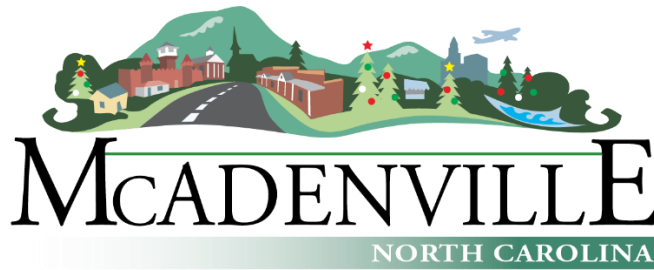


Approved Budget FY2024/2025

**A public hearing for the FY2023-2024 budget was held Tuesday,
June 11, 2024, at 6:00 PM in the Council Chambers of McAdenville
Town Hall located at 163 Main Street, McAdenville.**



May 31, 2024

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

Subject: Fiscal Year 2024-2025 Proposed Municipal Budget

Dear Mayor Robinette and Members of the Town Council:

It is my pleasure to present to you the proposed Fiscal Year 2024-2025 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 fiscal year 2024/2025 budget is focused on improving existing infrastructure, expanding amenities, and growing service staff to better serve our community. Gaston County is seeing growth in the housing market and an influx of new industry. With less than one thousand residents McAdenville needs to attract growth to maintain future fiscal stability; but maintaining our small-town charm is important. Concentrating on smart residential growth and investing in infrastructure to support this future development is key.

This year's budget has the anticipated revenues available to improve essential services for current residents and fund capital improvements to create a more inclusive community. Sidewalk improvements and greenway expansions are planned. Grant funding will be actively sought to fund modernization of water/sewer infrastructure to minimize the monetary impact to residents and continue supporting regionalization efforts.

The total Fiscal Year 2024-2025 budget for the Town of McAdenville is \$1,957,100.00. This is a decrease of \$287,445.00 from the FY23-24 budget in the General Fund and Water & Sewer Fund combined.

Water & Sewer Fund	\$ 644,400.00
General Fund	<u>\$ 1,312,700.00</u>
Total	\$1,957,100.00

Water / Sewer Overview:

The Water & Sewer Fund will see a 19% decrease in the budget from FY24. This decrease has resulted from changes with the Town’s industrial customers, which are the largest water consumers in the system. Mannington Mills modernized equipment following the purchase of Complex 46 resulting in a reduction in water consumption; and Coats International closed their operations at the I-85 and Saxony plants in October 2023. Both factors have had a major impact on projected revenues in the water & sewer fund in the next fiscal year. Staff has recommended a conservative budgeting approach to maintain adequate cash flow 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.

Sewer Collection	
Pharr Line - Northern Section	
Pharr Line - Southern Section	\$ 4,926,617.00
Poplar Street & Aviary Court	
Water Distribution	
McAdenville System - PRV Replacement	\$ 875,000.00
Correct Cross-Connetion at Industrial Facilities	
Wesleyan Drive Interconnect	\$ 3,749,048.00
Ford Drive & Oak Drive - Line Replacement	
Poplar Street & Aviary Court - Line Replacement	\$ 3,269,750.00
Pine Street & Fir Street - Line Replacement	
Main Street - New 12" Extension	\$ 4,000,000.00
Mockingbird Line - Abandon 2" & reconnect customers	\$ 125,000.00
Total:	\$ 16,945,415.00

Current reserves of \$1.2 million have been earmarked for smaller projects but the Town remains dependent on grant funding for larger projects. To date, the town has been awarded over \$7 million dollars in grant funding from the Division of Water Infrastructure. The water system improvements grant for \$3,749,048.00 and the water system rehabilitation grant award for \$3,269,750.00 are at 80% design with construction anticipated in early 2025. Both grants target key rehabilitation projects in the adopted capital improvement plan and are highlighted in green in the above chart. Efforts to secure additional grant funding for other CIP projects 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 to three percent increase over any wholesale increase. The City of Gastonia is proposing a 7.5 percent increase in wholesale rates in FY25 and to adhere to McAdenville’s adopted rate plan an additional 2.5 percent

increase is being recommended. This results in a ten percent increase in water & sewer rates effective on billings issued after July 1, 2024. The monthly impact for a usage of 4800 gallons is less than ten dollars keeping McAdenville's rates in the median range of units of comparable size on the UNC School of Government rate dashboard.

