



**City of Mebane
Fiscal Year 2022 – 2023 Budget**

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BUDGET MESSAGE





BUDGET DEVELOPMENT

Budgeting is a year-round activity in most municipalities. We are either preparing to start a new budget, analyzing, generating reports, and amending the current budget, or reporting on the most recent budget year. Most of the time, we are doing all these activities simultaneously. For example, preparations for the FY22-23 budget began in November 2021 with the budget kick-off that included instructions to department heads regarding how to submit budget requests and an overview of the budget calendar. In February, department heads submitted their budget requests. In March, each department head met with the Manager, Assistant Manager, Finance Director, Human Resources Director, and Budget Accountant (the Budget Team) to review their submissions.

The first two budget work sessions on March 23 and March 30 allowed department heads to present their personnel and capital requests directly to the City Council. The third budget work session was held on April 13, focused on the operating budget, and provided more details on personnel and capital requests. The City Manager will present his recommended budget to the City Council on May 2. On June 6, a public hearing will be held as required by General Statute 159.12 (b). Also, on June 6, the Council will possibly approve the FY22-23 budget.

Mebane's Budget Cycle





BUDGET CALENDAR

November

- 4th: Budget Kickoff Meeting
- 16th: Budget Training
- 18th: Budget Training

December

No due dates or meetings.

January

- 10th: Budget due to Finance by the end of the day.
- 11th – 28th: Finance and City Manager to review budget requests
- Week of 31st: Group A meetings with the Budget Team

February

- Week of 7th: Group B meetings with the budget team
- 11th: Group A PowerPoints due to Finance
- Week of 14th: Group A PowerPoint budget presentation to the Budget Team
- 18th: Group B PowerPoints due to Finance
- Week of 21st: Group B PowerPoint budget presentation to the Budget Team

March

- 4th: Final budget presentations due to Finance
- 5th – 18th: Final budget prepared by Finance
- 23rd: Group A presentations to Council
- 30th: Group B presentations to Council

April

- 13th: Overall budget outlook presented to Council
- 18th – 27th: Final changes to the City Manager's recommended budget

May

- 2nd: City Manager's Recommended Budget presented to Council

June

- 6th: Budget hearing and anticipated budget approval by Council



BUDGET MESSAGE

May 2, 2022

The Honorable Ed Hooks, Mayor
Members of the Mebane City Council

Dear Mayor Hooks and Mebane City Council,

Submitted for your consideration is the proposed budget for the fiscal year beginning July 1, 2022. This budget has been prepared in accordance with the North Carolina Local Government Budget and Fiscal Control Act (G.S. 159-8(a)). The budget is balanced and identifies all revenue and expenditure estimates for Fiscal Year (FY) 2021-2022 per G.S. 159-8(b).

Multiple factors influence the annual budget process, including the condition of the national, state, and local economies and the needs identified in our community by elected officials, staff, advisory boards, and citizens. Considering the external effects of the economy and the needs identified for our community, the proposed budget represents a significant amount of careful consideration and study for the City to meet its obligations, fulfill its goals, and remain fiscally healthy.

In preparing the Fiscal Year 2022-2023 (FY22-23) Budget, city staff strived to develop a proactive budget that will balance improving or maintaining current city programs and services with the development of new programs and projects.

FY 22-23 Budget Highlights		
General Fund Expenditures		\$28,285,589
Utility Fund Expenditures		<u>\$9,920,803</u>
Total Expenditures		\$38,206,392
Utility Capital Reserve Fund		<u>\$1,601,000</u>
		\$39,807,392
Property Tax Rate	\$0.47 per \$100 valuation <i>The rate is unchanged from FY 21-22</i>	
Water Rates		
	Inside City	\$7.13 per 1,000 gallons
	Outside City	\$14.26 per \$1,000 gallons
Sewer Rates		
	Inside City	\$7.66 per 1,000 gallons
	Outside City	\$15.30 per 1,000 gallons
	<i>Water and Sewer Rates are 6% higher than FY 21-22</i>	
Garbage/Recycling	\$8 per month per address <i>The rate is unchanged from FY 21-22</i>	
Cost of Living Increase	3% <i>This is a 1% increase over the original FY21-22 budget A 3% COLA implemented in March 2022</i>	
Health Insurance Increase	\$253,085 estimated <i>This is a 20.32% increase over FY 21-22</i>	
Retirement Rate Increase	General 22.60%; Law Enforcement 23.60% <i>This is a 0.75% and 1.06% increase over FY 21-22 Retirement rates are set by the N.C. State Treasurer</i>	

Recommended Budget

General Fund

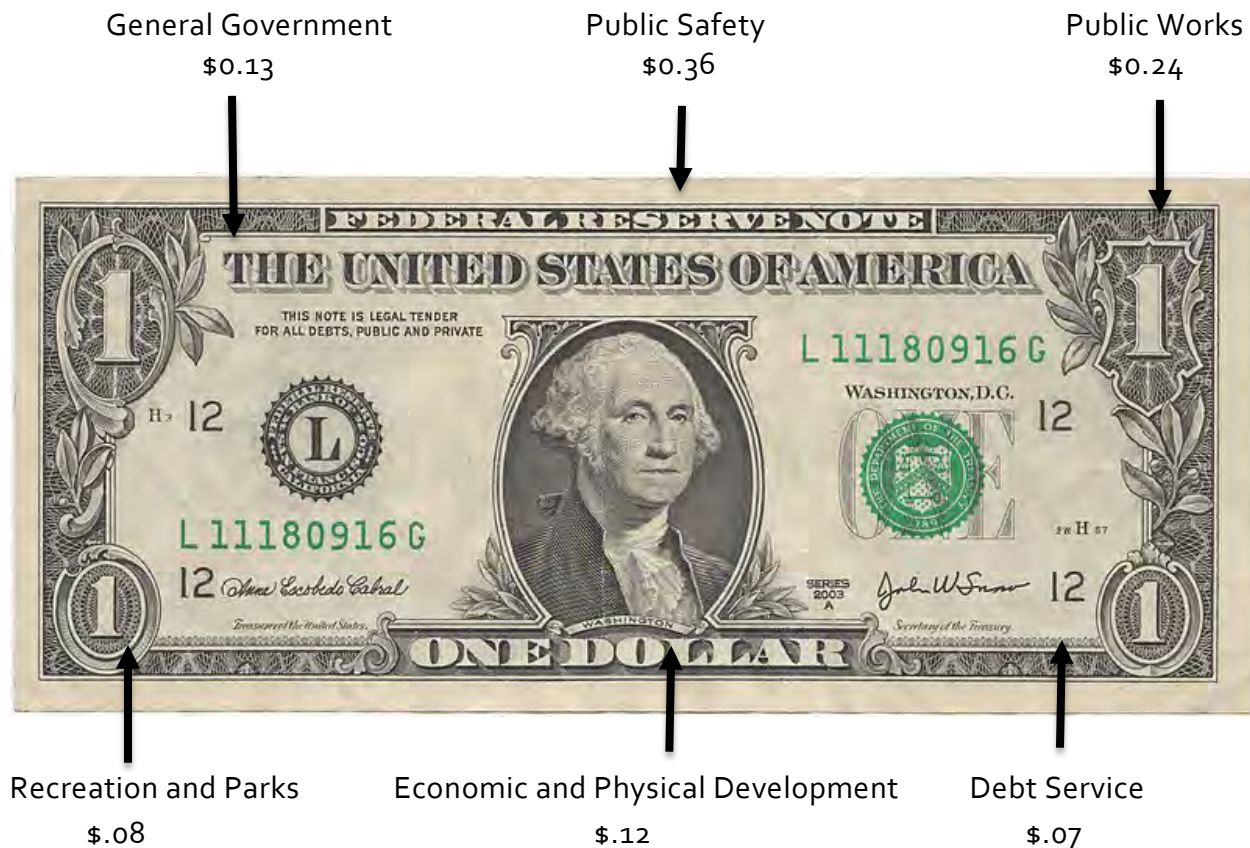
The General Fund accounts for resources not required legally or by sound financial management to be accounted for in another fund. The General Fund includes services that cannot be operated as a business enterprise and rely on tax dollars as their primary source of revenue. The FY 22-23 Recommended Budget for the General Fund totals \$28,285,589, which is 12.9% higher than the FY 21-22 original budget and 1.7% higher than the amended FY 21-22 budget as of May 1, 2022. The FY 21-22 original budget appropriated \$1,950,000 in fund balance, and the amended budget appropriated \$4,319,955 in fund balance.

General Fund Expenditures

Mebane's population continues to grow at a rapid pace, with the 2020 Census showing a 56.21% increase in total population from 2010 to 2020. The new growth brings about increasing demands on city services. To keep pace with this demand and provide new services, the City must provide for necessary resources in the budget. These resources include personnel, supplies, equipment,

and investment in facilities and infrastructure, both old and new. The City of Mebane is dedicated to sound financial management and diligently evaluates all expenditures to maintain a responsible budget and demonstrate good stewardship of public funds. The City's 17 General Fund departments and divisions can be grouped into six primary function areas. Over one-third of every dollar spent in the General Fund goes toward public safety, which includes police and fire services.

General Fund Function per Dollar



Comparing the recommended FY22-23 budget to the revised FY21-22 budget reveals a modest increase of 1.7%. Capital and personnel expenditures and debt service are the primary drivers of the increase. The \$332,884 increase in the police department results from funding a full year of the four police patrol positions approved in the FY 21-22 budget. The \$950,555 increase in the fire department includes purchasing a fire engine for \$650,000 and funding six new firefighter positions starting January 1, 2023. Debt service (\$272,016) was added for the purchase of rolling stock and the Holt Street Greenway project. The increase in the Administration department is primarily attributed to Diversity Training (\$50,000) and the Racial Equity Advisory Committee (\$25,000). Decreases in several departments kept the overall budget increase to a minimum. The reductions are related to one-time expenditures, primarily capital, in the department's FY 21-22 budget that are not in the FY22-23 budget.

General Fund Expenditures by Type				
Type	FY 2020-2021 Actual	FY 2021-2022 Current Budget	FY 2022-2023 Manager's Recommended	Percent Change
Personnel	\$10,252,426	\$11,923,290	\$13,693,241	14.8%
Operating	\$6,445,320	\$9,193,085	\$8,880,607	(3.4%)
Capital	\$1,098,336	\$4,170,678	\$3,787,383	(9.2%)
Debt Service	\$1,450,732	\$2,528,242	\$1,924,358	(23.9%)
Total	\$19,246,815	\$27,815,295	\$28,285,589	1.69%

General Fund Department Budgets					
Department	FY 2020-2021 Actual	FY 2021-2022 Current Budget	FY 2022-2023 Manager's Recommended	Percent Change	FY21-22 Variance
Council	\$72,973	\$88,127	\$88,237	0.1%	\$110
Administration	\$961,714	\$1,133,164	\$1,238,586	9.3%	\$105,422
Finance	\$530,368	\$715,712	\$724,309	1.2%	\$8,597
IT	\$426,875	\$788,926	\$813,978	3.2%	\$25,052
Economic Development	\$847,092	\$1,745,800	\$909,569	(47.9%)	(\$836,231)
Police	\$4,042,315	\$5,257,947	\$5,590,831	6.3%	\$332,884
Fire	\$2,968,196	\$3,776,790	\$4,727,345	25.2%	\$950,555
Planning	\$365,908	\$585,843	\$638,865	9.1%	\$53,022
Main Street Program	\$8,673	\$151,810	\$150,000	(1.2%)	(\$1,810)
Inspections	\$546,998	\$890,475	\$878,968	(1.3%)	(\$11,507)
Engineering	\$430,500	\$445,500	\$445,500	0.0%	\$0
Public Works	\$2,081,244	\$3,454,990	\$2,982,441	(13.7%)	(\$472,549)
Public Facilities	\$661,912	\$915,596	\$833,838	(8.9%)	(\$81,758)
Recreation and Parks	\$2,132,340	\$2,640,348	\$2,396,621	(9.2%)	(\$243,727)
Non-Departmental	\$2,015,404	\$3,456,135	\$3,712,113	7.4%	\$255,978
Total	\$18,092,512	\$26,047,163	\$26,131,201	0.3%	\$84,038

General Fund Personnel Highlights

The FY22-23 budget includes eight new positions and four reclassifications. The new full-time positions include six Firefighter positions beginning January 1, 2023, a Parks Superintendent and an Inspections Plan Reviewer. The full-time reclassifications include a Recreation Superintendent, Supervisor of Athletics, Parks Operations & Maintenance Supervisor, and an Automotive Mechanic. The total cost of these positions for the FY22-23 budget is \$545,935. Additionally, a 3% cost of living increase, as well as health insurance and retirement increases, are included for all personnel.

General Fund Capital Highlights

In order to continue providing outstanding services to the community, the City intends to continue investing in infrastructure and other capital needs during FY22-23. More information about capital projects, including project descriptions, expected funding sources, debt, operating impacts, and schedules, is located in the Capital Improvement Plan section of the budget document. Highlighted below are some of the significant capital projects included in the FY22-23 Recommended Budget. They are all related to General Fund activities and may be included in the General Fund budget or transferred to a capital project ordinance during the year.

Holt Street Greenway - \$900,000

The design and permits for the Holt Street Greenway are complete, and the City is currently in the process of obtaining its last easement. The cost of this project includes a \$250,000 donation from Impact Alamance. This greenway will begin with the MACC serving as a trailhead extending easterly along MoAdams Creek to South Mebane Elementary School.

Fire Engine - \$650,000

The replacement of Engine 32 is necessary to maintain a responsive and capable fleet of fire apparatus. Since 2002, call volume has increased 43%, and an ever-expanding fire district has placed a burden on these engines, ultimately limiting their service as frontline engines. Once retired, the City will surplus Engine 32. Due to supply chain issues, engine delivery is expected two years from the order date.

Leaf Truck - \$320,000

This leaf truck will replace the City's 1999 Mack Leaf Truck with a 2022 Xtreme Vac DCL700CB (or another comparable model) with a chassis mount automated one-person leaf and debris vacuum system, 25 cubic yard capacity self-dumping hopper.

Garbage Truck - \$210,000

This garbage truck will replace the City's 2002 rear loader garbage truck with a 2022 25-yard New Way Cobra Magnum on a Freightliner M2 106 chassis (or another comparable model).

Police Vehicle Replacements - \$260,006

Police vehicles are in constant use in city traffic and therefore experience more wear and tear in a shorter period of time than privately owned vehicles. Police officers must be ready at a moment's notice to respond to any situation, so it is vital the police department have vehicles that are well-equipped and up to date to keep officers prepared and safe. The department plans to replace four vehicles in FY 2022-2023.

Lake Michael Lebanon Rd. Connector - \$121,000

This connector will complete the pedestrian gap between the private sector construction pedestrian routes to the immediate west and east. Of the \$165,000 budget in FY 21-22, \$36,000 was spent on the preliminary design, leaving \$129,000 to roll over to FY 2022 – 2023 and combine with the current request.

Pickup Trucks

\$120,000

Three pickup trucks urgently need replacing. The model years being replaced range from 1997 to 2002. The new trucks will be three 2022 Chevrolet Silverado's 2500HD, 4WD Double Cab 162" work trucks with a snowplow added.

Fire Station 4 - \$110,000

The site for the new station is located on Buckhorn Road and is proposed to be donated. This area of the City has experienced an increase in response times for both fire and medical incidents. Additionally, this area has seen tremendous commercial and residential growth, with future development already projected to occur. The new station will improve response times, proper fire load management, adequate water distribution, and comply with the International Organization for Standardization's (ISO) 1.5-mile engine company districts. In addition, the projected population density warrants a fire station to provide adequate fire protection and medical services and provide coverage for voluntary annexations of the rated district. The cost estimate includes a preliminary engineering design.

Sidewalk Projects \$109,000

- S. Third St. Extension from Corporate Park Drive to Augusta Drive (Governors Greene Subdivision) – engineering design \$55,000 for Phase I
- W. Carr St./ Yoder Elementary School – final design and construction: \$54,000

[Mebane Main Street Program](#)

The transitional year of the Mebane Main Street Program has been included within the proposed budget. Per the presentation/discussion at the April budget work session, an amount of \$100,000 has been included to work towards achieving full Main Street Designation in August 2023. City staff will remain heavily involved during the initial phase of this transitional year while the seven members of the Mebane Downtown Associate Community Steering Committee serve as the Provisional Board of Directors (their appointment via adoption of the FY 22-23 budget ordinance) of the to be created 501c(3) entity. The recommendations of the April budget work session Main Street Program Overview presentation will direct the first steps of FY 22-23 with the Provisional Board of Directors & City Officials adding additional items as the program progresses. This

transitional year will result in the FY 23-24 budget process authorizing the commitment to full designation of our Mebane Model Main Street Program.

Outside Agencies

Outside agencies are a minor part of the budget appropriations; however, these agencies provide essential services and quality of life value for the citizens of Mebane.

- The Mebane Historical Museum has long been funded by the City to operate the museum and keep a cultural record of the City's history. No increase was requested.
- The Alamance County Arts Council provides the City with several performances each year, as well as public art sculptures. No increase was requested.
- The volunteer Train Group continues upgrading the Tommy Long Train Collection and has become a top-rated attraction. No increase was requested.
- The Alamance County Transportation Authority (ACTA) provides medical and human service transportation to Mebane residents. ACTA did not request an increase this year.
- Finally, United Way provides 211 services to our citizens who have emergency needs for housing, food, utilities, mental health issues, and other household needs. The 211 service, which connects people with these needs to appropriate agencies for assistance, is being widely used during the coronavirus crisis.

Outside Agencies			
Agency	FY 2021-2022 Current Budget	FY 2022-2023 Manager's Recommended	Percent Change
Mebane Historical Museum Subsidy	\$39,700	\$39,700	0%
Tommy Long Train Display	\$10,000	\$10,000	0%
Alamance County Arts Council	\$10,000	\$10,000	0%
ACTA Subsidy	\$6,500	\$6,500	0%
United Way 211	\$5,000	\$5,000	0%
Total	\$71,200	\$71,200	0%

General Fund Revenues

The City of Mebane continues to experience growth in its primary revenue sources – ad valorem taxes and sales tax. A growing population has naturally contributed to a growing tax base that helps Mebane retain a modest tax rate while providing exceptional services. The total assessed value in Mebane has increased by 56.87% percent between 2012 to 2021, including a revaluation in 2017. The FY22-23 tax base for Mebane is projected to grow by \$97,205,145 (3.8 percent) to \$2,622,918,349, and each penny on the tax rate is equivalent to \$261,243 in revenue. Excluding property tax and sales tax revenues, debt proceeds, and use of fund balance, all other General Fund revenues collectively represent a 6.8 percent decrease from the FY21-22 Amended Budget. Overall, the FY22-23 Budget

reflects a 1.7 percent increase in revenues when compared to the FY21-22 Amended Budget. This modest increase reflects a significant fund balance allocation in FY21-22 primarily due to purchase order carry-overs from the prior fiscal year (\$1.2 million) and a transfer to the Lake Michael Dam Spillway Replacement capital project ordinance (\$908,240). Additionally, the FY21-22 budget included \$480,000 for a Building Reuse Grant, which is not in the FY22-23 budget—adjusting for the grant results in a more accurate picture of revenue trends with a revenue increase of 3.48 percent.

Ad Valorem Tax

Property taxes represent 48.3 percent of General Fund revenues. This category includes taxes on real, personal, and public service companies, as well as fire district taxes. The City's property tax rate is recommended to remain unchanged at \$0.47 per \$100 valuation; the estimated collection rate is 99.6 percent. The East Alamance Fire District sets the tax rate for the fire district. The FY21-22 fire tax rate is \$0.105. An increase in ad valorem revenue of \$570,676 (4.4 percent) is estimated for FY22-23.

