

Approved Budget FY2025/2026

A public hearing for the FY2025/2026 budget was held Tuesday, June 10, 2024 at 6:00 PM in the Council Chambers of McAdenville Town Hall located at 163 Main Street, McAdenville.

**ORDINANCE ADOPTING A BUDGET FOR THE
TOWN OF MCADENVILLE, NORTH CAROLINA FOR
THE FISCAL YEAR BEGINNING JULY 1, 2025, AND ENDING JUNE 30, 2026**

BE IT ORDAINED by the Town Council of the Town of McAdenville, North Carolina meeting in open session this 10th day of June 2025, 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, 2025, and ending June 30, 2026.

SECTION I – GENERAL FUND EXPENDITURES: A total of \$1,370,000 is hereby authorized to be expended from the department accounts of the General Fund as follows:

Governing body	\$ 21,600
Administrative Department	\$ 576,000
Fire Department	\$ 98,500
Solid Waste & Yard Waste Disposal	\$ 100,000
Public Works	\$ 38,200
Police Department	\$ 293,000
Parks & Recreation Department	\$ 62,100
Capital Expenditures	<u>\$ 180,600</u>
TOTAL	\$1,370,000

SECTION II – WATER AND SEWER FUND EXPENDITURES: A total of \$655,000 is hereby authorized to be expended from the Water and Sewer Fund as follows:

Water and Sewer Department	<u>\$ 655,000</u>
TOTAL	\$ 655,000

SECTION III – POWELL BILL FUND EXPENDITURES: A total of \$75,000 is hereby authorized to be expended from the Powell Bill Fund as follows:

Maintenance & Repair	<u>\$ 75,000</u>
TOTAL	\$ 75,000

SECTION IV – GENERAL FUND REVENUES: The Town Council does estimate that the following revenues will be available during the fiscal year beginning July 1, 2025, and ending June 30, 2026:

Ad Valorem Taxes	\$ 720,000
Tag & Tax	\$ 48,000
Utility Franchise Tax	\$ 270,000
Sales Taxes	\$ 270,000
Alcohol / Beverage Tax	\$ 4,000
Solid Waste Disposal	\$ 700
Trash Collection	\$ 750
Bldg. and Zoning Fees	\$ 1,000
Miscellaneous Income	\$ 550
Interest Income General Fund (GF)	<u>\$ 55,000</u>
TOTAL	\$ 1,370,000

SECTION V – WATER AND SEWER FUND REVENUES: The Town Council does estimate that the following Revenues will be available during the fiscal year beginning July 1, 2025, and ending June 30, 2026:

Charges for Service	\$ 618,000
Interest Income	\$ 37,000
Fund Balance Appropriations W&S	\$ - 0 -
TOTAL	\$ 655,000

SECTION VI – POWELL BILL FUND REVENUES: The Town Council does estimate that the following Revenues will be available during the fiscal year beginning July 1, 2025, and ending June 30, 2026:

Powell Bill Aid	\$ 28,500
Interest Income (PB)	\$ 1,500
Fund Balance Appropriations PB	\$ 45,000
TOTAL	\$ 75,000

SECTION VII – LEVY OF TAXES: There is hereby levied, for Fiscal Year 2025-2026, 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, 2025. This rate is based on an estimated 98.97% collection rate which was at least the collection rate experienced during the 2024-2025 fiscal year.


There is also hereby levied, for Fiscal Year 2025-2026, a Vehicle tax of \$5.00 per year upon any vehicle resident in the Town of McAdenville.

SECTION VIII – 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 IX – 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 2025-2026 adopted this 10th day of June 2025.


 Reid Washam
 Mayor Pro-Tem


 Attest: Lesley Dellinger
 Town Administrator/Clerk

FUND 10 - GENERAL FUND					
REVENUES	GLAcct Desc	Type	FY 2025 Budget	FY2025 Actual as of 5/15/2025	PROPOSED FY2026
10-4111	AD VALOREM TAX - CY	R	\$691,000.00	\$750,286.00	\$720,000.00
10-4120	VEHICLE PROPERTY TAX	R	\$40,000.00	\$44,046.00	\$48,000.00
10-4231	BEER AND WINE TAX	R	\$4,000.00	\$0.00	\$4,000.00
10-4232	LOCAL OPTION SALES TAX	R	\$220,000.00	\$276,248.00	\$270,000.00
10-4233	SOLID WASTE DISPOSAL TAX	R	\$700.00	\$734.00	\$700.00
10-4234	UTILITY FRANCHISE TAX	R	\$270,000.00	\$222,225.00	\$270,000.00
10-4311	INTEREST EARNINGS	R	\$35,000.00	\$66,177.00	\$55,000.00
10-4451	TRASH COLLECTION	R	\$0.00	\$1,125.00	\$750.00
10-4540	PLANNING & ZONING FEES	R	\$2,000.00	\$1,125.00	\$1,000.00
10-4790	MISCELLANEOUS REVENUES	R	\$0.00	\$1,242.00	\$550.00
10-4999	APPROPRIATION FROM FUND BALANCE	R	\$0.00	\$0.00	\$0.00
	TOTALS		\$1,262,700.00	\$1,363,208.00	\$1,370,000.00