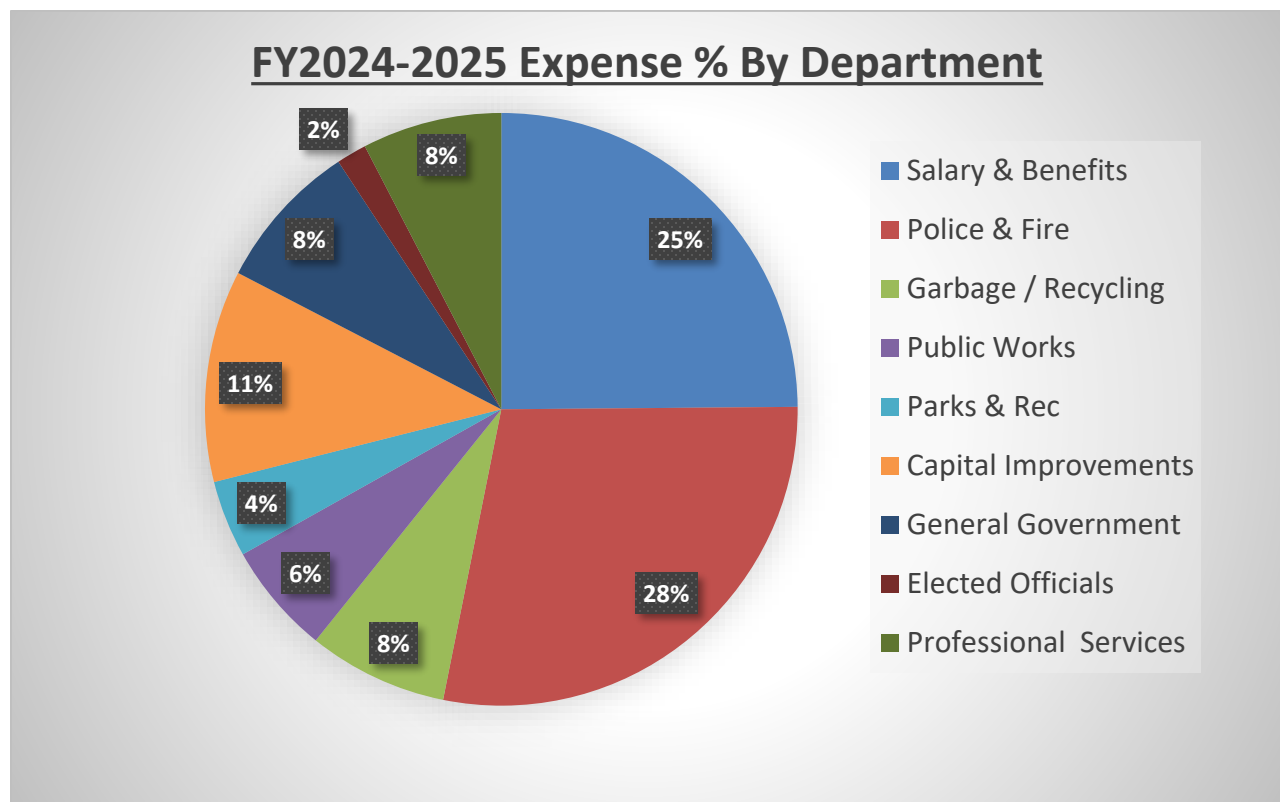
General Fund Overview:

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. No Fund Balance appropriations were necessary to balance the budget.

Gaston County's projected total net taxable value for McAdenville is \$180,776,158.00 as of January 1, 2024. Estimated revenues are \$690,926.48 at a 98% collection rate. It is important to note that the closure of the Coats manufacturing facility will decrease the Town's personal property valuation by \$3.2 million dollars in FY2025 and an additional \$5.8 million in FY2026.

