,000	\$64,555
10-3450-0000	Local Option Sales Tax	\$-	\$-
10-3450-0010	Sales Tax Art. 39	\$93,000	\$74,400
10-3450-0020	Sales Tax Art. 40	\$65,000	\$52,000
10-3450-0030	Sales Tax Art. 42	\$49,000	\$39,200
10-3450-0040	Sales Tax Art. 44	\$15,000	\$12,000
10-3450-0050	Sales Tax Hold Harmless	\$65,000	\$52,000
10-3450-0100	ABC Tax Distribution	\$-	\$-
10-3450-0120	ABC Lease Payments	\$24,000	\$24,000
10-3450-0200	Beer & Wine Tax Distribution	\$11,300	\$11,300
10-3491-0000	Planning/Zoning Fees	\$1,450	\$1,450
10-3510-0000	Court Costs Fees & Charges	\$1,700	\$1,700
10-3510-2610	Community Outreach Donations	\$-	\$8,000

10-3520-000	Nuisance Abatement (Special Assessment)	\$-	\$-
10-3590-0000	Refuse Collection Fees	\$230,000	\$230,000
10-3590-0100	SW Cart Replacement Fee	\$-	\$-
10-3610-0000	Cemetery - Sale Of Lot	\$2,000	\$6,000
10-3610-0100	Cemetery - Donations	\$-	\$-
10-3610-0200	Cemetery - Grave Opening	\$-	\$-
10-3650-0000	Recreation Activity Fee	\$250	\$250
10-3650-0100	Grant for Park	\$-	\$-
10-3650-0120	Community Development	\$-	\$-
10-3650-0130	Park Donations	\$-	\$-
10-3650-0200	Park Concessions	\$-	\$-
10-3650-0300	Facilities Rental Fee	\$400	\$400
10-3710-0400	Late Fee	\$-	\$-
10-3834-0000	Property Leases	\$-	\$-
10-3984-0000	Transfer From 40 Fund	\$-	\$-
	Total General Fund Revenues	\$1,804,200	\$1,749,250
NOTES:			

		FY 2019-2020	FY 2020-2021
GOVERNING BODY 10-4100			
10-4100-0100	Board Member Compensation	\$8,700	\$11,500
10-4100-0500	FICA	\$675	\$849
10-4100-1000	Training/Continuing Education	\$1,300	\$1,000
10-4100-1100	Postage	\$150	\$150
10-4100-1400	Travel	\$1,500	\$1,000
10-4100-2600	Legal Advertising	\$200	\$200
10-4100-3300	Office Supplies	\$500	\$350
10-4100-3310	Meeting/Event Provisions	\$500	\$500
10-4100-3350	Departmental Supplies	\$500	\$5,000
10-4100-4500	Contracted Services	\$2,000	\$2,000
10-4100-4501	Contracted Services - Fire	\$45,000	\$35,000
10-4100-4504	Contracted Services - Private Motor Carrier, Inc.	\$-	\$-
10-4100-4505	Contracted Services	\$4,000	\$-
10-4100-4730	Prof. Services - Legal	\$5,500	\$4,500
10-4100-4740	Prof. Services - Accounting	\$16,000	\$16,000
10-4100-4750	Prof. Services - Other	\$500	\$500
10-4100-5300	Dues & Subscriptions	\$6,300	\$6,300
10-4100-5301	Service Charges & Fees	\$50	\$50
10-4100-5400	Insurance & Bonding	\$1,600	\$1,600
10-4100-5401	Workers Compensation	\$150	\$150
10-4100-5700	Miscellaneous Operating Exp	\$200	\$200
10-4100-8000	Election Expense	\$2,000	\$2,000
10-4100-8100	Donations To Organizations	\$-	\$-
	Total Governing Body	\$ 97,325	\$ 88,849
NOTES: Board Members have been put on a Quarterly Salary with added compensation for Special Meetings/Public Hearings, etc. Pay for CCOG and CRTPO meetings have been eliminated, other than reimbursement for miles driven in personal vehicle.			

