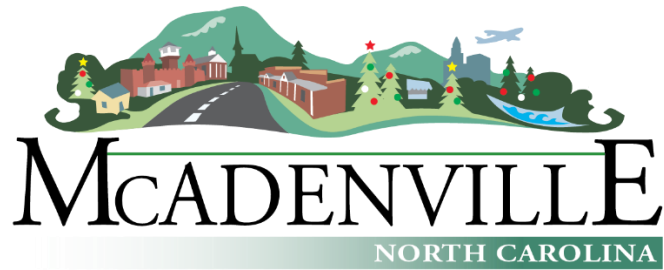


Approved Budget FY2023/2024

A public hearing for the FY2023-2024 budget was held Tuesday, June 13, 2023 at 6:00 PM in the Council Chambers of McAdenville Town Hall located at 163 Main Street, McAdenville.



May 31, 2023

The Honorable Jim Robinette, Mayor
Members of the Town Council
McAdenville, North Carolina

Subject: Fiscal Year 2023-2024 Proposed Municipal Budget

Dear Mayor Robinette and Members of the Town Council:

It is my pleasure to present to you the proposed Fiscal Year 2023-2024 budget for the Town of McAdenville, North Carolina, which provides the financial plan through which the municipal government will operate for the coming year. The budget has been prepared in accordance with Chapter 159, Article 3 of the NC General Statutes, the Local Government Budget and Fiscal Control Act.

Summary:

The Town of McAdenville is focused on creating an inclusive community for our residents and the new budget is designed to improve amenities, expand service staff, and support improvements in our historic downtown to attract new businesses and development. Capital projects that were placed on hold during the pandemic have received the green light and the completion of the future land use plan has laid the groundwork for concentrating redevelopment in areas that highlight the Town's best assets. Anticipated revenues are available to maintain the current level of government services, maintain Police and Fire protection, and the operation of the water and sewer utility. McAdenville's new budget continues to serve the needs of current residents and funds improvements that will spur the desired growth and begin the shift to making our Town a year-round destination for visitors.

The total Fiscal Year 2023-2024 budget for the Town of McAdenville is \$2,244,545.00. This is an increase of \$70,680.00 from the FY22-23 budget in the General Fund and Water & Sewer Fund combined.

Water & Sewer Fund	\$ 794,195.00
General Fund	<u>\$ 1,450,350.00</u>
Total	\$2,244,545.00

Water / Sewer Overview:

The Water & Sewer Fund will see a decrease in the budget of \$82,370 from FY23. This decrease is anticipated due to uncertainties related to the economy and inflation and how it will impact the Town's industrial plants which are the largest water consumers. Staff has recommended a conservative budgeting approach to maintain adequate cash flows to support normal operations and continue maintenance efforts.

Current capital improvement projects identified in the Town's water & sewer system are estimated to cost just under \$17 million dollars. Current reserves of \$1.2 million have been earmarked for smaller projects but the Town remains dependent on grant funding for larger projects. In July of 2020, the Viable Utility Reserve (VUR) program was established by the State Water Infrastructure Authority and the Local Government Commission to provide aid to at risk and distressed utilities in NC. By completing an Asset & Inventory Assessment, Merger Regionalization Study, collection system study, and rate study, the town was able to qualify for the state VUR program which provides opportunities for up to \$15 million in grant funding for approved CIP projects.

The Town submitted four applications for water and sewer system improvements to the Division of Water Infrastructure in 2022. To date, two applications have been approved and awarded grant funding totaling just over \$7 million dollars. The water system improvements grant for \$3,749,048.00 has begun preliminary engineering efforts and the water system rehabilitation grant award for \$3,269,750.00 will be available in the Spring of 2024. Both applications included key rehabilitation projects from the adopted capital improvement plan. Efforts to secure additional grant funding will be a priority as the Town continues collaboration and partnering efforts with TRU/City of Gastonia to establish conditions that will accommodate a desired future merger of the Town's water and sewer systems with those of Gastonia/TRU.

The Town partnered with NC Rural Water in 2021 to conduct a municipal rate study which outlines the increases necessary to maintain the town's current level of profitability in the enterprise fund over a five-year period. The recommendation of the study was for a yearly two percent increase over any wholesale increase. The City of Gastonia is not proposing an increase in wholesale rates in FY24; therefore, a two percent rate increase is recommended in this year's budget. This two percent increase would be effective on all water and sewer billings issued after July 1, 2023, and would impact the annual minimum billing rate of residents by less than thirteen dollars.

General Fund Overview:

The recommended General Fund budget includes no change to the ad valorem tax rate of .39 cents per \$100 assessed valuation. This rate will allow the Town to maintain its current financial stability and allow for planned capital improvements. Fund balance appropriations of \$53,850.00 were necessary to balance the budget.