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

Salary & Benefits	\$ 326,450
Police & Fire	\$ 371,250
Garbage / Recycling	\$ 100,000
Public Works	\$ 80,000
Parks and Recreation	\$ 55,000
Capital Improvements	\$ 151,700
General Government	\$ 106,700
Elected Officials	\$ 21,600
Professional Services	<u>\$ 100,000</u>
Total	\$ 1,312,700



The largest increase in General Fund expenditure was realized in Salary & Benefits with a 35% increase from the previous year due to the addition of a full-time finance officer and part-time special project manager positions. Additional funding is required to cover increases in State retirement and group health coverage along with merit increases up to 5% for current employees. The cost for personnel to manage the annual Christmas lights event continues to escalate and securing adequate coverage is becoming more difficult. To fill the traffic control positions the hourly rate of pay for officers during the 2024 event will align with the standard off-duty officer rate with incentives for working on Christmas Eve and Christmas Day.

Funding capital improvement projects that expand existing amenities and refurbish Town assets remains a priority in this year's budget. The McAdenville Greenway Park improvements continue with a planned refresh of the exercise/stretching area and landscape additions. Pedestrian safety and traffic calming efforts have been prioritized by the Council and funding has been earmarked for a formal sidewalk study for Main Street and Wesleyan Drive. Design and engineering plans for the River Link trail connector are 90% complete and seeking out grant opportunities for construction funding will be a focus for FY2025. The River Link trail is a joint project with the Carolina Thread Trail and Town of Cramerton that will provide a paved pedestrian and bike route from downtown McAdenville to Cramerton's Goat Island Park. Other capital improvement projects included in the new budget are traffic calming on Church St and Lakeview Drive, resurfacing of Rankin Rd, along with office upfits for the lower level of Town Hall and Fire Station.

Closing Comments:

A municipal budget serves as a reflection of its community's values and this recommended budget is no exception. The Town will maintain a flat tax rate of \$0.39/100, while providing a significant investment in staffing which will expand the core services offered by the Town and desired by our citizens. I believe the budget meets the most important goals of the Town Council by responsibly funding capital projects focused on improving Town amenities. The biggest challenge in FY2025 will be managing the revenue loss expected in the enterprise fund due to loss of industry. However, the responsible fiscal management of this fund over the past eight years paired with grant awards are making a system merger possible in the near future.

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

Respectfully Submitted,



Lesley Dellinger
Town Administrator/Clerk

FUND 10 - GENERAL FUND

Type: REVENUES	GLAcct Desc	Type	FY2024 Budget	FY2024 Actual as of 4/30/2024	FY2023 Budget	FY2023 Actual	Approved FY2025
10-301-00	UTILITY FRANCHISE	R	\$270,000.00	\$212,256.38	\$274,500.00	\$275,132.08	\$270,000.00
10-301-01	PROPERTY TAXES	R	\$738,000.00	\$744,678.89	\$492,000.00	\$493,179.42	\$691,000.00
10-301-02	LOCAL OPT SALES TAX	R	\$200,000.00	\$231,603.82	\$215,700.00	\$217,577.37	\$220,000.00
10-301-03	TAG & TAX PROPERTY TAX	R	\$35,000.00	\$44,662.96	\$45,500.00	\$44,764.61	\$40,000.00
10-301-04	POWELL BILL	R	\$29,350.00	\$29,360.95	\$25,900.00	\$25,892.31	\$27,000.00
10-301-09	SOLID WASTE DISPOSAL	R	\$700.00	\$735.22	\$700.00	\$710.16	\$700.00
10-301-10	ALCOHOL / BEVERAGE	R	\$3,000.00	\$0.00	\$4,100.00	\$4,147.09	\$4,000.00
10-301-12	ARPA GRANT-RR/SPECIAL PROJECTS	R	\$107,241.00	\$107,241.69	\$107,241.00	\$107,241.69	\$0.00
10-302-00	INTEREST INCOME - G. F.	R	\$42,500.00	\$46,545.54	\$22,550.00	\$22,552.60	\$35,000.00
10-302-04	INTEREST INCOME - P. B.	R	\$3,500.00	\$2,721.57	\$1,780.00	\$1,779.60	\$2,000.00
10-303-00	BLDG. & ZONING FEES	R	\$2,000.00	\$2,325.00	\$3,300.00	\$3,335.00	\$2,000.00
10-303-04	MISC. INCOME	R	\$0.00	\$0.00	\$0.00	\$264.15	\$0.00
10-303-08	CTT GRANT - RIVERLINK DESIGN	R	\$0.00	\$0.00	\$46,666.00	\$46,666.00	\$0.00
10-340-10	FUND BAL. APPROP. GEN FUND	R	\$0.00	\$0.00	\$56,688.00	\$0.00	\$0.00
10-340-11	FUND BAL - POWELL BILL	R	\$20,650.00	\$0.00	\$0.00	\$0.00	\$21,000.00
	Totals		\$1,451,941.00	\$1,422,132.02	\$1,296,625.00	\$1,243,242.08	\$1,312,700.00