		FY 2019-2020	FY 2020-2021
GENERAL GOVERNMENT 10-4200			
10-4200-0200	Salaries	\$191,000	\$192,761
10-4200-0220	Overtime Salaries	\$-	\$-
10-4200-0240	Incentives & Rewards	\$3,400	\$2,380
10-4200-0250	Unemployment Benefits	\$2,000	\$-
10-4200-0500	FICA	\$14,850	\$14,928
10-4200-0600	Group Insurance	\$22,900	\$21,646
10-4200-0700	Employer Retirement Contrib.	\$17,550	\$19,700
10-4200-0701	401(K) Retirement	\$7,000	\$6,747
10-4200-1000	Training/Continuing Education	\$7,000	\$12,000
10-4200-1100	Postage	\$500	\$500
10-4200-1200	Printing	\$900	\$900
10-4200-1300	Utilities	\$3,500	\$3,500
10-4200-1350	Telephone & Communication	\$3,000	\$3,000
10-4200-1400	Travel	\$4,000	\$4,000
10-4200-1500	Maint & Repairs - Buildings	\$6,000	\$3,000
10-4200-1600	Maint & Repairs - Equipment	\$500	\$500
10-4200-1700	Maint & Repairs - Vehicle	\$6,000	\$1,200
10-4200-2600	Legal Advertising	\$100	\$100
10-4200-3100	Motor Fuels	\$2,000	\$1,200
10-4200-3110	Vehicle Supplies	\$100	\$100
10-4200-3300	Office Supplies	\$1,100	\$1,100
10-4200-3310	Meeting/Event Provisions	\$250	\$250
10-4200-3350	Departmental Supplies	\$8,000	\$7,000
10-4200-3600	Uniforms	\$240	\$240
10-4200-4500	Contracted Services	\$8,800	\$8,800
10-4200-4507	Contracted Services-Maintenanc	\$2,700	\$2,700
10-4200-4730	Prof. Services - Legal	\$400	\$400
10-4200-4750	Prof. Services - Other	\$700	\$700
10-4200-5300	Dues & Subscriptions	\$1,400	\$1,400
10-4200-5301	Bank Fees & Service Charges	\$2,000	\$2,000
10-4200-5302	Collection Fee - Union Co.	\$15,000	\$15,000
10-4200-5400	Insurance & Bonding	\$1,500	\$1,500
10-4200-5401	Workers Compensation	\$800	\$800
10-4200-5700	Miscellaneous Operating Exp	\$200	\$200
10-4200-7200	Capital Outlay - Building	\$-	\$-
Total General Government		\$ 335,390	\$ 330,252

		FY 2019-2020	FY 2020-2021
COMMUNITY DEVELOPMENT 10-4500			
10-4500-0100	Board Member Compensation	\$4,000	\$4,500
10-4500-0200	Salaries	\$17,800	\$9,100
10-4500-0220	Overtime Salaries	\$-	\$-
10-4500-0240	Incentives & Rewards	\$400	\$125
10-4500-0250	Unemployment Benefits	\$200	\$-
10-4500-0500	FICA	\$1,750	\$706
10-4500-0600	Group Insurance	\$2,700	\$-
10-4500-0700	Employer Retirement Contrib.	\$1,700	\$-
10-4500-0701	401(K) Retirement	\$650	\$-
10-4500-1000	Training/Continuing Education	\$450	\$-
10-4500-1100	Postage	\$300	\$300
10-4500-1200	Printing	\$300	\$300
10-4500-1350	Telephone And Communication	\$800	\$700
10-4500-1400	Travel	\$450	\$-
10-4500-1500	Maint & Repair - Building	\$5,000	\$2,500
10-4500-1700	Maint & Repairs - Vehicle	\$300	\$300
10-4500-2600	Legal Advertising	\$1,000	\$1,000
10-4500-2610	Community Outreach/Activities	\$3,500	\$3,500
10-4500-3100	Motor Fuels	\$600	\$360
10-4500-3300	Office Supplies	\$100	\$100
10-4500-3350	Departmental Supplies	\$3,700	\$2,200
10-4500-3360	Departmental Supp. - Cemetery	\$200	\$200
10-4500-3600	Uniforms	\$100	\$100
10-4500-4500	Contracted Services	\$57,200	\$27,600
10-4500-4503	Contracted Serv. - Cemetery	\$18,000	\$18,000
10-4500-4730	Prof. Services - Legal	\$300	\$300
10-4500-4750	Prof. Services - Other	\$4,000	\$4,000
10-4500-5301	Fees/Penalties/SrvChrgs	\$150	\$150
10-4500-5400	Insurance & Bonding	\$500	\$500
10-4500-5401	Workers Compensation	\$800	\$800
10-4500-5700	Miscellaneous Operating Exp	\$100	\$100
10-4500-7200	Capital Outlay - Buildings	\$-	\$-
10-4500-7250	Capital Outlay - Vehicles	\$-	\$-
10-4500-7300	Capital Outlay - Other	\$-	\$-
10-4500-7350	Capital Outlay - Cemetery	\$-	\$-
10-4500-8150	Main Street Re-Development Program	\$-	\$10,000
	Total Community Dev	\$ 127,050	\$ 87,441
NOTES:			