FUND 10 - GENERAL FUND					
EXPENSES	GLAcct Desc	Type	FY 2025 Budget	FY2025 Actual as of 5/15/2025	PROPOSED FY2026
10-5100-416	ELECTED OFFICALS	E	\$20,000.00	\$18,333.00	\$20,000.00
10-5100-421	FICA	E	\$1,600.00	\$1,403.00	\$1,600.00
10-5210-411	FULL-TIME REGULAR WAGES	E	\$189,000.00	\$125,403.00	\$180,000.00
10-5210-412	PART-TIME REGULAR WAGES	E	\$30,000.00	\$16,110.00	\$25,000.00
10-5210-415	SUPPLEMENTS TO REGUALR WAGES	E	\$7,000.00	\$4,600.00	\$7,000.00
10-5210-421	FICA	E	\$17,000.00	\$11,163.00	\$17,000.00
10-5210-423	LGERS PENSION	E	\$26,000.00	\$17,105.00	\$26,000.00
10-5210-424	401K	E	\$9,450.00	\$6,270.00	\$9,000.00
10-5210-425	HEALTH & LIFE INSURANCE	E	\$48,000.00	\$36,719.00	\$48,000.00
10-5210-511	PROFESSIONAL SERVICES	E	\$95,150.00	\$60,290.00	\$150,000.00
10-5210-512	CONTRACTUAL SERVICES	E	\$8,600.00	\$6,462.00	\$19,000.00
10-5210-513	STAFF DEVELOPMENT & TRAVEL	E	\$5,000.00	\$3,689.00	\$8,000.00
10-5210-515	ADVERTISING	E	\$1,000.00	\$340.00	\$500.00
10-5210-522	MAINT & REP - BUILDINGS	E	\$25,000.00	\$18,760.00	\$20,000.00
10-5210-523	MAINT & REP - EQUIPMENT	E	\$21,500.00	\$12,073.00	\$15,000.00
10-5210-525	PROPERTY & OTHER LIABILITY INS	E	\$12,000.00	\$9,500.00	\$12,000.00
10-5210-526	UTILITIES & COMMUNICATION	E	\$11,000.00	\$6,670.00	\$13,000.00
10-5210-532	BANK FEES	E	\$1,000.00	\$568.00	\$750.00
GENERAL FUND EXPENSES CONTINUED ON NEXT PAGE					

FUND 10 - GENERAL FUND					
EXPENSES	GLAcct Desc	Type	FY 2025 Budget	FY2025 Actual as of 5/15/2025	PROPOSED FY2026
10-5210-534	DUES & SUBSCRIPTIONS	E	\$5,100.00	\$3,876.00	\$4,500.00
10-5210-535	POSTAGE & PRINTING	E	\$7,000.00	\$3,130.00	\$7,000.00
10-5210-537	COLLECTION FEE	E	\$4,850.00	\$4,821.00	\$6,750.00
10-5210-551	SUPPLIES	E	\$3,300.00	\$1,886.00	\$3,000.00
10-5210-561	CAPITAL OUTLAY	E	\$122,600.00	\$2,611.00	\$180,600.00
10-5210-574	ELECTION EXPENSE	E	\$0.00	\$0.00	\$1,500.00
10-5210-579	MISCELLANEOUS EXPENSE	E	\$10,000.00	\$2,668.00	\$3,000.00
10-5300-511	POLICE PROFESSIONAL SERVICES	E	\$35,000.00	\$32,059.00	\$38,000.00
10-5300-512	POLICE CONTRACTUAL SERVICES	E	\$267,750.00	\$245,443.00	\$255,000.00
10-5400-512	FIRE CONTRACTUAL SERVICES	E	\$68,500.00	\$62,792.00	\$68,500.00
10-5400-522	FIRE MAINT & REP BUILDINGS	E	\$0.00	\$0.00	\$10,000.00
10-5400-561	FIRE CAPITAL OUTLAY	E	\$0.00	\$0.00	\$20,000.00
10-5510-523	PARK MAINTENANCE	E	\$31,000.00	\$30,619.00	\$30,000.00
10-5510-526	PARK UTILITIES	E	\$300.00	\$68.00	\$2,100.00
10-5510-561	PARK CAPITAL OUTLAY	E	\$24,000.00	\$22,640.00	\$30,000.00
10-5740-521	STREETS MAINT & REPAIR	E	\$20,000.00	\$16,500.00	\$10,000.00
10-5740-526	STREETS UTILITIES	E	\$35,000.00	\$25,840.00	\$28,200.00
10-5750-512	TRASH CONTRACTUAL SERVICES	E	\$100,000.00	\$79,858.00	\$100,000.00
	TOTALS		\$1,262,700.00	\$890,269.00	\$1,370,000.00

