



Village of Marvin, North Carolina

Recommended Budget

Fiscal Year 21-22

VILLAGE COUNCIL

Joe Pollino, Mayor
Kim Vandenberg, Mayor Pro-Tem
Jamie Lein, Councilmember
Bob Marcolese, Councilmember
Andy Wortman, Councilmember

VILLAGE MANAGER

Christina Amos

FINANCE OFFICER

Jamie Privuznak

VILLAGE CLERK

Austin Yow

Village of Marvin
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Marvin, NC 28173
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BUDGET MESSAGE FOR FY22

To: Mayor and Village Council

Date: UPDATED May 12, 2021

From: Christina Amos, Village Manager

Attached is the recommended FY22 budget for the Village of Marvin. In accordance with § 159-26(b), 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.

The recommended budget is \$1,976,114, which represents a \$540,203 increase from the current year's adopted budget with the majority of this increase being attributable to the implementation of a new Village Hall and solid waste services. The latter is a new service provided to Marvin residents in FY22. The recommended budget is balanced, with no proposed tax rate increase. Since 2010, the Village's population has experienced a growth rate of 34 percent.¹ While population increased, the Village's tax rate remained stable until FY21, when a one cent tax rate increase was adopted by Village Council.

Generally, Village staff is proposing a balanced budget that maintains current service levels without any significant increase in costs with the exception of anticipated occupancy increases due to the move to a new Village Hall facility.

Revaluation of Real Property

The value of real property is reappraised by Union County's Appraisal & Valuation Division of its Tax Department. In January 2021, Union County conducted its revaluation process of real property for the Village of Marvin. As of March 2021, the assessed valuation of real property is \$1,583,260,479, which is an increase in valuation of 29 percent over prior year's valued appraisal; some of the associated valuation increase is attributable to the completion of various residential development and Marvin's first commercial development center.² Because the value of real property in Marvin increased due to the County's reappraisal process, the estimated tax levy will increase; however, the tax rate remains stable. Conservative real property tax revenue projections were made based on valuation figures from the Union County Tax Department. Village staff estimates a \$204,206 increase in property taxes based on revaluation estimates and a 98 percent property tax collection rate.

Revenue-neutral tax rate:

In accordance with § 159-11(e), the Village is required to publish the revenue-neutral tax rate in the year of a reappraisal of real property, which would generate the same amount of property tax revenue as collected in the prior year. The revenue-neutral property tax rate is \$0.0490. Council may elect to adopt the revenue-neutral tax rate, which holds property tax revenue steady for FY22, or Council may elect to keep its current tax rate of \$0.06, which will generate a modest increase in property tax revenue in FY22. If the revenue-neutral tax rate is adopted by Council, then various capital projects will have to be reassessed for the FY22 operating budget.

¹ Per the U.S. Census, the 2019 total population for the Village of Marvin is 6,553; the 2010 total population is 4,889. The tax rate stayed at \$0.05 for ten years and increased by \$0.01 to \$0.06 in FY21 for additional deputy staff from Union County Sheriff's Office.

² The valuation increase for real property per Union County is \$355,254,479.

Revenue

The Ad Valorem tax (e.g., real property, personal property, and vehicle taxes) is a major source of the Village's revenue, representing 47% of total revenue. Revenues from unrestricted intergovernmental revenues (e.g., beer and wine tax, utility sales tax, and local option sales tax) represent 27% of total revenue and are projected to remain flat. Powell Bill dollars are expected to be slightly higher than last year based on additional roads accepted from NCDOT. There is a sharp increase in Permits and Fees revenue. This increase is due to the addition of a Solid Waste fee for shared contracted solid waste services provided to Marvin residents in FY22. Finally, there is a \$115,000 one-time appropriation from Fund Balance (i.e., Powell Bill Reserves) to the General Fund to balance the budget. This is Marvin's expected share amount to NCDOT for the New Town/Marvin Road round-about project. This leaves \$83,940 in Fund Balance (Powell Bill Reserve) to appropriate to transportation and road projects in future fiscal years.

Vision and Strategy

Per Council's strategic direction, the priorities, goals and objectives that drove the decision-making process for the development of the FY22 operating budget are as follows:

Goals/Objectives:

- Implement new Village Hall Facility.
- Implement Solid Waste Services, a new contractual service for Marvin residents.
- Continue priority of public safety with law enforcement coverage during peak times 7 days/week.
- Continue commitment to build-out of New Town/Marvin Road round-about with \$115,000 appropriation to project match AND year-round peak traffic control during peak hours.
- Continue fifteen-year plus sustained adherence to Council's Asset Capitalization Policy.
- Fund 100 percent of the General Fund Capital Improvement Plan.
- Implement a third-party contract for a Certified Public Accountant to assure professional standards of fiscally sound operations and GAAP procedures are met.
- Implement a new contract with Union County Tax Department to standardize functionality and improve tax collection services for residents.
- Observe the established practice of assuring total expenditures be matched with an approximate 5 percent contingency as allowed by NC statute.
- Continue road resurfacing strategy, which utilizes State funding more efficiently and requires little to no use of ad valorem tax dollars. This equates to no road resurfacing proposed this year because NCDOT will not be participating this fiscal year.
- Sustain emphasis on upholding robust aesthetic standards of Marvin with Centralina Council of Government Code Enforcement.
- Maintain competitive employee benefits with a 3 percent merit for high performing employees and a 2 percent Cost of Living Allowance.
- Absorb the increase in health insurance to minimize the effect on employees and maintain a competitive benefits package.

- Continue focusing on quality of life for Village residents with an increase in event planning and the implementation of the proposed 22-26 Capital Improvement Plan, which funds over \$40,000 in capital needs for parks and recreation AND an appropriation to start a Playground Placement Reserve.
- Appropriate and transfer \$10,000 to Greenway and Loop Expansion Capital Project.
- Continue commitment to fund National Wildlife Federation Community (MARSH).

Budget Overview by Revenue Source and Functional Area

The following is a summary of the balanced FY22 Recommended Budget for the Village of Marvin’s General Fund.