Local Option Sales Tax

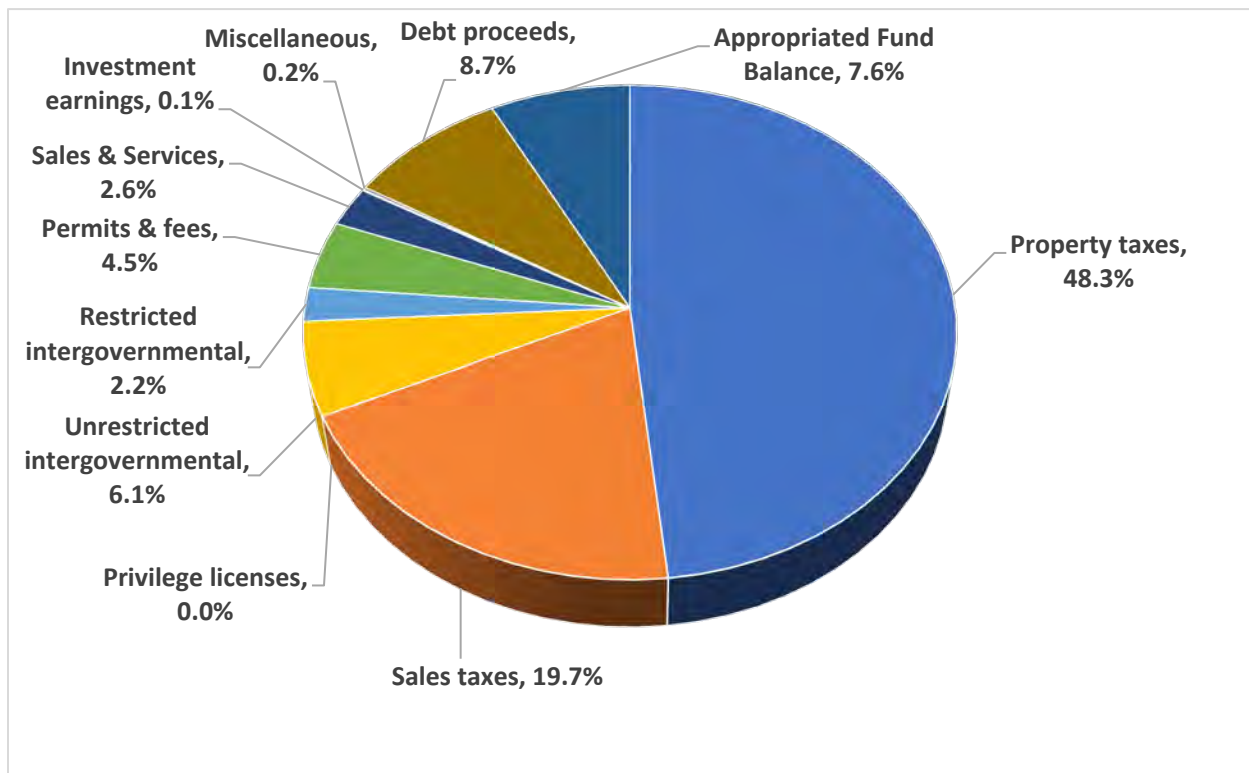
Sales tax represents the City's second-largest revenue source in the General Fund at \$5.6 million (19.75 percent). The State of North Carolina collects sales tax and distributes it to the local units. Sales tax revenues are distributed on a proportional population basis in Alamance and Orange Counties. The population growth in Mebane has allowed the City to increase its share of sales tax revenues. Sales tax revenues have increased over the past several years with a strengthened economy, the natural growth in Alamance and Orange Counties, and because the State expanded sales tax to include some services. The positive trend continued into FY21-22, and the City has experienced an average 34.51 percent year-over-year increase in sales tax each month. The FY22-23 sale tax estimates reflect this positive trend, albeit with a more modest growth rate of 29.81 percent over the current budget and 6.14 percent over the end of year projections.

Fund Balance Appropriation

Fund balance is, simply explained, the amount of assets in excess of liabilities in a given fund. These funds enable the City to meet financial obligations without interruptions due to cash flow, generate investment income, eliminate the need for short-term borrowing, and provide a reserve of funds to respond to emergencies or opportunities. Occasionally, the City will use money from fund balance to cover one-time expenses such as specific capital items. The City evaluates any decision to use fund balance carefully and often plans the use in advance to ensure adherence to the City's fund balance policy. The FY22-23 Recommended Budget includes a fund balance appropriation of \$2,157,078, which adheres to the City's Fund Balance Policy to bridge the funding gap. The appropriation is the maximum permitted by the policy, therefore leaving unassigned fund balance at 50% of expenditures or \$14,142,795. Fiscal year 23-24 is a revaluation year for Alamance County, which will be a more opportune time to assess the future of the City's tax rate.

General Fund Revenues and Other Funding Sources					
	FY 2020- 2021 Actual	FY 2021- 2022 Current Budget	FY 2022-2023 Manager's Recommended	Percent Change	FY21-22 Variance
Revenues					
Property taxes	\$11,833,671	\$13,092,594	\$13,663,270	4.4%	570,676
Sales taxes	\$4,261,900	\$4,302,700	\$5,585,356	29.8%	1,282,656
Privilege licenses	\$955	\$1,000	\$1,000	(0.0%)	(0)
Unrestricted intergovernmental	\$1,804,490	\$1,635,100	\$1,720,100	5.2%	85,000
Restricted intergovernmental	\$587,428	\$946,550	\$625,355	(33.9%)	(321,195)
Permits & fees	\$1,338,035	\$1,335,652	\$1,259,760	(5.7%)	(75,892)
Sales & Services	\$676,086	\$750,100	\$739,664	(1.4%)	(10,436)
Investment earnings	\$52,436	\$20,000	\$20,000	0.0%	0
Miscellaneous	\$112,307	\$47,600	\$48,000	0.8%	400
Total revenues	\$20,667,308	\$22,131,296	\$23,662,505	6.9%	1,531,209
Other financing sources					
Transfers in	\$0	\$0	\$0	N/A	0
Debt proceeds	\$430,500	\$1,364,044	\$2,466,006	80.8%	1,101,962
Appropriated Fund Balance	\$0	\$4,319,955	\$2,157,078	(50.1%)	(2,162,877)
Total other financing sources	\$430,500	\$5,683,999	\$4,623,084	(18.7%)	(1,060,915)
Total revenues & other financing sources	\$21,097,808	\$27,815,295	\$28,285,589	1.7%	470,294

General Fund Revenues by Source FY22-23



Enterprise Fund (Water and Sewer)

The City of Mebane operates one major fund as an enterprise – the Utility Fund. Enterprise funds provide governmental services that can operate similarly to a business and are self-sustaining with user rates that generate all revenues to cover expenditures.

The Utility Fund

The Utility Fund comprises all revenues and expenditures that result from the City's water and sewer utility operations. Customer charges and fees generate enough revenue to support the fund completely. The FY22-23 Recommended Budget for the Utility Fund totals \$9,920,803, a 48.24 percent decrease from the FY21-22 Amended Budget of \$19,165,348 as of May 1, 2022, and a 4.41 percent decrease from the FY21-22 Original Budget.

Utility Fund Expenditures

The FY22-23 Utility Fund Budget reflects a decrease in all expenditure categories except personnel. The personnel increase is primarily due to the addition of two new full-time Maintenance Technicians at the cost of \$107,960 in FY22-23. Additionally, a 3% cost of living increase, as well as health insurance and retirement increases, are included. During FY21-22, the City refunded \$3 million of utility fund debt and transferred \$3.5 million to a capital project ordinance for the WRRF expansion. Additionally, \$1,900,000 was budgeted in FY21-22 for the GKN Pump Station Reroute. These transactions will not be repeated in FY22-23, which is why the expenditures decreased from year to year. The Utility Fund is not issuing any new debt in FY22-23.

Utility Fund Expenditures by Type				
Type	FY 2020-2021 Actual	FY 2021-2022 Current Budget	FY 2022-2023 Manager's Recommended	Percent Change
Personnel	\$2,632,840	\$3,046,042	\$3,110,812	2.1%
Operating	\$2,822,853	\$4,883,132	\$4,322,272	(11.5%)
Capital	\$585,438	\$3,354,011	\$984,898	(70.6%)
Debt Service	\$1,295,796	\$7,882,164	\$1,502,821	(80.9%)
Total	\$7,336,927	\$19,165,349	\$9,920,803	(48.2%)

Utility Fund Department Budgets					
Department	FY 2020-2021 Actual	FY 2021-2022 Current Budget	FY 2022-2023 Manager's Recommended	Percent Change	FY21-22 Variance
Admin, Billing & Meters	\$1,154,452	\$1,868,739	\$1,415,954	(24.2%)	(\$452,785)
Operations & Maintenance	\$2,825,933	\$6,627,418	\$4,428,145	(33.2%)	(\$2,199,273)
Engineering	\$260,000	\$325,000	\$285,000	(12.3%)	(\$40,000)
Water Resource Recovery	\$1,800,747	\$2,225,098	\$2,276,483	2.3%	\$51,385
Non-Departmental	\$1,295,796	\$8,119,094	\$1,515,221	(81.3%)	(\$6,603,873)
Total	\$7,336,928	\$19,165,349	\$9,920,803	(48.2%)	(\$9,244,546)

Utility Capital Highlights

In order to continue providing clean, safe, reliable water and to collect wastewater in a manner that protects public health and the environment, the City intends to continue investing in infrastructure and other capital needs during FY22-23. More information about capital projects, including project descriptions, expected funding sources, debt, operating impacts, and schedules, is located in the Capital Improvement Plan section of the budget document. Some of the significant capital projects included in the FY22-23 Recommended Budget are highlighted below. They are all related to Utility Fund activities and may be included in the Utility Fund budget or be transferred during the year to a capital project ordinance.

Oversize Reimbursement - \$200,000

This amount represents payments to increase the size of water and sewer mains on development projects to allow for future growth. The expected projects include Oakwood for \$125,000, Buckhorn for \$15,000, Cambridge for \$25,000, Tupelo for \$25,000, and Meadowstone for \$10,000.

City of Graham Water Treatment Plant Improvements - \$200,000

Mebane has a 50% ownership interest in Graham's water treatment plant and has agreed to pay a corresponding share of the capital improvements to the plant.

Elevated Storage Tank - \$185,000

A new 1 million gallon (MG) elevated storage tank is necessary because the existing elevated storage tank is too small to equalize projected water demands and sustain fire flows. Currently, the water system compensates for the lack of storage capacity by taking advantage of surplus pumping capacity at the water plant using ground storage at the clear wells. However, this strategy will only work until the projected max day demand exceeds the firm pumping capacity at the plant, which is expected to happen by 2030. This cost includes engineering design.

Utility Fund Revenues

Projections for Utility Fund revenues rely on variables such as the size of the customer base and water usage. The FY22-23 Recommended Budget includes \$8.4 million in revenues from water and sewer charges, an increase of 11.3 percent. New customer growth is expected to be approximately 400 residential homes. The continued customer growth rate and an increase in water and sewer fees account for the rise in sales and services. The Recommended Budget includes a six percent rate increase for both water and sewer to fund the WRRF renovation debt. The decrease in intergovernmental revenues is due to moving the engineering construction inspection fees to the permits and fees category.

The debt proceeds in FY21-22 are related to the purchase of rolling stock, the revenue bond issue for the GKN pump station reroute, and the debt refunding. The FY22-23 budget does not include issuing any debt.

Water and Sewer Rates

In FY21-22, the City issued revenue bonds to fund the WRRF Renovation, the GKN Pump Station Rehabilitation and to refund \$3.5 million in debt. A feasibility study was performed to evaluate if the City's current and future customer base and usage could support the debt while maintaining operations. The study revealed the City's base could support the debt; however, rates would need to increase in FY21-22 and FY22-23. Additionally, the rates would need to modestly increase each year afterward to keep up with the capital needs of the utility system. In FY21-22, both water and sewer rates were raised by ten percent. The Recommended Budget includes a six percent increase in both water and sewer rates. The increase will ensure the fund can cover all debt and be able to maintain the current system. The average customer uses 4,000 gallons of water per month; therefore, the monthly increase for an average customer is \$3.40.

Water and Sewer Rates					
Fiscal Year	Inside Water	Outside Water	Inside Sewer	Outside Sewer	Increase
FY21-22	\$6.72	\$13.44	\$7.22	\$14.43	10%
FY22-23	\$7.13	\$14.26	\$7.66	\$15.30	6%

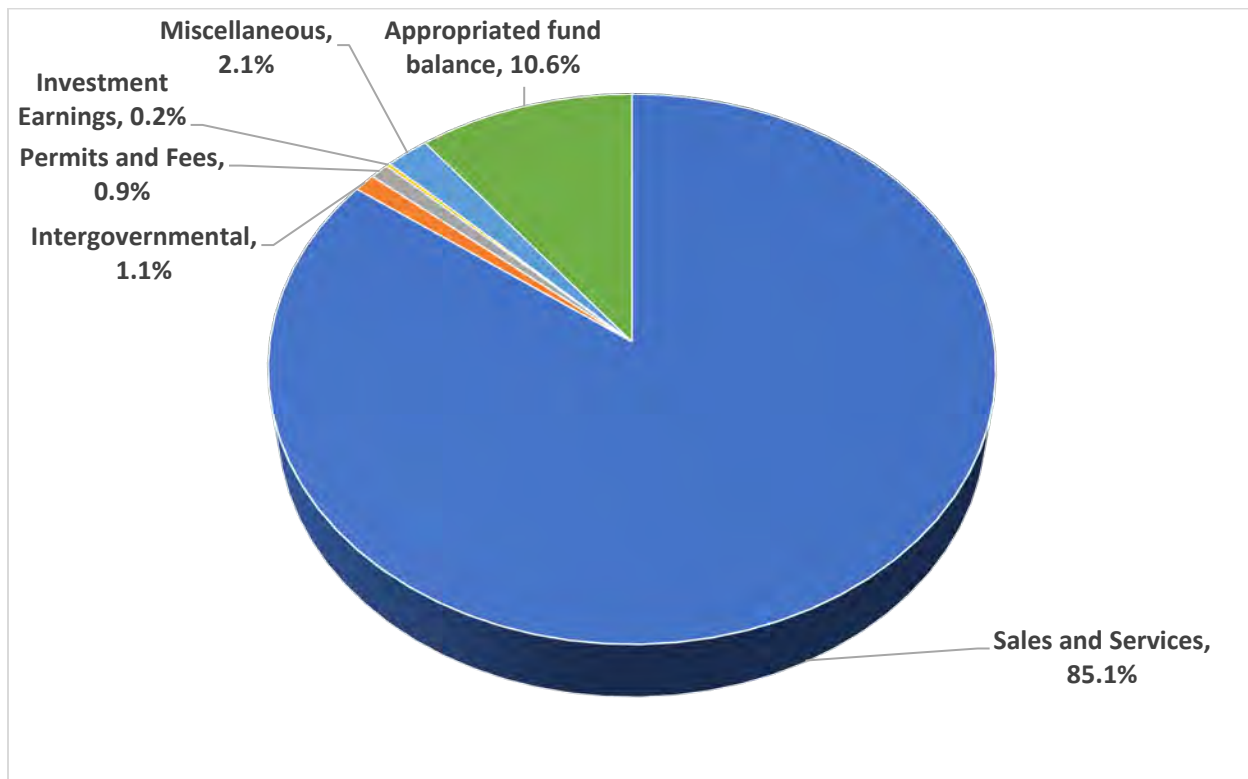
*Rates are per 1,000 gallons

Fund Balance Appropriation

The FY21-22 appropriated fund balance consists primarily of a \$3.5 million transfer to the WRRF 1.5 MGD Expansion capital project ordinance. For the FY22-23 Budget, despite the six percent rate increase, there remains a \$1,047,212 gap between expenditures and revenue. Prior gaps were partially filled by transfers-in from the Capital Reserve Fund; however, that is not recommended for the FY22-23 budget. The City is focused on building up fund balance in the reserve fund to lower the debt required for the WRRF 1.5 MGD Expansion project. The Recommended Budget includes a fund balance appropriation to close the funding gap. The appropriation is in line with the Fund Balance Policy.

Utility Fund Revenues and Other Funding Sources					
	FY 2020-2021 Actual	FY 2021-2022 Current Budget	FY 2022-2023 Manager's Recommended	Percent Change	FY21-22 Variance
Revenues					
Sales and Services	\$7,015,358	\$7,585,200	\$8,444,216	11.3%	\$859,016
Intergovernmental	\$174,980	\$250,545	\$106,300	(57.6%)	(\$144,245)
Permits and Fees	\$73,267	\$78,500	\$92,575	17.9%	\$14,075
Investment Earnings	\$23,478	\$20,000	\$20,000	0.0%	\$0
Miscellaneous	\$248,250	\$187,500	\$210,500	12.3%	\$23,000
Total revenues	\$7,535,333	\$8,121,745	\$8,873,591	9.3%	\$751,846
Other financing sources					
Transfers in	\$0	\$699,177	\$0	(100.0%)	(\$699,177)
Debt proceeds	\$0	\$4,794,058	\$0	(100.0%)	(\$4,794,058)
Appropriated fund balance	\$0	\$5,550,368	\$1,047,212	(81.1%)	(\$4,503,156)
Total revenues & other financing sources	\$7,535,333	\$19,165,348	\$9,920,803	(48.2%)	(\$9,244,545)

Utility Fund Revenues by Source FY22-23



Utility Capital Reserve Fund

This fund is used to account for system development fees. The estimated revenues for FY22-23 are \$1,601,000, which is an increase of 22.3% over the FY22 revised budget. Growth projections support this estimate. The goal is to build up fund balance in the reserve fund to reduce the amount of debt necessary for the WRRF 1.5 MGD Expansion project. Therefore, no transfers are

in the Recommended Budget for FY22-23. There was one transfer in the current year to purchase land for the elevated water tank (\$199,177).

Capital Reserve Fund Revenues and Other Financing Sources					
	FY 2020- 2021 Actual	FY 2021- 2022 Current Budget	FY 2022-2023 Manager's Recommended	Percent Change	FY21-22 Variance
System Development Fees	\$902,521	\$1,107,000	\$1,598,000	44.4%	\$491,000
Interest Earnings	\$9,701	\$2,500	\$3,000	20%	\$500
Total revenues	\$912,222	\$1,109,500	\$1,601,000	44.3%	\$491,500
Other financing sources					
Appropriated fund balance	\$0	\$199,177	\$0	(100.0%)	\$0
Total revenues & other financing sources	\$912,222	\$1,308,677	\$1,601,000	22.3%	\$292,323

Conclusion

In summary, the Recommended Budget is a balanced budget in accordance with state statutes. While it is typically difficult to fund all the requests made by departments or external agencies, the budget team included as many requests as possible. The FY22-23 Budget is fiscally sound and addresses the top priority needs of the City. The City's sound financial practices and conservative budgeting approach have positioned it to continue delivering high-level services for Mebane's residents. This budget reflects our commitment to maintaining and improving our community and positioning Mebane to be financially sound in the future. I recommend this proposed budget for the Fiscal Year 2022-2023 to the Mebane City Council

Respectfully submitted,

Chris Rollins
City Manager

BUDGET SUMMARY SECTION





- The City-Wide FY22-23 recommended budget is **\$39,807,392** .
- The Fiscal Year 22-23 was prepared with the tax rate of \$.47 per \$100 assessed valuation.
- The Fiscal Year 22-23 budget reflects a 6% increase to both water and sewer rates. This is to fund the WRRF renovation.
- The Fiscal Year 22-23 expenditures include funding for a total of 167 full-time positions in both funds.
- The Fiscal Year 22-23 includes a 3% cost of living adjustment for all full-time employees and regular part-time employees. Merit pay is also included for full-time employees.
- A summary breakdown of the Fiscal Year 2022-2023 budget is as follows:

General Fund Budget	\$28,285,589
Water & Sewer Fund Budget	\$9,920,803
Utility Capital Reserve Fund Budget	\$ 1,601,000
Total	\$39,807,392

- The Fee Schedule is in the Budget Summary Section on page 25.