FUND 20 - Powell Bill					
REVENUES	GLAcct Desc	Type	FY 2025 Budget	FY2025 Actual as of 5/15/2025	PROPOSED FY2026
20-4280	POWELL BILL AID	R	\$27,000.00	\$32,541.00	\$28,500.00
20-4311	INTEREST EARNINGS	R	\$2,000.00	\$3,615.00	\$1,500.00
20-4999	APPROPRIATION FROM FUND BALANCE	R	\$21,000.00	\$0.00	\$45,000.00
	TOTALS		\$50,000.00	\$36,156.00	\$75,000.00

FUND 20 - Powell Bill					
EXPENSES	GLAcct Desc	Type	FY 2025 Budget	FY2025 Actual as of 5/15/2025	PROPOSED FY2026
20-5740-521	MAINT & REP - INFRASTRUCTURE	E	\$50,000.00	\$28,527.00	\$75,000.00
	TOTALS		\$50,000.00	\$28,527.00	\$75,000.00

FUND 51 - WATER & SEWER					
REVENUE	GLAcct Desc	Type	FY 2025 Budget	FY2025 Actual as of 5/15/2025	PROPOSED FY2026
51-4311	INTEREST EARNINGS	R	\$35,000.00	\$65,062.00	\$37,000.00
51-4462	UTILITIES - SEWER	R	\$220,400.00	\$206,812.00	\$225,000.00
51-4463	UTILITIES - WATER	R	\$290,000.00	\$358,837.00	\$387,000.00
51-4511	RETURNED CHECK FEES	R	\$0.00	\$0.00	\$0.00
51-4541	SYSTEM DEVELOPMENT FEES	R	\$0.00	\$0.00	\$0.00
51-4561	UTILITY CONNECTION FEES	R	\$500.00	\$450.00	\$250.00
51-4562	UTILITY LATE PAYMENT FEES	R	\$5,000.00	\$9,938.00	\$5,750.00
51-4563	UTILITY TAPS & SERVICE FEES - WATER	R	\$0.00	\$2,400.00	\$0.00
51-4564	UTILITY TAPS & SERVICES FEES - SEWER	R	\$0.00	\$0.00	\$0.00
51-4610	GRANT REVENUES	R	\$0.00	\$0.00	\$0.00
51-4790	MISCELLANEOUS REVENUES	R	\$25.00	\$0.00	\$0.00
51-4999	APPROPRIATION FROM FUND BALANCE	R	\$93,475.00	\$0.00	\$0.00
	TOTALS		\$644,400.00	\$643,499.00	\$655,000.00

FUND 51 - WATER & SEWER					
EXPENSE	GLAcct Desc	Type	FY 2025 Budget	FY2025 Actual as of 5/15/2025	PROPOSED FY2026
51-5810-411	FULL-TIME REGULAR WAGES	E	\$29,000.00	\$24,864.00	\$31,000.00
51-5810-421	FICA	E	\$2,200.00	\$1,887.00	\$2,400.00
51-5810-423	LGERS PENSION	E	\$4,000.00	\$3,392.00	\$4,500.00
51-5810-424	401K	E	\$1,450.00	\$1,243.00	\$1,550.00
51-5810-425	HEALTH & LIFE INSURANCE	E	\$7,300.00	\$6,290.00	\$9,500.00
51-5810-511	PROFESSIONAL SERVICES	E	\$30,000.00	\$16,200.00	\$25,000.00
51-5810-512	CONTRACTUAL SERVICES	E	\$21,575.00	\$15,496.00	\$26,000.00
51-5810-532	BANK FEES	E	\$900.00	\$611.00	\$750.00
51-5810-551	SUPPLIES	E	\$5,000.00	\$2,747.00	\$4,500.00
51-5810-556	PURCHASE OF WATER	E	\$258,000.00	\$194,615.00	\$247,000.00
51-5810-564	DEBT SERVICE - PRINCIPLE	E	\$16,025.00	\$16,025.00	\$16,025.00
51-5810-565	DEBT SERVICE - INTEREST	E	\$3,950.00	\$3,923.00	\$3,680.00
51-5810-579	MISCELLANEOUS	E	\$3,000.00	\$2,173.00	\$500.00
51-5820-521	MAINT & REP - INFRASTRUC. - WATER	E	\$20,000.00	\$16,054.00	\$52,595.00
51-5830-521	MAINT & REP - INFRASTRUC. - SEWER	E	\$15,000.00	\$802.00	\$15,000.00
51-5870-512	METERED SEWER TREATMENT	E	\$227,000.00	\$167,701.00	\$215,000.00
	TOTALS		\$644,400.00	\$474,023.00	\$655,000.00

