



Village of Marvin, North Carolina

Recommended Budget Fiscal Year 26-27

VILLAGE COUNCIL

Joe Barbara, Mayor
Angel Martin, Mayor Pro-Tem
Fred Ilarraza, Councilmember
Bob Marcolese, Councilmember
Bob Nunnekamp, Councilmember
Tom Eck, Councilmember
John Baresich, Councilmember

VILLAGE MANAGER

Christina L. Amos

FINANCE DIRECTOR

Jill Carilli

VILLAGE CLERK

Austin W. Yow

Village of Marvin
10006 Marvin School Road
Marvin, NC 28173
704-843-1680
www.marvinnc.gov

BUDGET MESSAGE FOR FY26

To: Mayor and Village Council
Date: May 14, 2026
From: Christina Amos, Village Manager

Attached is the recommended FY27 budget for the Village of Marvin, which marks the 32nd annual operating budget for the Village of Marvin. In accordance with § 159-26(b)¹, the operating budget breaks out relevant departments or municipal services and reflects the fund accounting structure as required by the N.C. Local Government Budget Fiscal Control Act.²

The recommended budget is \$3,807,440 which is a \$257,769 increase from the current year's adopted budget (7.26%). This increase is covered entirely by the \$290,910 of appropriations from various Fund Balances (Savings Accounts) including Restricted Powell Bill funds for upcoming projects and road needs, Solid Waste Restricted Fund, and Unassigned Fund Balance for Capital Improvement Projects in our CIP. This year's budget allows for a \$278,855 transfer to the Capital Project Fund to meet obligations for the Bonds Grove Church/ Waxhaw Marvin Road Roundabout project as well as the establishment of a new Capital Reserve Fund for Restorative Road Maintenance with a \$200,000 transfer for future savings

Village staff is proposing a balanced budget that maintains current service levels without a significant increase in costs. The recommended budget is balanced by maintaining the current tax rate of .0563 and there is no increase in Solid Waste fees. Since 2010, the Village has witnessed a surge of growth and tax rates have remained relatively stable. Tax increases have primarily funded specific items including a second Deputy on contract and Roundabouts at critical intersections. Last year's property revaluation allowed us to lower the tax rate 30%. The Village of Marvin retains the lowest tax rate within Union County amongst municipalities that own and maintain a roadway system.³ Additionally, NCGS§136-41.2 (b) prohibits municipalities under a \$.05/\$100 tax rate from participation eligibility.⁴

Revenue

The Ad Valorem tax (e.g., real property, personal property, and vehicle taxes) is a major source of the Village's revenue, representing 41% of total revenue which is relatively equal to last year. With new residential developments and voluntarily annexed properties; this number will slowly rise with the construction of recently approved residential and commercial developments and the continual promotion of voluntary annexation. Revenues from unrestricted intergovernmental revenues (e.g., beer and wine tax, utility sales tax, and local option sales tax) represent 22% of total revenue and are projected to

¹ https://www.ncleg.gov/EnactedLegislation/Statutes/PDF/BySection/Chapter_159/GS_159-26.pdf

² https://www.ncleg.net/enactedlegislation/statutes/html/byarticle/chapter_159/article_3.html

³ <https://www.unioncountync.gov/government/departments-r-z/taxes-property/collection-payment/tax-rates-and-fire-fees#docaccess-e47a6565ab0417fd202109fdd52356e31329db833f65443ddf8e9971df6961ae>

⁴ [https://connect.ncdot.gov/municipalities/State-Street-Aid/Powell%20Bill/Powell%20Bill%20General%20Statutes%20\(State%20Street-Aid%20Allocation%20Law\).pdf](https://connect.ncdot.gov/municipalities/State-Street-Aid/Powell%20Bill/Powell%20Bill%20General%20Statutes%20(State%20Street-Aid%20Allocation%20Law).pdf)

remain relatively flat. Powell Bill dollars represent 5.7% of the total budget and are expected to match what we received last fiscal year based on a marginal increase in funding. It is important to note that as additional roads are accepted from NCDOT and private developers, this revenue will increase slightly; however, the majority of Powell Bill funding is based off municipal population which remains relatively stable for Marvin.⁵ Permits and Fees represent just over 1% of the overall budget and include zoning and development permits and fees, and reimbursable engineering costs. Motor vehicle tag fees, civil penalties and solid waste revenues have been moved to restricted revenues (joining Powell Bill). Restricted Fees now make up over 24% of our revenue. There is no proposed increase in Solid Waste fees from the previous year. Investment revenues are projected to stay relatively flat at 3% of our annual budget. Overall total revenue is expected to stay relatively even with our FY26 *amended* budget.