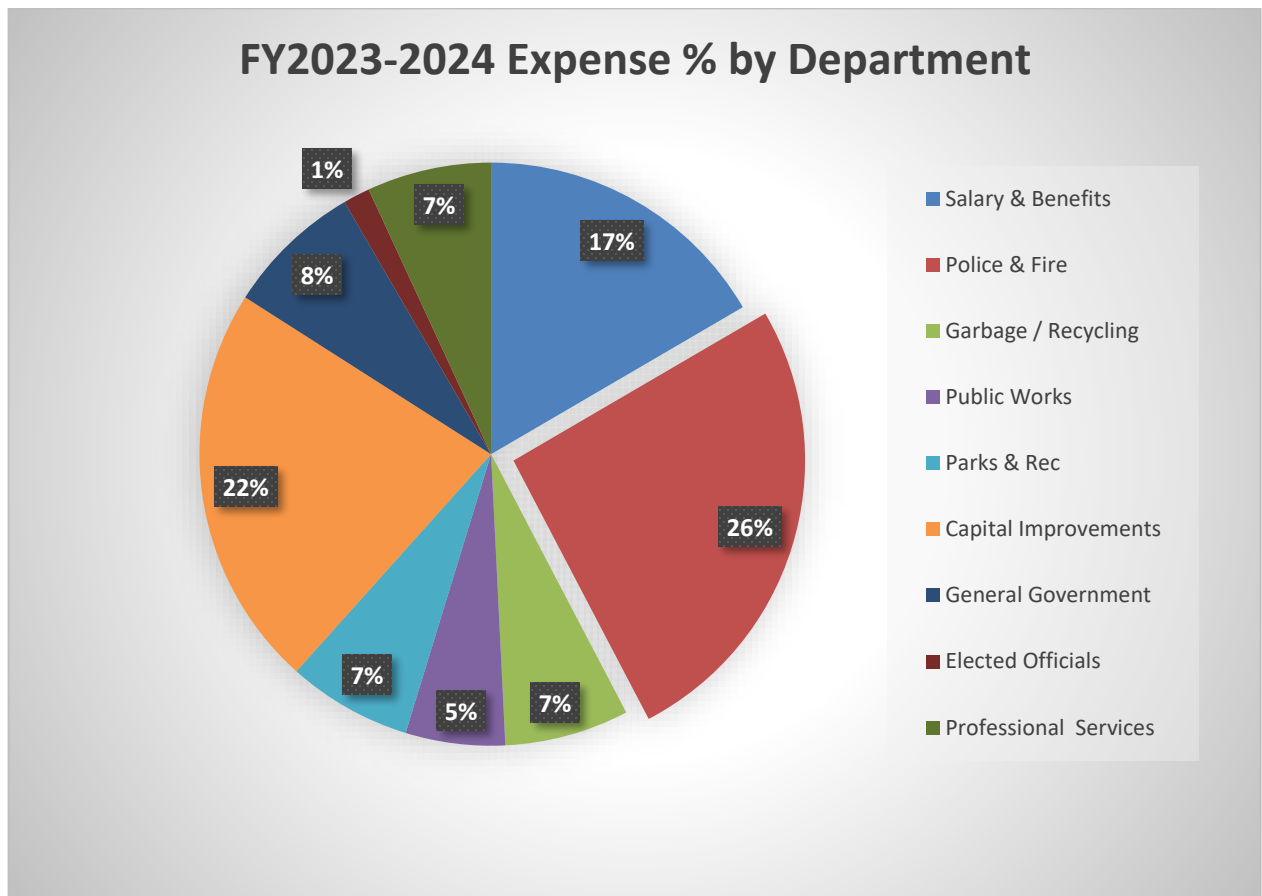
Gaston County's revaluation of real property as of January 1, 2023, increased the taxable value of real property in McAdenville to \$152,169,662 from \$94,193,591. Using the formula mandated by State law, the revenue-neutral tax rate for McAdenville is \$0.3062 per hundred dollars of value. The revenue neutral tax rate, as defined by G.S. 159-119(e), is the rate that is estimated to produce revenue for the next fiscal year equal to the revenue for the current fiscal year if no reappraisal had occurred.

The current revaluation increases McAdenville real property value by 62%. This is a significant increase however it is important to note that the Town's personal property valuation has declined 31% over the last three years, reducing the total taxable value by \$13 million dollars. McAdenville has also seen a 26% increase in the cost for providing Police and Fire Service along with a 42% increase in administrative and professional service costs during the same period.

The General Fund will have an increase in total anticipated revenues of \$153,050.00 from the previous year. This increase is attributed to increases in property tax collections and grant funding awarded from the Carolina Thread Trail for construction of the River Link trail.

The department breakdown for expenditures in the General Fund is as follows:

Salary & Benefits	\$ 240,600
Police & Fire	\$ 373,250
Garbage / Recycling	\$ 100,000
Public Works	\$ 80,000
Parks and Recreation	\$ 100,000
Capital Improvements	\$ 325,000
General Government	\$ 109,900
Elected Officials	\$ 21,600
Professional Services	\$ 100,000
Total	\$ 1,450,350



Increases in General Fund expenditures have been realized in the following departments: Salary & Benefits, Police & Fire Service, Parks & Recreation, Public Works, and Capital Expenditures. The largest increase is in Salary & Benefits with a 51% increase from the previous year. Employee retention has become more difficult since the great resignation brought about by the pandemic. Job classifications and pay ranges have been adjusted for existing positions, and funding for merit increases equal to 5 to 7 percent of current compensation are built into the new budget. In addition, two new staff positions are funded in the budget including a full-time finance officer, and a part-time clerical position. Directly related to the increasing cost for personnel is the expanded Christmas Town Safety budget. Additional local officers are needed to adequately staff and manage the various entrances into town due to personnel shortages with the State Highway Patrol and County Sheriff's office. To fill the traffic control positions the hourly rate of pay for officers has been increased to the standard off-duty rate with bonus pay for working on Christmas Eve and Christmas Day.

