CITY COUNCIL STRATEGIC PLANNING MEETING
300 WEST CROWELL STREET
MONROE, NORTH CAROLINA 28112
NOVEMBER 8, 2022 – 4:30 P.M.
AGENDA
www.monroenc.org

1. Fiscal Year 2024 Budget Schedule

2. State Sales Tax Distribution Discussion

3. Fire Station #6 Location Study

- **Agenda** is tentative and is subject to change up to and including the time of the meeting.
- At the discretion of City Council, **Agenda Items** listed above that are not discussed at the Strategic Planning Meeting or moved at the request of Council, may be carried forward to the City Council Regular Meeting at 6:00 p.m. to be considered.
- **Cell Phones/Pagers**: As a courtesy, please turn off cell phones and pagers while Meeting is in progress.

STAFF REPORT

TO:	City Council
VIA:	Brian Borne, City Manager
DATE:	November 8, 2022
FROM:	Lisa Strickland, Finance Director
PREPARED BY:	Lisa Strickland, Finance Director
SUBJECT:	FY 2024 Budget Schedule

SUMMARY STATEMENT

The purpose of this report is to share the Budget Schedule for fiscal year 2024.

REVIEW

The Budget Schedule is being presented to City Council for review for fiscal year 2024.

RECOMMENDATION

The budget schedule is being provided for information purposes only.

Attachment: FY2024 Budget Schedule

CITY OF MONROE BUDGET SCHEDULE FISCAL YEAR 2024		
Date	**Time**	**Event**
11/08/2022	**Council Strategic**	City Manager and Finance Director to present FY24 Budget Schedule to City Council.
12/13/2022	**Council Strategic**	Department presentation of priorities/needs: **HR, Legal, Airport**
01/10/2023	**Council Strategic**	Department presentation of priorities/needs: **Police, Fire, Finance, Legislative**
02/14/2023	**Council Strategic**	Department presentation of priorities/needs: **Parks/Recreation, Engineering, Planning**
03/14/2023	**Council Strategic**	Department presentation of priorities/needs: **Downtown, Communications/Tourism, Facilities**
04/11/2023	**Council Strategic**	Department presentation of priorities/needs: **Water, Energy, IT**
04/24/2023	**4:00 PM**	**Budget Workshop, Presentation**
06/13/2023	**6:00 PM**	**Budget Public Hearing**
06/13/2023	**6:00 PM**	**Adoption of Budget**

STAFF REPORT

TO: City Council

VIA: Brian J. Borne, City Manager

DATE: November 8, 2022

FROM: Lisa Strickland, Finance Director

PREPARED BY: Lisa Strickland, Finance Director

SUBJECT: State Sales Tax Distribution Discussion

SUMMARY STATEMENT

At the Mayor's request, Finance will be presenting a short presentation outlining how sales tax is distributed to cities in North Carolina.

REVIEW

At the Mayor's request, Finance will be presenting a short presentation outlining how sales tax is distributed to cities in North Carolina.

RECOMMENDATION

For discussion and informational purposes only.

Sales Tax Distribution Methods

Lisa Strickland

Finance Director

November 8, 2022

Monroe North Carolina

Sales Tax Distribution

Every April, counties can change the method of distributing local option sales tax revenue within the county. They can be distributed one of two ways:

- Population Distribution
- Ad Valorem Distribution (based on levy)

A change made in April is effective for the distribution made in July. Union County has chosen Ad Valorem distribution for at least 15 years.

Sales Tax Distribution

What is a levy?
Levy is the amount of taxes that have been billed (principal tax, collection fees, penalties and interest) less releases and refunds.

The City submits a TR-2 Report annually that the NC Department of Revenue uses to determine the allocation of tax to the municipalities.

The values used on the forms are the values as of January 1.

A large tax increase by a unit is one year may distort the next year's allocations.

Sales Tax Distribution Comparison

Monroe North Carolina

Fiscal Year 2023

Tax Rate .5025

County or Municipality	Population *	% Share of Distribution	2021 Ad Valorem Levies **	% Share of Distribution
UNION	239,266	59.26533%	$230,842,647.00	80.11198%
FAIRVIEW	3,471	0.85975%	$125,546.00	0.04357%
HEMBY BRIDGE	1,621	0.40152%	$0.00	0.00000%
INDIAN TRAIL	40,167	9.94922%	$10,464,801.00	3.63172%
LAKE PARK	3,282	0.81294%	$750,706.00	0.26053%
MARSHVILLE	2,532	0.62717%	$1,205,297.00	0.41829%
MARVIN	6,385	1.58154%	$953,949.00	0.33106%
MINERAL SPRINGS	3,172	0.78569%	$88,856.00	0.03084%
MINT HILL	6	0.00149%	$4,197.00	0.00146%
MONROE	34,715	8.59878%	$24,711,231.00	8.57582%
STALLINGS	15,795	3.91237%	$4,682,122.00	1.62489%
UNIONVILLE	6,671	1.65238%	$169,455.00	0.05881%
WAXHAW	20,622	5.10800%	$11,740,114.00	4.07431%
WEDDINGTON	13,232	3.27752%	$1,565,844.00	0.54341%
WESLEY CHAPEL	8,718	2.15942%	$201,290.00	0.06986%
WINGATE	4,065	1.00689%	$643,918.00	0.22347%
TOTAL	403,720	100.00000%	$288,149,973.00	100.00000%