Fund Balance: Like last year, there is a Fund Balance appropriation recommended for one-time expenditures on this year's budget for a total of \$118,000 in Unassigned Fund Balance. It is important to note that it is not uncommon for local governments to use Unassigned Fund Balance to pay for one-time expenditures. Conservative budgeting and fiscally prudent spending over the last few years have yielded growth in Marvin's reserves. Prior to considering tax increases, appropriation of Unassigned Fund Balance of \$118,000 to fund electrical upfits at Marvin Efir Park, Engineering of Wayfinding signs, some additional Park Amenities, and Financial Consulting on Roads is recommended to balance this year's budget. Additionally, there are Fund Balance transfers of just over \$32,000 from Solid Waste reserves, as well as just over \$140,000 from Powell Bill Reserve funds. There have been rate stabilization funds in place since the start of Solid Waste services; however, future budgets will need to assess rate increases to cover solid waste increase in the future.

Vision and Strategy

Per Council's strategic direction, the priorities, goals, and objectives that drove the decision-making process for the development of the FY27 operating budget are as follows:

Goals/Objectives:

- Continued growth of a Capital Project Fund for the Bonds Grove Church/Waxhaw-Marvin Road Roundabout project.
- Increased Spending on Preventative Road Maintenance.
- Creation of a Capital Reserve Fund for Long Term Restorative Road Maintenance.
- Continued facility maintenance and commitment to a 15-year amortization schedule of the new Village Hall facility.
- Continued operation of residential solid waste services with an additional bulk collection event at no increase to rate payers.
- Continued priority of public safety with a 13% increase for law enforcement coverage during peak times 7 days/week as well as additional off duty officers supplementing 1-3x per week for traffic control/speed mitigation.

⁵ <https://connect.ncdot.gov/municipalities/State-Street-Aid/Powell%20Bill/Participation%20Requirements.pdf>

- Funding approved projects on the General Fund Capital Improvement Plan.
- Continued service of third-party Certified Public Accountant to assure professional standards of fiscally sound operations and GAAP procedures are met, including yellow book audits⁶ for grants expended.
- Maintain competitive employee benefits package to include merit funding for high performing employees and a 2.8% Cost of Living Adjustment consistent with the Village's Personnel Policy; data from the NC League of Municipalities FY 26-27 Study⁷; and the US Bureau of Labor Statistic Consumer Price Index.⁸
- Increases in some employee benefits, property and liability premiums, and required participation of the NC Local Government Employee Retirement System.⁹
- Establishment of a Community Partnership Program with Microgrant opportunities for HOAs/Non-Profits.
- Continued prioritization of adequate roadways and transportation infrastructure with allocations for Stormwater, Sidewalk repairs and maintenance and Curb and Gutter.

[This section Intentionally Left Blank]

⁶ <https://www.gao.gov/yellowbook>

⁷ [2026-2027 NCLM COLA and Merit Survey](#)

⁸ <https://www.bls.gov/news.release/cpi.nr0.htm>

⁹ <https://www.myncretirement.com/documents/files/resources/north-carolina-retirement-systems-laws-2023/open>

Budget Overview by Revenue Source and Functional Area

The following is a summary of the balanced FY27 Recommended Budget for the Village of Marvin’s General Fund.

Revenues by Type	Budgeted FY 26-27
Ad Valorem Taxes	\$1,569,955
Unrestricted Intergovernmental	\$ 833,600
Restricted Intergovernmental	\$ 925,825
Permits and Fees	\$ 43,750
Sales and Services	\$ 21,900
Investment Earnings	\$ 115,000
Fund Balances (Multiple)	\$ 290,910
Miscellaneous	\$ 6,500
Total Revenue	\$3,807,440

Expenditures by Type	Budgeted FY 26-27
General Government	\$ 1,224,098
Planning & Zoning	\$ 259,064
Public Safety	\$ 306,285
Transportation	\$ 864,855
Culture and Recreation	\$ 95,570
Solid Waste Services	\$ 568,500
Public Works	\$ 489,069
Transfer To Capital Funds/Reserves*	\$ 501,855
Total Expenditures	\$ 3,807,440