A shift in this year's budget from the last three years is a 54% increase in funding for capital improvement projects that enhance existing amenities and refurbish Town assets. Improvements to the McAdenville Greenway Park will continue with the addition of a picnic shelter, monument sign, park kiosks and directional signage. The Town has prioritized the River Link trail connector project and final engineer plans are scheduled for completion this fall. Efforts will move to seeking out grant opportunities for construction funding to combine with the \$150K grant award from the Carolina Thread Trail. The River Link trail connector will provide a paved pedestrian and bike trail from downtown McAdenville to Cramerton's Goat Island Park. Other capital improvement projects included in the new budget are street improvement on Rankin Road and Rankin Road Extension along with internal remodels for the McAdenville Fire Station and lower level of Town Hall.

Closing Comments:

McAdenville is famous for their annual Christmas Town celebration, but it is time to utilize other Town assets and move toward becoming a year-round destination for outdoor family fun and entertainment. Maintaining our small-town charm is the top priority; and by investing in our greenways along the South Fork River and supporting redevelopment of the downtown district, McAdenville can create an inclusive community for residents and generate additional revenues for continued fiscal stability. Town Council's vision for McAdenville's future is evolving, and the input and direction they provided in creating this year's budget is greatly appreciated. It is my opinion that the recommended Fiscal Year 2023-2024 budget meets the most important goals of the McAdenville Town Council, addresses essential services provided to the citizens, and responsibly funds capital projects focused on improving Town amenities and fostering a visually pleasing community.

I am extremely thankful for the opportunity to serve the McAdenville Town Council and its citizens and look forward to taking part in the redesign of the Town's downtown district and its exciting future.

Respectfully Submitted,

Lesley Dellinger

Lesley Dellinger
Town Administrator/Clerk

	GLAcct Desc	Type	FY2023 Budget	FY2023 Actual	FY2022 Budget	FY2022 Actual	Recommended FY 2024
FUND - 10 General Fund							
Type: REVENUES							
10-301-00	UTILITY FRANCHISE	R	\$270,000.00	\$210,278.38	\$270,000.00	\$273,376.87	\$270,000.00
10-301-01	PROPERTY TAXES	R	\$499,000.00	\$492,977.34	\$450,000.00	\$410,608.28	\$678,000.00
10-301-02	LOCAL OPT SALES TAX	R	\$200,000.00	\$184,069.94	\$170,000.00	\$215,283.41	\$200,000.00
10-301-03	Tag & Tax Property Taxes	R	\$30,000.00	\$35,915.56	\$28,000.00	\$36,934.25	\$35,000.00
10-301-04	POWELL BILL	R	\$22,000.00	\$25,892.31	\$18,000.00	\$25,706.82	\$24,000.00
10-301-05	GRANTS FROM STATE	R	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-301-07	GRANTS FROM CTT/Land Conservancy	R	\$0.00	\$0.00	\$0.00	\$0.00	\$150,000.00
10-301-08	SALES TAX REFUND	R	\$0.00	\$675.43	\$500.00	\$0.00	\$0.00
10-301-09	Solid Waste Disposal Fees	R	\$500.00	\$535.11	\$500.00	\$648.62	\$500.00
10-301-10	Alcohol/Beverage	R	\$2,500.00	\$0.00	\$2,500.00	\$3,544.13	\$3,000.00
10-301-12	ARPA-Special Project Fund/TRANSFER IN	R	\$107,000.00	\$107,241.69	\$0.00	\$0.00	\$0.00
10-302-00	INTEREST INCOME - G. F.	R	\$1,000.00	\$17,473.20	\$1,000.00	\$1,878.83	\$7,500.00
10-302-04	INTEREST INCOME - P. B.	R	\$25.00	\$1,374.39	\$25.00	\$110.78	\$500.00
10-303-00	BLDG. & ZONING FEES	R	\$2,000.00	\$2,885.00	\$1,000.00	\$2,576.00	\$2,000.00
10-303-04	MISC. INCOME	R	\$0.00	\$0.00	\$2,000.00	\$2,540.00	\$0.00
10-303-05	Transfers	R	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-303-08	CAPITAL PROJECT RESERVE	R	\$46,666.00	\$0.00	\$46,666.00	\$0.00	\$0.00
10-340-10	FUND BAL. APPROP. GEN FUND	R	\$116,609.00	\$0.00	\$0.00	\$0.00	\$53,850.00
10-340-11	Fund Balance-Powell Bill	R	\$0.00	\$0.00	\$15,000.00	\$0.00	\$26,000.00
Totals			\$1,297,300.00	\$1,079,318.35	\$1,005,191.00	\$973,207.99	\$1,450,350.00