CITY-WIDE SUMMARY

General Fund

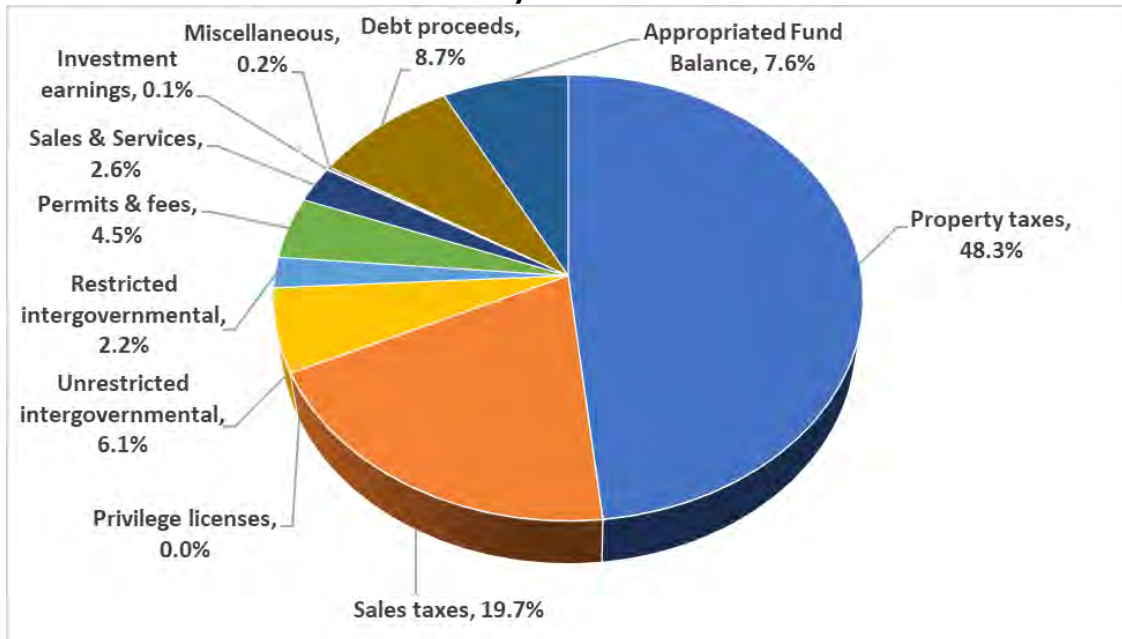
General Fund Revenues	20-21 Actual	21-22 Current Budget	22-23 Projected	% Change
Revenues.....				
Property taxes.....	11,833,671	13,092,594	13,663,270	4.4%
Sales taxes.....	4,261,900	4,302,700	5,585,356	29.8%
Privilege licenses.....	955	1,000	1,000	0.0%
Unrestricted intergovernmental.....	1,804,490	1,635,100	1,720,100	5.2%
Restricted intergovernmental.....	587,428	946,550	625,355	-33.9%
Permits & fees.....	\$ 1,338,035	\$ 1,335,652	\$ 1,259,760	-5.7%
Sales & Services.....	\$ 676,086	\$ 750,100	\$ 739,664	\$ (0.01)
Investment earnings.....	\$ 52,436	\$ 20,000	\$ 20,000	0.0%
Miscellaneous.....	112,307	47,600	48,000	0.8%
Total revenues.....	20,667,308	22,131,296	23,662,505	6.9%
Other financing sources.....				
Transfers in.....	-	-	-	
Debt proceeds.....	\$ 430,500	\$ 1,364,044	\$ 2,466,006	80.8%
Appropriated Fund Balance.....	\$ -	\$ 4,319,955	\$ 2,157,078.00	\$ (0.50)
Total other financing sources.....	\$ 430,500	\$ 5,683,999	\$ 4,623,084	-18.7%
Total revenues & other financing sources.....	21,097,808	27,815,295	28,285,589	1.7%

General Fund Expenditures by Function	20-21 Actual	21-22 Current Budget	22-23 Manager's Recommended	% Change
General Government.....	\$ 2,556,602	\$ 3,653,822	\$ 2,865,110	-21.6%
Public Safety.....	7,010,511	9,034,737	10,318,176	14.2%
Public Works.....	3,897,459	6,139,127	6,870,667	11.9%
Economic & Physical Development.....	2,199,171	3,819,020	3,022,902	-20.8%
Recreation.....	2,132,340	2,640,348	2,396,621	-9.2%
Debt Service & Transfers.....	1,450,732	2,528,242	2,812,113	11.2%
Total.....	\$ 19,246,815	\$ 27,815,295	\$ 28,285,589	1.7%

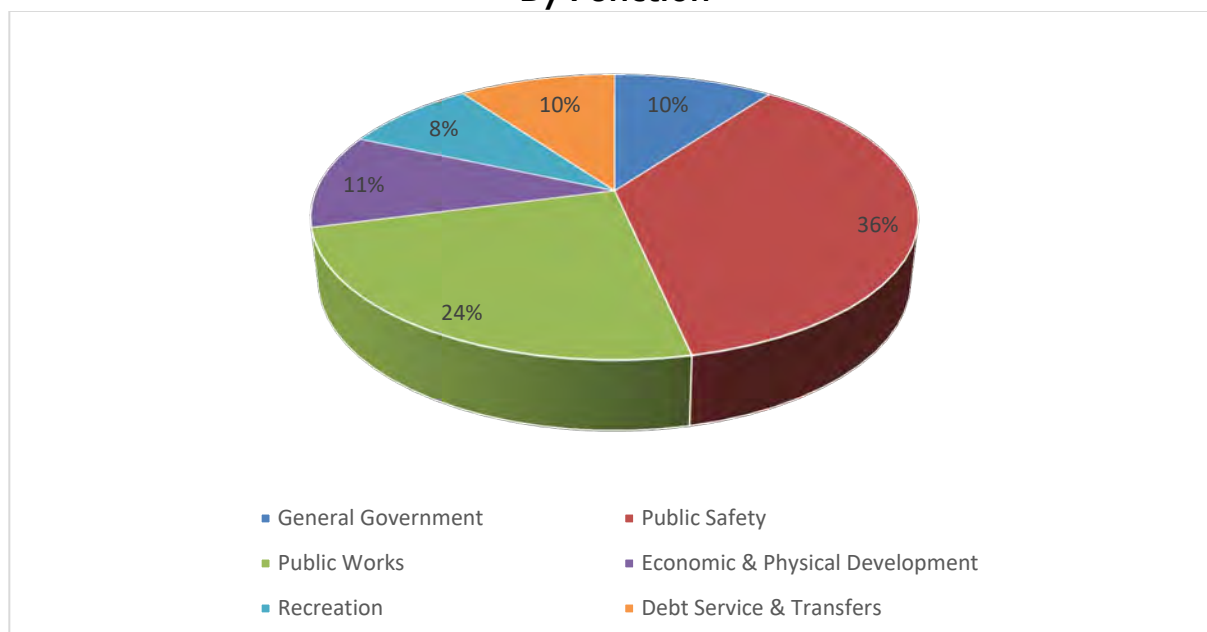
General Fund Expenditures by Type	20-21 Actual	21-22 Current Budget	Manager's Recommended	% Change
Personnel.....	\$ 10,252,426	\$ 11,923,290	\$ 13,693,241	14.8%
Operating.....	\$ 6,445,320	\$ 9,193,085	\$ 8,880,607	-3.4%
Capital.....	\$ 1,098,336	\$ 4,170,678	\$ 3,787,383	-9.2%
Debt Service.....	1,450,732	1,620,002	1,924,358	18.8%
Totals.....	\$ 19,246,815	\$ 27,815,295	\$ 28,285,589	1.7%



GENERAL FUND REVENUES By Source



GENERAL FUND EXPENDITURES By Function





Water & Sewer Fund

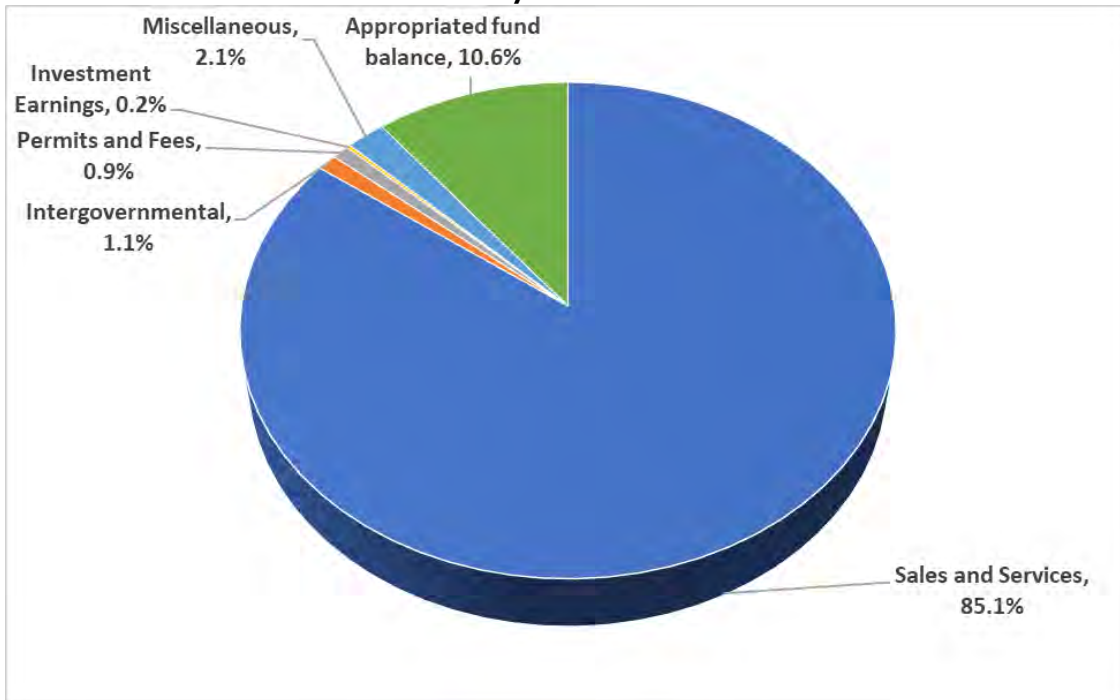
Water and Sewer Fund	20-21 Actual	21-22 Current Budget	22-23 Manager's Recommended	% Change
Revenues				
Sales and Services.....	\$ 7,015,358	\$ 7,585,200	\$ 8,444,216	(10.2%)
Connection Fees.....	-	-	-	N/A
Intergovernmental.....	174,980	250,545	106,300	135.7%
Permits and Fees.....	73,267	78,500	92,575	(15.2%)
Investment Earnings.....	23,478	20,000	20,000	(0.0%)
Miscellaneous.....	248,250	187,500	210,500	(10.9%)
Total revenues.....	<u>7,535,331</u>	<u>8,121,745</u>	<u>8,873,591</u>	(8.5%)
Other financing sources				
Transfers in	-	699,177	-	(28.5%)
Debt proceeds	-	4,794,058	-	(97.4%)
Appropriated fund balance.....	-	5,550,368	1,047,212	(70.6%)
Total revenues & other financing sources.....	<u>\$ 7,535,331</u>	<u>\$ 19,165,348</u>	<u>\$ 9,920,803</u>	(45.8%)

Expenditures by Function	20-21 Actual	21-22 Current Budget	22-23 Estimated	% Change
Admin, Billing & Meters.....	\$ 1,154,452	\$ 1,868,739	\$ 1,415,954	(24.2%)
Operations and Maint.....	2,825,933	6,627,418	4,428,145	(33.2%)
Engineering.....	260,000	325,000	285,000	(12.3%)
Water Resource Recovery.....	1,800,747	2,225,098	2,276,483	2.3%
Non-Departmental.....	1,295,796	8,119,094	1,515,221	(81.3%)
Totals.....	<u>\$ 7,336,927</u>	<u>\$ 19,165,349</u>	<u>\$ 9,920,803</u>	(48.2%)

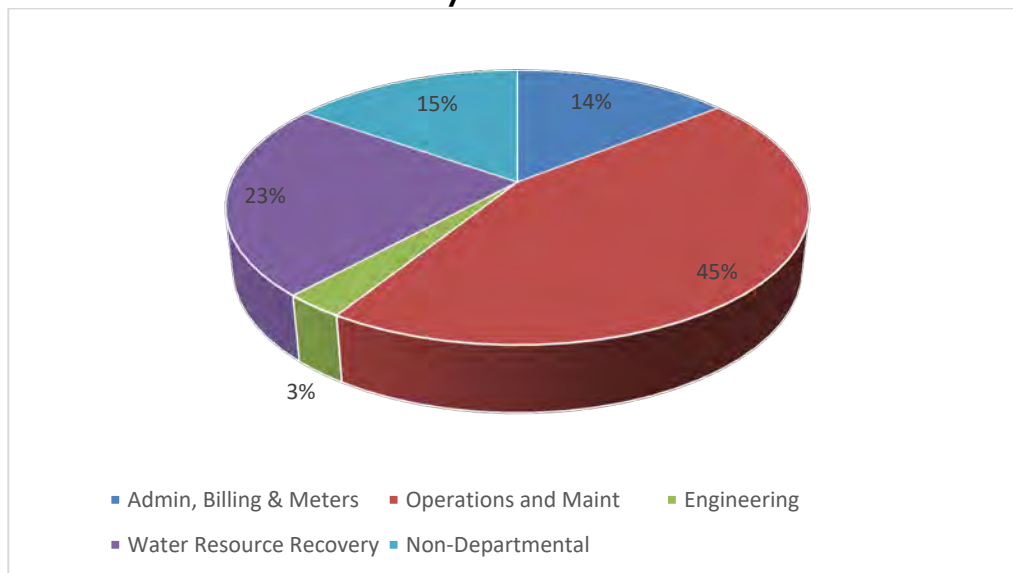
Expenditure Type	20-21 Actual	21-22 Current Budget	22-23 Estimated	% Change
Personnel.....	\$ 2,632,840	\$ 3,046,042	\$ 3,110,812	2.1%
Operating.....	\$ 2,822,853	\$ 4,883,132	\$ 4,322,272	(11.5%)
Capital.....	\$ 585,438	\$ 3,354,011	\$ 984,898	(70.6%)
Debt Service.....	1,295,796	7,882,164	1,502,821	(80.9%)
Totals.....	<u>\$ 7,336,927</u>	<u>\$ 19,165,349</u>	<u>\$ 9,920,803</u>	(48.2%)



UTILITY FUND REVENUE By Source



UTILITY FUND EXPENDITURES By Function



FY21-22 PROPOSED FEE SCHEDULE (CHANGES ARE IN RED)

City of Mebane Fee Schedule - Effective July 1,2022

Contents

Administration	Copies, sale of Mebane brand items
Cemetery	Plots and staking
Public Works	Garbage/recycling, street cleaning, memorials
Finance	NSF Fees, ABC Permits
Development Fees	Tap fees, system development fees, water rates
Planning and Inspections	Zoning and plan review fees, construction permits, inspection fees
Fire	Inspections, false alarms, overcrowding
Police	False alarms, document fees
Recreation	Facility rental and activity fees
Water Resource Recovery Facility	Water testing and analysis fees

Administration

Fee Schedule
Effective July 1, 2022

Schedule Subject to Change Upon Approval by City Council

Document Fees for Public Records

Paper copies cost per page	\$0.10	CD copies (Audio minutes request)	No charge
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Cemetery

Fee Schedule
Effective July 1, 2022

Schedule Subject to Change Upon Approval by City Council

Mebane Memorial Garden		Oakwood Cemetery	
Cost per Grave - Inside City	\$1,000	Cost per Grave - Inside City	\$200
Cost per Grave - Outside City	\$1,500	Cost per Grave - Outside City	\$400
Cremation/Urn Section per Grave- Inside City	\$500	Transfer of Ownership	No Charge
Cremation/Urn Section per Grave- Outside City	\$750	Internment, disinterment, and removal charge	No Charge
Transfer of Ownership	No Charge	Grave Marker Permit Fees	No Charge
Internment, disinterment, and removal charge	No Charge	Marker Installation Fees	No Charge
Grave Marker Permit Fees	No Charge		
Marker Installation Fees	No Charge		

Finance

Fee Schedule
Effective July 1, 2022

Schedule Subject to Change Upon Approval by City Council

Privilege License

Privilege Licenses were eliminated by the legislature as of 07-01-15, with the exception of articles 15 and 16 regarding ABC licenses and section 39 regarding peddlers.

Returned Payment Fee

Charge for processing returned checks or returned electronic payments	\$ 25
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Public Works

Fee Schedule
Effective July 1, 2022

Schedule Subject to Change Upon Approval by City Council

Garbage/Recycling

Fee per address per month	\$8 per month	Trash Cart Additional Trash Receptacle	Actual cost
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Street Washing

Street Washing	\$75/hr 2hr min
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Memorials

Memorial Bench	\$500	Memorial Brick	\$75
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Development Fees

Fee Schedule
Effective July 1, 2022

Schedule Subject to Change Upon Approval by City Council

Engineering Construction Plan Review and Inspection Fees

Public/Private Streets & Alleys		Public/Private Storm Sewer Lines	
Review/Inspection/Testing/As-built Review & Record Keeping - per centerline foot of street	\$3	Review/Inspect/Certify per centerline foot in public right of way/easement	\$2
Driveway inspections within the street right-of-way per driveway	\$100	Review/Inspection per centerline foot in private drainage easement (residential)	\$1
Sidewalks			
Sidewalk Inspection/Certifying in street right of way (when installed with driveway)	\$100	Review/Inspection/Certifying of public sidewalk/multi-use path/in street right of way or easement per centerline foot	\$1
Water and Sewer Lines (Private or Public)		Water & Sewer Services	
Review/Inspection/Permitting/Testing/As-built Review & Record Keeping - per centerline foot of water	\$2.50	Main line tap inspection to the right of way for single family property line	\$100, water, \$100 sewer
Review/Inspection/Permitting/Testing/As-built Review & Record Keeping - per centerline foot of sewer	\$2.50	Main line tap inspection to the building for multi-family/commercial/industrial	\$500, water, \$500 sewer
Sewer Pump Stations requiring Permits		Stormwater Management	
Plan Review	\$5,000	Overall plan review for compliance	\$2,500
Inspection	\$5,000	Review/Inspection per device	\$1,500
Preliminary Site or Subdivision Plan Review		Driveway Pipe Installation	
Residential (Single Family and Multi-Family) per lot or unit	\$25	12-inch RCP	\$15 per lf
		15-inch RCP	\$18 per lf
Commercial, Office, or Institutional per 100 sq. ft.	\$10		
Industrial per 1000 sq. ft.	\$10		

Development Fees

Fee Schedule
Effective July 1, 2022

Schedule Subject to Change Upon Approval by City Council

	18-inch RCP	\$22 per lf
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Water & Sewer Rates

Inside water (per 1,000 gallon)	\$7.13 \$6.72	Deposit sewer (outside city limits)	\$150
Inside sewer (per 1,000 gallon)	\$7.66 \$7.22	Meter re-read with no city error (per re-read)	\$10
Outside water (per 1,000 gallon)	\$14.26 \$13.44	Cutoff List Fee	\$50
Outside sewer (per 1,000 gallon)	\$15.30 \$14.43	Late Fee (added each month after the 20th)	\$10
Metered sewer users not using Mebane water (Multiple of the inside rate)	\$3.25	Return Check Fee	\$25
Unmetered residential sewer users- (Inside city limits)	\$67.43	Water Shortage Response Plan - Excess Users Charge (per event for violation)	\$100
Unmetered residential sewer users- (Outside city limits)	\$78.58	Meter installation fee with no city error (each attempt after first)	\$50
Deposit water (inside city limits)	\$75	Bulk Water Purchases (per 1,000 gallons)	Current inside water rate.
Deposit sewer (inside city limits)	\$75	Deposit Bulk Water	\$75
Deposit water (outside city limits)	\$150		

Schedule of Water and Sewer Tappage Fees and Meter Charges

Tap Size	Water Tappage Fee		Sewer Tappage Fee		Meter Charge
	Inside City Limits	Outside City	Inside City Limits	Outside City Limits	
¾" Water	\$800	\$1,600			\$500
1" Water	\$1,000	\$2,000			\$1,000
4" Sewer			\$1,000	\$2,000	

Note: Additional \$500 charge for road bores and pavement cuts.
Please contact Public Works for meter charge larger than 1".

