



Village of Marvin, North Carolina

Adopted Budget Fiscal Year 20-21

Adopted 5/12/2020

VILLAGE COUNCIL

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

VILLAGE ADMINISTRATOR

Christina Amos

FINANCE OFFICER

Christina Amos

VILLAGE CLERK

Barbara Blackwell

Village of Marvin
10004 New Town Road
Waxhaw, NC 28173
704-843-1680

www.marvinncc.org

BUDGET MESSAGE FOR FY 20-21

To: Mayor and Village Council

Date: May 12, 2020

From: Christina Amos, Village Administrator

Attached is the proposed fiscal year 2020-21 budget for the Village of Marvin. The budget classification structure breaks out relevant departments or municipal services and reflects the governmental accounting structure recommended by the North Carolina State Treasurer's Office.

The proposed budget is \$1,435,911 representing a 11% or \$147,545 increase from the current year's approved (non-amended) budget. The proposed budget is balanced and requires a 1 cent tax rate increase marking the first year in fourteen years the Village has had a tax rate increase. Since 2002, the Village's population has experienced a growth rate of over 308% while the tax rate has decreased 3.28%; since this time, the Village's population has more than quadrupled, yet only experienced the proposed one cent in tax rate during this time.

Conservative projections were made based on valuation figures from the Union County Tax Department, with an estimated \$100,000 increase in property taxes based on the proposed one cent tax increase. Real property, personal property, and vehicle taxes are a major source of the Village's revenue, representing 49.8% of total revenue. Revenues from unrestricted intergovernmental revenues (beer and wine tax, utility sales tax, and local option sales tax) which represent 37.1% of total revenue are projected to remain flat. Revenue from the Powell Bill program is expected to be slightly higher than last year but have been budgeted flat because roads have not been accepted by Village yet. Revenues from other sources have all remained flat. There were no monies budgeted from the General Fund Balance (the Village's savings account) to balance the budget.

Generally, the Village's staff is proposing a balanced budget that maintains current service levels without any significant increase in costs with the exception Public Safety which is an estimated \$102,000 increase from current year.

Goals/Objectives

- Continued priority of public safety with implementation of 1 additional dedicated law enforcement officer;
- 2 additional full-time employees (Finance Officer and Park Maintenance Employee);
- Moderate 1 cent tax increase to cover increase in public safety expense;
- Continued focus on financial dependency with \$0 proposed in debt service;
- 15-year + sustained adherence to Council's Asset Capitalization Policy in proposed replacement of computers as necessary;
- Observe the established practice of assuring total expenditures be matched with an approximate 5% contingency as allowed by NC statute;
- 100% completion of curb/gutter repairs as identified in FY 20 assessment conducted by AMT Engineering;
- Road resurfacing strategy that utilizes State funding more efficiently and requires little to no use of ad valorem tax. This equates to no road resurfacing proposed this year because NCDOT will not be participating in this fiscal year;
- Final payment of new website design to improve citizen/user navigation, functionality, and governmental transparency;

- 4% one-time bonus for all employees to maintain competitiveness for high performing employees;
- Full absorption of increase in health insurance to minimize effect on employees and maintain competitive benefit package;
- Slight increase in training/travel for employees, Council, and boards in order to comply with continuing education requirements and to set high quality professional standards;
- Increased focus on peak traffic control at Marvin Road/New Town Road intersection year-round;
- Continued focus on quality of life for Village residents with an increase in event planning and implementation of proposed 21-25 Capital Improvement Plan to fund \$40,000+ in capital needs for parks and recreation;
- Appropriation of \$10,000 Transfer to Greenway and Loop Expansion Capital Project;
- Funding for economic analysis of Village Center District and minor funding to assist in any zoning and development changes needed with implementation of legislative changes associated with Chapter 160D;
- Committed funding for National Wildlife Federation Community.

The following is a summary of the balanced Proposed Budget for the Village of Marvin’s General Fund for fiscal year 2020-21:

Revenues by Type	Budgeted FY 20-21
Ad Valorem Taxes	\$715,266
Unrestricted Intergovernmental	533,000
Restricted Intergovernmental	141,345
Permits and Fees	14,000
Sales and Services	15,300
Investment Earnings	2,000
Miscellaneous	15,000
Total Revenue	\$1,435,911

Expenditures by Type	Budgeted FY 20-21
General Government	\$613,795
Planning & Zoning	171,228
Public Safety	250,782
Transportation	141,345
Culture and Recreation	208,761
Contingency	50,000
Total Expenditures	\$1,435,911

The Village of Marvin also has several ongoing Capital Projects:

Project Name	Project Authorization	Balance Available for Future Spending
Village Hall	\$964,425	\$859,224
Farmer's Market	\$ 25,000	\$25,000
Greenway Trails	\$ 56,450	\$56,450
Greenway and Loop	\$138,500	\$73,631

A Public Hearing to receive citizen input on the proposed General Fund budget is set for 6:30 pm at the Village of Marvin Village Hall on Tuesday, May 12, 2020. A copy of the proposed budget is available for inspection at the Village Hall and on the Village's website at www.marvinnc.org.