Revenues by Type	Budgeted FY 21-22
Ad Valorem Taxes	\$931,082
Unrestricted Intergovernmental	\$529,682
Restricted Intergovernmental	\$147,000
Permits and Fees	\$206,050
Sales and Services	\$15,300
Investment Earnings	\$2,000
Fund Balance Appropriated (Powell Bill)	\$115,000
Miscellaneous	\$30,000
Total Revenue	\$1,976,114

Expenditures by Type	Budgeted FY 21-22
General Government	\$779,737
Planning & Zoning	\$254,302
Public Safety	\$261,590
Transportation	\$252,000
Culture and Recreation	\$228,485
Solid Waste Services	\$150,000
Contingency	\$50,000
Total Expenditures	\$1,976,114

The Village of Marvin also has several 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 for Future Spending ³
Village Hall	\$964,425	\$599,447
Farmer's Market	\$ 25,000	\$25,000
Greenway Trails	\$ 56,450	\$13,704
Greenway and Loop	\$148,500	\$46,662

A Public Hearing to receive resident input on the recommended FY22 General Fund budget is set for 6:30 pm at Forest Hill Church, located at 8120 Kensington Dr., Waxhaw, NC 28173 on May 12, 2021. A copy of the FY22 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. Please let me know if I can be of any further assistance as you review this proposal.

Respectfully submitted,



Christina Amos
Village Manager

³ Capital Project Fund Balance as of April 26, 2021. The Village Hall capital project fund's balance accounts for contract encumbrances to four vendors and current expenditures as of April 26, 2021.

How a Dollar Bill is Divided by Functional Area



One Dollar



- General Government - 39 cents
- Planning & Zoning - 13 cents
- Public Safety - 13 cents
- Transportation - 13 cents
- Solid Waste Services - 8 cents
- Culture and Recreation - 12 cents
- Contingency - 3 cents

¹ Village Hall Debt Service payment is in General Government

ABOUT MARVIN

The Village of Marvin, in Union County, North Carolina was incorporated under the General Statutes of the State of North Carolina on July 1, 1994. Per the U.S. Census and as of 2019, the Village of Marvin's population was approximately 6,553.

The Village of Marvin is a Council-Manager form of government and is governed by an elected Mayor and four-member council, with an anticipated new council seat, which will be vacant until November's election. The most updated Village Council meeting schedule can be found at: [Village Council Meeting Schedule](#). 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 – Present	6.00 cents

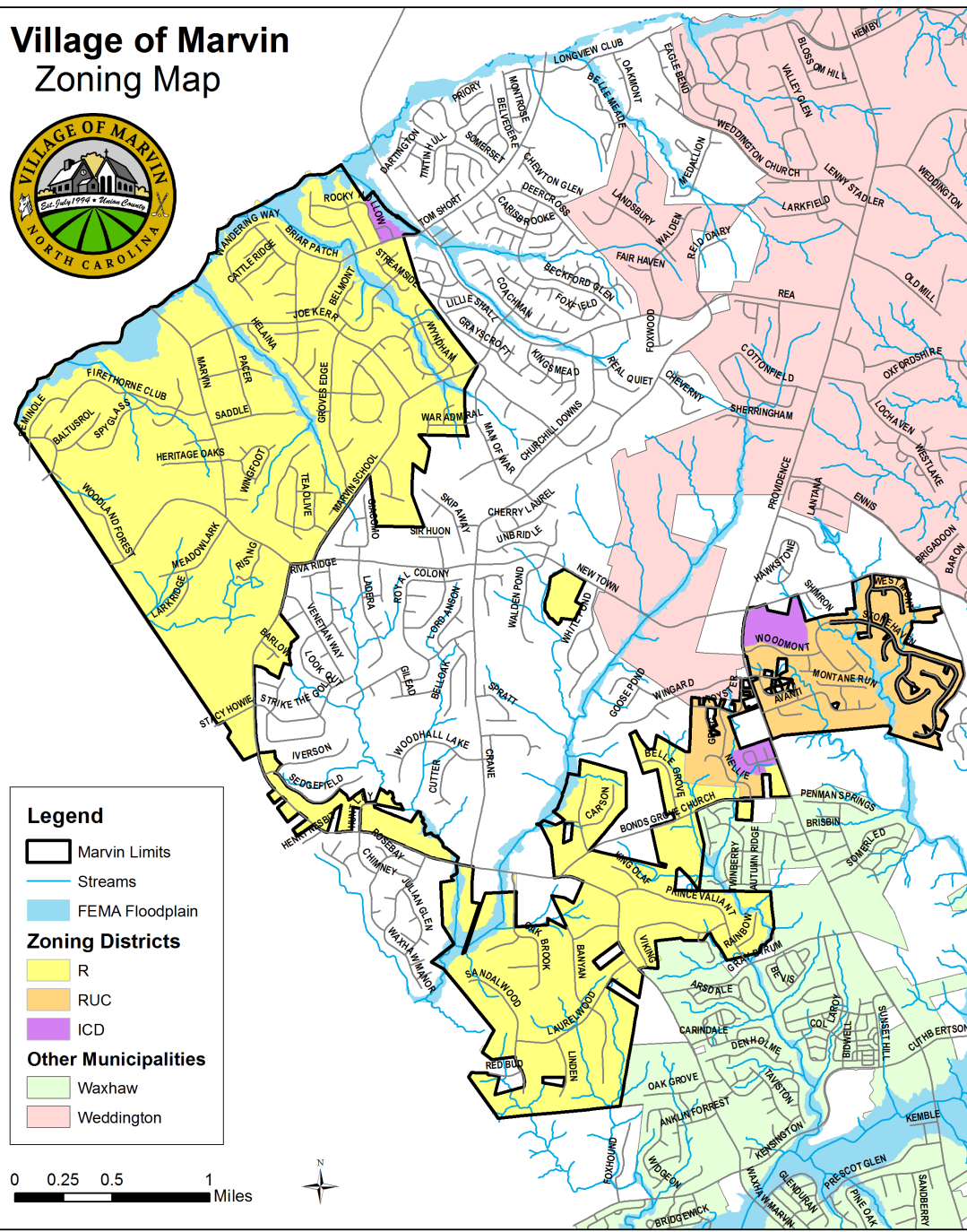
How are your Property Taxes Calculated? EXAMPLE

Market Value	\$500,000
Divided by \$100 increment	\$ 5,000
Multiplied by the Real Property tax rate	<u>.0600</u>
Village property taxes due	<u>\$ 300.00</u>

Union County assesses real property at 100 percent of estimated market value. In accordance with § 159-11, a revaluation of real property is required at least every eight years. Union County's most recent revaluation was conducted on January 1, 2021.