		FY 2019-2020	FY 2020-2021
PUBLIC BUILDINGS 10-5000			
10-5000-0200	Salaries	\$23,690	\$23,063
10-5000-0220	Overtime Salaries	\$1,545	\$-
10-5000-0240	Incentives & Rewards	\$720	\$680
10-5000-0250	Unemployment Benefits	\$250	\$-
10-5000-0500	FICA	\$2,000	\$1,816
10-5000-0600	Group Insurance	\$5,500	\$6,185
10-5000-0700	Employer Retirement Contrib.	\$2,400	\$2,357
10-5000-0701	401(K) Retirement	\$910	\$807
10-5000-1300	Utilities	\$100	\$125
10-5000-1310	Utilities - Holiday/Events	\$3,500	\$3,500
10-5000-1350	Telephone & Communication	\$650	\$650
10-5000-1500	Maint & Repairs - Buildings	\$20,000	\$20,000
10-5000-1600	Maint & Repairs - Equipment	\$-	\$-
10-5000-2100	Rental - Building/Equipment	\$300	\$-
10-5000-3100	Motor Fuels	\$-	\$-
10-5000-3300	Supplies & Material	\$500	\$250
10-5000-3320	Treatment Chemicals	\$200	\$200
10-5000-3330	Signage	\$400	\$400
10-5000-3340	Holiday Supplies	\$2,000	\$2,000
10-5000-3350	Departmental Supplies	\$1,275	\$1,275
10-5000-3600	Uniforms	\$1,950	\$1,950
10-5000-4500	Contracted Services	\$2,200	\$2,000
10-5000-4507	Cont. Services - Maintenance	\$750	\$750
10-5000-4750	Prof. Services - Other	\$50	\$50
10-5000-5400	Insurance & Bonding	\$800	\$800
10-5000-5401	Workers' Compensation	\$800	\$800
10-5000-5700	Miscellaneous Operating Exp	\$300	\$300
10-5000-7200	Capital Outlay - Buildings	\$-	\$-
10-5000-7250	Capital Outlay - Vehicle	\$-	\$-
10-5000-7300	Capital Outlay - Other	\$-	\$-
10-5000-7400	Capital Outlay - Equipment	\$-	\$-
	Total Public Bldgs	\$ 72,790	\$ 69,958
NOTES:			

		FY 2019-2020	FY 2020-2021
POLICE DEPARTMENT 10-5100			
10-5100-0200	Salaries	\$436,205	\$445,982
10-5100-0220	Overtime Salaries	\$8,240	\$8,240
10-5100-0230	Temporary & Part Time Salaries	\$2,000	\$2,000
10-5100-0240	Incentives & Rewards	\$10,600	\$7,650
10-5100-0250	Unemployment Benefits	\$4,200	\$-
10-5100-0500	FICA	\$35,000	\$35,486
10-5100-0600	Group Insurance	\$63,300	\$69,578
10-5100-0700	Employer Retirement Contrib.	\$44,400	\$49,238
10-5100-0701	401(K) Retirement	\$23,000	\$22,711
10-5100-1000	Training/Continuing Education	\$4,000	\$3,000
10-5100-1100	Postage	\$300	\$300
10-5100-1200	Printing	\$400	\$300
10-5100-1300	Utilities	\$5,500	\$5,700
10-5100-1350	Telephone & Communication	\$9,500	\$5,700
10-5100-1400	Travel	\$1,000	\$800
10-5100-1500	Maint & Repairs - Buildings	\$1,200	\$1,200
10-5100-1600	Maint & Repairs - Equipment	\$200	\$200
10-5100-1700	Maint & Repairs - Vehicle	\$18,000	\$15,000
10-5100-2100	Rental - Building/Equipment	\$-	\$-
10-5100-2600	Legal Advertising	\$250	\$250
10-5100-2610	Community Outreach/Activities	\$2,500	\$2,500
10-5100-3100	Motor Fuels	\$32,000	\$32,000
10-5100-3110	Vehicle Supplies	\$1,500	\$1,200
10-5100-3300	Office Supplies	\$1,200	\$1,200
10-5100-3350	Departmental Supplies	\$16,500	\$16,500
10-5100-3600	Uniforms	\$8,000	\$7,000
10-5100-4500	Contracted Services	\$13,400	\$13,400
10-5100-4730	Prof. Services - Legal	\$900	\$900
10-5100-4750	Prof. Services - Other	\$1,300	\$1,000
10-5100-5300	Dues & Subscriptions	\$6,500	\$6,500
10-5100-5301	Fees/Penalties/SrvChrgs	\$100	\$100
10-5100-5400	Insurance & Bonding	\$16,000	\$16,000
10-5100-5401	Workers Compensation	\$17,500	\$17,500
10-5100-5700	Miscellaneous Operating Exp	\$200	\$320
10-5100-5800	Equipment - Controlled Sub.	\$1,300	\$1,000
10-5100-7200	Capital Outlay - Building	\$-	\$-
10-5100-7250	Capital Outlay - Vehicles	\$37,000	\$37,000
10-5100-7300	Capital Outlay - Other	\$-	\$4,010
10-5100-7400	Capital Outlay - Equipment	\$-	\$-