FUND 10 - GENERAL FUND

Type: EXPENSES	GLAcct Desc	Type	FY2024 Budget	FY2024 Actual as of 4/30/2024	FY2023 Budget	FY2023 Actual	Approved FY2025
10-410-01	TOWN COUNCIL PAY	E	\$20,000.00	\$18,333.37	\$20,000.00	\$20,000.04	\$20,000.00
10-410-36	FICA Expense	E	\$1,600.00	\$1,147.68	\$1,600.00	\$1,530.24	\$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	\$123,000.00	\$59,361.99	\$77,000.00	\$76,348.31	\$160,000.00
10-420-02	OTHER SALARIES - AP/BILLING	E	\$28,000.00	\$19,431.01	\$26,250.00	\$25,289.60	\$29,000.00
10-420-03	PART-TIME POSITION	E	\$10,000.00	\$0.00	\$0.00	\$0.00	\$30,000.00
10-420-13	GARBAGE PICK-UP CITY	E	\$100,000.00	\$70,640.21	\$100,000.00	\$91,778.05	\$100,000.00
10-420-14	PROFESSIONAL SERVICES GF	E	\$100,000.00	\$37,292.40	\$100,000.00	\$67,589.53	\$100,000.00
10-420-16	MISCELLANEOUS	E	\$10,000.00	\$1,478.64	\$10,000.00	\$8,754.37	\$10,000.00
10-420-17	CLEANING SERVICE-TWN HALL	E	\$7,800.00	\$5,400.00	\$6,500.00	\$6,250.00	\$7,800.00
10-420-18	BLDG. MAINTENANCE	E	\$25,000.00	\$2,053.00	\$67,000.00	\$66,162.06	\$25,000.00
10-420-19	WATER AND TRASH	E	\$1,300.00	\$704.23	\$1,200.00	\$928.80	\$1,300.00
10-420-21	TRAVEL & TRAINING	E	\$5,000.00	\$2,005.95	\$2,000.00	\$1,355.89	\$5,000.00
10-420-22	TELEPHONE & POSTAGE	E	\$8,500.00	\$6,544.91	\$8,500.00	\$8,248.08	\$8,500.00
10-420-23	SUPPLIES	E	\$3,500.00	\$1,226.88	\$3,000.00	\$2,471.40	\$3,300.00
10-420-24	DUES & SUBSCRIPTIONS	E	\$3,500.00	\$3,177.39	\$3,500.00	\$2,715.09	\$3,500.00
10-420-25	EQUIPMENT/SOFTWARE MAINT.	E	\$18,000.00	\$7,092.82	\$10,000.00	\$8,196.76	\$18,000.00
10-420-26	RETIREMENT	E	\$19,500.00	\$10,156.45	\$12,500.00	\$12,326.39	\$26,000.00
10-420-27	GAS UTILITY	E	\$1,000.00	\$683.44	\$1,000.00	\$900.75	\$1,000.00
10-420-28	ELECTRICITY-TOWN HAL	E	\$5,000.00	\$3,595.40	\$5,000.00	\$3,747.80	\$5,000.00
10-420-29	SECURITY-FIRE/BURGLAR	E	\$2,250.00	\$1,189.53	\$750.00	\$550.20	\$800.00
10-420-30	EQUIPMENT LEASE	E	\$3,500.00	\$2,042.45	\$4,000.00	\$2,477.03	\$3,500.00
10-420-32	CAPITAL OUTLAY	E	\$145,700.00	\$8,300.00	\$96,775.00	\$88,004.01	\$151,700.00