Development Fees

Fee Schedule
Effective July 1, 2022*Schedule Subject to Change Upon Approval by City Council***Water & Sewer System Development Fees†**

Customer Type	Equivalent Residential Unit‡	Water Fee	Sewer Fee	Total Fee
Residential Dwelling Unit (3/4" Meter - 3 BR Mebane WRRF)*	1	\$1,151	\$2,679	\$3,830
Residential Dwelling Unit (3/4" Meter - 2 BR Mebane WRRF)*	0.66	\$760	\$1,768	\$2,528
Residential Dwelling Unit (3/4" Meter - 4 BR Mebane WRRF)*	1.33	\$1,532	\$3,562	\$5,094
Residential Dwelling Unit (3/4" Meter - 5 BR Mebane WRRF)*	1.66	\$1,911	\$4,447	\$6,358
Residential Dwelling Unit (3/4" Meter - 2 BR GRAHAM WWTP)**	1	\$1,151	\$2,679	\$3,830
Residential Dwelling Unit (3/4" Meter - 3 BR GRAHAM WWTP)**	1.5	\$1,727	\$4,018	\$5,745
Residential Dwelling Unit (3/4" Meter - 4 BR GRAHAM WWTP)**	2	\$2,302	\$5,358	\$7,660
Residential Dwelling Unit (3/4" Meter - 5 BR GRAHAM WWTP)**	2.5	\$2,878	\$6,697	\$9,575
All Other Zoning Categories/Uses - 3/4" Meter	1	\$1,151	\$2,679	\$3,830
All Other Zoning Categories/Uses - 1" Meter	1.67	\$1,918	\$4,466	\$6,384
All Zoning Categories/Uses - 1.5" Meter	3.33	\$3,837	\$8,931	\$12,768
All Zoning Categories/Uses - 2" Meter	5.33	\$6,139	\$14,290	\$20,429
All Zoning Categories/Uses - 3" Meter	11.67	\$13,428	\$31,260	\$44,688
All Zoning Categories/Uses - 4" Meter	21	\$24,171	\$56,267	\$80,438
All Zoning Categories/Uses - 6" Meter	43.33	\$49,876	\$116,107	\$165,983

†Applicable System Development Fee(s) for development requiring smaller or larger water meters will be calculated on a project specific basis using rates and methodology identified in the City's System Development Fee Analysis.

‡Equivalent Residential Unit is approximate multiplier adapted from AWWA Manual of Water Supply Practices-M1, *Principles of Water Rates, Fees, and Charges*.

*80 gallons per day per bedroom (min. 2-BR) and tributary to the Mebane WRRF

**120 gallons per day per bedroom (min. 2-BR) and tributary to the Graham WWTP

Any item not included in the above schedule shall be referred to the Utility Director for a specific price determination. See policy for additional information.

Development Fees

Fee Schedule
Effective July 1, 2022

Schedule Subject to Change Upon Approval by City Council

Hydraulic System Modeling Fees

Fire Flow Test Fee	\$1,200 for all requested fire flow test and re-test
Fire Flow Modeling Fee	\$1,200 for flow test, \$500 for first hydrant, and \$250 for each additional

Fire flow modeling is to be completed for all new hydrants in the City of Mebane's water system. Fees are based on the number of new hydrants to be installed. Extensive modeling may require additional modeling fees. See policy for additional information

Hydrant Meter Deposit

3/4" Meter	\$500
1" Meter	\$700
3" Meter	\$1,500

Planning & Zoning				
Zoning Verification	\$25	Zoning Permit	\$50	
Zoning Reinspection (no charge for 1st inspection)	\$50/visit	Plot Review > 3 Submittals	\$100/submittal	
Rezoning Application	\$300 per property	City Right of Way or Easement Encroachment Agreement	\$100	
Special Use Permit Application	\$400 per property	Water Supply Watershed Review (N/A current residential properties)	\$50 per property	
Zoning Variance/Appeal Application - <i>Residential</i>	\$300	Floodplain Development Permit	\$400 \$300	
Zoning Variance/Appeal Application - <i>Non-Residential</i>	\$400	Buffer Authorization Permit	\$300	
Technical Review Committee - Site Plan Review	\$300 + Lot Fee	Subdivision, Recombination &	\$50	
Site Plan Lot Fee, Site <2 acres <i>Dwelling Unit</i>	\$0/lot <i>Dwelling Unit</i>	Subdivision Plat Fee - 1 to 5 Lots <i>Dwelling Unit</i>	\$50 + \$25/ lot <i>Dwelling Unit</i>	
Site Plan Lot Fee, Site 2 - 10 acres <i>Dwelling Unit</i>	\$25/lot <i>Dwelling Unit</i>	Subdivision Plat Fee - 6 or More Lots <i>Dwelling Unit</i>	\$300 + \$25/ lot <i>Dwelling Unit</i>	
Site Plan Lot Fee, Site >10 acres <i>Dwelling Unit</i>	\$50/lot <i>Dwelling Unit</i>	Plat Review for >3 Submittals	\$100/submittal	
Storm water Control Facilities - Permit Application & Plan Review per project	\$500 + \$500/Primary Stormwater Control Measure	Construction Plan Review, Residential	\$50/ lot	
Storm water Control Facilities - Annual Inspection in water supply watershed (20 yr)	\$5,000	Construction Plan Review, Non-Residential	\$300/lot	
Wireless Communication Facilities - up to 25 facilities (<i>see UDO Section 4-7.9E & F</i>)		\$100/ 1-5 facilities	\$50/ Facilities 6 - 25	\$500/engineer review

*Not applicable to existing residences or to properties in the recognized Downtown District.

Inspection Fees

Effective July 1, 2022

Schedule Subject to Change Upon Approval by City Council

Sign Permit Fees

Minimum Permit Fee	\$60	Greater than 300 sq. ft.	\$110
100-300 sq. ft.	\$80		

Building Permits		Other Types of Construction	
Minimum	\$60	Modular Construction	Cost of Construction (plus Trades)
\$5,000 to \$20,000	\$75	Manufacturing Housing - single	\$100 plus trades
\$20,001 to \$50,000	\$5 per \$1,000	Manufacturing Housing- double	\$125 plus trades
\$50,001 to \$500,000	\$175 plus \$5 per \$1,000	Manufacturing Housing- triple	\$150 plus trades
Greater than \$500,001	\$1,300 plus \$4.00 per \$1,000	Construction Trailers	\$50
Homeowner Recovery Fee	\$10	Travel Trailers & Recreational Vehicles	\$50
Decks with pour Footings	\$100	Insulation - Residential	\$50 one trip
		Insulation - Commercial	\$100 for trip
		Accessory Structures (Screened Porches, Roofs, Covered Decks)	Cost of Construction (plus Trades)
		Decks, Trellises, Pergolas	Cost of Construction (plus Trades)
		Swimming Pools	\$100

New construction, alterations, additions and renovations will be calculated on \$70 a sq. ft. to determine value to price permits.

** Work commencing prior to obtaining the necessary permits are subject to double permit fees.

** All re-inspection fees shall be paid prior to the next inspection.

Inspection Fees

Effective July 1, 2022

Schedule Subject to Change Upon Approval by City Council

Other Services			
Administrative Fees (Amending Information on Permit)	\$50	Commercial Plan Review	
Extra Building Permit Card, Duplicate Certificate of Occupancy	\$10	Less Than 4,000 s.f.	\$125
Stocking Permit	\$50	4,000 to 50,000 s.f.	\$200
Onsite Inspections (Walk Through)	\$50	Greater than 50,000 s.f.	\$300
Temporary Certificate of Occupancy	\$50	Day Care, ABC License Inspection	
Business Occupancy	\$100	First Inspection	\$100
		Each Additional Inspection	\$50

Demolition Permit			
Less than \$1,000	Minimum Fee = \$70		
\$1,000 or more	Minimum Fee plus \$2 per \$1,000		

** Electrical, mechanical, and plumbing must get separate permits.

Plumbing Permits			
First fixture, including sewer, pits, interceptors or sewer lifts	\$60	Minimum Permit Fee	\$60
Additional fixture per fixture	\$6	Re-Inspection Fee	\$50
Sewer service	\$50		
Water service	\$50		

** The fees prescribed above shall apply to all old work as well as new, and to inspections made necessary by moving any house from one location to another, or by raising the house, and shall apply when it is necessary for any reason to re-rough or replace any fixture or water heater.

** If any person commences any work on a building or service system before obtaining the necessary permits, he or she shall be subject to a double permit fee.

** All Re-Inspection fees must be paid for before the next inspection is done.

Electrical Permits		
	Residential	Commercial
Up to 200 amps	\$80	\$100
201-400 amps	\$90	\$120
Greater than 400 amps	\$110	\$130 + .40 Per Additional Amp
Underground Inspections	\$50	\$50
Additions & Alterations (Based on # boxes added or removed)	First 10 = \$60, Each Additional 10 = \$3	First 10 = \$100, Each Additional 10

** If any person commences any work on a building or service system before obtaining the necessary permits, he or she shall be subject to a double permit fee.

** All Re-Inspection fees must be paid for before the next inspection is done.

Other Electrical			
Minimum Permit Fee	\$60	Solar Installations	\$75
Temporary Power	\$50	HVAC Change Outs	\$75
Saw Service	\$50	Swimming Pools	\$125
Motors up to 4 h.p.	\$20	Motors greater than 4 h.p.	\$20 plus \$.20/h.p.
Low Voltage Residential	\$50	Low Voltage Commercial	\$100

Mechanical Permits	
Minimum Permit Fee	\$60
Residential	
First HVAC Unit	\$75
Each additional HVAC Unit	\$50

Inspection Fees

Fee Schedule

Effective July 1, 2022

Schedule Subject to Change Upon Approval by City Council

Commercial	
Heat Only	1st - \$100, 2nd - \$50
Cooling Only	1st - \$100, 2nd - \$50
Heating & Cooling	1st - \$100, 2nd - \$50
Refrigeration System - Walk-in Cooler or Unit	\$100 First Unit, \$50 Each Additional Unit
Boilers & Chillers	
Up to 150,000 BTU	\$100
Greater than 150,000 BTU	\$225
Commercial Hood	\$80
Gas Logs	\$50
Gas Piping	\$50
Ductwork Inspection	\$50
Fireplaces	\$50

Fire Inspection Fees

Effective July 1, 2022

Schedule Subject to Change Upon Approval by City Council

Fire Inspections and Permits (Permits issued for a duration of 6 months)			
Airports/Heliports	\$50	Lumber Storage	\$50
Bowling Pin Refinishing	\$50	Magnesium	\$50
Bowling Alley Refinishing	\$50	Mechanical Refrigeration	\$50
Cellulose Nitrate Motion Picture	\$50	Organic Coatings	\$50
Cellulose Nitrate Plastic (Pyroxylin)	\$50	Ovens	\$50
Combustible Fibers	\$50	Pipelines Flammable/Combustible	\$50
Compressed Gases	\$50	Pulverized Particles (Dust)	\$50
Crude Oil Production	\$50	Repair Garages	\$50
Cryogenic Fluids	\$50	Tank Vehicle Flammable/Combustible	\$50
Dry Cleaning Plants (NEW)	\$50	Tire Rebuilding plants	\$50
Flammable Finishes Paint Booths	\$50	Wrecking Yards/Junk Yards/Waste Handling	\$50
Fruit Ripening Processes	\$50	Welding/Cutting	\$50
Fumigation/Thermal Insecticide Fogging	\$50	Match Manufacturing	\$50
High Pile Storage	\$50	Radioactive Materials Storage/Handling	\$100
Liquified Natural Gas 100-500 gal.	\$50	Hood and Ansul Systems	
500-2,000 gal.	\$50	Hood Systems Extinguishment	\$100
2,000-30,000 gal.	\$50	Ansul Test and Inspection	\$50
Entertainment			
Motion Picture Projection	\$50	Fireworks	\$50
Tents	\$50	Explosives/Blasting**	\$100
Canopies more than 400 sq. ft.	\$50	Return Inspection Fee	\$100
Fire Suppression Systems		Fire Alarm Systems	
1 Riser	\$150	1-30,000 sq. ft.	\$150
2 Risers	\$300	30,001-80,000 sq. ft.	\$300
3 Risers or more	\$500	80,000 sq ft. or more	\$500
Flammable/Combustible Liquids Installation			
Above Ground Tank	\$100	Return Inspection Fee	\$100
Underground Tank	\$100	Tank Removal	\$100
Additional Tank	\$50	Upgrade Piping	\$50
Noncompliance with Fire Code (Code of Ordinances Article III, Chapter 16, Section 16-65)		Recoupment Charge for False Alarms (Code of Ordinances Article VI, Chapter 6, Section 6-164)	
1st Re-inspection	\$100	5 or more in 1 year	\$100
2nd Re-inspection	\$200	2 in a 24-hour period	\$300
3rd Re-inspection	\$300	More than 2 in a 7-day period	\$300
Overcrowding		Annual Inspection Fees	
Per person over posted occupancy	\$100	0-5,000 sq. ft.	\$50
*Governments and Non-Profits exempt. **Explosives/Blasting Permits require a valid certificate of insurance for \$1,000,000 of general liability. Permits issued for a 3-month duration. ***Apartments will be charged \$50 per building not to exceed \$600.		5,001-10,000 sq. ft.	\$100
		10,001- 50,000 sq. ft.	\$200
		50,001 - 100,000 sq. ft.	\$300
		100,001-300,000 sq. ft.	\$400
		300,001-500,000	\$500
		Over 500,000	\$600

*Schedule Subject to Change Upon Approval by City Council***Background and Document Fees**

Precious Metals Background Investigation	\$38	Taxi Driver Application	\$10
Precious Metals Background Investigation - Required Photograph	\$10	Accident Report	\$1

Recoupment for False Alarms

5 or more in 1 year	\$100
2 in a 24-hour period	\$100
More than 2 in a 7-day period	\$100

Recreation and Parks

Effective July 1, 2022

Schedule Subject to Change Upon Approval by City Council

Athletics			
Camp Fees		Resident	Non-Resident
Basketball Camp		\$45	\$55
Football Camp		\$35	\$45
Lacrosse Camp		\$35	\$45
Tennis Camp		\$35	\$45
Volleyball Camp		\$35	\$45
Athletic Fees		Resident	Non-Resident
First Child		\$15	\$40
Second Child		\$10	\$35
Third Child		\$5	\$30
Lacrosse Program		\$15	\$40
Pod Programs		\$10	\$20
Esports		\$10	\$10
Middle & High School Tennis Program		\$15	\$40
Youth Tennis Clinics		\$15	\$40
Adult Tennis Nights		\$15	\$40
Adult Tennis Mebane City Tournament		\$15	N/A
Mebane Adult Volleyball League Team Fee		\$200	N/A
Mebane Adult Sand Volleyball League Team Fee		\$100	N/A
Programs			
3 hours kids camps (Monday - Thursday) per week		\$50	
Event tickets per person		\$25	
Christmas Parade			
Business Entry		\$75	
Walkers, 25-50		\$15	
Walkers, 51+		\$25	
Facilities			
Walker & Youth Field & Equipment Rentals			
Per Hour - Resident	\$15	Per Hour - Non-resident	\$25
Lights per day per field	\$25		

Recreation and Parks

Effective July 1, 2022

Schedule Subject to Change Upon Approval by City Council

Walker Field Tennis Court Rentals (Mebane Courts on 2nd Street)

Per Hour 3 Courts	\$15	Tourney Rental 1 Day	\$100
Per Hour All Courts	\$25	Tourney Rental 2 Days	\$175
		Tourney Rental 3 Days	\$225

Mebane Community Park Rentals

Per Hour Per Field - Resident	\$25	Tourney Rental 1 Field/Day	\$200
Non-Resident Per Field Per Hour	\$40	Tourney Rental Both Fields/Day	\$400
Lights per Day	\$25	Tourney Rental Weekend/Field	\$600

Lake Michael Rentals & Fees

John-boat Rental Per Person	\$5/hour	Single Kayak Rental	\$5/hour
Launch of Boat	\$0	Double Kayak Rental	\$5/hour
Fishing	\$0	Canoe Rental	\$5/hour
Paddle Boat	\$5/hour	Shelter Fee (4-hour block)	\$25
Trail Rental for 5K Race	\$400		

Basketball Court Rental

Per hour per court	\$25	Tournament Rental per day	\$200
Per day per court	\$100		

Corrigidor Drive Athletic Complex Rentals

Per Hour Per Field	\$15	Tournament Rental Per	\$100
Lights per day	\$25	Construction of new lines	\$100
Non-Residents Per Hour Per Field	\$25		

Old Rec Center	Resident	Non-Resident
Old Rec. Center Basketball Court (Gym) per hour	\$25	\$40

Old Rec Center Tennis Court Rentals

Per Hour All Courts	\$15	Tourney Rental 1 Day	\$75
		Tourney Rental 2 Days	\$125
		Tourney Rental 3 Days	\$175

Recreation and Parks

Effective July 1, 2022

Schedule Subject to Change Upon Approval by City Council

Arts & Community Center

Multi-Purpose Room Rental	\$1,000	Community Meeting Room (Full)	\$150
Multi-Purpose Room Rental (1/2	\$50	Community Meeting Room (Full)	\$25
Multi-Purpose Room (Full Area)-Non-Profit (up to 5hrs.)	\$500 \$300	Civic Meeting Room (1/2 Area) (per use up to 5 hrs.)	\$75
Multi-Purpose Room Rental (Full Area) - Non-Profit (per hr. over 5 hrs.)	\$80	Civic Meeting Room (1/2 Area) (per hr. over 5 hrs.)	\$20
Multi-Purpose Room Rental - Kitchen Use (per use)	\$50 \$40	Civic Meeting Room (Full Area) (per use up to 5 hrs.)	\$100
Community Meeting Room (1/2	\$100	Civic Meeting Room (Full Area)	\$25
Community Meeting Room (1/2	\$20	Score Table Rental per day	\$200

Additional Items for Facility Rentals

Scoreboard Use per hour*	\$5	Paint Field/Application	\$25
Staff Supervision per hour	\$15	Chalk Field/Application	\$10
New Lines Set Up Fee	\$100	Field Crew Prep per Hour	\$15
Lights per Day	\$25	Wi-Fi Access @ MACC (guest)	\$25/Rental/Day
Camera Streaming Option	\$100/Rental/Day	* We reserve the right to require staff for any event to operate equipment.	