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 Administrator



General Government,
43.0%

Public Safety, 17.0%

Culture & Recreation,
15.0%

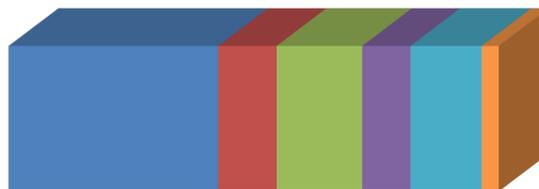
Planning & Zoning,
12.0%

Transportation, 10.0%

Contingency, 3.0%

How is each dollar spent?

One Dollar



- General Government - 43 cents
- Planning & Zoning - 12 cents
- Public Safety - 17 cents
- Transportation - 10 cents
- Culture and Recreation - 15 cents
- Contingency - 3 cents

ABOUT MARVIN

The Village of Marvin, North Carolina, in Union County, was incorporated under the General Statutes of the State of North Carolina on July 1, 1994. As of 2018, the Village of Marvin's population was approximately 6,967.

The Village of Marvin is governed by an elected Mayor and four-member council. The most updated Village Council meeting schedule can be found at: <http://www.marvinnc.org/documents-forms>
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 - current	5.00 cents

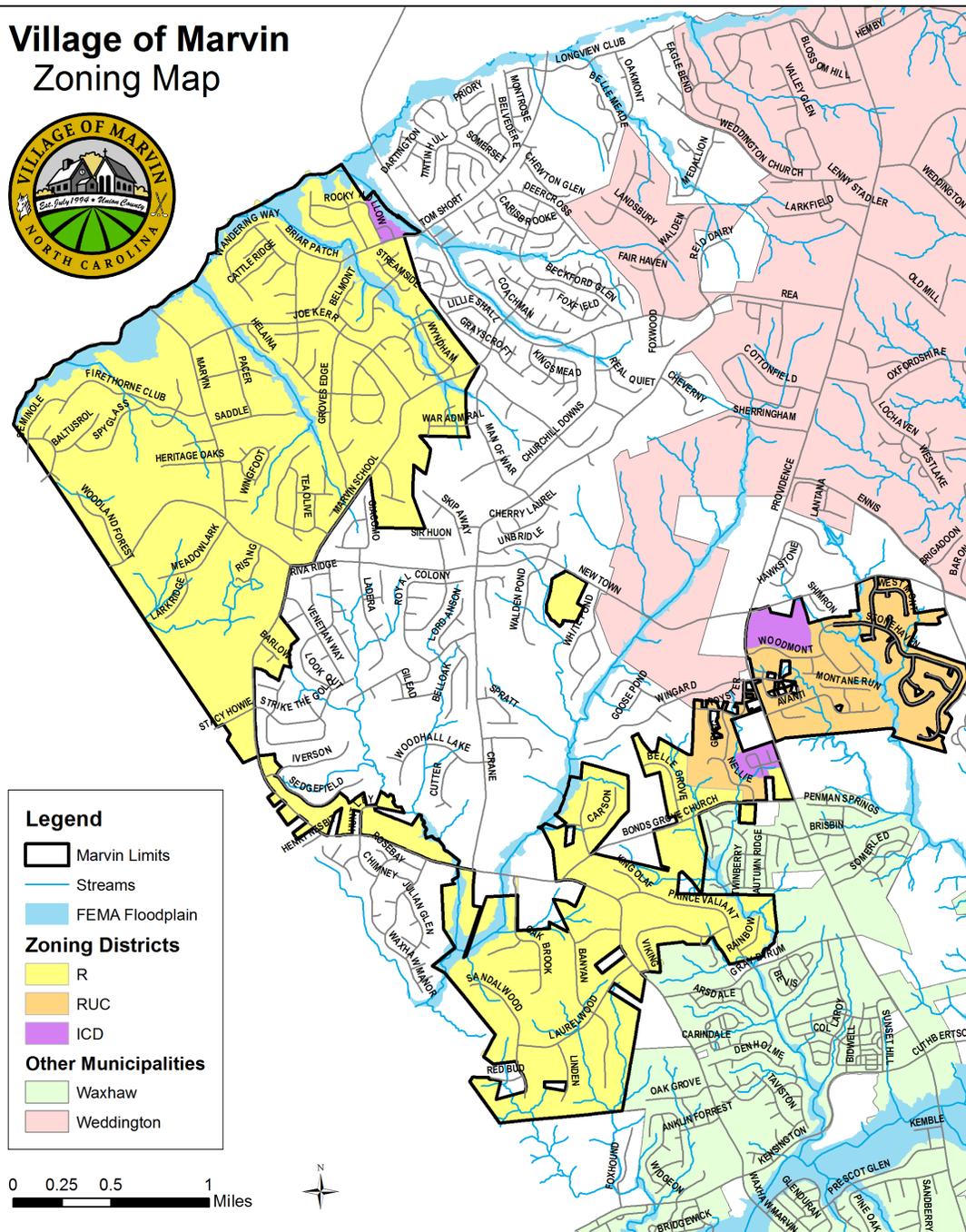
How are your Property Taxes Calculated? EXAMPLE