FUND - 10 General Fund

Type: EXPENSES	GLAcct Desc	Type	FY2024 Budget	FY2024 Actual as of 4/30/2024	FY2023 Budget	FY2023 Actual	Approved FY2025
10-420-33	ADVERTISEMENTS	E	\$1,000.00	\$200.90	\$1,200.00	\$1,134.10	\$1,000.00
10-420-34	TOWN INSURANCE POLICIES	E	\$10,000.00	\$9,576.26	\$7,500.00	\$6,955.34	\$12,000.00
10-420-35	GROUP HEALTH/STD/LIFE	E	\$40,000.00	\$26,277.28	\$30,000.00	\$28,121.76	\$48,000.00
10-420-36	FICA EXPENSE	E	\$12,500.00	\$6,333.84	\$8,100.00	\$8,081.32	\$17,000.00
10-420-37	UNEMPLOYMENT INS REIMBURSE.	E	\$0.00	\$0.00	\$250.00	\$210.64	\$0.00
10-420-38	401 - K	E	\$7,600.00	\$3,939.65	\$5,500.00	\$5,081.83	\$9,450.00
10-420-39	BANKING SERVICE CHARGES	E	\$750.00	\$482.05	\$750.00	\$602.20	\$1,000.00
10-420-48	ANNUAL BONUS	E	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$7,000.00
10-420-65	FIRE DEPARTMENT	E	\$68,500.00	\$57,083.30	\$65,000.00	\$65,000.00	\$68,500.00
10-430-01	ELECTIONS EXPENSE	E	\$1,300.00	\$1,156.36	\$0.00	\$0.00	\$0.00
10-500-01	STREETS - POWELL BILL	E	\$50,000.00	\$24,139.30	\$22,000.00	\$8,012.50	\$50,000.00
10-510-04	CHRISTMAS TOWN SAFETY	E	\$37,000.00	\$27,556.00	\$30,000.00	\$26,455.40	\$35,000.00
10-510-42	CONTRACT SERVICES-CRAMERTON	E	\$267,750.00	\$223,130.00	\$267,750.00	\$267,750.00	\$267,750.00
10-700-43	STREET & BRIDGE LIGHTING	E	\$20,000.00	\$16,345.65	\$20,000.00	\$18,434.24	\$20,000.00
10-700-44	STREET MAINTENANCE	E	\$10,000.00	\$4,450.00	\$20,000.00	\$8,245.82	\$10,000.00
10-700-45	PARK MAINTENANCE	E	\$25,000.00	\$21,251.29	\$30,000.00	\$21,315.05	\$30,000.00
10-700-46	EQUIPMENT - PARK/GREENWAY	E	\$97,150.00	\$42,554.71	\$128,000.00	\$85,642.30	\$25,000.00
10-910-10	RIVER-LINK TRAIL DESIGN / CTT	E	\$50,000.00	\$26,560.00	\$100,000.00	\$60,200.00	\$0.00
10-920-00	CONTINGENCY ARPA	E	\$107,241.00	\$107,241.69	\$0.00	\$0.00	\$0.00
	Totals		\$1,451,941.00	\$864,136.03	\$1,296,625.00	\$1,110,866.90	\$1,312,700.00