*Transfers included in total expenditures presented (see next table for specific amounts)

Transfers	Proposed in Expenditures
Transfer To Tree Reserve	\$ 3,000
Fund Balance Future Capital Needs	\$ 20,000
Capital Project Ordinance-Bonds Grove Church/Waxhaw Marvin Roundabout	\$ 278,855
Capital Reserve for Restorative Road Repairs/Maintenance	\$ 200,000
Totals:	\$ 501,855

The Village of Marvin also has several grant and capital projects, which are authorized by project ordinance, with appropriations made by Council to the following capital project funds:

Project Name	Project Authorization	Balance Available
Farmer's Market	\$ 25,000	\$ 25,000
Greenways and Trails	\$555,236	\$ 252,952
Roundabouts (BG/WM)	\$586,699	\$ 586,699
Village Hall Park	\$750,000	\$ 100,000
CRTPO Loop Project	\$1,550,000	\$1,364,897
Special Project Grant: SCIF	\$150,000	\$ 23,781
Special Project Grant: StRAP	\$300,000	\$ 183,121

Capital Project Fund Balances are estimates as of May 2026.

A public hearing to receive resident input on the recommended FY27 General Fund Budget is set for 6:00 pm at Marvin Village Hall, located at 10006 Marvin School Road, Marvin, NC 28173 on June 1, 2026. A copy of the FY27 Recommended Budget will be available for inspection with the Village Clerk at Village Hall and on the Village's website at www.marvinnc.gov.

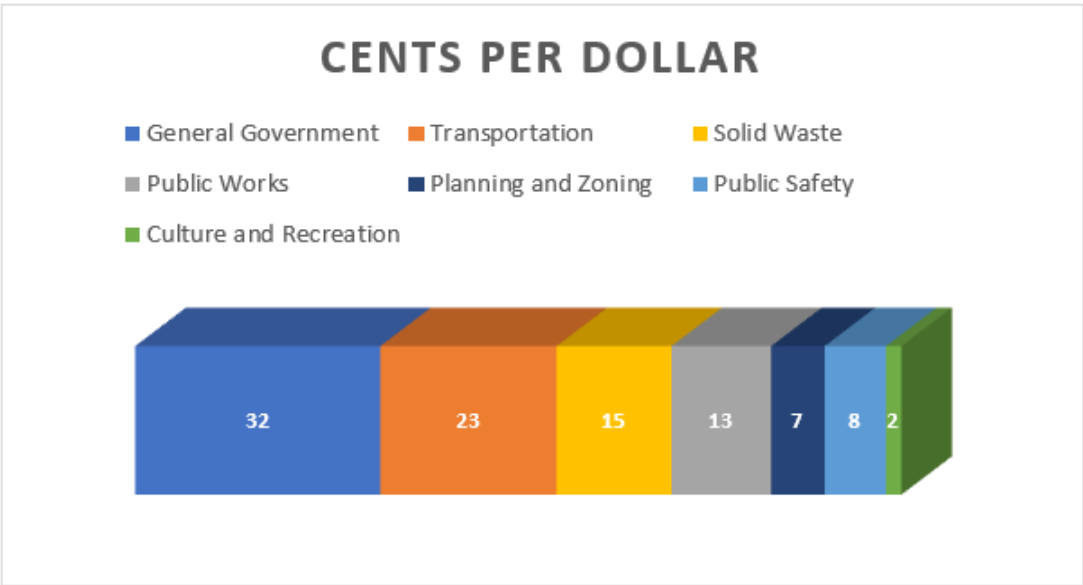
I wish to express my thanks to the Mayor and Village Council for their support, leadership, and recognition of all Village employees who have accomplished so much this past year. It is our goal as staff to promote an optimal quality of life for Marvin residents and we graciously appreciate the opportunity to serve. Please let me know if I can be of any further assistance as you review this proposal.

Respectfully submitted,



Christina L. Amos
 Village Manager, ICMA-Credentialed Manager

How a Dollar is Divided by Functional Area/Department



ABOUT MARVIN

The Village of Marvin, in Union County, North Carolina was incorporated under the North Carolina General Statutes on July 1, 1994. Per the U.S. Census and as of 2020, the Village of Marvin’s population was approximately 6,358.

The Village of Marvin is a Council-Manager form of government and is governed by an elected Mayor and six-member council, with our sixth member added during the 2023 election. The most updated Village Council meeting schedule can be found online at marvinnc.gov. Regular and special meetings are open to the public.