10-5100-8100	Clean Fuel Technology Grant	\$-	\$-
10-5100-8101	Clean Fuel Technology Match	\$-	\$-
		\$ 823,195	\$ 831,465
10-5100-0702	Special Separaton Allowance	\$27,800	\$27,800
	Total Police	\$ 850,995	\$ 859,265

NOTES:

		FY 2019-2020	FY 2020-2021
STREETS & HIGHWAY 10-5600			
10-5600-0200	Salaries	\$37,080	\$41,263
10-5600-0202	CHRISTMAS BONUS	\$-	\$-
10-5600-0220	Overtime Salaries	\$3,090	\$-
10-5600-0230	Temporary & Part-Time Salaries	\$-	\$-
10-5600-0240	Incentives & Rewards	\$1,200	\$1,105
10-5600-0250	Unemployment Benefits	\$340	\$-
10-5600-0500	FICA	\$3,200	\$3,241
10-5600-0600	Group Insurance	\$9,300	\$10,050
10-5600-0700	Employer Retirement Contrib.	\$3,750	\$4,217
10-5600-0701	401(K) Retirement	\$1,500	\$1,444
10-5600-1000	Training/Continuing Education	\$500	\$-
10-5600-1200	Printing	\$100	\$100
10-5600-1300	Utilities	\$2,400	\$2,400
10-5600-1320	Utilities - Street Lights	\$56,000	\$56,000
10-5600-1350	Telephone & Communication	\$600	\$600
10-5600-1400	Travel	\$200	\$-
10-5600-1500	Maint & Repairs - Buildings	\$400	\$400
10-5600-1600	Maint & Repair - Equipment	\$6,000	\$6,000
10-5600-1700	Maint & Repairs - Vehicles	\$4,500	\$4,500
10-5600-1800	Maint & Repair - System	\$10,000	\$5,000
10-5600-1810	Maint & Repairs - Sidewalks	\$500	\$1,000
10-5600-2100	Rental - Building/Equipment	\$300	\$100
10-5600-2600	Legal Advertising	\$-	\$-
10-5600-3100	Motor Fuels	\$3,000	\$2,250
10-5600-3110	Vehicle Supplies	\$150	\$100
10-5600-3320	Treatment Chemicals	\$500	\$500
10-5600-3330	Signage	\$2,200	\$1,500
10-5600-3350	Departmental Supplies	\$6,900	\$7,500
10-5600-3600	Uniforms	\$1,700	\$1,700
10-5600-4500	Contracted Services	\$6,100	\$6,100
10-5600-4507	Contracted Serv. - Maintenance	\$7,000	\$7,000
10-5600-4720	Prof. Services - Surveying	\$1,000	\$1,000
10-5600-4750	Prof. Services - Other	\$900	\$500
10-5600-5301	Fees/Penalties/SrvChrgs	\$100	\$100
10-5600-5400	Insurance & Bonding	\$1,500	\$1,500
10-5600-5401	Workers Compensation	\$4,000	\$4,000
10-5600-5700	Miscellaneous Operating Exp	\$100	\$100
10-5600-7200	Capitol Outlay - Buildings	\$-	\$-
10-5600-7250	Capitol Outlay - Vehicles	\$-	\$-

10-5600-7300	Captial Outlay - Other	\$-	\$-
10-5600-7400	Captial Outlay - Equipment	\$-	\$-
10-5600-7500	Captial Outlay - Powell Bill	\$-	\$-
	Total Streets & Highways	\$ 176,110	\$ 171,271