FUND - 10 General Fund

Type: EXPENSES			FY2023 Budget	FY2023 Actual	FY2022 Budget	FY2022 Actual	Recommended FY 2024
10-410-01	TOWN COUNCIL PAY	E	\$20,000.00	\$18,333.37	\$17,250.00	\$16,575.00	\$20,000.00
10-410-36	FICA Expense	E	\$1,600.00	\$1,402.72	\$1,400.00	\$1,268.13	\$1,600.00
10-420-00	ADMINISTRATIVE DEPARTMENT	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-420-01	SALARIES - ADMINISTRATION	E	\$77,000.00	\$70,150.29	\$75,000.00	\$69,151.36	\$123,000.00
10-420-02	OTHER SALARIES - AP/BILLING	E	\$26,250.00	\$23,270.40	\$22,000.00	\$21,871.40	\$28,000.00
10-420-03	TEMP SALARIES / INTERN POSITION	E	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00
10-420-07	RETURNED CHECK FEE	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-420-13	GARBAGE PICK-UP CITY	E	\$100,000.00	\$76,111.00	\$100,000.00	\$91,814.88	\$100,000.00
10-420-14	PROFESSIONAL SERVICES GF	E	\$100,000.00	\$52,799.53	\$100,000.00	\$72,656.00	\$100,000.00
10-420-16	MISCELLANEOUS	E	\$8,000.00	\$8,192.19	\$6,600.00	\$6,539.44	\$10,000.00
10-420-17	CLEANING SERVICE-TWN HALL	E	\$6,500.00	\$5,625.00	\$6,500.00	\$6,375.00	\$7,800.00
10-420-18	BLDG. MAINTENANCE	E	\$60,000.00	\$65,877.06	\$17,000.00	\$16,750.18	\$25,000.00
10-420-19	WATER AND TRASH	E	\$1,200.00	\$851.40	\$1,200.00	\$1,083.92	\$1,300.00
10-420-21	TRAVEL & TRAINING	E	\$2,000.00	\$1,355.89	\$5,000.00	\$1,382.23	\$5,000.00
10-420-22	TELEPHONE & POSTAGE	E	\$8,000.00	\$7,402.13	\$8,000.00	\$7,660.34	\$8,500.00
10-420-23	SUPPLIES	E	\$3,000.00	\$2,438.80	\$3,000.00	\$2,298.03	\$3,500.00
10-420-24	DUES & SUBSCRIPTIONS	E	\$3,500.00	\$2,715.09	\$3,500.00	\$3,267.76	\$3,500.00
10-420-25	Equip & Software Maint	E	\$10,000.00	\$7,816.78	\$10,000.00	\$8,160.76	\$18,000.00
10-420-26	RETIREMENT	E	\$12,500.00	\$11,329.65	\$10,400.00	\$10,319.18	\$19,500.00
10-420-27	GAS UTILITY	E	\$1,000.00	\$881.04	\$1,000.00	\$743.77	\$1,000.00
10-420-28	ELECTRICITY-TOWN HAL	E	\$5,000.00	\$3,538.78	\$5,000.00	\$4,433.18	\$5,000.00
10-420-29	SECURITY-FIRE/BURGLAR	E	\$750.00	\$412.65	\$750.00	\$533.40	\$750.00

CONT.

FUND - 10 General Fund

Type: EXPENSES			FY2023 Budget	FY2023 Actual	FY2022 Budget	FY2022 Actual	Recommended FY 2024
10-420-30	EQUIPMENT LEASE	E	\$4,000.00	\$2,390.59	\$4,000.00	\$3,674.18	\$3,500.00
10-420-32	CAPITAL OUTLAY	E	\$175,500.00	\$88,004.01	\$68,000.00	\$54,158.99	\$75,000.00
10-420-33	ADVERTISEMENTS	E	\$1,000.00	\$1,134.10	\$1,000.00	\$710.70	\$1,000.00
10-420-34	TOWN INSURANCE POLICIES	E	\$7,500.00	\$6,955.34	\$7,000.00	\$6,349.31	\$10,000.00
10-420-35	GROUP INSURANCE	E	\$30,000.00	\$28,469.76	\$25,000.00	\$22,554.00	\$40,000.00
10-420-36	FICA EXPENSE	E	\$8,000.00	\$7,452.68	\$7,500.00	\$7,051.21	\$12,500.00
10-420-37	UNEMPLOYMENT INS REIMBURSE.	E	\$0.00	\$210.64	\$500.00	\$0.00	\$0.00
10-420-38	401 - K	E	\$5,500.00	\$4,670.97	\$4,850.00	\$4,529.88	\$7,600.00
10-420-39	BANKING SERVICE CHARGES	E	\$750.00	\$501.90	\$875.00	\$602.20	\$750.00
10-420-48	Merit Increases/Christmas Bonuses	E	\$4,000.00	\$4,000.00	\$2,000.00	\$1,150.00	\$4,000.00
10-420-65	FIRE DEPARTMENT	E	\$65,000.00	\$65,000.00	\$65,000.00	\$65,000.00	\$68,500.00
10-420-66	Trans. To W & S Fud	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-430-00	ELECTION DEPARTMENT	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-430-01	ELECTIONS EXPENSE	E	\$0.00	\$0.00	\$1,200.00	\$750.11	\$1,300.00
10-500-00	POWELL BILLL FUND	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-500-01	STREETS - POWELL BILL	E	\$22,000.00	\$7,510.00	\$33,000.00	\$13,670.00	\$50,000.00
10-510-04	CHRISTMAS TOWN SAFETY	E	\$30,000.00	\$26,455.40	\$20,000.00	\$17,418.50	\$37,000.00
10-510-42	CONTRACT SERVICES-CRAMERTON	E	\$267,750.00	\$267,750.00	\$255,000.00	\$255,000.00	\$267,750.00
10-700-43	STREET & BRIDGE LIGHTING	E	\$20,000.00	\$16,839.18	\$18,000.00	\$17,870.30	\$20,000.00
10-700-44	STREET MAINTENANCE	E	\$20,000.00	\$2,225.82	\$22,000.00	\$6,769.70	\$10,000.00
10-700-45	PARK MAINTENANCE	E	\$30,000.00	\$17,941.80	\$30,000.00	\$23,055.72	\$25,000.00
10-700-46	EQUIPMENT - PARK/GREENWAY	E	\$60,000.00	\$34,157.17	\$0.00	\$0.00	\$75,000.00
10-910-10	CTT-DESIGN / SF RIVER-LNK TRAIL	E	\$100,000.00	\$50,700.00	\$46,666.00	\$0.00	\$50,000.00
10-910-11	CTT - CONSTRUCTION / River Link Trail	E	\$0.00	\$0.00	\$0.00	\$0.00	\$200,000.00
TOTALS			\$1,297,300.00	\$992,873.13	\$1,005,191.00	\$843,198.76	\$1,450,350.00