Athletic Uniform Sponsorships

Baseball Team	\$300	Baseball League	\$5,000
Softball Team	\$300	Softball League	\$4,000
T-Ball Team	\$300	T-ball League	\$3,000
Basketball Team	\$200	Basketball League	\$5,000
Football Team	\$2,500	Football League	\$7,500
Tennis League	\$1,000	Lacrosse League	\$750

Recreation and Parks

Effective July 1, 2022

Schedule Subject to Change Upon Approval by City Council

Program/Special Event Sponsorship

Business Booth at Events	\$50
Food Truck at Events	\$50
Clay St. After Work Concert Series - Presenting Sponsor - Limit 1	\$2,500
Clay St. After Work Concert Series - Stage Sponsor - Unlimited	\$1,000
Clay St. After Work Concert Series - Single Concert - Unlimited	\$500
Mebane 4th of July Celebration - Band & Presenting Sponsor - Limit 1	\$4,000
Mebane 4th of July Celebration- Food and Beverage Sponsor - Limit 1	\$1,000 or In Kind
Mebane 4th of July Celebration - Outdoor Sponsorships - Unlimited	\$500
Mebane Sports Hall of Fame - Presenting Sponsor - Limit 1	\$2,500
Mebane Sports Hall of Fame - Stage Sponsor - Limit - 4	\$1,000
Mebane Farmers Market Sponsor - Limit 5	\$1,000
Mebane Christmas Parade - Presenting Sponsor - Limit 1	\$5,000
Mebane Christmas Parade -	\$500
Movie in the Park Sponsorship - Limit 1 / Movie	\$500
Baseball/Softball Opening Night Celebration -	\$500 or In Kind
Mid-Season Madness Basketball Celebration -	\$500 or In Kind
Grow Golf Now Season Sponsor (2 per year)	\$1,500

Summer Sports Camp T-Shirt Sponsors

Basketball Camp	\$1,500	Football Camp	\$1,000
Lacrosse Camp	\$500	Tennis Camp	\$500

Facility Sponsorships

MACC Baseball Field	\$1,000/Yr	Community Park Soccer Field	\$2,500/Yr
MACC Soccer Field	\$1,000/Yr	Both Community Park Soccer	\$4,000/Yr
MACC Baseball Complex	\$3,000/Yr	Both MACC Complex	\$5,000/Yr
MACC Soccer Complex	\$3,000/Yr	All Tennis Courts	\$1,000/Yr

Schedule Subject to Change Upon Approval by City Council

**Wastewater Treatment Plant
Analytical Costs**

pH	\$5	Cadmium (Cd)	\$18
Biochemical Oxygen Demand	\$25	Chromium (Cr)	\$18
Total Suspended Solids (TSS)	\$15	Copper (Cu)	\$18
Ammonia Nitrogen as Nitrogen (NH ₃ -N)	\$15	Lead (Pb)	\$18
Total Phosphorus (TP)	\$15	Nickel (Ni)	\$18
Chemical Oxygen Demand (COD)	\$22	Zinc (Zn)	\$18
Oil & Grease (O&G)	\$50	Aluminum (Al)	\$18
Mercury (Hg)	\$25	Fluoride	\$20
Total Kjeldahl Nitrogen (TKN)	\$25	Silver (Ag)	\$18
Nitrate Nitrite (NO ₃ NO ₂)	\$15	Selenium (Se)	\$18
Cyanide (CN)	\$30	Fecal Coliform	\$20

**Wastewater Treatment Plant
Sampling Cost**

Sampling Technician	\$19.50 per hour (\$58.50 per event)	Program Administration	\$60 per hour (\$90 per event)
Pretreatment Coordinator	\$22 per hour (\$66 per event)	Sampler Rental	\$60 per day

Surcharges

Parameter Base Conc.	(mg/l)	Cost per Pound
BOD ₅	>250	\$0.25
COD	>750	\$0.09
TSS	>250	\$0.34
NH ₃ as N	>15	\$0.85
Phosphorus	>7	\$0.66
Oil & Grease	>100	\$0.25



ANNUAL OPERATING CAPITAL OUTLAY

General Fund

Department	Project Title	Requested	Proposed Cut	New Total	Budget Notes	Project Notes
Fire	Fire Station #4 Bids and Design	\$ 110,000		\$ 110,000		Site off Buckhorn Rd.
Fire	Replace Two Fire Engines	1,300,000	650,000	650,000		Engine 32 will be replaced.
Fire	Fire Prevention Vehicle	45,000		45,000		Use by support staff members who are responsible
Fire	Life Safety Education Vehicle	35,000		35,000		Provide transportation for the Life Safety Education Program staff.
Fire	Training Classroom	800,000	800,000	-	Withdrawn by the Fire Chief	Training for all City staff in a centralized location.
IT	Upgrade door systems at Fire stations	30,000		30,000		We have replaced the system at City Hall, Planning
Police	Police Facility - Land/Planning and Engineering	1,750,000	1,750,000	-	A potential site will not be ready for this work until FY23-24	
Police	Vehicles (4) Replacements	260,006		260,006		Rotation replacement cycle.
Inspections	Vehicles (2) Replacements	56,000		56,000		Vehicles for Inspectors.
Planning	Planning Department Vehicle (New)	35,418	35,418	-		Department currently has no dedicated vehicle.
Public Works	Brine Mount System and Body	50,000		50,000		One brine truck is out of service.
Public Works	ST 11 Pick-up Truck (2007) w/ Plow	40,000	40,000	-	Deferred to FY23-24.	15 years old, mileage 107,256
Public Works	ST 59 Pick-up Truck (2002) w/ Plow	40,000	40,000	-	Deferred to FY23-24.	22 years old, mileage 78,355
Public Works	ST 24 Pick-up Truck (2000) w/ Plow	40,000		40,000		20 years old, out of service - used to spread brine.
Public Works	Downtown Stamped Asphalt Crosswalk Refurbishing	70,000		70,000		
Public Works	FEMA Area at PW Facility	60,000		60,000		Develop site plan and obtain permits
Public Works	East Graham St Stormwater project	25,000		25,000		Should cover city's portion of design and construction, which includes sidewalk and guardrail.
Public Works	Dead-end street design	30,000		30,000		Design for six dead-end streets
Public Works	Sidewalk - W Carr Street/Yoder Sidewalk Final Design & Construction	54,000		54,000		Fills sidewalk gap at low-visibility bend in Carr Street. Sidewalk will be on EM Yoder ES campus.
Public Works	Sidewalk - S. Third Ext. from Corporate Park Drive to Gibson Rd - Engineering Design	110,000	55,000	55,000	Only one phase will be studied.	Fills Sidewalk Gap to Governor's Green & Cooperstone Subdivisions. Construction proposed for FY 25-26.
Public Works	Holt Street Greenway	900,000		900,000		
Sanitation	SAN 61 Rear Loader Garbage Truck Replacement (2002)	210,000		210,000		20 years old, mileage 154,727, maintenance increasing costs & issues
Sanitation	SAN 28 Pick-up Truck Replacement (1997) w/ Plow	40,000		40,000		25 years old, mileage 190,587, maintenance issues
Sanitation	SAN 65 Pick-up Truck Replacement (2002) w/ Plow	40,000		40,000		20 years old, mileage 231,716, maintenance increasing cost & issues
Sanitation	SAN 53 Mack Leaf Truck Replacement (1999)	320,000		320,000		23 years old, odometer broken, mileage assumed greater than 50,000
Sanitation	Pull-behind leaf vacuum and box	110,000	110,000	-	Deferred to FY23-24.	We will need to rent a truck for the Fall of 2022
Recreation & Parks	Lake Michael Lebanon Road Connector construction	121,000		121,000		Preliminary Engineering Design occurring for the connector (Phase 1) in FY 21-22 at \$36,000 of
Recreation & Parks	Lake Michael remaining trail preliminary engineering design transfer to Phase 2 CPO	45,000	45,000	-	Deferred to FY23-24.	Non-Lebanon Road Connector trail
Recreation & Parks	Community Park Fiddler Stage	75,000		75,000		Full funding of project at the Community Park /Seeking 25k donation from MBA
Recreation & Parks	Old Rec Building Improvements	180,000	108,000	72,000	Removed AC in Gym \$80,000 and Humidity Control \$25,000	Floor in Train Room \$25,000, AC in Gym \$80,000, Roof \$53,000, and Humidify Control in Museum \$25,000
Recreation & Parks	John Deere Compact Tractor	28,000	28,000	-		For Community Park use, John 2038R Tractor
Recreation & Parks	Maintenance Truck	35,000		35,000		Maintenance Truck for potential new Parks Superintendent
Recreation & Parks	Shade Cover for Fitness Court	55,000	55,000	-		Three posts, plus installation. This is a custom design due to the three post shade that must be
Recreation & Parks	Woodlawn Entrance to Parking lot to Community Park	400,000	400,000	-		Create additional parking. Includes paving and storm water requirements.
Totals		\$ 7,499,424	\$ 4,116,418	\$ 3,383,006		

Water & Sewer Fund

Department	Project Title	Requested	Proposed Cut	New Total	Budget Notes	Project Notes
WRRF	City of Graham WWTP Capital Improvements	\$ 52,000		\$ 52,000		Mebane's estimated 21% of Graham's Cost
WRRF	Aeration Basins Electrical Upgrade	50,000		50,000		Update electrical feed that was installed in 1993
WRRF	Xylem Influent In-Line Monitoring	26,198		26,198		Monitoring pollutants coming into plant.
Utility Maintenance	I&I Repair - Outfall Sliplining (5th & Clay St)	1,700,000	1,700,000	-	Deferred	
Utility Maintenance	Elevated Storage Tank - Design	185,000		185,000		12 Month Design Per Hazen
Utility Maintenance	Jones Road Outfall (Arbor Creek) - Design	112,500	112,500	-	Deferred to FY24-25	
Utility Maintenance	Outfall Tractor Replacement	60,000		60,000		
Utility Maintenance	Oversize Reimbursement	200,000		200,000		Oakwood, Buckhorn,
Utility Maintenance	City of Graham WTP Capital Improvements	200,000		200,000		
Totals		\$ 2,585,698	\$ 1,812,500	\$ 773,198		



DEBT SCHEDULE

PROPERTY

Description	Origination Date	Lender	Original Amount	FY Beginning Balance	Required Principal	Required Interest	Total Payment	Payment Period	Interest Rate	Payoff Date
2020 Renegotiated Community (City) Park	8/21/2020	American National	\$ 4,664,000	\$ 3,886,667	\$ 388,667	\$ 94,139	\$ 482,806	Oct/April	2.45%	4/15/2032
2014 Fire Station # 3	1/23/2014	BB&T	\$ 2,600,000	\$ 1,213,333	\$ 173,333	\$ 33,228	\$ 206,561	July/Jan	2.84%	6/30/2029
2008 City Hall and Recreation Center	6/27/2008	Bank of America	\$ 3,200,000	\$ 320,000	\$ 213,333	\$ 5,632	\$ 218,965	Dec/June	3.52%	6/27/2023
FY22-23 Estimated Proposed Debt - Holt Street Greenway*	TBD	TBD	\$ 1,001,939	\$ 1,001,939	\$ 45,000	\$ 5,097	\$ 50,097	TBD	2.00%	2033
Total - General Fund			\$ 11,465,939	\$ 6,421,939	\$ 820,333	\$ 138,096	\$ 958,429			
Graham-Mebane Sewer Capacity Agreement	5/1/2017	Graham	\$ 2,682,464	\$ 1,682,464	\$ 150,000	\$ -	\$ 150,000	Annual	0.00%	7/10/2036
Graham-Mebane Water Capacity Agreement	2/1/2014	Graham	\$ 2,548,070	\$ 1,656,249	\$ 127,403	\$ -	\$ 127,403	Annual	0.00%	9/1/2034
2009 Sewer E-SRF-T	10/30/2009	DENR-DWQ	\$ 96,113.00	\$ 33,640	\$ 4,806	\$ -	\$ 4,806	Annual	0.00%	5/1/2029
Revenue Bonds - Series 2021	9/22/2021	Truist	\$ 13,573,000	\$ 13,573,000	\$ 964,000	\$ 219,839	\$ 1,183,839	Aug/Feb	1.27% & 1.78%	8/1/2036
Total - Utility Fund			\$ 18,899,647	\$ 16,945,353	\$ 1,246,209	\$ 219,839	\$ 1,466,048			
Total Combined			\$ 30,365,586	\$ 23,367,292	\$ 2,066,542	\$ 357,935	\$ 2,424,477			

*One payment is schedule for FY22-23.

VEHICLES

Description	Origination Date	Lender	Original Amount	Beginning Balance	Required Principal	Required Interest	Total Payment	Payment Period	Interest Rate	Payoff Date
2021 Rolling Stock (Fire Engine, Police Vehicles, Garbage Trucks)	7/20/2021	Truist	\$ 1,365,000	\$ 1,235,328	\$ 257,698	\$ 11,958	\$ 269,656	July/Jan	1.070%	7/20/2026
2020 Public Works Vehicles	2/28/2020	US Bank	\$ 430,500	\$ 310,391	\$ 86,100	\$ 3,814	\$ 89,914	Aug/Feb	1.363%	8/28/2025
2019 Police Vehicles	4/16/2019	First Bank	\$ 266,468	\$ 106,587	\$ 53,294	\$ 2,441	\$ 55,734	Oct/April	2.580%	4/16/2024
2019 Police Radios	5/9/2019	First Bank	\$ 469,000	\$ 140,700	\$ 93,800	\$ 3,596	\$ 97,396	Nov/May	3.020%	11/9/2023
2018 Fire Radios	4/27/2018	BB&T	\$ 431,873	\$ 43,187	\$ 43,187	\$ 399	\$ 43,587	Oct/April	1.850%	6/30/2023
2017 Fire Truck	5/25/2017	PEMC REDLG	\$ 468,330	\$ 234,165	\$ 46,833	\$ -	\$ 46,833	Annual	0.000%	8/1/2026
2014 Fire Trucks and Station 3 Equipment	1/23/2014	PEMC	\$ 1,268,000	\$ 140,889	\$ 140,889	\$ -	\$ 140,889	Annual	0.00%	1/6/2023
FY22-23 Estimated Proposed Debt - Rolling Stock	TBD	TBD	\$ 1,109,595	\$ 1,109,595	\$ 209,201	\$ 12,718	\$ 221,919	TBD	2.000%	2027
FY22-23 Estimated Proposed Debt - Fire Engine*	TBD	PEMC	\$ 549,027	\$ 549,027	\$ -	\$ -	\$ -	Annual	1.000%	2034
Total - General Fund			\$ 6,357,793	\$ 3,869,868	\$ 931,002	\$ 34,926	\$ 965,928			
2021 Rolling Stock (Pick-up Trucks)	7/20/2021	Truist	\$ 123,000	\$ 107,419	\$ 35,143	\$ 1,628	\$ 36,771	July/Jan	1.070%	7/20/2026
Total - Utility Fund			\$ 123,000	\$ 107,419	\$ 35,143	\$ 1,628	\$ 36,771			
Total - Combined			\$ 6,480,793	\$ 3,977,287	\$ 966,145	\$ 36,554	\$ 1,002,699			

*Payments on this debt will not start until the Fire Engine is delivered in 2024.



HISTORICAL SUMMARY OF PROPERTY TAX INFORMATION

Measure	Fiscal Year				
	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022*
Assessed Valuation	\$ 2,110,673,025	\$ 2,181,876,039	\$ 2,295,224,194	\$ 2,376,226,895	\$ 2,525,713,204
Property Tax Levy	\$ 9,815,332	\$ 10,383,208	\$ 10,854,564	\$ 11,273,675	\$ 11,870,852
Property Tax Rate	\$ 0.47	\$ 0.47	\$ 0.47	\$ 0.47	\$ 0.47
Amount Collected (Budgeted)	\$ 9,785,748	\$ 10,326,956	\$ 10,817,844	\$ 11,233,082	\$ 11,811,498
Tax Collection Rate	99.7%	99.5%	99.7%	99.6%	99.5%
Notes:	Information for fiscal years prior to 2022 are from the City's audited Comprehensive Annual Financial Report.				
	*Information for fiscal year 2022 is a budget estimate.				
	Tax rates are expressed in dollars per \$100 of valuation.				
	Each 1 cent added to the tax rate generates approximately \$244,980.				



UTILITY RATES INFORMATION COMPARISON

Service Provider	Water Bill (4,000 gal)	Sewer Bill (4,000 gal)	Combined Bill (4,000 gal)
Burlington	\$ 16.96	\$ 20.84	\$ 37.80
Graham	\$ 16.95	\$ 33.01	\$ 49.96
Durham	\$ 22.18	\$ 31.44	\$ 53.62
Mebane current	\$ 26.88	\$ 28.88	\$ 55.76
Mebane proposed	\$ 28.52	\$ 30.64	\$ 59.16
Elon	\$ 23.56	\$ 43.52	\$ 67.08
Alamance (Village)	\$ 31.98	\$ 36.84	\$ 68.82
Gibsonville	\$ 19.44	\$ 49.73	\$ 69.17
OWASA	\$ 35.19	\$ 39.95	\$ 75.14
Sweepsonville	\$ 40.28	\$ 42.57	\$ 82.85
Haw River	\$ 30.64	\$ 61.49	\$ 92.13
Hillsborough	\$ 38.72	\$ 75.48	\$ 114.20
Green Level	No data was provided.		
Orange-Alamance	\$ 37.12	N/A	
Ossipee	\$ 46.52	N/A	

Notes:

Information from the January 1, 2022 Rate Dashboards of the UNC School of Government Environmental Finance Center, or from the website of each unit of government or directly from the unit of government.

Orange-Alamance and Ossipee do not provide sewer service.

5,000 gallons a month is considered an average statewide residential user; Mebane residents average closer to 4,000 gallons a month; so 4,000 gallons have been used for this comparison.

Service Provider	Service Population	Average Household Size	Poverty Rate	Median Household Income	Water as a % of MHI	Sewer as a % of MHI	Combined as a % of MHI	Operating Ratio	# of Accounts	System Operating Revenues
Alamance (Village)	1,100	2.48	0.35%	\$ 77,000	0.04%	0.05%	0.09%	0.83	450	\$ 358,768
Haw River	2,421	2.60	6.59%	\$ 40,560	0.05%	0.12%	0.17%	0.87	995	\$ 1,915,372
Graham	14,308	2.30	25.88%	\$ 36,310	0.05%	0.09%	0.14%	1.14	5,791	\$ 8,050,593
Mebane	17,032	2.59	11.18%	\$ 64,726	0.03%	0.05%	0.08%	1.21	6,000	\$ 9,152,731
OWASA	83,300	2.45	19.49%	\$ 73,614	0.05%	0.10%	0.16%	1.07	21,000	\$ 35,514,821
Elon	12,752	2.40	22.66%	\$ 65,313	0.04%	0.05%	0.09%	1.06	2,730	\$ 3,952,590
Sweepsonville	2,145	2.44	2.74%	\$ 64,559	0.05%	0.06%	0.12%	1.09	1,160	\$ 1,261,994
Durham	292,743	2.36	15.88%	\$ 58,905	0.07%	0.07%	0.14%	1.20	98,206	\$ 108,704,242
Burlington	54,000	2.37	20.33%	\$ 43,225	0.04%	0.05%	0.09%	1.19	26,089	\$ 31,469,637
Gibsonville	7,129	2.86	10.84%	\$ 66,761	0.04%	0.07%	0.10%	1.08	3,974	\$ 4,245,895
Hillsborough	16,697	2.46	12.18%	\$ 64,598	####	0.00%	#VALUE!	1.34	6,422	\$ 10,722,494
Orange-Alamance	8,734	2.49	13.70%	\$ 71,723	0.05%	N/A	0.05%	unknown	3,559	unknown
Ossipee	2,390	2.62	9.11%	\$ 47,500	0.10%	N/A	0.10%	0.66	160	\$ 98,779
Green Level	2,403	2.71	20.02%	\$ 36,856				1.13	827	\$ 1,246,331

Information from the January 1, 2022 Rate Dashboards of the UNC School of Government Environmental Finance Center.



SUMMARY OF FULL-TIME POSITIONS

City of Mebane Budget - Summary of Full-Time Positions 2022-2023

General Fund		Current 2021-2022	Proposed 2022-2023
Administration			
	City Manager	1	1
	Assistant City Manager	1	1
	City Attorney	1	1
	City Clerk	1	1
	Public Information Officer	1	1
	Human Resources Director	1	1
	Human Resources Consultant	1	1
		7	7
Finance			
	Finance Director	1	1
	Accountant	2	2
	Accounting Supervisor	1	1
	Accounting Technician I	1	1
	Customer Service Representative	1	1
		6	6
Information Technology			
	Information Technology Director	1	1
	Information Technology Specialist	1	1
		2	2
Police Administration			
	Police Chief	1	1
	Assistant Police Chief	1	1
	Police Lieutenant	2	2
	Police Sergeant	5	5
	Police Corporal	4	4
	Police Investigator	4	4
	Police Officer K-9	0	0
	Police Officer	24	24
	Police Accreditation Manager	1	1
	Administrative Support Specialist	2	2
	Evidence Technician	1	1
		45	45
Fire			
	Fire Chief	1	1
	Deputy Fire Marshal	1	1
	Fire Captain/Training	1	1
	Fire Captain/Shift	3	3
	Fire Inspector I	1	1
	Fire Lieutenant	6	6
	Fire Engineer	8	8

	Firefighter	7	13
	Fire Life Safety Educator	1	1
	Administrative Support Specialist	1	1
		30	36
Planning			
	Development Director	1	1
	Planner	2	2
		3	3
Inspections			
	Inspections Director	1	1
	Building Inspector II	1	1
	Building Inspector I	2	2
	Plan Reviewer	0	1
	Permit Specialist	1	1
	Code Enforcement Officer	1	1
		6	7
Public Works			
	Public Works Director	1	1
	Streets Maintenance Supervisor	1	1
	Administrative Support Specialist	1	1
	Automotive Mechanic Supervisor	1	1
	Automotive Mechanic	1	2
	Equipment Operator I	3	3
	Ground Crew Supervisor	1	1
	Maintenance Technician	4	4
		13	14
Public Facilities			
	Grounds Crew Supervisor	1	1
	Groundskeeper	3	3
	Building Maintenance Coordinator	1	1
		5	5
Sanitation			
	Sanitation Supervisor	1	1
	Sanitation Equipment Operator	5	5
	Sanitation Worker	2	2
		8	8
Recreation & Parks			
	Recreation & Parks Director	1	1
	Athletic Director	1	0
	Parks Superintendent	0	1
	Recreation Superintendent	0	1
	Recreation Supervisor of Athletics	0	1
	Parks Operations & Maintenance Supervisor	3	4
	Recreation Program Coordinator	2	1
	Arts & Community Center Supervisor	1	1
	Groundskeeper	1	0
		9	10
General Fund Total		134	143