NOTES:

		FY 2019-2020	FY 2020-2021
POWELL BILL FUND 10-5700			
10-5700-1600	Maint & Repair - Equipment	\$1,500	\$1,500
10-5700-1700	Maint & Repair - Vehicles	\$-	\$-
10-5700-1800	Maint & Repair - System	\$8,000	\$6,000
10-5700-1810	Maint & Repair - Sidewalks	\$46,500	\$46,500
10-5700-2100	Rental Building/Equipment	\$-	\$-
10-5700-3100	Motor Fuels	\$1,100	\$1,100
10-5700-3110	Vehicle Supplies	\$200	\$200
10-5700-3320	Treatment Chemicals	\$300	\$300
10-5700-3330	Signage	\$1,500	\$1,500
10-5700-3350	Departmental Supplies	\$1,200	\$1,200
10-5700-4500	Contracted Services	\$-	\$-
10-5700-4507	Contracted Serv. - Maintenance	\$3,100	\$3,500
10-5700-4700	Prof. Services-Engineering	\$-	\$-
10-5700-4720	Prof. Services - Surveying	\$1,000	\$1,000
10-5700-7250	Capital Outlay - Vehicles	\$-	\$-
10-5700-7400	Capital Outlay - Equipment	\$-	\$-
10-5700-7500	Capital Outlay-Powell Bill Fnd	\$-	\$-
	Total Powell Bill	\$ 64,400	\$ 62,800
NOTES:			

		FY 2019-2020	FY 2020-2021
SANITATION 10-5800			
10-5800-0200	Salaries	\$40,200	\$34,165
10-5800-0220	Overtime Salaries	\$1,545	\$-
10-5800-0230	Temporary & Part-Time Salaries	\$-	\$-
10-5800-0240	Incentives & Rewards	\$1,230	\$765
10-5800-0250	Unemployment Benefits	\$390	\$-
10-5800-0500	FICA	\$3,300	\$2,672
10-5800-0600	Group Insurance	\$6,700	\$6,958
10-5800-0700	Employer Retirement Contrib.	\$3,900	\$3,492
10-5800-0701	401(K) Retirement	\$1,550	\$1,196
10-5800-1000	Training/Continuing Education	\$300	\$-
10-5800-1100	Postage	\$3,100	\$3,100
10-5800-1200	Printing	\$700	\$700
10-5800-1300	Utilities	\$700	\$700
10-5800-1350	Telephone & Communication	\$750	\$750
10-5800-1400	Travel	\$150	\$-
10-5800-1500	Maint & Repairs - Buildings	\$300	\$300
10-5800-1600	Maint & Repairs - Equipment	\$600	\$600
10-5800-1700	Maint & Repairs - Vehicle	\$800	\$500
10-5800-2100	Rental - Building/Equipment	\$-	\$-
10-5800-2600	Legal Advertising	\$-	\$-
10-5800-3100	Motor Fuels	\$700	\$700
10-5800-3110	Vehicle Supplies	\$100	\$-
10-5800-3350	Departmental Supplies	\$3,500	\$2,500
10-5800-3600	Uniforms	\$1,325	\$1,325
10-5800-4300	Landfill Charges	\$800	\$800
10-5800-4310	Recycling	\$16,000	\$16,000
10-5800-4500	Contracted Services	\$3,200	\$2,500
10-5800-4503	Contracted Serv. - Cemetery	\$-	\$-
10-5800-4505	Contracted Serv.- Garbage Coll	\$136,100	\$136,100
10-5800-4507	Contracted Serv. - Maintenance	\$-	\$-
10-5800-4600	Operating License & Permits	\$100	\$100
10-5800-4720	Prof. Services - Surveying	\$-	\$-
10-5800-4730	Prof. Services - Legal	\$-	\$-
10-5800-4750	Prof. Services - Other	\$100	\$100
10-5800-5301	Bank Fees & Service Charges	\$100	\$100
10-5800-5400	Insurance & Bonding	\$1,600	\$1,600
10-5800-5401	Workers Compensation	\$2,200	\$2,200
10-5800-5700	Miscellaneous Operating Exp	\$100	\$100
10-5800-7200	Capital Outlay - Buildings	\$-	\$-

10-5800-7250	Capital Outlay - Vehicles	\$-	\$-
10-5800-7300	Capital Outlay - Other	\$-	\$-
10-5800-7400	Capital Outlay - Equipment	\$-	\$-
	Total Sanitation	\$ 232,140	\$ 220,023