FUND - 30 Water/Sewer

Type: REVENUES

			FY2023 Budget	FY2023 Actual	FY2022 Budget	FY2022 Actual	Recommended FY 2024
30-302-00	W&S INTEREST INCOME	R	\$0.00	\$175.74	\$0.00	\$0.00	\$0.00
30-302-00	W&S INTEREST INCOME	R	\$1,000.00	\$1,368.13	\$1,000.00	\$8,739.21	\$1,000.00
30-350-03	WATER SALES INDUSTRIAL	R	\$300,000.00	\$242,842.99	\$283,500.00	\$307,736.28	\$239,300.00
30-350-04	SEWER TAP FEES	R	\$0.00	\$11,000.00	\$0.00	\$2,250.00	\$0.00
30-350-05	SEWER FEES-RETAIL	R	\$178,000.00	\$174,554.03	\$168,000.00	\$177,552.70	\$186,500.00
30-350-06	WATER TAP FEES	R	\$0.00	\$9,500.00	\$0.00	\$5,400.00	\$0.00
30-350-07	WATER FEES RETAIL	R	\$156,000.00	\$153,742.23	\$148,000.00	\$154,947.52	\$163,000.00
30-350-08	W & S LATE FEES	R	\$4,000.00	\$5,394.44	\$4,000.00	\$4,934.63	\$4,000.00
30-350-11	RECONNECT FEES/WTR	R	\$0.00	\$723.49	\$300.00	\$2,125.91	\$0.00
30-350-12	SYSTEM DEV. FEES	R	\$0.00	\$33,750.00	\$0.00	\$7,500.00	\$0.00
30-350-13	GEN FUND TRANSFER	R	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-350-15	MISCELLANEOUS - W&S INCOME	R	\$0.00	\$180.00	\$50.00	\$210.00	\$0.00
30-350-16	FUND BAL. APPROP - WATER FUND	R	\$137,565.00	\$0.00	\$36,035.00	\$0.00	\$161,445.00
30-350-18	SEWER SALES INDUSTRIAL	R	\$100,000.00	\$91,102.11	\$100,000.00	\$109,666.46	\$38,950.00
30-350-21	COUNTY PROCEEDS - SFS PROJECT	R	\$0.00	\$0.00	\$100,000.00	\$100,000.00	\$0.00
30-350-24	GRANT PROCEEDS - MRF (Merger/Regionalization)	R	\$0.00	\$90,100.00	\$100,000.00	\$9,900.00	\$0.00
TOTALS			\$876,565.00	\$814,433.16	\$940,885.00	\$890,962.71	\$794,195.00