Water & Sewer Fund		Current 2021-2022	Proposed 2022-2023
Utility Administration & Billing			
	Utility Billing & Collections Specialist	1	1
Utility Operations & Maintenance			
	Utilities Director	1	1
	Utilities System Mechanic I	2	2
	Utilities Maintenance Crew Leader	2	2
	Meter Reader Technician	1	1
	Equipment Operator I	4	4
	Equipment Operator II	2	2
	Maintenance Technician	1	3
	Utilities Location Technician	1	1
		14	16
Water Resources Recovery Facility			
	Wastewater Treatment Plant Director	1	1
	Lead Wastewater Plant Operator	1	1
	Compliance Manager	1	1
	Laboratory Supervisor	1	1
	Wastewater Treatment Plant Operator	2	2
	Utility System Mechanic I	1	1
		7	7
Water & Sewer Fund Total		22	24
City of Mebane Total		156	167

Number	Department	Fund	Position Requested	Type	Requested FY22-23	Requested FY23-24	Proposed Cuts	New FY22- 23 Total	New FY23- 24 Total
1	Rec & Parks	General	Parks Superintendent	New	\$ 135,850	\$ 97,600		\$ 135,850	\$ 97,600
2	Rec & Parks	General	Recreation Superintenden	Reclass	5,819	5,819		5,819	5,819
3	Rec & Parks	General	Supervisor of Athletics	Reclass	3,648	3,648		3,648	3,648
4	Rec & Parks	General	Parks Operations & Maintenance Supervisor	Reclass	4,426	4,426		4,426	4,426
5	IT	General	IT Technician	New	82,455	78,816	82,455	-	-
6	Fire	General	Firefighter (1/1/23 start)	New	42,060	61,903		42,060	61,903
7	Fire	General	Firefighter (1/1/23 start)	New	42,060	61,903		42,060	61,903
8	Fire	General	Firefighter (1/1/23 start)	New	42,060	61,903		42,060	61,903
9	Fire	General	Firefighter (1/1/23 start)	New	42,060	61,903		42,060	61,903
10	Fire	General	Firefighter (1/1/23 start)	New	42,060	61,903		42,060	61,903
11	Fire	General	Firefighter (1/1/23 start)	New	42,060	61,903		42,060	61,903
12	Inspections	General	Plan Reviewer	New	113,144	113,154		113,144	113,154
13	Inspections	General	Permit Specialist	New	63,406	62,992	63,406	-	-
14	Public Works	General	Automotive Mechanic	Reclass	30,688	30,688		30,688	30,688
Total					\$ 691,796	\$ 768,561	\$ 145,861	\$ 545,935	\$ 626,753
Number	Department	Fund	Position Requested	Type	Requested FY22-23	Requested FY23-24	Proposed Cuts	New FY22- 23 Total	New FY23- 24 Total
2	WRRF	Utility	Wastewater Treatment Plant Operator	New	\$ 62,400	\$ 68,078	\$ 62,400	\$ -	\$ -
3	Utility Maintenance	Utility	Maintenance Technician	New	53,980	50,890		\$ 53,980	50,890
4	Utility Maintenance	Utility	Maintenance Technician	New	53,980	50,890		\$ 53,980	50,890
Total					\$ 170,360	\$ 169,858	\$ 62,400	\$ 107,960	\$ 101,780

BUDGET SECTION



GENERAL FUND DEPARTMENT BUDGET

GENERAL FUND

CITY COUNCIL

FY 22- 23 Manager's Recommended Budget

City Council

The City Council is the governing body of the City of Mebane, and consists of the mayor and five other councilmembers.

The City Council's budget includes salaries and stipends for members, supplies, and dues for members to NC League of Municipalities, UNC School of Government and Piedmont Triad Regional Council.

			22-23 Manager's	
Revenues	20-21 Actual	21-22 Current Budget	Recommended	% Change
General Revenues.....	\$ 72,973	\$ 88,127	\$ 88,237	0.1%
Totals.....	<u>\$ 72,973</u>	<u>\$ 88,127</u>	<u>\$ 88,237</u>	0.1%

			22-23 Manager's	
Expenditures	20-21 Actual	21-22 Current Budget	Recommended	% Change
Personnel.....	\$ 54,410	\$ 61,442	\$ 60,162	(2.1%)
Operating.....	18,563	26,685	28,075	5.2%
Capital.....	-	-	-	NA
Totals.....	<u>\$ 72,973</u>	<u>\$ 88,127</u>	<u>\$ 88,237</u>	0.1%

ADMINISTRATION

FY 22- 23 Manager's Recommended Budget

Administration

Administration includes the City Manager and Assistant Manager, City Clerk, City Attorney and Human Resources.

The personnel budget for Administration includes an allowance for a 3% cost of living increase, an increase in the retirement contribution and insurance rates netted with an allocation (\$314,941) of administrative costs to the Utility Fund for the administrative staff's time spent on utility-related projects and administrative support. The operating budget includes continued funding for risk management, safety initiatives, employee benefits administration, board and commission expenses, along with an increase in various line items. No capital requests are being made this year.

		22-23		
		21-22 Current	Manager's	
Revenues	20-21 Actual	Budget	Recommended	% Change
General Revenues.....	\$ 961,714	\$ 1,133,164	\$ 1,238,586	9.3%
Totals.....	\$ 961,714	\$ 1,133,164	\$ 1,238,586	9.3%
		22-23		
		21-22 Current	Manager's	
Expenditures	20-21 Actual	Budget	Recommended	% Change
Personnel.....	\$ 800,898	\$ 890,894	\$ 949,252	6.6%
Operating.....	160,816	226,270	289,334	27.9%
Capital.....	-	16,000	-	(100.0%)
Totals.....	\$ 961,714	\$ 1,133,164	\$ 1,238,586	9.3%

FINANCE

FY 22- 23 Manager's Recommended Budget

Finance

The Finance Department consists of six employees responsible for all revenue collections and financial reporting for the City. One position, the Utility Billing & Collections Specialist, is funded by the Utility Fund.

The 2022 personnel budget includes a 3% allowance for a cost of living, an increase in the retirement and insurance rates netted with an allocation (\$205,821) of administrative costs to the Utility Fund for the Finance staff's time spent on utility-related projects and administrative support. The operating budget includes the continued contract with Alamance and Orange Counties for tax collection (which increases as taxes increase), audit preparation, the addition of Adobe Sign to increase efficiencies, and reflects various rate increases to other line items. No capital request were made this year.

22-23				
Revenues	20-21 Actual	21-22 Current Budget	Manager's Recommended	% Change
General Revenues.....	\$ 530,368	\$ 715,712	\$ 724,309	1.2%
Totals.....	<u>\$ 530,368</u>	<u>\$ 715,712</u>	<u>\$ 724,309</u>	1.2%
22-23				
Expenditures	20-21 Actual	21-22 Current Budget	Manager's Recommended	% Change
Personnel.....	\$ 317,970	\$ 422,622	\$ 434,740	2.9%
Operating.....	212,398	286,430	289,569	1.1%
Capital.....	-	6,660	-	(100.0%)
Totals.....	<u>\$ 530,368</u>	<u>\$ 715,712</u>	<u>\$ 724,309</u>	1.2%

INFORMATION TECHNOLOGY

FY 22- 23 Manager's Recommended Budget

Information Technology (IT)

The IT Department has two employees and is responsible for management and maintenance of the citywide network of servers, computers and peripherals.

The 2023 budget includes a 3% cost of living adjustment, an increase in the retirement and insurance rates netted with an allocation (\$90,844) of administrative costs to the Utility Fund for the IT staff's time spent on utility-related projects and administrative support. The operating budget for 2023 provides for the continuation of work to secure the city's growing network, including firewalls, backups and other disaster recovery measures, along with cybercrime measures and consolidating backup charges from other departments into the IT budget. As the number of users in the network increases, so do annual charges and backup fees. The capital line includes upgrading the door system at the fire stations (\$30,000), upgrading network switches (\$10,000), increasing wireless access points (\$22,300), and adding wireless connectivity to Giles Park (\$5,000).

22-23				
Manager's				
Revenues	20-21 Actual	21-22 Current Budget	Recommended	% Change
General Revenues....	\$ 426,875	\$ 788,926	\$ 813,978	3.2%
Totals.....	<u>\$ 426,875</u>	<u>\$ 788,926</u>	<u>\$ 813,978</u>	3.2%
22-23				
Manager's				
Expenditures	20-21 Actual	21-22 Current Budget	Recommended	% Change
Personnel.....	\$ 153,763	\$ 190,064	\$ 197,273	3.8%
Operating.....	249,513	359,392	549,405	52.9%
Capital.....	23,600	239,470	67,300	(71.9%)
Totals.....	<u>\$ 426,875</u>	<u>\$ 788,926</u>	<u>\$ 813,978</u>	3.2%

ECONOMIC DEVELOPMENT

FY 22- 23 Manager's Recommended Budget

Economic Development

The Economic Development division provides for the City's efforts to attract desirable new businesses, industries and jobs.

Incentive payments are triggered by request of companies when they successfully achieve the level of investment and jobs creation specified in their agreements with the City. Aided by revenue sharing with our partners Alamance County, Orange County and the City of Graham, the 2023 budget for Economic Development provides for the continuation of existing agreements.

		22-23		
		21-22 Current	Manager's	
Revenues	20-21 Actual	Budget	Recommended	% Change
General Revenues.....	\$ 667,092	\$ 1,265,800	\$ 909,569	(28.1%)
Grants/Intergov.....	180,000	480,000	-	(100.0%)
Totals.....	<u>\$ 847,092</u>	<u>\$ 1,745,800</u>	<u>\$ 909,569</u>	(47.9%)

		22-23		
		21-22 Current	Manager's	
Expenditures	20-21 Actual	Budget	Recommended	% Change
Personnel.....	\$ -	\$ -	\$ -	N/A
Operating.....	847,092	1,745,800	909,569	(47.9%)
Capital.....	-	-	-	N/A
Totals.....	<u>\$ 847,092</u>	<u>\$ 1,745,800</u>	<u>\$ 909,569</u>	(47.9%)

POLICE

FY 22- 23 Manager's Recommended Budget

Police

The Police Department includes the Police Chief and sworn law enforcement officers who, along with their support staff, maintain the safety and peace of the community.

The Police personnel budget for 2023 includes a 3% cost of living adjustment and an increase in the retirement and insurance rates. No additional positions have been requested this year. Operating costs include communications and animal shelter services with Alamance County, community outreach and education, and training and development for staff . Capital requests include four replacement vehicles (\$260,000) and all upfitting and equipment costs (\$115,000). Two vehicles will be used for patrol and two will be used for K9 policing.

		22-23			
		21-22 Current	Manager's		
Revenues	20-21 Actual	Budget	Recommended	% Change	
General Revenues.....	\$ 3,949,282	\$ 5,000,464	\$ 5,330,825	6.6%	
Proceeds from Debt...	-	257,483	260,006	1.0%	
Grants/Intergov.....	93,033	-	-	N/A	
Totals.....	<u>\$ 4,042,315</u>	<u>\$ 5,257,947</u>	<u>\$ 5,590,831</u>	6.3%	

		22-23			
		21-22 Current	Manager's		
Expenditures	20-21 Actual	Budget	Recommended	% Change	
Personnel.....	\$ 3,272,176	\$ 3,727,202	\$ 4,345,064	16.6%	
Operating.....	578,142	876,947	870,767	(0.7%)	
Capital.....	191,997	653,798	375,000	(42.6%)	
Totals.....	<u>\$ 4,042,315</u>	<u>\$ 5,257,947</u>	<u>\$ 5,590,831</u>	6.3%	

FIRE

FY 22- 23 Manager's Recommended Budget

Fire

The Fire Department coordinates career and volunteer staff at three stations for providing suppression and life safety services to the City, including first responder services.

The Fire personnel budget for 2023 includes a 3% cost of living adjustment, an increase in the retirement and insurance rates, and six new firefighter positions budgeted to begin on January 1, 2023. Operating cost increases are primarily due to uniform and equipment needs for new staff and increased bank charges for payments being taken online for inspections and permits. The capital costs reflect replacing five HVAC units at Station #2 (\$40,000), repairing the ceiling in the upstairs portion of Station #1 (\$15,000), bids on construction for Fire Station #4 (\$110,000), replacing two fire engines (\$650,000), adding a fire prevention vehicle (\$45,000) and life safety vehicle (\$35,000), and replacing the thermal imaging camera (\$10,000).

Revenues	20-21 Actual	21-22 Current Budget	22-23	% Change
			Manager's Recommended	
General Revenues.....	\$ 2,429,738	\$ 3,203,740	\$ 3,648,845	13.9%
Debt Proceeds.....	\$ -	\$ -	\$ 520,000	N/A
Grants/Intergov.....	55,087	44,000	-	(100.0%)
Permits/Inspections.....	4,450	5,880	40,000	580.3%
Fire District Taxes.....	478,922	523,170	518,500	(0.9%)
Totals.....	<u>\$ 2,968,196</u>	<u>\$ 3,776,790</u>	<u>\$ 4,727,345</u>	25.2%

Expenditures	20-21 Actual	21-22 Current Budget	22-23	% Change
			Manager's Recommended	
Personnel.....	\$ 2,582,303	\$ 2,663,798	\$ 3,246,528	21.9%
Operating.....	385,894	519,754	575,817	10.8%
Capital.....	-	593,238	905,000	52.6%
Totals.....	<u>\$ 2,968,196</u>	<u>\$ 3,776,790</u>	<u>\$ 4,727,345</u>	25.2%

PLANNING

FY 22- 23 Manager's Recommended Budget

Planning

The Planning Department provides long- and short-range planning and review, to provide for the orderly and safe growth of the City.

The Planning personnel budget for 2023 includes a 3% cost of living adjustment, and an increase in the retirement and insurance rates. Operating increases reflect the costs for the comprehensive plan \$200,000. Capital requests include a vehicle (\$35,418) and new plotter/scanner (\$9,665).

Revenues	20-21 Actual	21-22 Current Budget	22-23	% Change
			Manager's Recommended	
General Revenues.....	\$ 248,648	\$ 459,425	\$ 547,855	19.2%
Grants/Intergov.....	-	40,000	-	(100.0%)
Permits & Fees.....	117,260	86,418	91,010	5.3%
Totals.....	<u>\$ 365,908</u>	<u>\$ 585,843</u>	<u>\$ 638,865</u>	9.1%

Expenditures	20-21 Actual	21-22 Current Budget	22-23	% Change
			Manager's Recommended	
Personnel.....	\$ 235,444	\$ 329,984	\$ 326,782	(1.0%)
Operating.....	130,465	224,575	267,000	18.9%
Capital.....	-	31,284	45,083	44.1%
Totals.....	<u>\$ 365,908</u>	<u>\$ 585,843</u>	<u>\$ 638,865</u>	9.1%

MAIN STREET PROGRAM

FY 22- 23 Manager's Recommended Budget

Main Street Program

The Main Street Program provides support to the North Carolina Main Street - Downtown Associate Community program. This department was established in fiscal year 2021.

Operating costs include the Downtown Mebane Main Street Program (\$72,900) advertising, social media and other costs associated with the program. The Downtown Façade City Grant program is funded as well (\$50,000).

Revenues	20-21 Actual	21-22 Current Budget	22-23	% Change
			Manager's Recommended	
General Revenues.....	\$ 8,673	\$ 151,810	\$ 150,000	(1.2%)
Grants/Intergov.....	-	-	-	N/A
Totals.....	<u>\$ 8,673</u>	<u>\$ 151,810</u>	<u>\$ 150,000</u>	(1.2%)

Expenditures	20-21 Actual	21-22 Current Budget	22-23	% Change
			Manager's Recommended	
Personnel.....	\$ -	\$ -	\$ -	N/A
Operating.....	8,673	151,810	150,000	(1.2%)
Capital.....	-	-	-	N/A
Totals.....	<u>\$ 8,673</u>	<u>\$ 151,810</u>	<u>\$ 150,000</u>	(1.2%)

INSPECTIONS

FY 22- 23 Manager's Recommended Budget

Inspections

The Inspections Department provides permitting and code enforcement for safe growth of the City.

The Personnel budget for 2023 includes a 3% cost of living adjustment and a rate increase for retirement and insurance. One position was requested to add a Plan Reviewer. The Operating budget for 2023 includes an increase for bank charges for online payments, iWorq contract, and Laserfiche scanning. One capital request has been made for two replacement vehicles for inspectors (\$56,000)

Revenues	20-21 Actual	21-22 Current Budget	22-23	% Change
			Manager's Recommended	
General Revenues.....	\$ (53,526)	\$ 239,164	\$ 78,618	(67.1%)
Permits & Fees.....	600,524	650,903	800,350	23.0%
Totals.....	<u>\$ 546,998</u>	<u>\$ 890,067</u>	<u>\$ 878,968</u>	(1.2%)

Expenditures*	20-21 Actual	21-22 Current Budget	22-23	% Change
			Manager's Recommended	
Personnel.....	\$ 488,194	\$ 549,075	\$ 718,618	30.9%
Operating.....	23,511	62,199	104,350	67.8%
Capital.....	35,293	278,792	56,000	(79.9%)
Totals.....	<u>\$ 546,998</u>	<u>\$ 890,067</u>	<u>\$ 878,968</u>	(1.2%)

ENGINEERING

FY 22- 23 Manager's Recommended Budget

Engineering

The Engineering Department consolidates the costs of the General Fund's plan review, construction review, technical review and other engineering services required to provide for the orderly and safe growth of the City. The services include technical review, construction inspections, stormwater engineering, as well as our City Engineer's various services.

The Operating budget for 2023 will remain the same as 2022.

Revenues	20-21 Actual	21-22 Current Budget	22-23	% Change
			Manager's Recommended	
General Revenues.....	\$ 345,889	\$ 325,601	\$ 121,100	(62.8%)
Permits & Fees.....	84,611	119,899	324,400	170.6%
Totals.....	<u>\$ 430,500</u>	<u>\$ 445,500</u>	<u>\$ 445,500</u>	0.0%

Expenditures	20-21 Actual	21-22 Current Budget	22-23	% Change
			Manager's Recommended	
Personnel.....	\$ -	\$ -	\$ -	N/A
Operating.....	430,500	445,500	445,500	0.0%
Capital.....	-	-	-	N/A
Totals.....	<u>\$ 430,500</u>	<u>\$ 445,500</u>	<u>\$ 445,500</u>	0.0%

PUBLIC WORKS

FY 22- 23 Manager's Recommended Budget

Public Works

The Public Works Department manages and maintains the City's streets, sidewalks, drainage systems and cemeteries, including infrastructure maintenance, landscaping and emergency/inclement weather response.

Funding sources for Public Works include Powell Bill funds and cemetery plot sales. Personnel costs include a 3% cost of living increase, an increase in the retirement and insurance rates, and the addition of an Automotive Mechanic. Operating expenses in 2023 reflect an increase in schools for CDL licensing for seven employees, street maintenance, street lights, and other miscellaneous costs. Capital requests include renovations to the public works office to provide a public entrance (\$7,000), various sidewalk projects and design studies for street projects (\$1,224,000), replacing a pickup truck (\$40,000) and purchasing a brine mount system and body (\$50,000).

Revenues	20-21 Actual	21-22 Current Budget	22-23 Manager's	% Change
			Recommended	
General Revenues.....	\$ 1,691,910	\$ 3,069,992	\$ 2,502,441	(18.5%)
Debt Proceeds.....	\$ -	\$ -	\$ 990,000	
Grants/Intergov.....	360,334	365,000	365,000	0.0%
Permits & Fees.....	29,000	20,000	25,000	25.0%
Totals.....	<u>\$ 2,081,244</u>	<u>\$ 3,454,992</u>	<u>\$ 3,882,441</u>	12.4%

Expenditures	20-21 Actual	21-22 Current Budget	22-23 Manager's	% Change
			Recommended	
Personnel.....	\$ 742,390	\$ 940,162	\$ 1,074,446	14.3%
Operating.....	1,330,434	1,457,424	1,486,995	2.0%
Capital.....	8,420	1,057,406	1,321,000	24.9%
Totals.....	<u>\$ 2,081,244</u>	<u>\$ 3,454,992</u>	<u>\$ 3,882,441</u>	12.4%

PUBLIC FACILITIES

FY 22- 23 Manager's Recommended Budget

Public Facilities

The Public Facilities budget provides for citywide maintenance and upkeep of City property including the Mebane Library, City Hall, cemeteries, and the Veteran's Garden.

The 2023 personnel budget includes a 3% cost of living adjustment and an increase in the retirement and insurance rates. The 2023 operating budget includes maintenance of all greenspace along public streets and rights-of-way, including an increase for tree removal (\$25,000), and maintenance all municipal buildings. Capital requests include adding an office to the former reception area at City Hall (\$7,000) and development and signs for Giles Park (\$25,000).