PROPERTY TAX RATES

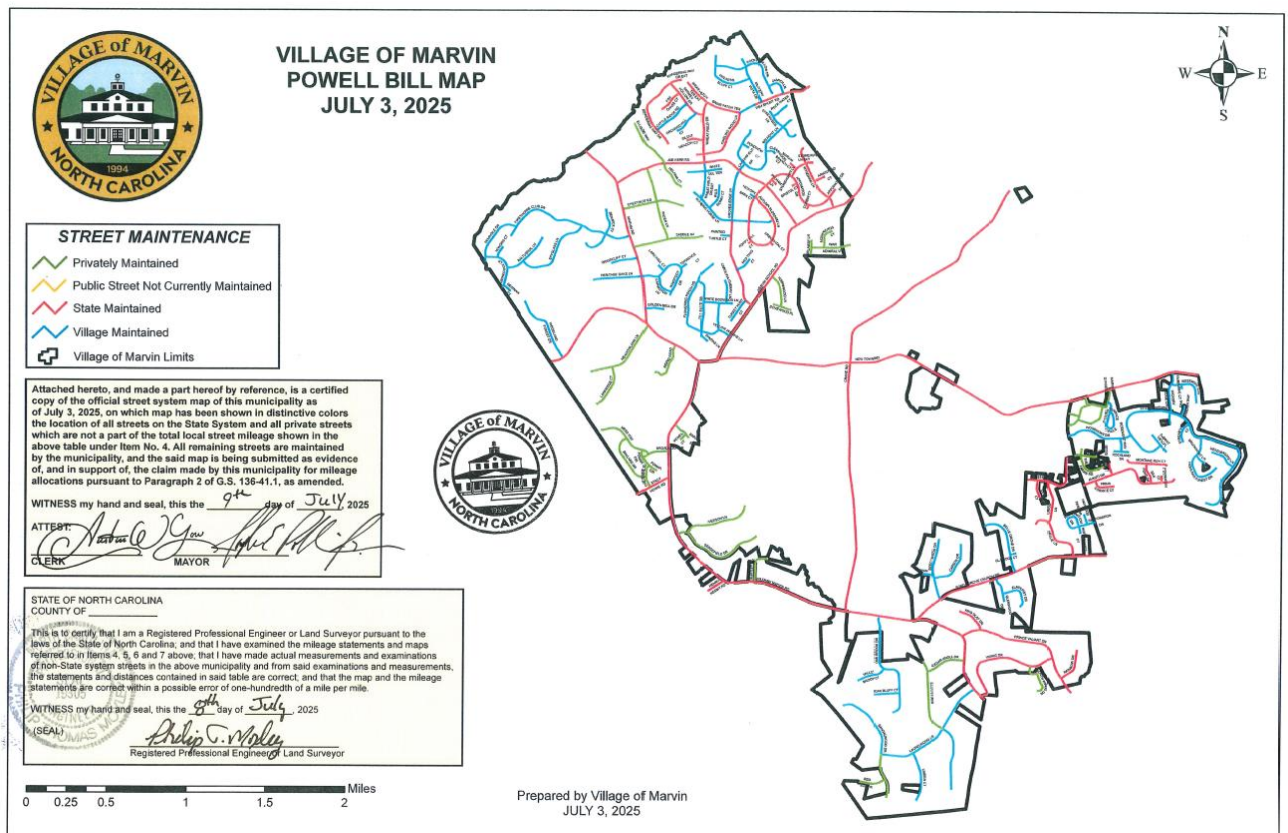
Fiscal Year	Approved Tax Rate
1994 - 2001	2.5 cents
2002 - 2005	5.17 cents
2006 – 2019	5.00 cents
2020 – 2023	6.00 cents
2024	8.00 cents
2025-2026	5.63 cents

How are your Property Taxes Calculated? An Example:

Market Value	\$1,000,000
Divided by \$100 increment	\$ 10,000
Multiplied by the Real Property tax rate	<u>.0563</u>
Village property taxes due	<u>\$ 563.00</u>

Union County assesses real property at 100 percent of estimated market value. In accordance with NCGS § 159-11, a revaluation of real property is required at least every eight years. Union County's most recent revaluation was conducted on March 1, 2025.