FUND 30 - Water & Sewer							
Type: REVENUES		Type	FY2024 Budget	FY2024 Actual as of 4/30/2024	FY2023 Budget	FY2023 Actual	Approved FY2025
30-302-00	W&S INTEREST INCOME	R	\$36,000.00	\$34,907.86	\$1,675.00	\$2,276.95	\$ 35,000.00
30-350-03	WATER SALES - INDUSTRIAL	R	\$111,000.00	\$106,230.41	\$266,000.00	\$258,638.39	\$ 30,000.00
30-350-04	SEWER TAP FEES	R	\$0.00	\$0.00	\$11,000.00	\$11,000.00	\$ -
30-350-05	SEWER FEES-RETAIL	R	\$201,500.00	\$168,908.98	\$191,400.00	\$191,413.40	\$ 220,000.00
30-350-06	WATER TAP FEES	R	\$750.00	\$750.00	\$9,500.00	\$9,500.00	\$ -
30-350-07	WATER FEES RETAIL	R	\$200,000.00	\$191,805.49	\$168,000.00	\$175,840.51	\$ 260,000.00
30-350-08	W & S LATE FEES	R	\$5,500.00	\$5,102.49	\$5,800.00	\$5,819.63	\$ 5,000.00
30-350-11	RECONNECT FEES/WTR	R	\$710.00	\$806.82	\$725.00	\$723.49	\$ 500.00
30-350-12	SYSTEM DEV. FEES	R	\$1,250.00	\$1,250.00	\$33,750.00	\$33,750.00	\$ -
30-350-15	MISCELLANEOUS - W&S INCOME	R	\$120.00	\$735.45	\$240.00	\$141.89	\$ 25.00
30-350-16	FUND BAL. APPROP - WATER FUND	R	\$296,904.00	\$0.00	\$0.00	\$0.00	\$ 93,475.00
30-350-18	SEWER SALES - INDUSTRIAL	R	\$20,300.00	\$20,283.37	\$100,000.00	\$97,198.92	\$ 400.00
30-350-24	GRANT PROCEEDS - MRF Study	R	\$0.00	\$0.00	\$90,100.00	\$90,100.00	\$ -
Totals			\$874,034.00	\$530,780.87	\$878,190.00	\$876,403.18	\$ 644,400.00

FUND 30 - Water & Sewer

Type: EXPENSES		Type	FY2024 Budget	FY2024 Actual as of 4/30/2024	FY2023 Budget	FY2023 Actual	Approved FY2025
30-600-01	PURCHASE OF WATER	E	\$250,000.00	\$209,953.61	\$330,000.00	\$264,256.10	\$ 258,000.00
30-600-02	DEPRECIATION	E	\$0.00	\$0.00	\$0.00	\$45,214.95	\$ -
30-600-04	WATER DEPT. MISC.	E	\$3,000.00	\$1,710.18	\$3,000.00	\$1,372.29	\$ 3,000.00
30-600-05	SALARIES-WATER DEPT.	E	\$28,000.00	\$24,707.80	\$26,125.00	\$25,289.60	\$ 29,000.00
30-600-07	METERED SEWER CHARGES	E	\$220,000.00	\$174,031.26	\$152,500.00	\$158,987.28	\$ 227,000.00
30-600-15	WATER LINE REPAIR/MAINTENANCE	E	\$20,000.00	\$18,877.17	\$25,000.00	\$12,910.04	\$ 20,000.00
30-600-16	SEWER LINE REPAIR/MAINTENANCE	E	\$15,000.00	\$4,503.89	\$11,650.00	\$11,491.55	\$ 15,000.00
30-600-20	SYSTEM IMPROVEMENTS - WATER	E	\$248,000.00	\$0.00	\$250,000.00	\$0.00	\$ -
30-600-22	SYSTEM IMPROVEMENTS - SEWER	E	\$0.00	\$0.00	\$0.00	\$0.00	\$ -
30-600-26	RETIREMENT	E	\$3,600.00	\$3,184.89	\$3,175.00	\$4,682.99	\$ 4,000.00
30-600-36	FICA EXP.	E	\$2,100.00	\$1,890.25	\$2,000.00	\$1,934.64	\$ 2,200.00
30-600-38	401K	E	\$1,400.00	\$1,235.39	\$1,300.00	\$1,264.48	\$ 1,450.00
30-600-35	GROUP HEALTH /STD/LIFE		\$2,000.00	\$1,039.10	\$0.00	\$0.00	\$ 7,300.00
30-600-39	BANK SERVICE CHARGE	E	\$739.00	\$877.55	\$1,000.00	\$937.30	\$ 900.00
30-600-40	PROFESSIONAL SERVICES W&S	E	\$40,000.00	\$350.00	\$34,000.00	\$29,844.25	\$ 35,000.00
30-600-42	CONTRACT SERVICES	E	\$20,000.00	\$15,510.64	\$18,000.00	\$17,274.96	\$ 21,575.00
30-600-44	DEBT SERVICE - DWI LOAN	E	\$16,025.00	\$16,024.70	\$16,025.00	\$0.00	\$ 16,025.00
30-600-45	INTEREST EXPENSE - DWI LOAN	E	\$4,170.00	\$4,168.02	\$4,415.00	\$4,413.20	\$ 3,950.00
TOTALS			\$874,034.00	\$478,064.45	\$878,190.00	\$579,873.63	\$ 644,400.00