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 will transfer 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.

Village of Marvin Zoning Map



February 25, 2019

FY22 RECOMMENDED BUDGET

GENERAL FUND

Revenue	ACTUAL 2019-2020	AMENDED BUDGET 2020-2021	ESTIMATED ACTUAL 2020-2021	PROPOSED 2021-2022	COUNCIL REVISIONS 2021-2022	% Difference FY21 Amended Budget compared to FY22 Budget	Comments/Observations
Ad valorem taxes	\$ 619,252	\$ 715,266	\$ 714,125	\$ 931,082	\$ -	30%	
Unrestricted intergovernmental	\$ 532,245	\$ 533,000	\$ 544,889	\$ 529,682	\$ -	-1%	
Restricted intergovernmental	\$ 141,345	\$ 141,345	\$ 141,345	\$ 147,000	\$ -	4%	
Permits and fees	\$ 32,384	\$ 44,000	\$ 28,500	\$ 206,050	\$ -	368%	Increase is due to new SWS fees (\$400K)
Sales and services	\$ 60,150	\$ 15,300	\$ 17,150	\$ 15,300	\$ -	0%	
Investment earnings	\$ 11,060	\$ 2,000	\$ 11,000	\$ 2,000	\$ -	0%	
Miscellaneous	\$ 208,552	\$ 15,000	\$ -	\$ 30,000	\$ -	100%	
Debt Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
Fund Balance Appropriated	\$ -	\$ 30,000	\$ 30,000	\$ 115,000	\$ -	283%	From PB reserves; RAB agreement w/ NCDOT
Total Revenues	\$ 1,604,987	\$ 1,495,911	\$ 1,487,009	\$ 1,976,114	\$ -	32%	
Expenditures							
General Government	\$ 538,830	\$ 626,887	\$ 541,418	\$ 779,737	\$ -	24%	New VH costs added here
Planning & Zoning	\$ 154,935	\$ 233,348	\$ 181,726	\$ 254,302	\$ -	9%	
Public Safety	\$ 115,906	\$ 253,182	\$ 233,470	\$ 261,590	\$ -	3%	
Transportation	\$ 133,897	\$ 144,485	\$ 9,676	\$ 252,000	\$ -	74%	
Culture and Recreation	\$ 169,966	\$ 265,581	\$ 238,336	\$ 228,485	\$ -	-14%	
Solid Waste Services	\$ -	\$ -	\$ -	\$ 150,000	\$ -	100%	New VH costs added here
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -		In operating expenses (General Government)
Subtotal Expenditures before contingency	\$ 1,113,533	\$ 1,523,483	\$ 1,204,625	\$ 1,926,114	\$ -		
Contingency (max 5% expenditures)		\$ 4,600	\$ -	\$ 50,000	\$ -		Max 5% of expenditures
Total Expenditures	\$ 1,113,533	\$ 1,528,083	\$ 1,204,625	\$ 1,976,114	\$ -	29%	
Transfer to Village Hall Capital Project Fund	\$ -	\$ -	\$ -	\$ -	\$ -		
Total Appropriations-General Fund							Revenues and Expenditures to balance
Net Budget	\$ 491,454	\$ (32,172)	\$ 282,384	\$ (0)	\$ -		

Revenue

Account Number	Revenue	ACTUAL 2019-2020	AMENDED BUDGET 2020-2021	ESTIMATED ACTUAL 2020- 2021	PROPOSED 2021 2022	COUNCIL REVISIONS Date	% Difference FY21 Budget compared to FY22 Budget	Comments/Observations
Ad valorem taxes		\$ 619,252	\$ 715,266	\$ 714,125	\$ 931,082	\$ -	30%	
A/C 30011	Ad valorem taxes - Real and Personal Property	\$ 567,246	\$ 661,141	\$ 660,000	\$ 865,347			Based on County Valuation estimates from March 2021
A/C 3200	Motor vehicle taxes	\$ 51,314	\$ 54,000	\$ 54,000	\$ 65,610			Based on County Valuation estimates from March 2021
A/C 3706/3707	Penalties and Interest & Advertising	\$ 692	\$ 125	\$ 125	\$ 125			
Unrestricted intergovernmental		\$ 532,245	\$ 533,000	\$ 544,889	\$ 529,682	\$ -	-1%	
A/C 3400	Beer and wine tax	\$ 30,821	\$ 30,000	\$ 30,000	\$ 30,000			
A/C 3500	Utilities sales tax	\$ 295,199	\$ 300,000	\$ 298,707	\$ 299,682			
A/C 3300	Local option sales & use tax	\$ 206,225	\$ 203,000	\$ 216,182	\$ 200,000			
Restricted intergovernmental		\$ 141,345	\$ 141,345	\$ 141,345	\$ 147,000	\$ -	4%	
A/C 3800	Powell Bill allocation	\$ 141,345	\$ 141,345	\$ 141,345	\$ 147,000			
Permits and fees		\$ 32,384	\$ 44,000	\$ 28,500	\$ 206,050	\$ -	368%	
A/C 3602	Zoning permits	\$ 14,216	\$ 9,000	\$ 11,000	\$ 9,000			Based on historical actuals
A/C 3603	Development fees	\$ 18,168	\$ 35,000	\$ 17,500	\$ 47,050			
	Solid Waste Fees	\$ -	\$ -	\$ -	\$ 150,000			NEW: Revenue source for FY22 based on an interlocal agreement w/ various towns in the county
Sales and services		\$ 60,150	\$ 15,300	\$ 17,150	\$ 15,300	\$ -	0%	
A/C 6702	Barn rentals	\$ 4,085	\$ 5,500	\$ 5,500	\$ 5,500			
A/C 6706	Non-resident parking passes	\$ 5,070	\$ 5,000	\$ 5,000				
A/C 6706	Professional Park passes		<i>included above</i>		\$ 5,000			Only Professional passes in FY22
A/C 6707	Resident parking passes	\$ 10	\$ -	\$ -				Make inactive FY22
A/C 6708	Community garden plots	\$ 310	\$ 300	\$ 300	\$ 300			
A/C 3709	Vendor / HOA contributions/ sponsors	\$ 850	\$ 2,000	\$ 850	\$ 2,000			
A/C 3604	Reimbursable engineering fees	\$ 49,825	\$ 2,500	\$ 5,500	\$ 2,500			
Investment earnings		\$ 11,060	\$ 2,000	\$ 11,000	\$ 2,000	\$ -	0%	
A/C 3704,3705		\$ 11,060	\$ 2,000	\$ 11,000	\$ 2,000			
Miscellaneous		\$ 208,552	\$ 15,000	\$ -	\$ 30,000	\$ -	100%	
A/C 3850	Fee in lieu of green space	\$ -	\$ -	\$ -	\$ -			
A/C 3701, 3703, 3708	Miscellaneous (copies, alarm violations)	\$ 208,552	\$ 15,000	\$ -	\$ 30,000			(\$15K) Traffic Calming Device Share
	Donation to MARSH program	\$ -	\$ -	\$ -	\$ -			NEW: Earmarked revenue PRG Board
	Donation to Park projects	\$ -	\$ -	\$ -	\$ -			NEW: Earmarked revenue for PRK proj; \$15K for sponsor revenue for disc golf or fitness trail.
Solid Waste		\$ -	\$ -	\$ -	\$ -	\$ -	0%	
Debt Proceeds		\$ -	\$ -	\$ -	\$ -	\$ -	0%	Could be implemented in March 2022
Fund Balance Appropriations		\$ -	\$ 30,000	\$ 30,000	\$ 115,000	\$ -	283%	
A/C 39001	Appropriated Fund Balance	\$ -	\$ 30,000	\$ 30,000	\$ 115,000			From PB reserves; RAB agreement w/ NCDOT
Total		\$ 1,604,987	\$ 1,495,911	\$ 1,487,009	\$ 1,976,114	\$ -	32%	Loan proceed increase