FUND - 30 Water/Sewer

Type: EXPENSES

			FY2023 Budget	FY2023 Actual	FY2022 Budget	FY2022 Actual	Recommended FY 2024
30-600-01	PURCHASE OF WATER	E	\$330,000.00	\$242,523.08	\$315,000.00	\$309,636.35	\$250,000.00
30-600-02	DEPRECIATION	E	\$0.00	\$0.00	\$44,000.00	\$0.00	\$0.00
30-600-04	WATER DEPT. MISC.	E	\$3,000.00	\$1,372.29	\$3,000.00	\$1,833.53	\$3,000.00
30-600-05	SALARIES-WATER DEPT.	E	\$26,250.00	\$23,270.40	\$22,000.00	\$21,871.40	\$28,000.00
30-600-07	METERED SEWER CHARGES	E	\$136,500.00	\$136,062.85	\$128,200.00	\$128,142.01	\$140,000.00
30-600-10	SEWER IMPROVEMENTS - SFS PROJECT	E	\$0.00	\$0.00	\$100,000.00	\$100,000.00	\$0.00
30-600-15	WATER LINE REPAIR/MAINTENANCE	E	\$25,000.00	\$10,326.92	\$25,000.00	\$19,097.32	\$20,000.00
30-600-16	SEWER LINE REPAIR/MAINTENANCE	E	\$10,000.00	\$10,608.20	\$15,000.00	\$4,295.84	\$15,000.00
30-600-20	SYSTEM IMPROVEMENTS - WATER	E	\$250,000.00	\$0.00	\$100,000.00	\$0.00	\$250,000.00
30-600-22	SYSTEM IMPROVEMENTS - SEWER	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30-600-26	RETIREMENT	E	\$3,175.00	\$2,822.06	\$2,500.00	\$2,442.76	\$3,600.00
30-600-36	FICA EXP.	E	\$2,000.00	\$1,780.16	\$1,700.00	\$1,673.15	\$2,100.00
30-600-38	401K	E	\$1,300.00	\$1,163.52	\$1,100.00	\$1,072.32	\$1,400.00
30-600-39	Banking Srv. Charges W & S	E	\$900.00	\$780.70	\$950.00	\$935.50	\$900.00
30-600-40	PROFESSIONAL SERVICES W&S	E	\$50,000.00	\$18,844.25	\$141,650.00	\$110,000.00	\$40,000.00
30-600-42	CONTRACT SERVICES	E	\$18,000.00	\$15,881.58	\$20,000.00	\$17,805.46	\$20,000.00
30-600-44	DEBT SERVICE - DWI LOAN	E	\$16,025.00	\$16,024.70	\$16,025.00	\$16,024.70	\$16,025.00
30-600-45	INTEREST EXPENSE - DWI LOAN	E	\$4,415.00	\$4,413.20	\$4,660.00	\$4,658.38	\$4,170.00
TOTALS			\$876,565.00	\$485,873.91	\$940,785.00	\$739,488.72	\$794,195.00

**Water/Sewer
Capital Improvement Projects**

<u>Sewer Collection</u>	
Pharr Line - Northern Section (4)	
Pharr Line - Southern Section (4)	\$ 4,926,617.00
Poplar Street & Aviary Court (4)	
<u>Water Distribution</u>	
McAdenville System - PRV Replacement (1)	\$ 250,000.00
Mockingbird Line - Abandon 2" & reconnect customers (5)	\$ 125,000.00
Correct Cross-Connexion at Industrial Facilities (2)	
Wesleyan Drive Interconnect (2)	\$ 3,749,048.00
Ford Drive & Oak Drive - Line Replacement (3)	
Poplar Street & Aviary Court - Line Replacement (3)	\$ 3,269,750.00
Pine Street & Fir Street - Line Replacement (3)	
Main Street - New Extension (4)	
Hickory Grove Road - Line Replacement/Upsize (4)	\$ 4,581,639.00
Riverside Drive & Rankin Road - Loop System (4)	
Total: **	\$ 16,902,054.00

(1) - Funded by W/S fund balance / Currently in Design

(2) - Grant Funded - Engineering Rpt in progress

(3) - Grant Funded - Awaiting award notice from DWI

(4) - Projects being evaluated for future grant applications

(5) - Project moved to FY2025 - Funded by W/S fund balance

** Estimated cost and subject to change

**Budget Ordinance
FY 2023/2024**

**ORDINANCE ADOPTING A BUDGET FOR THE
TOWN OF MCADENVILLE, NORTH CAROLINA FOR
THE FISCAL YEAR BEGINNING JULY 1, 2023 AND ENDING JUNE 30, 2024**

BE IT ORDAINED by the Town Council of the Town of McAdenville, North Carolina meeting in open session this 13th day of June 2023, that the following anticipated revenues and departmental expenditures are hereby appropriated and approved for the operation of the Town of McAdenville and its activities for the Fiscal Year beginning July 1, 2023 and ending June 30, 2024.

SECTION I – GENERAL FUND EXPENDITURES: A total of \$1,450,350 is hereby authorized to be expended from the department accounts of the General Fund as follows:

Governing body	\$ 21,600
Administrative Department	\$ 439,200
Admin Dept – Fire Service	\$ 68,500
Admin Dept – Garbage Service	\$ 100,000
Elections Department	\$ 1,300
Street Const & Maintenance (Powell Bill)	\$ 50,000
Police Department	\$ 304,750
Public Works Department	\$ 140,000
Capital Expenditures	<u>\$ 325,000</u>
TOTAL	\$ 1,450,350

SECTION II – WATER AND SEWER FUND EXPENDITURES: A total of \$794,195 is hereby authorized to be expended from the Water and Sewer Fund as follows:

Water and Sewer Department	<u>\$ 794,195</u>
TOTAL	\$ 794,195

SECTION III – GENERAL FUND REVENUES: The Town Council does estimate that the following revenues will be available during the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Ad Valorem Taxes	\$ 678,000
Tag & Tax	\$ 35,000
Utility Franchise Tax	\$ 270,000
Sales Taxes	\$ 200,000
Powell Bill	\$ 24,000
Alcohol / Beverage Tax	\$ 3,000
Solid Waste Disposal	\$ 500
Interest Income General Fund (GF)	\$ 7,500
Interest Income Powell Bill (PB)	\$ 500
Bldg. and Zoning Fees	\$ 2,000
Grant Funding – CTT	\$ 150,000
Fund Balance Appropriations GF	\$ 53,850
Fund Balance Appropriations PB	<u>\$ 26,000</u>
TOTAL	\$ 1,450,350

SECTION IV – WATER AND SEWER FUND REVENUES: The Town Council does estimate that the following Revenues will be available during the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Charges for Service	\$ 631,750
Interest Income	\$ 1,000
Fund Balance Appropriations W&S	\$ 161,445
Transfer from General Fund (GF)	\$ - 0 -
TOTAL	\$ 794,195

SECTION V – LEVY OF TAXES: There is hereby levied, for Fiscal Year 2023-2024, an Ad Valorem Tax Rate of \$0.39 on each one hundred dollars (\$100.00) valuation of taxable property as listed for taxes as of January 1, 2022. This rate is based on an estimated 99.02% collection rate which was at least the collection rate experienced during the 2022-2023 fiscal year.