NOTES:

		FY 2019-2020	FY 2020-2021
PARKS & RECREATION 10-6200			
10-6200-0200	Salaries	\$26,600	\$55,000
10-6200-0202	Christmas Bonus	\$-	\$-
10-6200-0220	Overtime Salaries	\$-	\$-
10-6200-0230	Temporary & Part-Time Salaries	\$-	\$9,100
10-6200-0240	Incentives & Rewards	\$600	\$975
10-6200-0250	Unemployment Benefits	\$270	\$-
10-6200-0500	FICA	\$2,200	\$4,978
10-6200-0600	Group Insurance	\$4,100	\$7,731
10-6200-0700	Employer Retirement Contrib.	\$2,575	\$5,621
10-6200-0701	401(K) Retirement	\$1,000	\$1,925
10-6200-1000	Training/Continuing Education	\$800	\$-
10-6200-1100	Postage	\$100	\$100
10-6200-1200	Printing	\$350	\$350
10-6200-1300	Utilities	\$10,000	\$10,000
10-6200-1350	Telephone & Communication	\$1,100	\$1,100
10-6200-1400	Travel	\$500	\$-
10-6200-1500	Maint & Repairs - Buildings	\$35,000	\$15,000
10-6200-1600	Maint & Repairs - Equipment	\$2,000	\$3,000
10-6200-1700	Maint & Repairs - Vehicle	\$800	\$-
10-6200-2100	Rental - Building Equipment	\$-	\$-
10-6200-2600	Advertising	\$300	\$300
10-6200-2610	Park & Rec Outreach/Activities	\$6,000	\$7,000
10-6200-3100	Motor Fuels	\$800	\$650
10-6200-3110	Vehicle Supplies	\$50	\$-
10-6200-3300	Office Supplies	\$100	\$200
10-6200-3330	Signage	\$1,000	\$1,000
10-6200-3340	Holiday Supplies	\$150	\$150
10-6200-3350	Departmental Supplies	\$5,400	\$10,000
10-6200-3600	Uniforms	\$100	\$100
10-6200-4500	Contracted Services	\$22,100	\$4,000
10-6200-4507	Contracted Serv. - Maintenance	\$3,000	\$15,000
10-6200-4730	Prof. Services - Legal	\$-	\$-
10-6200-4750	Prof. Services - Other	\$50	\$50
10-6200-5300	Dues & Subscriptions	\$175	\$175
10-6200-5301	Fees/Penalties/SrvChrgs	\$100	\$100
10-6200-5400	Insurance & Bonding	\$1,800	\$1,800
10-6200-5401	Workers Compensation	\$1,200	\$1,200
10-6200-5700	Miscellaneous Operating Exp	\$100	\$100

10-6200-7200	Capital Outlay - Buildings	\$-	\$-
10-6200-7250	Capital Outlay - Vehicles	\$-	\$-
10-6200-7300	Capital Outlay - Other	\$10,000	\$-
10-6200-7400	Capital Outlay - Equipment	\$9,000	\$-
	Total Parks & Rec	\$ 149,420	\$ 156,705

NOTES:

		FY 2019-2020	FY 2020-2021
30: ENTERPRISE FUND REVENUES			
30-1350-0000	Utility Refunds	\$-	\$-
30-2290-0100	Contrib Spec Rev Fund	\$-	\$-
30-3290-0000	Interest On Investments	\$9,000	\$5,850
30-3350-0000	Miscellaneous Income	\$100	\$100
30-3350-0100	Sale of Fixed Assets	\$-	\$-
30-3350-0300	Donated Assets	\$-	\$-
30-3350-0400	Grant Proceeds	\$-	\$-
30-3350-0425	Clean Fuel Technology Grant	\$-	\$-
30-3350-0450	Asset Inventory Grant	\$-	\$150,000
30-3360-0000	Insurance Proceeds	\$-	\$-
30-3360-0100	Reimbursement Proceeds	\$-	\$-
30-3710-0000	Charges Utilities Water	\$700,000	\$700,000
30-3710-0100	Charges Utilities Sewer	\$800,000	\$800,000
30-3710-0200	Charges-County Sewer Inc	\$-	\$-
30-3710-0300	Delinquent Fees	\$-	\$-
30-3710-0400	Late Fees	\$25,000	\$25,000
30-3710-0500	Returned Check Fee	\$300	\$300
30-3710-0600	Service Initiation Fee	\$4,000	\$4,000
30-3710-0700	Service Call Fee	\$-	\$-
30-3710-0800	After Hours Reconnect Fees	\$-	\$-
30-3710-0900	Tampering Fee	\$-	\$-
30-3730-0000	Tap Fees - Water	\$4,000	\$4,000
30-3730-0100	Tap Fees - Sewer	\$8,000	\$8,000
30-3740-000	Bad Debts	\$-	\$-
30-3750-0100	Capacity Fees - Water	\$-	\$-
30-3750-0200	Capacity Fees - Sewer	\$-	\$-
30-3760-0000	Repairs for Other Companies	\$-	\$-
30-3800-0000	Capital Contributions	\$-	\$-
30-3850-0000	Intergov't Transfer of Assets	\$-	\$-
30-3940-0000	Transfer from Gen Fund	\$-	\$-
	Total Enterprise Revenue	\$ 1,550,400	\$ 1,697,250
NOTES:			