General Government (Class 10)

General Government	Expense Type	ACTUAL 2019-20	AMENDED BUDGET 2020-2021	ESTIMATED ACTUAL 2020-2021	PROPOSED 2021-2022	COUNCIL REVISIONS Date	% Difference FY21 Budget compared to FY22 Budget	Comments/Observations
Salaries and Employee Benefits		\$ 333,101	\$ 392,331	\$ 328,298	\$ 399,345	\$ -	2%	Mgr., Clerk, FO, Fin Asst, Ofc Asst, Temp Intern Salaries
	General Government Salaries	\$ 197,887	\$ 239,027	\$ 211,006	\$ 232,000			
A/C 6008	Bonus / Merit Pay Increase		\$ 11,194	\$ 5,784	\$ 11,600			2% COLA; 3% Merit
	Year end accrual		\$ -	\$ -	\$ -			
	Sick Leave		\$ -	\$ -	\$ -			
A/C 6052, 6053, 6051	Mayor, Mayor Pro Tem and Council Stipends	\$ 26,200	\$ 37,800	\$ 39,120	\$ 43,920			for FY22: Mayor \$8220; MPT \$7620; 4 Council \$7020
A/C 605**	Other Council Stipends	\$ -	\$ -	\$ -	\$ 5,400			New expenditure item for FY22
A/C 6061	PRG Stipends	\$ 650	\$ 3,000	\$ 450	\$ 4,500			additional board stipend \$75/month; Increase from \$50 to \$75 for FY22
A/C 6062	PB Stipends	\$ 4,350	\$ 6,300	\$ 6,300	\$ 7,200			additional board stipend \$75/month
A/C 6083	Health Insurance (includes Dental and Vision)	\$ 46,236	\$ 37,374	\$ 25,956	\$ 37,392			Estimated decrease 9% FY21-22 ; no chg. vision, slight decrease dental (Admin/Clerk/FO)
A/C 6083	Life Insurance		\$ 504	\$ 336	\$ 576			minor increase FY21-22 (Admin/Clerk/FO)
A/C 6083	Short Term Disability		combined above	\$ 432	\$ 288	\$ 468		Increase from \$12 to \$13/employee/mo. (Admin/Clerk/FO)
All Classes here	A/C 6084	\$ 25,241	\$ 21,457	\$ 13,044	\$ 22,541			FY22 increase to 11.35%; includes PTE over 1000 hours
	A/C 6084		included above	\$ 5,045	\$ 4,635	\$ 5,000		
All Classes here	A/C 6091	\$ 24,713	\$ 22,044	\$ 18,760	\$ 17,748			
	A/C 6090	\$ 251						
	A/C 4502	\$ 4,295	\$ 1,500	\$ 569	\$ 5,378			7% decrease per NCLM memo dated 3/26/2021
	A/C 6101	\$ 1,040	\$ 2,000	\$ 1,000	\$ 3,872			GS 96-9.6: Must maintain balance of 1% taxable wages in reserve.
	A/C 6102	\$ 1,819	\$ 4,800	\$ 600	\$ 750			Average \$200 per pay period (x 24)
	A/C 6103	\$ 418	\$ 300	\$ 200	\$ 300			\$100 per employee
	A/C 6104	\$ -	\$ 500	\$ 250	\$ 700			Annual ACA reporting
Professional Services		\$ 115,378	\$ 104,975	\$ 113,804	\$ 132,280	\$ -	26%	
A/C 50010	Legal - monthly retainer	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000			\$750 per month retainer
A/C 50011	Legal - On-call / Hourly + expenses	\$ 67,415	\$ 60,000	\$ 60,000	\$ 65,000			Estimate \$5,500 per month
A/C 5010	Website re-design	\$ 2,258	\$ 12,500	\$ 15,000	\$ -			
	Accounting Services				\$ 20,000			New contract CPA; monthly checks; audit assistance (basic Financial stmts)
A/C 5002	Auditor	\$ 12,000	\$ 12,225	\$ 12,225	\$ 12,500			Per FY21 draft contract from Spencer, Douglas
A/C 5003	Codification of Ordinances	\$ 2,176	\$ 5,000	\$ 5,000	\$ 6,000			Code maintenance system; annual fee is \$5K paid 2x per year.
A/C 5004	Computer consultant	\$ 3,355	\$ 4,500	\$ 4,500	\$ 6,000			Based on historical actuals;
A/C 5005	Tax bill printing/mailling costs	\$ 983	\$ 1,750	\$ 1,079	\$ 800			For delinquents prior to start of Union County contract
A/C 5007	Professional Services - Other	\$ -	\$ -	\$ -	\$ -			
A/C 5008	Transcription services	\$ 4,691		\$ 1,000	\$ -			
A/C 5009	Job Classification/Personnel Policy/other	\$ 13,500		\$ 6,000	\$ -			
	Union County Tax Collection contract	\$ -	\$ -	\$ -	\$ 12,980			Hard start on July 1; delinquents for 2020 and prior is VOM
Membership Dues		\$ 11,639	\$ 13,375	\$ 11,401	\$ 13,339	\$ -	0%	
A/C 4151	City/County Managers Association	\$ 1,225	\$ 1,200	\$ 1,055	\$ 1,300			NCCCM, ICMA
A/C 4155	NC Clerk Association	\$ 70	\$ 350	\$ 70	\$ 350			2 members
A/C 4153	CCOG	\$ 1,672	\$ 1,750	\$ 1,672	\$ 1,750			
A/C 4154	NCLM	\$ 7,668	\$ 9,000	\$ 7,700	\$ 8,800			
A/C 4156	SOG	\$ 904	\$ 1,000	\$ 904	\$ 989			See member letter dated March 11, 2021; will be invoiced in July 2021
A/C 4158	NCGFO/NCLGBA	\$ 100	\$ 75	\$ -	\$ 150			
Municipal Elections Cost		\$ 5,381	\$ -	\$ -	\$ 6,000	\$ -	100%	
A/C 4202	Election cost billed by Union County	\$ 5,381	\$ -	\$ -	\$ 6,000			