Revenues	20-21 Actual	21-22 Current Budget	22-23	% Change
			Manager's Recommended	
General Revenues.....	\$ 661,912	\$ 915,596	\$ 833,838	(8.9%)
Grants/Intergov.....	-	-	-	N/A
Totals.....	<u>\$ 661,912</u>	<u>\$ 915,596</u>	<u>\$ 833,838</u>	(8.9%)

Expenditures	20-21 Actual	21-22 Current Budget	22-23	% Change
			Manager's Recommended	
Personnel.....	\$ 261,431	\$ 382,668	\$ 352,438	(7.9%)
Operating.....	400,481	412,928	448,900	8.7%
Capital.....	-	120,000	32,500	(72.9%)
Totals.....	<u>\$ 661,912</u>	<u>\$ 915,596</u>	<u>\$ 833,838</u>	(8.9%)

SANITATION

FY 22- 23 Manager's Recommended Budget

Sanitation

The Sanitation division provides for weekly garbage, recycling and yard waste pickup for residents within the City.

Sanitation's personnel budget provides for a 3% cost of living adjustment and an increase in the retirement and insurance rates. The operating budget includes costs for yard-waste, bulk and trash cart collections, as well as costs for material disposal . Capital requests include replacing two pick up trucks with plows (\$80,000), replacing one rearloading trash collection vehicle (\$210,000) and replacing one leaf collection vehicle (\$320,000).

Revenues	20-21 Actual	21-22 Current Budget	22-23	% Change
			Manager's Recommended	
General Revenues.....	\$ 675,989	\$ 1,293,539	\$ 999,724	(22.7%)
Debt Proceeds.....	\$ -	\$ -	\$ 610,000	N/A
Grants/Intergov.....	10,481	10,000	11,000	10.0%
Sales & Service.....	467,833	465,000	533,664	14.8%
Totals.....	<u>\$ 1,154,303</u>	<u>\$ 1,768,539</u>	<u>\$ 2,154,388</u>	21.8%

Expenditures	20-21 Actual	21-22 Current Budget	22-23	% Change
			Manager's Recommended	
Personnel.....	\$ 435,920	\$ 521,314	\$ 560,088	7.4%
Operating.....	718,383	921,200	984,300	6.8%
Capital.....	-	326,025	610,000	87.1%
Totals.....	<u>\$ 1,154,303</u>	<u>\$ 1,768,539</u>	<u>\$ 2,154,388</u>	101.4%

RECREATION & PARKS

FY 22- 23 Manager's Recommended Budget

Recreation

The Recreation Department provides cultural and recreational opportunities to the residents of the City, including programming and maintenance at the athletic parks, two recreation centers, Lake Michael, Cates Farm and pocket parks throughout the city.

The 2023 personnel budget includes increases in part-time salaries, a 3% cost of living adjustment and an increase in the retirement and insurance rates, as well as reclassifications of one position to a Recreation Superintendent, promotion of three employees and adding a Parks Superintendent. Operating costs include maintenance of various playground equipment, the boat house at Lake Michael, program support, and maintenance and repairs to facilities. Many requests are responsive to the needs of the growing community. Capital requests include various building repairs (\$172,500), replacement projectors at the MACC (\$13,000), bleacher rails (\$10,000), a storage building (\$8,500), the Lake Michael/Lebanon Road connector (\$121,000), a maintenance truck (\$35,000), and a gate camera at Lake Michael (\$5,500).

Revenues	20-21 Actual	21-22 Current Budget	22-23	% Change
			Manager's Recommended	
General Revenues.....	\$ 2,052,752	\$ 2,554,898	\$ 2,273,171	(11.0%)
Grants/Intergov.....	-	5,450	5,450	0.0%
Sales & Service.....	79,588	80,000	118,000	47.5%
Totals.....	<u>\$ 2,132,340</u>	<u>\$ 2,640,348</u>	<u>\$ 2,396,621</u>	(9.2%)

Expenditures	20-21 Actual	21-22 Current Budget	22-23	% Change
			Manager's Recommended	
Personnel.....	\$ 778,229	\$ 914,436	\$ 1,156,295	26.4%
Operating.....	515,085	877,906	864,826	(1.5%)
Capital.....	839,027	848,006	375,500	(55.7%)
Totals.....	<u>\$ 2,132,340</u>	<u>\$ 2,640,348</u>	<u>\$ 2,396,621</u>	(9.2%)

NON-DEPARTMENTAL

FY 22- 23 Manager's Recommended Budget

Non-Departmental

The Non-Departmental division includes general government expenditures that are not specific to any one functional area. Included in this department are group insurance contributions, outside agencies, property and liability insurance, unemployment insurance, debt payments (both principal and interest), and interfund transfers.

Personnel costs for Non-Departmental include retiree health and unemployment benefits, with the increase reflecting both rate changes and anticipated retirements in 2023. Continuing operating costs include allocations to nonprofits with slight increases in the allocation to United Way and the Mebane Historical Museum. New debt includes the purchase of a fire engine (\$520,000), rolling stock (\$1,046,006), and the Holt Street Greenway project (\$900,000).

Revenues	20-21 Actual	21-22 Current Budget	22-23	% Change
			Manager's Recommended	
General Revenues.....	\$ 2,015,404	\$ 3,456,135	\$ 1,912,113	(44.7%)
Debt Proceeds.....	\$ -	\$ -	\$ 900,000	N/A
Grants/Intergov.....	-	-	-	N/A
Totals.....	<u>\$ 2,015,404</u>	<u>\$ 3,456,135</u>	<u>\$ 2,812,113</u>	(18.6%)

Expenditures	20-21 Actual	21-22 Current Budget	22-23	% Change
			Manager's Recommended	
Personnel.....	\$ 129,300	\$ 329,629	\$ 271,555	(17.6%)
Operating.....	435,371	598,264	616,200	3.0%
Debt Service.....	1,450,732	1,620,002	1,924,358	18.8%
Transfers.....	-	908,240	-	(100.0%)
Totals.....	<u>\$ 2,015,404</u>	<u>\$ 3,456,135</u>	<u>\$ 2,812,113</u>	-96%

WATER & SEWER FUND DEPARTMENT BUDGET

UTILITY ADMINISTRATION

FY23 Manager's Recommended Budget

Utility Administration

The Utility Administration division includes billing and collections costs, the allocation of administrative costs from the General Fund and replacement and repair of new meters and the extension of other utility infrastructure.

The Personnel budget includes a 3% cost of living allowance, an increase in the retirement rate, and a continued allocation (\$744,976) of administrative costs to the Utility Fund for administrative staff's time spent on utility-related projects and administrative support. Operating expenses are increasing with growing fees for credit cards and online services as more customers choose online services. The capital budget includes new meters at \$200,000 for growth.

			22-23	
		21-22 Current	Manager's	%
Revenues	20-21 Actual	Budget	Recommended	Change
Utility Revenues.....	\$ 1,154,452	\$ 1,868,739	\$ 1,415,954	(24.2%)
Totals.....	<u>\$ 1,154,452</u>	<u>\$ 1,868,739</u>	<u>\$ 1,415,954</u>	(24.2%)

			22-23	
		21-22 Current	Manager's	%
Expenditures	20-21 Actual	Budget	Recommended	Change
Personnel.....	\$ 718,095	\$ 961,389	\$ 827,764	(13.9%)
Operating.....	182,166	907,350	388,190	(57.2%)
Capital.....	254,191	-	200,000	N/A
Totals.....	<u>\$ 1,154,452</u>	<u>\$ 1,868,739</u>	<u>\$ 1,415,954</u>	(24.2%)

UTILITY OPERATIONS & MAINTENANCE

FY23 Manager's Recommended Budget

Utility Operations & Maintenance

Utility Operations and Maintenance monitors all pump stations and provides maintenance for the water and sewer systems, including installation of new service and coordinating with Finance for cutoffs for nonpayment.

The personnel budget for 2023 includes a 3% allowance for cost of living increases and a rise in the City's retirement rate, as well as two new Maintenance Technicians. The Operating budget has a large increase for CDL licensing for nine employees, cost sharing for monument signs, and pump station beautification. Additional costs for chemicals also increased this line by 70%. Capital spending includes design phase of the elevated storage tank for \$185,000, water treatment plant repairs at \$200,000, oversizing reimbursements for \$200,000 and replacing the outfall tractor for \$60,000.0

		21-22 Current	22-23	
		Budget	Manager's	%
Revenues	20-21 Actual		Recommended	Change
Utility Revenues.....	\$ 2,825,933	\$ 6,627,418	\$ 4,428,145	(33.2%)
Totals.....	<u>\$ 2,825,933</u>	<u>\$ 6,627,418</u>	<u>\$ 4,428,145</u>	(33.2%)

		21-22 Current	22-23	
		Budget	Manager's	%
Expenditures	20-21 Actual		Recommended	Change
Personnel.....	\$ 1,102,997	\$ 1,184,014	\$ 1,388,474	17.3%
Operating.....	1,529,209	2,266,451	2,394,671	5.7%
Capital.....	<u>193,726</u>	<u>3,176,953</u>	<u>645,000</u>	(79.7%)
Totals.....	<u>\$ 2,825,933</u>	<u>\$ 6,627,418</u>	<u>\$ 4,428,145</u>	(33.2%)

UTILITY ENGINEERING

FY23 Manager's Recommended Budget

Utility Engineering

The Utility Engineering division consolidates the cost of the City Engineer for utility-related projects including design, review, testing and administrative functions like attending Council meetings.

Technical review and construction inspection on development projects account for a majority of the engineering costs.

			22-23	
		21-22 Current	Manager's	%
Revenues	20-21 Actual	Budget	Recommended	Change
Utility Revenues.....	\$ 260,000	\$ 325,000	\$ 285,000	(12.3%)
Totals.....	<u>\$ 260,000</u>	<u>\$ 325,000</u>	<u>\$ 285,000</u>	(12.3%)

			22-23	
		21-22 Current	Manager's	%
Expenditures	20-21 Actual	Budget	Recommended	Change
Personnel.....	\$ -	\$ -	\$ -	N/A
Operating.....	260,000	325,000	285,000	(12.3%)
Capital.....	-	-	-	N/A
Totals.....	<u>\$ 260,000</u>	<u>\$ 325,000</u>	<u>\$ 285,000</u>	(12.3%)

WATER RESOURCE RECOVERY FACILITY (WRRF)

FY23 Manager's Recommended Budget

Water Resources Recovery Facility (WRRF)

This division operates and maintains the WRRF in order to remove nutrients from the city's wastewater to return it to the environment.

The WRRF budget for 2023 includes a 3% allowance for cost of living increases and an increase in the retirement rate. General operating costs include a measurable increase in the cost of fuel for vehicle and buildings as well as chemicals. Capital costs for 2023 are shared costs for upgrades to Graham's Water Plant \$52,000, replacing a golf cart with a Gator to increase safety for employees performing inspections around the exterior of the plant at \$11,700, influent in-line monitoring at \$26,198 and an aeration basin electrical upgrade \$50,000.

			22-23 Manager's	%
Revenues	20-21 Actual	21-22 Current Budget	Recommended	Change
Utility Revenues.....	\$ 1,800,747	\$ 2,225,098	\$ 2,276,483	2.3%
Totals.....	<u>\$ 1,800,747</u>	<u>\$ 2,225,098</u>	<u>\$ 2,276,483</u>	2.3%

			22-23 Manager's	%
Expenditures	20-21 Actual	21-22 Current Budget	Recommended	Change
Personnel.....	\$ 811,748	\$ 900,639	\$ 894,574	(0.7%)
Operating.....	851,478	1,147,401	1,242,011	8.2%
Capital.....	<u>137,521</u>	<u>177,058</u>	<u>139,898</u>	(21.0%)
Totals.....	<u>\$ 1,800,747</u>	<u>\$ 2,225,098</u>	<u>\$ 2,276,483</u>	2.3%

UTILITY NON-DEPARTMENTAL

FY23 Manager's Recommended Budget

Utility Non-Departmental

The Non-Departmental division includes debt service, liability insurance and transfers.

The Non-Departmental budget for 2023 includes principle and interest payments for current debts. Arbitrage for revenue bonds is also included.

Revenues	20-21 Actual	21-22 Current Budget	22-23	% Change
			Manager's Recommended	
Utility Revenues.....	\$ 1,295,796	\$ 8,119,094	\$ 1,515,221	(81.3%)
Totals.....	<u>\$ 1,295,796</u>	<u>\$ 8,119,094</u>	<u>\$ 1,515,221</u>	(81.3%)

Expenditures	20-21 Actual	21-22 Current Budget	22-23	% Change
			Manager's Recommended	
Personnel.....	\$ -	\$ -	\$ -	N/A
Operating.....	-	236,930	12,400	(94.8%)
Capital.....	-	-	-	N/A
Debt Service.....	1,295,796	7,882,164	1,502,821	(80.9%)
Transfers.....	-	-	-	N/A
Total.....	<u>\$ 1,295,796</u>	<u>\$ 8,119,094</u>	<u>\$ 1,515,221</u>	(81.3%)

UTILITY CAPITAL RESERVE FUND BUDGET

FY23 Manager's Recommended Budget

Utility Capital Reserve Fund

The Utility Capital Reserve Fund is used to account for system development fees.

Utility Capital Reserve Fund	20-21 Actual	21-22 Current Budget	22-23 Manager's Recommended	Increase (Decrease)	% Change
Revenues					
System Development Fees.....	\$ 902,521	\$ 1,107,000	\$ 1,598,000	\$ 491,000	44.4%
Interest Earnings.....	9,701	2,500	3,000	500	20.0%
Total revenues.....	912,222	1,109,500	1,601,000	491,500	44.3%
Appropriated fund balance.....	-	199,177	-		-100.0%
Total revenues & other financing sources.....	912,222	1,308,677	1,601,000	292,323	22.3%

Expenditures	20-21 Actual	21-22 Current Budget	22-23 Manager's Recommended	Increase (Decrease)	% Change
Transfers Out.....	\$ 527,920	\$ 699,177	\$ -	\$ (699,177)	-100.0%
Utility Capital Reserve.....	-	609,500	1,601,000	\$ 991,500	162.7%
Total Expenditures.....	527,920	1,308,677	1,601,000	292,323	22.3%



Capital Improvement Plan FY 2023 – 2027

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SECTION 1: OVERVIEW OF THE CAPITAL IMPROVEMENT PLAN

The Capital Improvement Plan (CIP) is the planning mechanism by which the City Council allocates limited financial resources to implement long-term goals as defined in the Comprehensive Land Development Plan, Comprehensive Transportation Plan, Bicycle and Pedestrian Transportation Plan, Mebane Downtown Vision Plan, Recreation and Parks Master Plan, Long Range Utility Master Plan, and other similar planning documents. The purpose of the CIP is to forecast and match projected revenues and significant capital needs over five years. Capital planning is an important management tool that strengthens the linkage between community infrastructure needs and the City's financial capacity.

The CIP is a multi-year plan for significant capital expenditures such as the acquisition of land, construction or considerable renovation of public facilities (i.e., buildings and parks), construction of new transportation infrastructure (i.e., roads, sidewalks, multi-use paths), expansion or significant renovation of water, wastewater, or stormwater infrastructure, capital equipment to support operations, or any combination of the above. Projects eligible for inclusion in the CIP are those with an asset value of greater than \$25,000 and useful life of greater than three years.

When identifying new projects, staff looks to the long-term priorities and direction set by City Council and submits formal requests through the CIP process. A formal request includes a description of the project, the estimated cost, and an estimate of the recurring expenses associated with a completed project (i.e., additional staff, additional utilities, etc.). The formal request also includes alternative solutions, if any, and a statement on the effect on services and programs if the project is not funded.

Once adopted by the City Council, the CIP becomes a statement of City policy regarding the need, priority, timing, and funding of future capital projects. The Capital Improvement Plan is simply that – a plan. As such, projects and funding mechanisms are subject to change based on new or shifting service needs, unique financing opportunities, emergency needs, or other directives or priorities established by the City Council. Future needs and financial constraints may result in changes in priority over the five-year period. Because priorities can change, projects included in outward planning years are not guaranteed funding. The CIP represents the City Administration and City Council's best judgment when the Plan is adopted. Priorities established in the CIP subsequently guide decisions made by City Administration and the various boards and commissions appointed by City Council.

RELATIONSHIP TO THE ANNUAL OPERATING BUDGET

Some CIP projects are funded through annual operating funds, such as the General Fund and the Water and Sewer Fund. In these cases, the CIP and the Annual Operating Budget are directly linked as CIP projects become authorized through the adoption of the Annual Operating Budget. Projects funded through debt financing also impact the operating budget through ongoing debt service expense. Finally, some completed CIP projects will directly impact the operating budget as they will require ongoing expenditures for staff and other operating costs.

CIP STRUCTURE

The CIP is organized into six functional categories, called "elements," in order to group projects with similar items.

1. **Transportation Element:** funds the construction of new roadways, improvements to existing roadways, sidewalks, bicycle, and pedestrian facilities, transit projects, and railroad crossing improvements. The Bike and Pedestrian Plan is funded in this element.
2. **Parks, Recreation, and Cultural Resources Element:** funds land acquisition for new park and greenway facilities, the construction of park and recreation amenities, and significant renovations of current facilities. Implementation of the Parks and Recreation Master Plan is funded in this element.
3. **Public Safety Element:** funds the acquisition of capital equipment to support the operations of the two public safety departments in the City (Fire and Police). Public safety facilities are considered in the public facilities element.
4. **Public Facilities Element:** funds construction and significant renovation of general government and public safety facilities and infrastructure. This element also funds improvements to communications and technology infrastructure.
5. **Public Works & Environmental Services Element:** funds projects designed to manage and mitigate the effects of stormwater runoff, manage the collection and disposal of solid waste, and maintain streets. These projects include structural improvements, Stormwater Control Measure (SCM) construction, and infrastructure replacement. They also include the equipment needed to manage solid waste collection and maintain City streets.
6. **Water and Sewer Utility Element:** funds the construction and improvement of water and sewer infrastructure. These projects include main additions and replacements, water/wastewater treatment plant renovations/expansions, filter rehabilitation, pump station additions, infrastructure replacement, and the equipment necessary to maintain the system

CAPITAL IMPROVEMENT FUNDING

The funding sources used to execute the Plan are as important as the capital projects contained in the Plan. Capital Improvements for the City of Mebane are funded using a variety of sources that are broadly categorized as cash, grants, or debt financing.

Cash, or pay-as-you-go (PAYGO), funds come from sources such as tax revenue, development-related fees, program fees, State revenue, and interest earnings. Some of these sources, such as State revenue from the Powell Bill, and certain others, may only be spent to meet particular needs. Other revenue sources come with no restriction on the needs they may be used to address. Major funding sources for the CIP are as follows:

General Fund: General Fund revenue, such as ad valorem taxes, sales taxes, utility taxes, and other similar revenues, are used to fund City operations and may be used to fund capital projects such as facility improvements, transportation system improvements, and other similar projects. Compared to other sources, General Fund resources are a flexible revenue source without restrictions on their use.

Enterprise Funds: Enterprise funds, such as the water/sewer fund, collect user fees as part of their operations, then invest a portion of that revenue into capital projects. The City uses these funds only for corresponding enterprise projects.

Water/Sewer Capital Reserve Fees: These fees are charged, based upon a City Council-approved System Development Fee Schedule, to developers of land within the City of Mebane to pay for the capital facility burden created by new development. Revenue from these fees is restricted for capital improvements to the water/sewer system or to fund debt service payments for improvements to these systems.