There is also hereby levied, for Fiscal Year 2023-2024, a Vehicle tax of \$5.00 per year upon any vehicle resident in the Town of McAdenville.

SECTION VI – FEES SCHEDULE: The Town Council shall adopt a schedule of fees and rates for water and sewer services, as may be amended from time to time as determined appropriate, to provide funding to cover costs for the provision of designated services.

SECTION VII – SPECIAL AUTHORIZATION – FINANCE OFFICER: The finance officer is hereby authorized to reallocate appropriations within departments and among the various line items not organized by departments as deemed necessary.

The Finance Officer shall be authorized to make interdepartmental transfers, within the same fund, not to exceed ten percent (10%) of the appropriated monies for the department whose allocation is reduced. Notification of such transfers shall be made to the Town Council at its next regular meeting following the date of transfer.

Budget Ordinance for Fiscal Year 2023-2024 adopted this 13th day of June 2023.



Jim Robinette
Mayor

Attest:


Lesley Dellinger
Town Administrator/ Clerk

Schedule of Fees

FY 2023/2024

- **Water/ Sewer Services**
- **General Fee Schedule**

The water/sewer service rates and general fee schedule were adopted as part of the FY2023/2024 budget.

New rates will be effective as of 7/1/2023

Town of McAdenville, North Carolina
Water and Sewer Services FY 2023-24
Adopted 6/13/2023 and Effective 7/1/2023

<u>WATER RATES</u>	<u>CURRENT INSIDE RATES</u>	<u>CURRENT OUTSIDE RATES</u>
Customer Charge	\$4.64	\$4.64
Per 1000 gallons	\$6.42	\$7.69
Volume Rate	1.33 x City of Gastonia Inside City Rate(s)	
Monthly rate for unmetered (Based on 4,000 gal) service - residential	\$25.66	\$30.78
Fire Line Service Monthly service rate (2 inch)	\$29.15	\$35.00
 <u>SEWER RATES</u>		
Customer Charge	\$5.11	\$5.11
Per 1000 gallons water use	\$11.48	\$13.65
Monthly rate for unmetered (Based on 4,000 gal) service residential only	\$45.91	\$54.56
Minimum monthly charge: (Based on 2,500 gal)		
Water with Customer Charge	\$20.68	\$23.87
Sewer with Customer Charge	\$33.79	\$39.23
Irrigation	\$16.04	\$19.24
Water & Sewer Minimum Monthly Bill (2500 gal)	\$54.47	\$63.10

WATER TAP AND WATER SYSTEM DEVELOPMENT FEES

Individual Water Tap Fees:

Water meter size		
3/4" service	\$750.00	\$1,500.00
1" service	\$1,000.00	\$2,000.00
1 1/2" service	\$2,000.00	\$4,000.00
2" Service	\$2,500.00	\$5,000.00

*all fees are x2 for outside Town Limits--All taps greater than 2" are to be installed by the developer's contractor upon approval by the Town

Fire Line Service Tap	All Cost Borne by Customer	All Cost Borne by Customer
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Individual Water System Development Fee:

	Multiplier		
Water Meter Size 3/4"	1	\$1,250.00	\$2,500.00
1" service	2.5	\$3,125.00	\$6,250.00
1 1/2" service	5	\$6,250.00	\$12,500.00
2" service	8	\$10,000.00	\$25,000.00
Meter Set Fee		\$250.00	
Irrigation Tap Fee		\$825.00	plus cost

SEWER TAP AND SEWER SYSTEM DEVELOPMENT FEES

Individual Service Tap:		
4" Service with 3/4" water meter	\$750.00	\$1,500.00
4" Service with 1" water meter	\$750.00	\$1,500.00
6" Service with 1 1/2" water meter	*	
6" Service with 2" water meter	*	
Individual Sewer System Development Fee		
4" Service with 3/4" water meter	\$1,250.00	\$2,500.00
4" Service with 1" water meter	\$3,125.00	\$6,250.00
6" Service with 1 1/2" water meter	\$6,250.00	\$12,500.00
6" Service with 2" water meter	\$10,000.00	\$20,000.00

UTILITY DEPOSITS AND FEES

INSIDE RATES

OUTSIDE RATES

Water and Sewer Deposit Fee: each utility	\$50.00
Reconnect Fee for failure to pay:	\$50.00
Returned Check Fee:	\$30.00

Water is Disconnected after payment is thirty (30) days late.
 Property owners shall be responsible for all charges and fees not paid by tenants.