General Government (Class 10)

General Government	Expense Type	ACTUAL 2019-20	AMENDED BUDGET 2020-2021	ESTIMATED ACTUAL 2020-2021	PROPOSED 2021-2022	COUNCIL REVISIONS Date	% Difference FY21 Budget compared to FY22 Budget	Comments/Observations
Operating Expenditures		\$ 51,280	\$ 90,166	\$ 68,503	\$ 92,130	\$ -	2%	
A/C 6401	Training Courses	\$ 3,328	\$ 5,500	\$ 4,000	\$ 4,700			
A/C 6402	Training Travel	\$ 1,066	\$ 5,000	\$ 4,000	\$ 4,000			
A/C 6403	Books & Reference Materials	\$ 196	\$ 400	\$ 400	\$ 400			
A/C 64**	Tuition Assistance	\$ -	\$ -	\$ -	\$ 5,000			New for FY22
A/C 6404	Council /Boards Training/Retreat	\$ 2,375	\$ 5,000	\$ 5,000	\$ 5,000			
A/C 4402	Gifts	\$ 434	\$ 900	\$ 800	\$ 900			
A/C 4501	Liability and Property Insurance	\$ 8,276	\$ 8,700	\$ 8,300	\$ 9,527			Calculated 9.5% increase per the NCLM 3/29/21 Property and Casual Renew App Memo
A/C 4802	Advertising	\$ 434	\$ 600	\$ 350	\$ 452			
A/C 4814	Administrator's discretionary funds	\$ -	\$ 5,337	\$ 5,000	\$ 12,797			
A/C 4803	Bank fees	\$ 1,693	\$ 3,000	\$ 2,177	\$ 2,340			Checking account activity (increase of \$20/mo.) & Heartland Fees
A/C 4804	Copier Lease	\$ 1,721	\$ 2,160	\$ 1,754	\$ 2,028			\$169/month pre-tax
A/C 4805	Meals	\$ 514	\$ 2,500	\$ 1,000	\$ 2,000			Meals not with training; Coffee with Council
A/C 4806	Mileage	\$ 1,136	\$ 2,000	\$ 2,000	\$ 1,000			All classes here & not related to training
A/C 6006	Tax bill printing/ mailing costs	\$ 983	In Prof Services above					
A/C 4807	Per copy costs	\$ 1,641	\$ 1,644	\$ 1,644	\$ 1,644			\$137/month pre-tax
A/C 4808	Postage	\$ 851	\$ 800	\$ 871	\$ 832			\$208/mo. and for four months
A/C 4813	Postage machine rental	\$ 292	\$ 350	\$ 310	\$ 324			\$81/qtr. - new machine rate
A/C 4809 (a-f)	Software		\$ 11,000		\$ 7,000			
A/C 4809a	Smart Fusion Tax Database	\$ 3,435		\$ 3,500				est \$200 total - (Harris-Smart Fusion)
A/C 4809b	My Gov Hub (tax look-up system)	\$ 934		\$ 935				est \$1000 annual total - (Harris-Smart Fusion)
A/C 4809c	Hitman Pro Anti-virus / Malware	\$ 55		\$ 166				est \$400 annual license
A/C 4809d	Agenda Formatting	\$ -		\$ 1,502				Archive/Social annual at \$2,500 (public records mgt)
A/C 4809e	Carbonite (Cloud backup)	\$ 67		\$ 79				est \$100 Basic 1 year license
A/C 4809f	Software - Other	\$ 698		\$ 600				\$1000 for misc., i.e. Acrobat license; \$29K for new budget software-
A/C 4104	QuickBooks/Intuit - software/fees/svces	\$ (276)	\$ 900	\$ 325	\$ 400			Assisted Payroll Service (\$170/year) + W2 processing (\$155/year)
A/C 4810	Office supplies	\$ 4,378	\$ 10,435	\$ 4,600	\$ 6,000			
A/C 4811	Telephone / Internet / Cell Phones	\$ 13,334	\$ 15,000	\$ 14,908	\$ 17,000			Windstream \$810/mo for 7 months then \$970/mo for 5 mo + ATT \$540/mo.
A/C 4812	Website / Email / Other	\$ 272	\$ 8,340		\$ 8,186			
A/C 4812a	Annual Website (Granite Sky)	\$ 1,237		\$ 1,236				\$5700 new contract at \$475 /month for 12 months
A/C 4812b	Here to Host (alarm monitoring)	\$ 240		\$ 240				\$240; deputy security alarm monitoring
A/C 4812c	Network Solutions DOTGOV Domain (3 year license)	\$ -		\$ 400				Domain license expires Feb. 2022; \$500 for .gov fee (DOTGSA vendor)
A/C 4812d	Email hosting fees (Microsoft)	\$ 1,486		\$ 1,598				\$1296; Microsoft \$108/month; NEW DD license at \$12.50/mo. for \$150/year.
A/C 4812e	Mailchimp fees (email blasts)	\$ 285		\$ 308				\$300; \$26/month
A/C 4815	Rounding / Misc. Adjustments	\$ 195	\$ 600	\$ 500	\$ 600			
Occupancy		\$ 19,186	\$ 22,040	\$ 19,412	\$ 131,143	\$ -	495%	
A/C 4710	Rent - Village Hall	\$ 10,980	\$ 11,000	\$ 10,980	\$ 8,235			\$915/month; 9 mo. current loc. Assume new March.
	Debt Service - Village Hall	\$ -	\$ -	\$ -	\$ 102,808			Principal and interest payment on VH loan per FA, Truist Bank
	Facility Maintenance (New Village Hall)	\$ -	\$ -	\$ -	\$ 2,500			
A/C 4703	Rent - use of fellowship hall	\$ 75	\$ 500	\$ 300	\$ 100			\$25 per meeting
A/C 4706	Exterminator, Trash, and Gen'l R&M	\$ 489	\$ 800	\$ 450	\$ 1,500			trash: \$150/qtrly; Includes new VH as of March
A/C 4702	Electricity	\$ 1,636	\$ 2,500	\$ 1,920	\$ 5,000			Includes new VH as of March
A/C 4704	Gas heat	\$ 586	\$ 800	\$ 440	\$ 1,500			Includes new VH as of March
A/C 4705	Lawn service	\$ 2,469	\$ 2,700	\$ 2,260	\$ 4,000			\$188/month; Includes VH
A/C 4708	Office cleaning	\$ 2,484	\$ 3,240	\$ 2,592	\$ 5,000			\$216/month; include VH
A/C 4709	Security system	\$ 468	\$ 500	\$ 470	\$ 500			\$120/qtrly
Capital Outlay		\$ 2,866	\$ 4,000	\$ -	\$ 5,500	\$ -	38%	
A/C 4301	Computers and related equipment	\$ 2,239	\$ 4,000	\$ -	\$ 4,500			Annual replacement 2 PC; \$1500; Planning Tech (new) and Deputy Fin (replc)
A/C 4302	Furniture / Office Equipment	\$ 627	\$ -	\$ -	\$ 1,000			
Total		\$ 538,830	\$ 626,887	\$ 541,418	\$ 779,737	\$ -	24%	