		FY 2019-2020	FY 2020-2021
WATER OPERATIONS 30-8280			
30-8280-0200	Salaries	\$79,400	\$74,483
30-8280-0220	Overtime Salaries	\$4,400	\$-
30-8280-0230	Temp. & Part-Time Salaries	\$-	\$-
30-8280-0240	Incentives & Rewards	\$2,000	\$1,870
30-8280-0250	Unemployment Benefits	\$770	\$-
30-8280-0500	FICA	\$6,600	\$5,841
30-8280-0600	Group Insurance	\$12,000	\$17,008
30-8280-0700	Employer Retirement Contrib.	\$7,750	\$7,612
30-8280-0701	401(K) Retirement	\$3,000	\$2,607
30-8280-1000	Training/Continuing Education	\$1,000	\$-
30-8280-1100	Postage	\$2,700	\$2,700
30-8280-1200	Printing	\$1,500	\$1,500
30-8280-1300	Utilities	\$12,000	\$12,000
30-8280-1350	Telephone & Communication	\$2,500	\$2,500
30-8280-1400	Travel	\$600	\$-
30-8280-1500	Maint & Repairs - Buildings	\$400	\$400
30-8280-1600	Maint & Repairs - Equipment	\$5,000	\$3,000
30-8280-1700	Maint & Repairs - Vehicle	\$4,000	\$4,000
30-8280-1800	Maint & Repair - System	\$30,000	\$30,000
30-8280-2100	Rental - Building/Equipment	\$500	\$500
30-8280-2600	Legal Advertising	\$1,500	\$1,500
30-8280-3100	Motor Fuels	\$6,500	\$6,500
30-8280-3110	Vehicle Supplies	\$300	\$300
30-8280-3300	Office Supplies	\$800	\$800
30-8280-3310	Meeting/Event Provisions	\$-	\$-
30-8280-3350	Departmental Supplies	\$54,000	\$54,000
30-8280-3360	Consumer Education	\$400	\$400
30-8280-3600	Uniforms	\$2,375	\$2,375
30-8280-4500	Contracted Services	\$38,500	\$40,000
30-8280-4507	Contracted Serv. - Maintenance	\$4,000	\$4,000
30-8280-4510	Service - Anson Water	\$210,000	\$226,800
30-8280-4520	Service - Union Water Hasty Rd Pump	\$600	\$600
30-8280-4530	Emergency Water Supply	\$-	\$5,000
30-8280-4600	Operating Licenses & Permits	\$1,700	\$1,700
30-8280-4700	Prof. Services-Engineering	\$7,000	\$7,000
30-8280-4745	Prof. Services - Lab Testing	\$9,000	\$9,000
30-8280-4750	Prof. Services - Other	\$600	\$600

30-8280-5101	Refunds	\$-	\$-
30-8280-5300	Dues & Subscriptions	\$500	\$500
30-8280-5301	Bank Fees & Service Charges	\$2,000	\$2,000
30-8280-5400	Insurance & Bonding	\$3,700	\$3,700
30-8280-5401	Workers Compensation	\$4,500	\$4,500
30-8280-5700	Miscellaneous Operating Exp	\$700	\$700
30-8280-5800	Penalties	\$168,000	\$-
30-8280-6000	Property Leases	\$1,400	\$1,400
30-8280-7200	Capital Outlay - Buildings	\$-	\$-
30-8280-7250	Capital Outlay - Vehicles	\$-	\$13,728
30-8280-7300	Capital Outlay - Other	\$-	\$-
30-8280-7400	Capital Outlay - Equipment	\$12,000	\$-
30-8280-7700	Capital Outlay - Water System	\$-	\$150,000
30-8280-7900	Capital Reserve Fund	\$-	\$-
30-8280-9700	Contribution to Debt Service	\$17,500	\$91,281
30-8280-9800	Contrib to Capital Project Fund	\$-	\$-
	Total Water Operations	\$ 723,695	\$ 794,404
NOTES:			