Notes:

1. Sewer Charge is 100% of water use. (volume)
2. Tap fees and system development fees shall be per lot or per unit served.
3. System development fees due from residential developer shall be paid before the zoning compliance permits are issued (Tap fees are waived where developer has installed utility systems in accordance with city ordinances.)
4. System development fees for residential customers where a tap fee is also due shall be paid before tap is installed by the Town.
5. Residential developments and individuals who have obtained zoning permits prior to July 1, 2006 shall be exempted from paying system development fees.
6. Residential developers shall be responsible for the installation of all utilities including water and sewer taps, meter boxes and meters for each lot or unit in accordance with Town Requirements. All costs shall be borne by the developer.

EFFECTIVE DATE: October 1, 2009 for all bills rendered on or after that date, rate for unmetered service amended to 4,000 gallons.

EFFECTIVE DATE: April 13, 2010 all property owners shall be responsible for all charges and fees not paid by tenants.

EFFECTIVE DATE: July 1, 2010 flat rate Customer Charge established for all bills rendered on or after that date. (10% Increase on per 1,000 gallon charge)

EFFECTIVE DATE: September 1, 2011 for all bills rendered on or after this date.

EFFECTIVE DATE: July 1, 2012 for all bills rendered on or after this date. (4% increase)

EFFECTIVE DATE: February 1, 2014 Sewer Rate Increase (from .0055 to .009)

EFFECTIVE DATE: July 1, 2014 New Tap and System Development Fees Established

EFFECTIVE DATE: October 10, 2017 Irrigation Fee Increased from \$750 to \$825/plus cost

EFFECTIVE DATE: July 1, 2018 for all bills rendered on or after this date (2.5% increase)

EFFECTIVE DATE: July 1, 2020 for all bills rendered on or after this date (5.0% increase)

EFFECTIVE DATE: July 1, 2021 for all bills rendered on or after this date (8.5% increase)

EFFECTIVE DATE: July 1, 2022 for all bills rendered on or after this date (7.0% increase)

EFFECTIVE DATE: July 1, 2023 for all bills rendered on or after this date (2.0% increase)

Adopted 6/13/2023

Town of McAdenville

ADOPTED

FEE SCHEDULE FY 2023/2024

Adopted 6/13/2023 and Effective 7/1/2023

Planning and Zoning Fees

Residential Zoning Permits

New Home Construction:	\$ 150.00
Multi-Family:	\$ 15.00/unit
Home Addition/Expansion:	\$ 100.00
Home Renovation/No Expansion:	\$ 25.00
Accessory Structures:	\$ 50.00
Zoning Compliance:	\$ 50.00

Non-Residential Zoning Permits

Up to 1,000 sq. ft:	\$ 250.00
1,001 sq. ft – 5,000 sq. ft:	\$ 300.00
5,001 sq. ft – 10,000 sq. ft:	\$ 400.00
Over 10,000 sq. ft:	\$ 500.00 +\$2.00/1000 sq. ft

Sign Permits

Residential:	\$ 25.00
Commercial/Industrial/CBD:	\$ 150.00/sign

Zoning

Conditional Zoning Application:	\$ 900.00
Text Change Application:	\$ 600.00
Special Use Application:	\$ 550.00
Variance Application:	\$ 400.00
Appeals:	\$ 200.00
Special Exception:	\$ 400.00
Advertising Required Notice:	*included
Zoning Compliance Letter:	\$ 25.00

Subdivision Review

Preliminary Plat Submission:	0-50 lots \$400.00 + \$10/lot 51+ lots \$15/lot
Preliminary Plat Resubmission:	0-50 lots \$ 400.00 51+ lots \$15.00/lot
Construction Plan Submission:	\$550.00 + Engineering Cost Billed Monthly During Project

(To be applied to all Site Plans and Subdivision Plans that involve infrastructure installations. Construction Inspection/Engineering services to cover: Potable water, sanitary sewer, storm drainage, gutter and curbs, streets, and sidewalk facilities).

Final Plat Submission: \$400.00 + Final Engineering Fees
(Balance of Above Fees Are Due Prior to Approval)

Site Plan Review: Commercial / Industrial \$550.00 + All Applicable Engineering Fees

Recombination / Minor Subdivision Approval (1-4 lots): \$350.00

Driveway Cut Permit: Residential **\$50.00** / All Other \$200.00 *NCDOT approval
required if the driveway cut is located on a State maintained road.

Ordinance Copies

Code of Ordinances	\$50.00 paper/\$10.00 digital (Does not include Zoning Code)
Zoning Ordinances:	\$100.00 paper/\$10.00 digital
Individual Ordinance Chapters:	\$5.00 each

New Development Street Signage: The Town of McAdenville will provide street signage for new developments at cost plus twenty-five percent (25%).

GENERAL GOVERNMENT FEES

Copies: Public Documents: First five pages free and each page after: \$0.20 each

Copies: Non-Public documents: \$0.25 per page, front/back: \$0.50 per page, legal: \$0.35 per page

Peddler/Solicitation/Vendor: \$50.00

Food Truck Permit \$75.00 *effective once food truck ordinance approved

Park/Event Fees: Residents - \$50.00 refundable deposit
Non-residents \$100.00, with \$50.00 refundable deposit

Returned Check Fee: \$30.00

CODE ENFORCEMENT FEES

In addition to civil and North Carolina State Citations, the Code Enforcement Officer will invoice property owners for lawn maintenance or removal of personal property at the Town's cost plus 25% administrative fees. The minimum invoice will be \$100.00.