Planning & Zoning (Class 20)

Planning & Zoning	Expense Type	ACTUAL 2019-2020	AMENDED BUDGET 2020-2021	ESTIMATED ACTUAL 2020- 2021	PROPOSED 2021-2022	COUNCIL REVISIONS Date _____	% Difference FY21 Budget compared to FY22 Budget	Comments/Observations
Salaries and employee benefits		\$ 55,260	\$ 78,470	\$ 75,411	\$ 80,792		3.0%	Planner, Zoning Assistant, Temp Intern
	Planning and Zoning Salaries	\$ 55,260	\$ 54,398	\$ 55,697	\$ 54,349			
A/C 6008	Bonus / Merit Pay Increase		\$ 2,791		\$ 2,717			2% COLA; 3% Merit
A/C 6083	Health Insurance (Includes Dental and Vision)		\$ 10,068	\$ 9,828	\$ 11,820			Estimated 9% decrease in HLT, no chg. vision, slight decrease dental FY21-22; 1 FTE
A/C 6083	Life Insurance		\$ 168	\$ 168	\$ 192			minor increase FY21-22 1 FTE.
A/C 6083	Short Term Disability		\$ 144	\$ 144	\$ 156			Increase from \$12 to \$13/employee/mo. FY21-22; 1 FTE
A/C 6084	NC Retirement (FY22 - 11.35%; FY21 - 10.15%)		\$ 5,426	\$ 4,627	\$ 6,169			FY22 increase to 11.35%
A/C 6084	NC 457 Match				\$ -			
A/C 6091	FICA		\$ 4,375	\$ 4,147	\$ 4,366			
A/C 4502	Workers comp insurance		\$ 1,100	\$ 800	\$ 1,023			Decrease of 7% per the NCLM memo dated 3/26/2021
Professional services		\$ 94,535	\$ 145,228	\$ 100,850	\$ 161,960		11.5%	
A/C 6502 / A/C 60522	Engineer / Development Costs	\$ 65,623	\$ 70,000	\$ 30,000	\$ 77,000			
A/C 60523	Engineering - Other	\$ 2,200			\$ -			
A/C 5006	Planning/Zoning Consultant	\$ 3,715	\$ 62,200	\$ 48,350	\$ 71,000			\$60K Planning Asst. contract; \$5K Marvin Loop Trail; Bric grant match \$3500; \$2500 Joe Kerr and Marvin Rd. match
A/C 5006	Land Use Plan Survey	<i>included above</i>	\$ 5,000	\$ -	\$ -			
A/C 6507	Urban Forester	\$ 2,468	\$ 3,028	\$ 2,500	\$ 2,960			New contract amount received on 3/31/21 from Union Budget
A/C 6510	Ordinance re-write	\$ 20,000	\$ -	\$ 20,000	\$ -			
A/C 6511	Code Enforcement		\$ 5,000		\$ 11,000			
A/C 6504	Legal				\$ -			
A/C 5003	Codification of ordinances	\$ 530	\$ -		\$ -			
Operating expenses		\$ 4,974	\$ 9,450	\$ 5,300	\$ 11,150		18.0%	
A/C 6401	Training Courses	\$ 1,085	\$ 1,500	\$ 1,500	\$ 1,800			
A/C 6402	Training Travel	\$ 1,494	\$ 1,200	\$ 1,000	\$ 1,200			
A/C 6403	Books & Reference Materials	\$ 162	\$ 250	\$ 250	\$ 250			
A/C 6503	Misc. - maps, etc.	\$ 374	\$ 500	\$ 400	\$ 500			
A/C 6508	Recording fees / Vol Annex costs	\$ 52	\$ 3,200	\$ 50	\$ 3,000			(CUPs, Plats, etc.)
A/C 6509	Public Hearing Notices/PIM	\$ 957	\$ 1,500	\$ 1,000	\$ 2,000			Enquirer Journal
A/C 4105	Internet Code of Ordinances Subscription	\$ 450	\$ 600	\$ 450	\$ -			NCLM
A/C 4891	GIS software annual fee	\$ 400	\$ 700	\$ 650	\$ 2,400			ESRI; \$1200; new license for Plan Tech
Membership Dues		\$ 165	\$ 200	\$ 165	\$ 400		100.0%	
A/C 4152	American Planners Association	\$ 165	\$ 200	\$ 165	\$ 400			\$200 for new Plan Tech
A/C 4162	AICP Certification	\$ -	\$ -	\$ -	\$ -			
Total		\$ 154,935	\$ 233,348	\$ 181,726	\$ 254,302		9.0%	