**ORDINANCE ADOPTING A BUDGET FOR THE
TOWN OF MCADENVILLE, NORTH CAROLINA FOR
THE FISCAL YEAR BEGINNING JULY 1, 2024 AND ENDING JUNE 30, 2025**

BE IT ORDAINED by the Town Council of the Town of McAdenville, North Carolina meeting in open session this 11th day of June 2024, 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, 2024, and ending June 30, 2025.

SECTION I – GENERAL FUND EXPENDITURES: A total of \$1,312,700 is hereby authorized to be expended from the department accounts of the General Fund as follows:

Governing body	\$ 21,600
Administrative Department	\$ 508,150
Admin Dept – Fire Service	\$ 68,500
Admin Dept – Garbage Service	\$ 100,000
Street Const & Maintenance (Powell Bill)	\$ 50,000
Police Department	\$ 302,750
Public Works Department	\$ 30,000
Parks & Recreation Department	\$ 55,000
Election Expense	\$ -0-
Capital Expenditures	\$ <u>176,700</u>
TOTAL	\$ 1,312,700

SECTION II – WATER AND SEWER FUND EXPENDITURES: A total of \$644,400 is hereby authorized to be expended from the Water and Sewer Fund as follows:

Water and Sewer Department	\$ <u>644,400</u>
TOTAL	\$ 644,400

SECTION III – GENERAL FUND REVENUES: The Town Council does estimate that the following revenues will be available during the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Ad Valorem Taxes	\$ 691,000
Tag & Tax	\$ 40,000
Utility Franchise Tax	\$ 270,000
Sales Taxes	\$ 220,000
Powell Bill	\$ 27,000
Alcohol / Beverage Tax	\$ 4,000
Solid Waste Disposal	\$ 700
Interest Income General Fund (GF)	\$ 35,000
Interest Income Powell Bill (PB)	\$ 2,000
Bldg. and Zoning Fees	\$ 2,000
Fund Balance Appropriations GF	\$ -0-
Fund Balance Appropriations PB	\$ <u>21,000</u>
TOTAL	\$ 1,312,700

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, 2024 and ending June 30, 2025:

Charges for Service	\$ 515,925
Interest Income	\$ 35,000
Fund Balance Appropriations W&S	\$ 93,475
Transfer from General Fund (GF)	\$ - 0 -
TOTAL	\$ 644,400

SECTION V – LEVY OF TAXES: There is hereby levied, for Fiscal Year 2024-2025, 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, 2024. This rate is based on an estimated 98.99% collection rate which was at least the collection rate experienced during the 2023-2024 fiscal year.

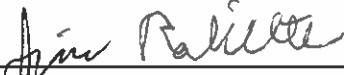
There is also hereby levied, for Fiscal Year 2024-2025, a Vehicle tax of \$5.00 per year upon any vehicle resident in the Town of McAdenville.

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 2024-2025 adopted this 11th day of June 2024.



Jim Robinette
Mayor

Attest:


Lesley Dellinger
Town Administrator/ Clerk

Schedule of Fees

FY 2024/2025

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

The water/sewer service rates and general fee schedule were adopted as part of the FY2024/2025 budget.