* Population figures from the Office of State Budget and Management
** Ad Valorem Levy amounts are from the City’s TR-2 (annual tax) form

Monroe North Carolina

Sales Tax Revenue History

Local Option Sales Tax Collection History

Fiscal Year	County Total Ad Valorem Levy	Monroe's Ad Valorem Levy	Monroe's % of Total Levy	Actual Amount Received	% Increase / (Decrease) from Prior Year
2013	194,411,460	19,236,716	9.89%	4,906,052	2.9%
2014	197,566,407	19,319,981	9.78%	5,136,372	4.7%
2015	200,282,357	19,328,664	9.65%	5,248,591	2.2%
2016	229,586,122	19,265,847	8.39%	5,248,826	0.0%
2017	228,190,576	19,623,523	8.60%	6,195,900	18.0%
2018	233,562,431	19,934,686	8.54%	6,215,031	0.3%
2019	246,449,871	20,991,020	8.52%	6,653,962	7.1%
2020	244,753,905	22,291,944	9.11%	8,112,034	21.9%
2021	252,729,717	24,075,565	9.53%	9,424,718	16.2%
2022	262,090,753	23,752,924	9.06%	10,669,348	13.2%
2023 *	288,149,953	24,711,231	8.58%	10,669,348	0.0%

* Projection

Sales Tax Allocation History

County or Municipality	FY 2020 — Tax Rate .6163: 2018 Ad Valorem Levies	% Share of Distribution	FY 2021 — Tax Rate .6163: 2019 Ad Valorem Levies	% Share of Distribution	FY 2022 -Revaluation — Tax Rate .5025: 2020 Ad Valorem Levies	% Share of Distribution	FY 2023 — Tax Rate .5025: 2021 Ad Valorem Levies	% Share of Distribution
UNION	$199,052,664	81.32768%	$204,276,477	80.82804%	$213,348,800	81.40264%	$230,842,647	80.11198%
FAIRVIEW	$87,093	0.03558%	$89,840	0.03555%	$92,595	0.03533%	$125,546	0.04357%
HEMBY BRIDGE	$0	0.00000%	$0	0.00000%	$0	0.00000%	$0	0.00000%
INDIAN TRAIL	$7,362,042	3.00794%	$7,570,469	2.99548%	$7,685,423	2.93235%	$10,464,801	3.63172%
LAKE PARK	$661,282	0.27018%	$689,034	0.27264%	$694,959	0.26516%	$750,706	0.26053%
MARSHVILLE	$971,718	0.39702%	$1,022,681	0.40465%	$1,062,225	0.40529%	$1,205,297	0.41829%
MARVIN	$604,694	0.24706%	$618,387	0.24468%	$749,097	0.28582%	$953,949	0.33106%
MINERAL SPRINGS	$75,079	0.03068%	$76,008	0.03007%	$77,177	0.02945%	$88,856	0.03084%
MINT HILL	$4,547	0.00186%	$4,294	0.00170%	$4,294	0.00164%	$4,197	0.00146%
MONROE	$22,291,944	9.10790%	$24,075,565	9.52621%	$23,752,924	9.06286%	$24,711,231	8.57582%
STALLINGS	$3,941,804	1.61052%	$4,017,231	1.58954%	$4,078,474	1.55613%	$4,682,122	1.62489%
UNIONVILLE	$114,971	0.04697%	$122,288	0.04839%	$124,988	0.04769%	$169,455	0.05881%
WAXHAW	$7,637,157	3.12034%	$8,074,468	3.19490%	$8,339,623	3.18196%	$11,740,114	4.07431%
WEDDINGTON	$1,201,042	0.49071%	$1,256,074	0.49700%	$1,317,840	0.50282%	$1,565,844	0.54341%
WESLEY CHAPEL	$172,292	0.07039%	$179,729	0.07112%	$189,876	0.07245%	$201,290	0.06986%
WINGATE	$575,576	0.23517%	$657,172	0.26003%	$572,458	0.21842%	$643,918	0.22347%
TOTAL	$244,753,905	100.00000%	$252,729,717	100.00000%	$262,090,753	100.00000%	$288,149,973	100.00000%


Questions???

STAFF REPORT

TO: City Council

VIA: Brian J. Borne, City Manager

DATE: November 8, 2022

FROM: Ronald D. Fowler, Fire Chief

PREPARED BY: Alice Williams, Administrative Assistant

SUBJECT: Fire Station Location Study

SUMMARY STATEMENT

Staff will report to the City Council an overview of a recent Fire Station Location Study conducted for Monroe.

REVIEW

Staff previously identified the need to conduct a Fire Station Location Analysis Study and NC Fire Chiefs Consulting, who is the official fire consulting group for the NC League of Municipalities, conducted this study. The study is complete and provides a qualified and objective review of current fire station locations and recommendations on meeting current and future station location needs to best serve our citizens.

Staff will report to the City Council an overview of the study along with recommendations contained in the study. Staff previously presented this to the Public Safety Committee on August 1, 2022.

RECOMMENDATION

For discussion and informational purposes only.