Public Safety (Class 30)

Public Safety	Expense Type	ACTUAL 2019-20	AMENDED BUDGET 2020-21	ESTIMATED ACTUAL 2020- 21	PROPOSED 2021-2022	COUNCIL REVISIONS Date	% Difference FY21 Budget compared to FY22 Budget	Comments/Observations
Salaries and employee benefits		\$ -	\$ -	\$ -	\$ -		0%	
		\$ -	\$ -	\$ -	\$ -			
Contracted Services		\$ 113,310	\$ 248,282	\$ 229,646	\$ 256,241	\$ -	3%	
A/C 5501	Off-Duty traffic control	\$ 14,220	\$ 46,000	\$ 27,364	\$ 46,000			12 months of off duty
A/C 5502	Deputy contract with UCSD	\$ 99,090	\$ 202,282	\$ 202,282	\$ 210,241			3.9% increase from FY21; 2 Deputies per Union County Budget memo dated 4/1/21
Operating expenses		\$ 2,596	\$ 4,900	\$ 3,824	\$ 5,349	\$ -	9%	
A/C 5501	Light tower rental for traffic control	\$ 2,596	\$ 4,900	\$ 3,824	\$ 5,349			\$442/mo. for equipment rental; 11.35/quarter for fuel
Capital outlay		\$ -	\$ -	\$ -	\$ -	\$ -	N/A	
Total		\$ 115,906	\$ 253,182	\$ 233,470	\$ 261,590	\$ -	3%	

Transportation (Class 40)

Transportation	Expense Type	ACTUAL 2019-20	AMENDED BUDGET 2020-21	ESTIMATED ACTUAL 2020- 21	PROPOSED 2021-2022	COUNCIL REVISIONS Date	% Difference FY21 Budget and FY22 Budget	Comments/Observations
Streets and Highways		\$ 131,956	\$ 141,985	\$ 7,376	\$ 249,500		76%	
	Salaries and employee benefits							
A/C 6315	Sidewalk construction		\$ -	\$ -	\$ 40,000			CIP-pedestrian ; crosswalk RRFB Joe Kerr and Wheatfield
	Vehicle maintenance							
A/C 6310	Street lights at Roundabouts		\$ 2,500	\$ -	\$ 2,500			New added this year - Union Power
	<i>Contracted Services:</i>							
A/C 6320	Engineer	\$ 6,457	\$ 41,248	\$ 5,000	\$ 20,000			\$15K traffic impact analysis MHD
A/C 6325	Road repair and maintenance	\$ 426	\$ 33,485	\$ 426	\$ 15,000			\$15K (street signs, potholes, various repair)
A/C 6326	Storm Water/Gutter Repair and Maintenance	\$ 350	\$ 56,652	\$ 350	\$ -			100% complete in FY 21-22
A/C 6330	Road resurfacing -	\$ 123,363	\$ 6,500	\$ -	\$ 35,400			No resurfacing in FY22 per 8 year plan approved by Council on 3/12/19; Amt here will revert to Powell Bill funds reserved for future years
	Curb Repair			\$ -	\$ -			
	Other Costs			\$ -	\$ 20,000			Emergency Repair and Traffic Calming. Includes \$10K of PB funds
	Roundabout payment to NCDOT			\$ -	\$ 115,000			RAB agreement match; includes FB appropriation of \$115K; PB funds
A/C 6340	Roundabout maintenance	\$ 1,361	\$ 1,600	\$ 1,600	\$ 1,600			Mowing (\$98/month) and Spraying
Other Operating Expenses		\$ -	\$ -	\$ -	\$ -		0%	
	Training Courses	\$ -	\$ -	\$ -	\$ -			
	Training Travel	\$ -	\$ -	\$ -	\$ -			
	Books & Reference Materials	\$ -	\$ -	\$ -	\$ -			
Membership Dues		\$ 1,940	\$ 2,500	\$ 2,300	\$ 2,500		0%	
A/C 4159	Char Reg Transp Plan Org (CRTPO)	\$ 1,940	\$ 2,500	\$ 2,300	\$ 2,500			Based on prior year estimate
Capital Outlay								
Total		\$ 133,897	\$ 144,485	\$ 9,676	\$ 252,000	\$ -	74%	

Culture and Recreation (Class 50)

