



BE IT ORDAINED BY the City Council of Mebane, North Carolina:

Section 1. The following amounts are hereby appropriated in the General Fund for the operation of the city government and its activities for the fiscal year beginning July 1, 2024, and ending June 30, 2025, in accordance with the chart of accounts heretofore established for the City:

City Council	\$ 74,781
Administration	990,167
Human Resources	445,644
Finance	678,093
Information Technology	1,715,953
Police	6,680,564
Fire	4,995,471
Economic Development	900,214
Planning	448,505
Inspections	985,962
Engineering	455,000
Public Works	3,415,555
Public Facilities	958,574
Sanitation	2,001,909
Recreation & Parks	2,973,274
Non-Departmental	4,852,534
Total General Fund Appropriations	\$ 32,572,200

Section 2. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Current Year Property Tax	\$ 16,769,858
Sales Tax	6,957,734
Utility Franchise Tax	1,300,000
Other Property Tax	40,000
Fire District Tax	590,318
Powell Bill Allocation	585,000
Sanitation User Fees	596,636
Permits and Fees	1,523,704
Proceeds of Debt	360,084
All Other Revenues	1,548,866
Appropriated Fund Balance	2,300,000
Total General Fund Revenues	\$ 32,572,200

Section 3. There is hereby levied a tax at the rate of thirty-seven cents (\$0.37) per one hundred dollars (\$100) valuation of property as listed for taxes as of January 1, 2025, for the purpose of raising the revenue listed "Current Year's Property Taxes" and in the General Fund in Section 2 of this ordinance.

This rate is based on a valuation of property for the purposes of taxation of \$4,323,296,118 for non-registered motor vehicle property tax with an estimated rate of collection of 99.55%, and \$231,024,738 for registered motor vehicle property tax with an estimated collection rate of 98.93%. The estimated rate of collection is based on the fiscal year 2022-23 collection rates.

Section 4. The following amounts are hereby appropriated in the General Capital Reserve Fund to preserve two cents (\$0.02) of the property tax collected in the General Fund for capital purposes for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Reserved for Capital Projects	915,864
Total General Capital Reserve Appropriations	<u>\$ 915,864</u>

Section 5. It is estimated that the following revenues will be available in the General Capital Reserve Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Two-cents of property tax	\$ 910,864
Other Revenues	5,000
Total Utility Capital Reserve Fund Revenues	<u>\$ 915,864</u>

Section 6. The following amounts are hereby appropriated in the Occupancy Tax Special Revenue Fund for travel and tourism purposes for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Travel and Tourism promotion	\$ 100,667
Tourism-related	50,333
Other	7,550
Total Occupancy Tax Special Revenue Fund Appropriations	<u>\$ 158,550</u>

Section 7. It is estimated that the following revenues will be available in the Occupancy Tax Special Revenue Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Occupancy Tax Revenues	158,550
Total Occupancy Tax Special Revenue Fund Revenues	<u>\$ 158,550</u>

Section 8. There is hereby levied a tax at the rate of three percent (3.0%) of the gross receipts derived from the rental of an accommodation within the City of Mebane.

Section 9. The following amounts are hereby appropriated in the Utility Fund for the operation of the water and sewer utilities for the fiscal year beginning July 1, 2024, and ending June 30, 2025, in accordance with the chart of accounts heretofore approved for the City:

Administration and Metering	\$ 2,023,616
Utilities	5,795,618
Engineering	293,000
Waste Water Treatment Plant	2,537,388
Non-Departmental	3,357,027
Total Utility Fund Appropriations	<u>\$ 14,006,649</u>

Section 10. It is estimated that the following revenues will be available in the Utility Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Water Utility Fees	\$	5,083,352
Sewer Utility Fees		5,217,605
All Other Revenues		621,540
Proceeds of Debt		758,750
Appropriated Fund Balance		2,325,402
Total Utility Fund Revenues	\$	<u>14,006,649</u>

Section 11. The following amounts are hereby appropriated in the Utility Capital Reserve Fund to preserve system development fees for appropriation to capital and infrastructure purposes for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Reserved for Capital Projects		3,512,000
Transfer to Capital Projects		5,500,000
Total Utility Capital Reserve Appropriations	\$	<u>9,012,000</u>

Section 12. It is estimated that the following revenues will be available in the Utility Capital Reserve Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

System Development Fees	\$	3,472,000
Other Revenues		40,000
Appropriated Fund Balance		5,500,000
Total Utility Capital Reserve Fund Revenues	\$	<u>9,012,000</u>

Section 13. The Budget Officer is hereby authorized to transfer appropriations as contained herein under the following conditions:

- a. Except as noted for the General and Utility Capital Reserve Funds below, they may transfer amounts between line item expenditures and departments within a fund without limitation and without a report being required.
- b. They may not transfer any amounts between funds, except as approved by the Governing Board through a Budget Ordinance amendment.
- c. City Council approval by budget ordinance amendment is required to amend appropriations in the General and Utility Capital Reserve Funds.

Section 14. The City of Mebane Fee Schedule, herein referenced, for the fiscal year beginning July 1, 2024, and ending June 30, 2025, is hereby adopted for this fiscal year.

Section 15. The accompanying Position and Classification Plan, herein referenced, for the fiscal year beginning July 1, 2024, and ending June 30, 2025, is hereby adopted for this fiscal year and shall be administered in accordance with the City of Mebane Personnel Policy Principles as adopted August 4, 2014.

Section 16. Operating funds encumbered by the City as of June 30, 2024, or otherwise designated, are hereby re-appropriated for this fiscal year.

Section 17. Copies of this Budget Ordinance shall be furnished to the Clerk, the City Council, the Budget Officer, and Finance Officer for their use in directing the disbursement of funds.

Adopted this 3rd day of June 2024.