New rates will be effective as of 7/1/2024

Town of McAdenville, North Carolina
Water and Sewer Services FY 2024-25
Adopted 6/11/24 and Effective 7/1/2024

<u>WATER RATES</u>	<u>CURRENT INSIDE RATES</u>	<u>CURRENT OUTSIDE RATES</u>
Customer Charge	\$5.10	\$5.10
Per 1000 gallons	\$7.06	\$8.46
Volume Rate	1.33 x City of Gastonia Inside City Rate(s)	
Monthly rate for unmetered (Based on 4,000 gal) service - residential	\$28.23	\$33.86
Fire Line Service Monthly service rate (2 inch)	\$32.07	\$38.50
 <u>SEWER RATES</u>		
Customer Charge	\$5.62	\$5.62
Per 1000 gallons water use	\$12.63	\$15.02
Monthly rate for unmetered (Based on 4,000 gal) service residential only	\$50.50	\$60.02
Minimum monthly charge: (Based on 2,500 gal)	<u>2500 gal</u>	
Water with Customer Charge	\$22.75	\$26.26
Sewer with Customer Charge	\$37.17	\$43.15
Irrigation	\$17.65	\$21.16
Water & Sewer Minimum Monthly Bill (2500 gal)	\$59.92	\$69.41

WATER TAP AND WATER SYSTEM DEVELOPMENT FEES

Individual Water Tap Fees:

	CURRENT	CURRENT
Water meter size		
3/4" service	\$975.00	\$1,950.00
1" service	\$1,300.00	\$2,600.00
1 1/2" service	\$2,600.00	\$5,200.00
2" Service	\$3,250.00	\$6,500.00

*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

Individual Water System Development Fee:

	Multiplier	CURRENT	CURRENT
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		\$300.00	
Irrigation Tap Fee		\$900.00	plus cost

SEWER TAP AND SEWER SYSTEM DEVELOPMENT FEES

	CURRENT	CURRENT
Individual Service Tap:		
4" Service with 3/4" water meter	\$975.00	\$1,950.00
4" Service with 1" water meter	\$975.00	\$1,950.00
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

<u>UTILITY DEPOSITS AND FEES</u>	<u>CURRENT RATES</u>
Water and Sewer Deposit Fee: each utility	\$60.00
Reconnect Fee for failure to pay:	\$50.00
Returned Check Fee:	\$30.00

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)

EFFECTIVE DATE: July 1, 2024 for all bills rendered on or after this date (10.0% increase)

Adopted: 6/11/2024

Town of McAdenville
FEE SCHEDULE FY 2024/2025
Adopted 6/11/2024 and Effective 7/1/2024

Planning and Zoning Fees

Residential Zoning Permits

New Construction (Single Family)	\$200.00
New Construction (Duplex)	\$300.00
New Construction (Multi-Family)	\$ 20.00/unit
Home Reno-Addition/Expansion	\$150.00
Home Renovation/No Expansion	\$ 50.00
Accessory Structures	\$ 75.00
Zoning Compliance	\$ 75.00

Non-Residential Zoning Permits

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

Sign Permits

Residential Subdivision	\$100.00
Commercial/Industrial/CBD	\$200.00/SIGN
Temporary Sign or Banner (time limitations apply)	\$ 75.00

Zoning

Conditional Zoning Application:	\$950.00
Text Change Application:	\$650.00
Special Use Application:	\$600.00
Variance Application:	\$450.00
Appeals:	\$250.00
Special Exception:	\$450.00
Advertising Required Notice:	*included
Zoning Compliance Letter:	\$ 50.00

(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).

Subdivision Review

Preliminary Plat Submission	0-50 lots \$500.00 + \$15/lot 51+ lots \$20/lot
Preliminary Plat <i>Resubmission</i>	0-50 lots \$ 500.00 51+ lots \$20.00/lot
Construction Plan Submission:	\$500.00 + Engineering Cost Billed Monthly During Project

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

Site Plan Review: Commercial / Industrial **\$750.00** + All Applicable Engineering Fees
Recombination / Minor Subdivision Approval (1-4 lots): \$400.00

Driveway Cut Permit: Residential **\$75.00** / All Other **\$250.00** *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.