Culture and Recreation		ACTUAL 2019-20	AMENDED BUDGET 2020-21	ESTIMATED ACTUAL 2020-21	PROPOSED 2021-2022	COUNCIL REVISIONS Date	% Difference FY21 Budget compared to FY22 Budget	Comments/Observations
Salaries and Employee Benefits		\$ 50,239	\$ 142,331	\$ 103,146	\$ 118,328	\$ -	-17%	Facilities Mgr., Park Assoc
	Culture and Rec Salaries:	\$ 49,789	\$ 63,709	\$ 54,080	\$ 85,000			
A/C 6008	Bonus / Merit Pay Increase		\$ 3,794	\$ 1,595	\$ 4,250			2% COLA; 3% Merit
A/C 6083	Health Insurance		\$ 10,068	\$ 9,516	\$ 11,172			Estimated decrease 9% FY21-22 ; no chg. vision, slight decrease dental; 1 FTE
A/C 6083	Life Insurance		\$ 168	\$ 168	\$ 312			minor increase FY21-22; 1 FTE
A/C 6083	Short Term Disability		\$ 144	\$ 144	\$ 156			FY21-22, Increase from \$12 to \$13/employee/mo. ; 1 FTE
A/C 6084	NC Retirement (11.35% FY22; 10.15% FY21)		\$ 6,109	\$ 2,686	\$ 8,286			FY22 increase to 11.35%
A/C 6091	FICA		\$ 6,479	\$ 4,500	\$ 6,828			
A/C 4502	Workers comp insurance		\$ 2,500	\$ 2,182	\$ 2,325			7% decrease per NCLM memo dated 3/26/2021
Community Outreach		\$ 8,375	\$ 10,300	\$ 8,220	\$ 10,800	\$ -	5%	
A/C 4001 (a-d)	Events		\$ 7,000		\$ 7,500			
A/C 4001a1	National Night Out - VOM Portion	\$ 274		\$ 275				est \$500
A/C 4001a2	National Night Out - Deputy Portion	\$ 800		\$ 800				est \$1500
A/C 4001c	Tree Lighting	\$ 1,842		\$ 1,845				est \$3000
A/C 4001b	Spring Movie Night	\$ 1,755		\$ 2,000				est \$2000
A/C 4001d	Adopt event	\$ 968		\$ -				
A/C 4002	Off-duty officers for events	\$ 143	\$ 300	\$ 300	\$ 300			
A/C 4004	Publications / Newsletters	\$ 2,593	\$ 3,000	\$ 3,000	\$ 3,000			
Membership Dues		\$ -	\$ 100	\$ 100	\$ 100	\$ -	0%	
A/C 4157	Natl Assoc of Town Watch	\$ -	\$ 35	\$ 35	\$ 35			
A/C 4160	NC Recreation and Park Association	\$ 65	\$ 65	\$ 65	\$ 65			
A/C 4161	NWF Community Wildlife Habitat							
Operating Expenses		\$ 32,105	\$ 36,220	\$ 28,610	\$ 37,661	\$ -	4%	
A/C 6401	Training Courses	\$ 425	\$ 1,000	\$ 1,000	\$ 1,000			
A/C 6402	Training Travel	\$ 316	\$ 1,000	\$ 1,000	\$ 1,000			
A/C 6403	Books & Reference Materials	\$ -	\$ 100	\$ -	\$ 100			
A/C 6720	Utilities	\$ 2,186	\$ 2,500	\$ 1,175	\$ 3,100			Software (\$600) and barn utilities
	WiFi				\$ -			Allows for security cameras
A/C 6739	General Repairs	\$ 9,869	\$ 6,500	\$ 7,500	\$ 7,261			Equipment/parts replacements
A/C 6744	Vehicle, mower, equipment R&M	\$ 1,113	\$ 5,890	\$ 2,000	\$ 3,000			Combine 1 line item for new vehicle maint. and gas
A/C 6751	Gas for vehicles, mower, equipment	\$ 712	\$ 2,730	\$ 1,008	\$ 3,000			
A/C 6746	Equipment rental	\$ 392	\$ -	\$ 1,000	\$ 1,000			
A/C 6747	Landscaping mulch	\$ 1,000	\$ 1,500	\$ 1,000	\$ 1,500			2 loads
A/C 6754	Fertilizer and chemicals	\$ 1,962	\$ 2,500	\$ 1,752	\$ 2,500			includes mosquito treatments
A/C 6749	NC Wildlife Fed Chapter Budget/MARSH	\$ 1,067	\$ 1,500	\$ 1,000	\$ 1,500			Earmarked rev from PRG stipend
A/C 6742	Trash, Small equipment, and supplies	\$ 5,422	\$ 4,000	\$ 3,375	\$ 4,000			
A/C 6743	Tree services	\$ 1,287	\$ 1,800	\$ 1,300	\$ 2,300			
A/C 6745	Painting and staining	\$ 2,000	\$ 1,350	\$ 2,000	\$ 2,300			Playground and swing set to be done in FY20 by contractor
A/C 6750	Playground mulch	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000			2 loads
A/C 6712	Uniforms	\$ 681	\$ 350	\$ 500	\$ 600			
A/C 6753	Emergency repairs	\$ 2,674	\$ 2,500	\$ 2,000	\$ 2,500			
Greenway, Loop and Park Projects		\$ 74,097	\$ 51,250	\$ 98,260	\$ 61,596	\$ -	20%	
A/C 6765	Park Projects	\$ 71,925	\$ 38,500	\$ 85,600	\$ 49,596			Number reflective of CIP Projects; includes sponsorships for projects; Includes \$9,596 for playground per Council at April 13 Budget Work Session
A/C 7060	Transfer to Greenways Capital Project		\$ 10,000	\$ 10,000	\$ 10,000			Expense line for transfer out of GF to CP
A/C 6770	Tullamore parking lot ongoing maintenance	\$ 810	\$ 750	\$ 660				Omitted in FY22
A/C 6768	Trails and Loop ongoing maintenance	\$ 1,362	\$ 2,000	\$ 2,000	\$ 2,000			
Capital Outlay		\$ 5,150	\$ 25,380	\$ -	\$ -	\$ -	-100%	
	Large Equipment	\$ 5,150		\$ -	\$ -			These are now reflected in the Greenway, Loop and Park Projects section
	Buildings			\$ -	\$ -			
	Playground (major mulch overhaul)			\$ -	\$ -			
A/C 4303	Vehicles/ mowers		\$ 25,380	\$ -	\$ -			
Land Acquisition		\$ -	\$ -	\$ -	\$ -	\$ -		
Fee in lieu spending		\$ -	\$ -	\$ -	\$ -	\$ -		
Total		\$ 169,966	\$ 265,581	\$ 238,336	\$ 228,485	\$ -	-14%	

Solid Waste Services (Class XX)

Public Safety	Expense Type	ACTUAL 2019-20	AMENDED BUDGET 2020-21	ESTIMATED ACTUAL 2020- 21	PROPOSED 2021-2022	COUNCIL REVISIONS Date _____	% Difference FY21 Budget compared to FY22 Budget	Comments/Observations
Salaries and employee benefits		\$ -	\$ -	\$ -	\$ -		0%	
		\$ -	\$ -	\$ -	\$ -			
Contracted Services		\$ -	\$ -	\$ -	\$ 150,000	\$ -	100%	
New Account	Solid Waste Services	\$ -	\$ -	\$ -	\$ 150,000			New expense based on an interlocal agreement with partner towns in the county.
Operating expenses		\$ -	\$ -	\$ -	\$ -	\$ -	N/A	
Capital outlay		\$ -	\$ -	\$ -	\$ -	\$ -	N/A	
Total		\$ -	\$ -	\$ -	\$ 150,000	\$ -	100%	