The Union County Tax Department is responsible for real and personal property assessments for the Village each year. Once the tax base is certified by the Union County Board of Commissioners, the bills are printed, mailed and the collection process begins. The Village of Marvin's tax collection function was transferred to Union County on July 1, 2021. Therefore, Union County will collect all taxes on behalf of Marvin and remit collections to the Village monthly.



BUDGET ORDINANCE
VILLAGE OF MARVIN, NORTH CAROLINA FISCAL YEAR 2025-2026
OR-2026-06-01

BE IT ORDAINED by the Governing Board of the Village of Marvin, North Carolina:

Section 1: The following amounts are hereby appropriated to the General Fund for the operation of Village of Marvin and its activities for the fiscal year beginning July 1, 2026, and ending June 30, 2027, according to the following schedule:

General Government	\$ 1,224,098
Planning & Zoning	\$ 259,064
Public Safety	\$ 306,285
Transportation	\$ 864,855
Culture and Recreation	\$ 95,570
Solid Waste Services	\$ 568,500
Public Works	\$ 489,069
Contingency	\$ 50,000
Transfer to Capital Reserve Fund Restorative Maint	*\$ 200,000
Transfer to Capital Project Roundabout	*\$ 277,855
Transfer to Assigned Fund Trees	**\$ 3,000
Transfer to Reserve Fund for Future Capital	†\$ 20,000

*These amounts are already included in the \$864,855 Transportation total.

**This amount is already included in the \$95,570 Culture and Recreation total.

† This amount is already included in the \$489,069 Public Works Total

Total Appropriations \$3,807,440

Section 2: It is estimated that the following revenues from the following major sources will be available in the General Fund during the fiscal year July 1, 2026, and ending June 30, 2027, to meet the foregoing schedules:

Ad Valorem Taxes	\$1,569,955
Unrestricted Intergovernmental	\$ 833,600
Restricted Revenues (including Powell Bill)	\$ 925,825
Permits and Fees	\$ 43,750
Sales and Services	\$ 21,900
Investment Earnings	\$ 115,000
Fund Balances (Multiple)	\$ 172,910
Unassigned Fund Balance	\$ 118,000
Miscellaneous	\$ 6,500

Total Estimated Revenues \$3,807,400

Section 3: There is hereby levied a tax at the rate of six cents (\$0.0563) per one hundred dollars (\$100) valuation of taxable property as listed for taxes as of January 1, 2026, for the purpose of raising

the revenue constituting the general property taxes listed as "Ad Valorem Taxes" in the General Fund in Section 2 of this ordinance.

Section 4: Pursuant to NCGS §§160A-314(a) and 160A-314.1(1) the Marvin Village Council previously imposed a collection fee for the collection of solid waste for each single-family residence within the municipal limits. The annual fee for FY 26-27 is \$250 per single-family residence.

Section 5: The Budget Officer and Finance Director are hereby authorized to transfer appropriations as contained herein under the following conditions:

- a. Reallocations of up to \$5,000 in appropriations between the budget categories in the foregoing schedules, excepting capital outlay, salaries, and public safety. Notification of all such reallocations shall be made to the Village Council in the Treasury Report following the month of reallocation.
- b. Reallocation of appropriations for capital outlay, salaries, and public Safety shall require a budget ordinance amendment approved by Village Council.
- c. Transfers between line-item expenditures within a department without limitation and without a report being required. These changes must not result in increases in recurring obligations, such as salaries.
- d. Transfers up to \$5,000 between budget departments. The Budget Officer must make an official report on such transfers at the next regular meeting of the Governing Board.
- e. All transfers between funds require prior approval by the Governing Board in an amendment to the Budget Ordinance.

Section 6: This ordinance shall be the basis of the financial plan for the Village of Marvin during the Fiscal Year 2026-2027. The Budget Officer shall administer the budget and ensure that Village employees are provided guidance and sufficient details to implement the budget. The Finance Director shall establish and maintain all records in agreement with this Budget Ordinance, and the appropriate General Statutes of the State of North Carolina.

Section 7: In accordance with G.S. 159-13, a copy of this Budget Ordinance shall be filed with the Village Clerk, the Budget Officer, and the Finance Director to be kept on file by them for their direction in the disbursement of funds.

Adopted this 1st day of June 2026.

Attest:

*Joseph Barbara, Mayor
Village of Marvin*

*Austin W. Yow, Clerk & Assistant to the Manager
Village of Marvin*