Market Value	\$300,000
Divided by \$100 increment	\$ 3,000
Multiplied by the Real Property tax rate	<u>.0600</u>
Village property taxes due	<u>\$ 180.00</u>

Union County assesses real property at 100 % of estimated market value. A revaluation of real property is required by the North Carolina General Statutes at least every eight years. Union County's most recent revaluation was January 1, 2015.

The Union County Tax Administrator's Office 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 and mailed and the collection process begins. The Village of Marvin Tax Collector is responsible for collection of Village of Marvin taxes.

Village of Marvin Zoning Map



February 25, 2019

**BUDGET ORDINANCE
VILLAGE OF MARVIN, NORTH CAROLINA
FISCAL YEAR 2020-2021
OR-2020-05-01**

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

Section 1: The following amounts are hereby appropriated in the General Fund for the operation of Village of Marvin and its activities for the fiscal year beginning July 1, 2020, and ending June 30, 2021, according to the following schedule:

General Government	\$ 603,581
Planning & Zoning	171,198
Public Safety	250,782
Transportation	141,345
Culture and Recreation	209,005
Contingency	<u>50,000</u>
	\$ 1,425,911
Transfer To Greenway and Loop Expansion Capital Project	<u>10,000</u>
Total Appropriations	<u>\$ 1,435,911</u>

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 beginning July 1, 2020, and ending June 30, 2021 to meet the foregoing schedules:

Ad Valorem Taxes	\$ 715,266
Unrestricted Intergovernmental	533,000
Restricted Intergovernmental	141,345
Permits and Fees	14,000
Sales and Services	15,300
Investment Earnings	2,000
Miscellaneous	<u>15,000</u>
Total Estimated Revenues	<u>\$ 1,435,911</u>

Section 3: The following amounts are hereby appropriated in the Capital Project – Greenway and Loop Expansion for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

Construction of new trail	<u>\$ 10,000</u>
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It is estimated that the following revenues will be available in the Capital Project – Greenway and Loop Expansion for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

Transfer from Current Year Revenue	<u>\$ 10,000</u>
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Section 4: There is hereby levied a tax at the rate of six cents (\$0.06) per one hundred dollars (\$100) valuation of taxable property as listed for taxes as of January 1, 2020, 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 5: The Budget Officer shall be authorized to reallocate up to \$5,000 in departmental appropriations among the various objects of expenditures as deemed necessary, excepting capital outlay, Salaries and related expenditures, and Public Safety.

Section 6: That before any portion of any contingency appropriation is expended, the Village Council must authorize such expenditure.

Section 7: This ordinance shall be the basis of the financial plan for the Village of Marvin during the Fiscal Year 2020-2021. The Budget Officer shall administer the Budget and ensure that Village employees are provided guidance and sufficient details to implement the budget. The Finance Officer shall establish and maintain all records which are in agreement with this Budget Ordinance, and the appropriate General Statutes of the State of North Carolina.

Section 8: 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 Officer, to be kept on file by them for their direction in the disbursement of funds.

Adopted this 12 day of May, 2020


Joseph E. Pollino Jr., Mayor
Village of Marvin


Barbara R. Blackwell, NCCMC
Clerk, Village of Marvin