		FY 2019-2020	FY 2020-2021
SEWER OPERATIONS 30-8290			
30-8290-0200	Salaries	\$72,100	\$69,553
30-8290-0220	Overtime Salaries	\$4,200	\$-
30-8290-0240	Incentive & Rewards	\$1,750	\$1,700
30-8290-0250	Unemployment Benefits	\$700	\$-
30-8290-0500	FICA	\$5,975	\$5,451
30-8290-0600	Group Insurance	\$12,000	\$15,462
30-8290-0700	Employer Retirement Contr.	\$7,050	\$7,108
30-8290-0701	401(K) Retirement	\$2,750	\$2,434
30-8290-1000	Training/Continuing Education	\$1,000	\$-
30-8290-1100	Postage	\$2,900	\$2,900
30-8290-1200	Printing	\$1,600	\$1,000
30-8290-1300	Utilities	\$16,000	\$16,000
30-8290-1350	Telephone & Communication	\$4,834	\$4,834
30-8290-1400	Travel	\$600	\$-
30-8290-1500	Maint & Repairs - Buildings	\$400	\$400
30-8290-1600	Maint & Repairs - Equipment	\$7,000	\$7,000
30-8290-1700	Maint & Repairs - Vehicle	\$4,000	\$4,000
30-8290-1800	Maint & Repairs - System	\$13,000	\$11,000
30-8290-2100	Rental - Building/Equipment	\$500	\$300
30-8290-2600	Legal Advertising	\$1,000	\$1,000
30-8290-3100	Motor Fuels	\$6,200	\$6,200
30-8290-3110	Vehicle Supplies	\$400	\$400
30-8290-3300	Office Supplies	\$400	\$400
30-8290-3310	Meeting/Event Provisions	\$-	\$-
30-8290-3320	Treatment Chemicals	\$100	\$100
30-8290-3330	Signage	\$300	\$300
30-8290-3350	Departmental Supplies	\$14,000	\$14,000
30-8290-3600	Uniforms	\$2,150	\$2,150
30-8290-4500	Contracted Services	\$16,500	\$17,000
30-8290-4507	Contracted Serv. - Maintenance	\$2,400	\$3,000
30-8290-4520	Service - Anson Sewer	\$210,000	\$237,300
30-8290-4530	Service - Union Sewer	\$195,000	\$195,000
30-8290-4540	County Sewer Increase	\$-	\$-
30-8290-4600	Operating License & Permits	\$1,000	\$1,000
30-8290-4700	Prof. Services - Engineering	\$8,000	\$8,000
30-8290-4730	Prof Services - Legal	\$50,000	\$50,000

30-8290-4750	Prof. Services - Other	\$400	\$400
30-8290-5101	Refunds	\$-	\$-
30-8290-5301	Bank Fees & Service Charges	\$2,000	\$2,000
30-8290-5400	Insurance & Bonding	\$3,400	\$3,400
30-8290-5401	Workers Compensation	\$5,300	\$4,000
30-8290-5700	Miscellaneous Operating Exp	\$400	\$400
30-8290-5800	Penalties	\$168,000	\$-
30-8290-7200	Capital Outlay - Buildings	\$-	\$-
30-8290-7250	Capital Outlay - Vehicles	\$-	\$-
30-8290-7400	Capital Outlay - Equipment	\$12,000	\$3,000
30-8290-7600	Capital Outlay - Sewer System	\$20,000	\$13,192
30-8290-7900	Capital Reserve Fund	\$-	\$-
30-8290-8100	Clean Fuel Technology Grant	\$-	\$-
30-8290-8101	Clean Fuel Technology Match	\$-	\$-
30-8290-8150	Asset Inventory Grant		\$150,000
30-8290-8151	Asset Inventory Match & Fees		\$32,250
30-8290-9500	Depreciation	\$-	\$-
30-8290-9700	Contribution To Debt Service	\$25,000	\$24,723
30-8290-9800	Contribution To Capital Project	\$-	\$-
	Total Sewer Operations	\$ 902,309	\$ 918,358
NOTES:			