Schedule of Fees

FY 2025/2026

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

The water/sewer service rates and general fee schedule were adopted as part of the FY2025/2026 budget.

New rates will be effective as of 7/1/2025

Town of McAdenville, North Carolina
Water and Sewer Service Rates FY 2025-2026
Effective date of 7/1/2025

<u>WATER RATES</u>	<u>PROPOSED INSIDE RATES</u>	<u>PROPOSED OUTSIDE RATES</u>
Customer Charge	\$5.48	\$5.48
Per 1000 gallons	\$7.59	\$9.09
Volume Rate	1.45 x City of Gastonia Inside City Rate(s)	
Monthly rate for unmetered (Based on 4,000 gal) service - residential	\$30.35	\$36.40
Fire Line Service Monthly service rate (2 inch)	\$34.48	\$41.39

<u>SEWER RATES</u>	<u>PROPOSED INSIDE RATES</u>	<u>PROPOSED OUTSIDE RATES</u>
Customer Charge	\$6.04	\$6.04
Per 1000 gallons water use	\$13.58	\$16.15
Monthly rate for unmetered (Based on 4,000 gal) service residential only	\$54.29	\$64.52
Minimum monthly charge: (Based on 2,500 gal)		
Water with Customer Charge	\$24.46	\$28.21
Sewer with Customer Charge	\$39.99	\$46.42
Irrigation	\$18.97	\$22.75
Water & Sewer Minimum Monthly Bill (2500 gal)	\$64.45	\$74.63

WATER TAP AND WATER SYSTEM DEVELOPMENT FEES

Individual Water Tap Fees:

Water meter size		
3/4" service	\$2,000.00	\$4,000.00
1" service	\$2,320.00	\$4,640.00
1 1/2" service	\$3,860.00	\$7,720.00
2" Service	\$4,860.00	\$9,720.00

*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		\$300.00	
Irrigation Tap Fee		\$900.00	plus cost

SEWER TAP AND SEWER SYSTEM DEVELOPMENT FEES

Individual Service Tap:

4" Service with 3/4" water meter	\$2,000.00	\$4,000.00
4" Service with 1" water meter	\$2,000.00	\$4,000.00
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

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)

EFFECTIVE DATE: July 1, 2025 for all bills rendered on or after this date (7.5% increase)

Adopted: 06-10-2025

Town of McAdenville
FEE SCHEDULE FY 2025/2026
Effective 7/1/2025

Planning and Zoning Fees

Residential Zoning Permits

New Construction (Single Family)	\$200.00
New Construction (Duplex)	\$300.00
New Construction (Multi-Family)	\$150.00/unit
Home Reno-Addition/Expansion	\$150.00
Home Renovation/No Expansion	\$ 50.00
Accessory Structures	\$100.00
Zoning Compliance	\$100.00

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 + \$20.00/1000 sq.ft

Sign Permits

Residential Subdivision	\$200.00
Commercial/Industrial/CBD	\$300.00/SIGN
Temporary Sign or Banner (time limitations apply)	\$ 75.00

Zoning Case Fees

Conditional Zoning Application:	\$1500.00
Zoning Map or Text Change Application:	\$ 750.00
Special Use Application:	\$ 600.00
Variance Application:	\$ 500.00
Appeals on Zoning Matters:	\$ 500.00
Advertising Required Notice:	*included
Zoning Compliance or Verification Letter:	\$ 75.00
Telecommunications Permit:	
New Tower	\$6,000.00
Co-Location	\$ 350.00

(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).