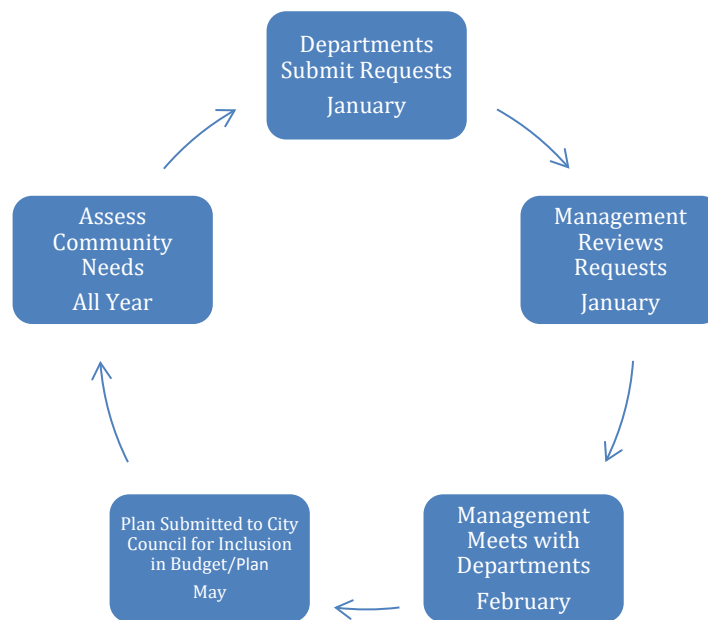
Debt Financing: For debt financing, the City uses several types of debt mechanisms, including revenue bonds and traditional lease-purchase or installment financing. The tool selected varies depending on the level of funding needed, the term of the need, and current debt market conditions. The City does not currently have general obligation bonds; however, they require approval by voters and are backed by the City's taxing authority to repay the bonds. Revenue bonds pledge the revenue generated by specific enterprise (water and sewer) charges.

Grants: The City actively searches out local, state, and federal grant opportunities. Expenditures are normally restricted to the purpose of the grant and, at times, will require a matching contribution from the City.

Reserve from Prior Years: As projects are completed, unspent budgeted amounts accumulate into reserves, available for future projects. Reserves can also build up when the City collects revenue in excess of the amount budgeted.

THE CIP PROCESS

The process for developing the CIP, as illustrated below, begins shortly after the beginning of a new fiscal year (July 1) as staff considers unmet capital needs in the recently adopted budget and other emerging needs. For each project, staff in the requesting department complete a CIP project request form and compile supporting documentation. All CIP project requests are due by the beginning of January of each year.



CIP PRACTICES

Long-Range Cost Estimates: Using the upcoming fiscal year as the base, staff consult the City Engineer to estimate future construction costs better.

Closing Projects: Projects are closed when the approved scope of work is complete. Staff reviews project statuses periodically to identify finished projects that can be closed. If the budget for a completed project is not fully expended, generally, the budget is closed, and the remaining balance accumulates in the fund balance. The accumulated fund balance is available to pay for future projects.

Horizon Issues: The proposed CIP funds the City's highly prioritized needs. Staff reviews and analyzes the project details supporting these projects and considers them ready to move forward.

However, in many situations, the City has identified a future need but has not yet completed a detailed analysis, weighed options, or designed a specific facility. These projects include facilities, capital infrastructure, and business systems needed in the future, often beyond the CIP's five-year timeframe.

PLANNING BY FUND

The following sections represent a description of the projects submitted, by element, for the five-year planning timeframe under consideration. Each element begins with a brief description of what types of projects are funded and includes a tabular summary of all projects considered and the proposed revenue source to fund the projects each year. At the end of each section, there is a summary table showing the total cost of the projects in each year and the total of each revenue source. More details regarding the cost of borrowing are provided in each summary section. The reference to "Local Revenue" in the revenue portion of the tables is indicative of the need for current year funding for some projects/purchases in each year. This could include appropriation of reserve funds from one or both of the major funds: General and Water and Sewer.

SECTION 2: GENERAL FUND

A majority of projects included in the CIP are housed in the General Fund. This revenue is generated in large part by ad valorem taxes, along with sales taxes, utility taxes, and other similar revenues.

The types of capital projects that qualify for this fund include facility improvements, transportation system improvements, and other similar projects.

Compared to other sources, General Fund resources are a flexible revenue source without restrictions on their use.

The icons below signify each element within the General Fund. They are located on the top right corner of the pages that are associated with their projects.



Transportation Element



Parks, Recreation, and Cultural Resources Element



Public Safety Element



Public Facilities Element



Public Works and Environmental Services Element

TRANSPORTATION ELEMENT PROJECTS



Projects Funded: Construction of new roadways, improvements to existing roadways, sidewalks, bicycle, and pedestrian facilities, transit projects, and railroad crossing improvements.

Transportation infrastructure, like Clay Street shown on the right, is the location of a charming collection of cafes, restaurants, and unique shops and the site of outdoor music events in the summer.



The table below shows each of the projects submitted for consideration in this year's CIP process and the project's estimated cost in each fiscal year in the Plan. In addition, Section 6 of this document contains detailed information regarding the proposed funding source for each project.

Transportation Element	Total	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27
Holt Street Greenway.....	\$ 900,000	900,000	-	-	-	-
Sidewalk Projects.....	\$ 1,370,000	109,000	210,000	206,000	400,000	445,000
Downtown Stamped Asphalt Crosswalk Refurbishing.....	\$ 70,000	70,000	-	-	-	-
Dead-end Street Reconstruction*.....	\$ 30,000	30,000	-	-	-	-
Signal Light and Control Box Replacement.....	\$ 50,000	-	50,000	-	-	-
Community Park Gravel Lot.....	\$ 130,000	-	130,000	-	-	-
Third-Fifth Street Connector Greenway.....	\$ 290,000	-	-	40,000	-	250,000
Repave Old Rec Parking Lot.....	\$ 50,000	-	50,000	-	-	-
Repave MACC Parking Lot.....	\$ 380,000	-	-	380,000	-	-
Element Total	\$ 3,270,000	\$ 1,109,000	\$ 440,000	\$ 626,000	\$ 400,000	\$ 695,000

* Cost to be determined for the year highlighted.



Holt Street Greenway

\$900,000

The design of the Holt Street Greenway is complete, and the City is currently in the process of obtaining permits and easements. The cost of this project includes a \$250,000 donation from Impact Alamance. This greenway will begin with the MACC serving as a trailhead extending easterly along MoAdams Creek to South Mebane Elementary School.



Sidewalk Projects

\$109,000

- S. Third St. Extension from Corporate Park Drive to Augusta Drive (Governors Greene Subdivision) – engineering design \$55,000
- W. Carr St./ Yoder Elementary School – final design and construction: \$54,000

Downtown Stamped Asphalt Crosswalk Refurbishing

\$70,000

This project will result in the refurbishment of sixteen crosswalks at the intersections of W. Clay St. and Second St., Third St., Fourth St., and Fifth St.

Dead-end Street Reconstruction

\$30,000

Preliminary engineering design for turnarounds for six dead-end streets in the City that cause issues for the sanitation trucks and neighborhoods.



Sidewalk Projects **\$210,000**

- N. Second St.(W. Graham St. to Second St.) and Crawford St. (Second St. to First St.) – construction: \$125,000
- Crawford St. from N. Charles St. to N. First St. – preliminary engineering design: \$30,000
- S. Third St. Extension from Augusta Drive to Gibson Rd (Cooperstone Subdivision) – engineering design \$55,000

Dead-end Street Reconstruction **TBD**

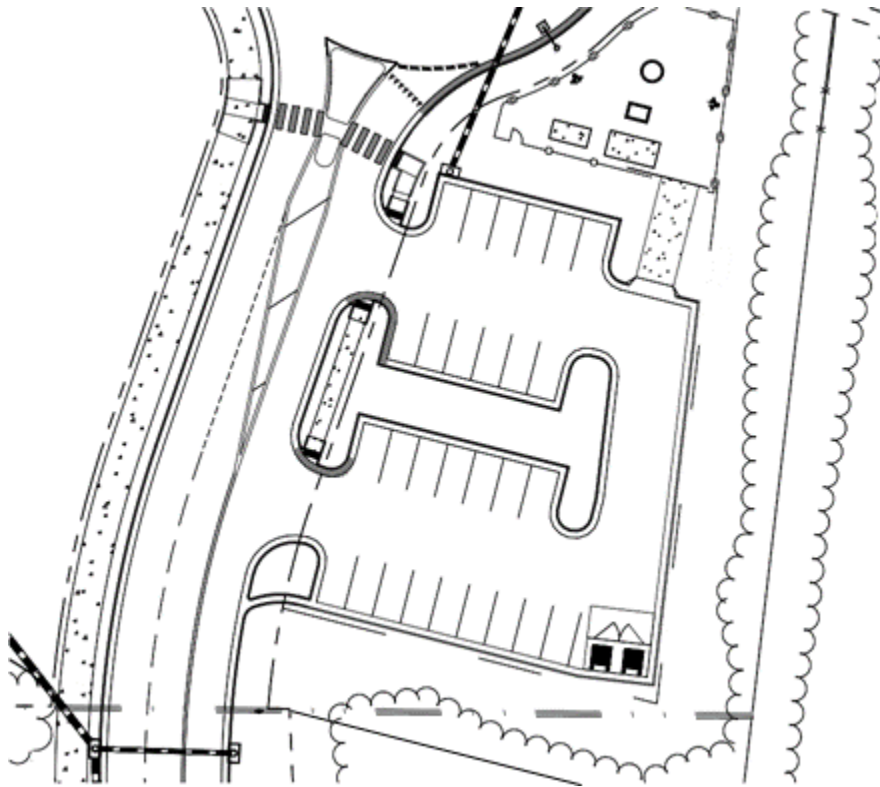
Construction of turnarounds for six dead-end streets in the City that cause issues for the sanitation trucks.

Signal Light and Control Box Replacement **\$50,000**

This is a scheduled replacement of Fourth & Clay or Third & Clay intersection signal light/control box. A consultant will be inspecting all City operated signal lights/control boxes in FY 22-23 to report estimated duration.

Community Park Gravel Lot **\$130,000**

The project would include the conversion of the current gravel parking lot to a paved curb & gutter parking lot. This will result in the reduction of total parking spaces from 40 gravel spaces to 28 paved curb & gutter spaces.



Repave Old Rec Parking Lot

\$50,000

In 2020, the City painted the Old Rec parking lot. Currently, the asphalt condition makes repainting and filling cracks unfeasible, and repaving is the most efficient path forward.

2024 – 2025

Sidewalk Projects

\$206,000

- Sidewalk Connection/Extension to Asbury Blvd. – preliminary engineering design: \$30,000
- Crawford St. from N. Charles St. to N. First St. – construction: \$176,000

Third-Fifth St. Connector Greenway

\$40,000

This greenway will serve as both an extension of the Holt Street Greenway and a pedestrian connection between South Third and Fifth Streets. City staff is in communication with Duke Energy regarding an easement for construction along their transmission line. Cost includes easements and preliminary engineering design.



Repave Mebane Arts and Community Center (MACC.) Parking Lot \$380,000

In 2020, the City repainted and crack filled the MACC parking lot, understanding it was the last time this option for repair would be recommended. Repaving is recommended to maintain the parking lot.

2025 – 2026

Sidewalk Projects \$400,000

- Third St. Extension from Corporate Park Dr. to Augusta Dr. (Governors Greene Subdivision) – construction
 - Easement costs will be added after preliminary engineering design.

2026 – 2027

Sidewalk Projects \$445,000

- Connection to Collington Farm Subdivision – preliminary engineering design: \$45,000
- Third St. Extension from August Dr. to Gibson Rd. (Copperstone Subdivision) – construction \$400,000
 - Easement costs will be added after preliminary engineering design

Third-Fifth St. Connector Greenway \$250,000

This greenway will serve as both an extension of the Holt Street Greenway and a pedestrian connection between South Third and Fifth Streets. This cost includes construction.



PARKS, RECREATION, AND CULTURAL RESOURCES ELEMENT

Projects Funded: The construction of park and recreation amenities, expansion of existing parks, and significant renovations of current facilities.



Community Park Splash Pad



Mebane Baseball/Softball Complex

The City of Mebane is proud to have over 350 acres in its nine beautiful parks for its citizens, including many amenities that satisfy the community's wants and needs. These amenities include twelve ball fields, nine tennis courts, five playgrounds, over four miles of trails and multi-use paths, two pocket parks, and many other recreation opportunities within these parks.

The table below shows each of the projects submitted for consideration in this year's CIP process and the project's estimated cost in each fiscal year of the Plan. In addition, Section 6 of this document contains detailed information regarding each project's proposed funding source.

Parks, Recreation, and Cultural Resources Element	Total	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27
Lake Michael Dam Spillway.....	\$ 6,000,000	-	6,000,000	-	-	-
Lake Michael Lebanon Rd. Connector.....	\$ 121,000	121,000	-	-	-	-
Community Park Fiddler Stage.....	\$ 75,000	75,000	-	-	-	-
Shade Cover for Fitness Court.....	\$ 55,000	-	55,000	-	-	-
Lake Michael Remaining Trail*.....	\$ 45,000	-	45,000	-	-	-
Maintenance Truck.....	\$ 35,000	35,000	-	-	-	-
Pickle Ball Courts*.....	\$ -	-	-	-	-	-
Youth Walker Field Repurpose*.....	\$ -	-	-	-	-	-
Shade for Farmer's Market*.....	\$ -	-	-	-	-	-
Community Park Expansion*.....	\$ -	-	-	-	-	-
Lake Michael Pier Replacements.....	\$ 150,000	-	-	-	150,000	-
Element Total	\$ 481,000	\$ 231,000	\$ 6,100,000	\$ -	\$ 150,000	\$ -

* Cost to be determined for the year(s) highlighted.



FY 2022 – 2023

Lake Michael Lebanon Rd. Connector **\$121,000**

This connector will complete the pedestrian gap between the private sector construction pedestrian routes to the immediate west and east. Of the \$165,000 budget in FY 21-22, \$36,000 was spent on the preliminary design, leaving \$129,000 to roll over to FY 2022 – 2023 and combine with the current request.

Community Park Fiddler Stage **\$75,000**

The Mebane Community Park Fiddler Stage will improve residents' health and wellbeing by providing movies, concerts, and other programs related to arts in a safe environment. The stage cover will provide an aesthetically pleasing shade structure for the residents and a sound barrier to nearby homeowners during performances at the Mebane Community Park.

Maintenance Truck **\$35,000**

This truck is only needed if the Park Superintendent position is approved. The Plan is to purchase a Chevy Silverado 1500 or a comparable truck.

FY 2023 – 2024

Lake Michael Dam Spillway **\$4,000,000 to \$6,000,000**

Construction will occur after the preliminary engineering design, permitting, and debt service/bonding is completed. The construction cost and resulting debt service/bonding will be determined once DEQ approval is authorized.

Shade Cover for Fitness Court **\$55,000**

Adding a shade cover for the fitness court will increase use during hot weather due to the cooling effect. A three-pole system and shade sails are the best options based on the size of the footers required.

Lake Michael Remaining Trail **\$45,000**

The Lake Michael Trail extension will provide an excellent trail completing the loop entirely around Lake Michael. In addition, the trail will provide another wonderful active amenity for the residents of Mebane and eventually tie into the Mebane Greenway from a nearby subdivision. City Council approved the application for a \$100,000 NC Trails Grant to help with the cost of this project. Once



the final design and engineering are complete, the City will submit the grant. The bulk of the funds will be associated with bridges and boardwalks. This cost is for preliminary engineering design.

Pickle Ball Courts TBD

Pickleball is a growing sport that the City only offers to residents indoors at the MACC. As a result, many residents have requested outside courts. The Parks and Recreation Master Plan Update will determine the location for the courts. The completion of the Plan is expected in FY 2022- 2023. Therefore, a cost estimate is not feasible at this time.

Youth Walker Field Repurpose TBD

The Plan is to repurpose this field based on the outcome of the Parks and Recreation Master Plan. This year the focus will be on engineering design.

FY 2024 – 2025

Lake Michael Remaining Trail TBD

The Lake Michael Trail extension will provide an excellent trail completing the loop entirely around Lake Michael. In addition, the trail will provide another wonderful active amenity for the residents of Mebane and eventually tie into the Mebane Greenway from a nearby subdivision. City Council approved the application for a \$100,000 NC Trails Grant to help with the cost of this project. Once the final design and engineering are complete, the City will submit the grant. The bulk of the funds will be associated with bridges and boardwalks. This cost is for construction.

Shade for Farmers Market TBD

The goal is to make the Farmers Market a regional destination by creating a robust and convenient location for our vendors. Additionally, the site may be used for small concerts, movies, and programs. This endeavor will be considered in the Parks and Recreation Master Plan update.

Community Park Expansion TBD

The feasibility for this expansion will be evaluated during the Parks and Recreation Master Plan Update. This is the year for engineering design.



FY 2025 – 2026

Youth Walker Field Repurpose

TBD

The Plan is to repurpose this field based on the outcome of the Parks and Recreation Master Plan. This is the year for construction.

Lake Michael Pier Replacements

\$150,000

Install a floating dock system for the deck and dock area at Lake Michael. This cost estimate includes the removal of the current piers that are not in service.

FY 2026 – 2027

Community Park Expansion

TBD

The feasibility for this expansion will be evaluated during the Parks and Recreation Master Plan Update. This is the year for construction.



PUBLIC SAFETY ELEMENT

Projects Funded: Acquisition of capital equipment to support the operations of the two public safety departments in the City. (Note: Public safety *facilities* are considered in the *public facilities* element.)



The table below shows each of the projects submitted for consideration in this year's CIP process and the project's estimated cost in each fiscal year of the Plan. In addition, Section 6 of this document contains detailed information regarding the proposed funding source for each project.

Public Safety Element	Total	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27
Police Vehicles.....	\$ 976,921	260,006	171,362	176,503	181,798	187,252
Fire Engines.....	\$ 1,950,000	650,000	650,000	650,000	-	-
Fire Prevention Vehicle.....	\$ 90,000	45,000	45,000	-	-	-
Life Safety Education Vehicle.....	\$ 35,000	35,000	-	-	-	-
Training Simulator.....	\$ 75,000	-	75,000	-	-	-
Quint Truck.....	\$ 1,300,000	-	-	1,300,000	-	-
Replace Fire Chief's Vehicle.....	\$ 50,000	-	-	50,000	-	-
Platform Truck.....	\$ 1,800,000	-	-	-	1,800,000	-
Command Vehicle.....	\$ 55,000	-	-	-	55,000	-
Rescue Truck.....	\$ 1,300,000	-	-	-	-	1,300,000
Element Total	\$ 7,631,921	\$ 990,006	\$ 941,362	\$ 2,176,503	\$ 2,036,798	\$ 1,487,252



CONTINUOUS REPLACEMENTS

Annual Police Vehicle Replacements

\$976,921 over 5 years

Police vehicles are in constant use in city traffic and therefore experience more wear and tear in a shorter period of time than privately owned vehicles. Police officers must be ready at a moment's notice to respond to any situation, so it is vital the police department have vehicles that are well-equipped and up to date to keep officers prepared and safe. The department plans to replace four vehicles in FY 2022-2023 and three vehicles for the remaining four years of the Plan.

FY 2022 – 2023

Fire Engine

\$650,000

The replacement of Engine 32 is necessary to maintain a responsive and capable fleet of fire apparatus. Since 2002, call volume has increased 43%, and an ever-expanding fire district has placed a burden on these engines, ultimately limiting their service as frontline engines. Once retired, the City will sell Engine 32. Due to supply chain issues, engine delivery is expected two years from the order date.

Fire Prevention Vehicle

\$45,000

A replacement vehicle is needed to support updated division systems and to meet the requirements outlined in the NC Fire Code for the frequency of inspections. In addition, the City's population growth makes it necessary to maintain a fleet of fire prevention vehicles capable of supporting staff members responsible for the safety of all City residents and visitors. Due to supply chain issues, vehicle delivery is expected one year from the order date.

Life Safety Education Vehicle

\$35,000

Fire and life safety education has become a key part of the fire department's mission. Each year the Mebane Fire Department educates approximately 5,000 children within the city limits of Mebane. Additionally, the Mebane Fire Department is requested multiple times a year to educate businesses and their staff on the use of fire safety equipment, as well as hosting a car seat safety program once a month. These programs are vital to the safety of our community and the success of the fire department. Staff travel required to provide life safety education programs has more than doubled in recent years. Presently, the staff relies on their personal vehicles to attend classes, transport materials, and support the City's public education programs.



FY 2023 – 2024

Fire Engine **\$650,000**

The replacement of Engine 35 is necessary to maintain a responsive and capable fleet of fire apparatus. Since 2002, call volume has increased 43%, and an ever-expanding fire district has placed a burden on these engines, ultimately limiting their service as frontline engines. Once retired, the City will use Engine 35 as a reserve tanker. Due to supply chain issues, engine delivery is expected two years from the order date.

Fire Prevention Vehicle **\$45,000**

A replacement vehicle is needed to support updated division systems and to meet the requirements outlined in the NC Fire Code for the frequency of inspections. In addition, the City's population growth makes it necessary to maintain a fleet of fire prevention vehicles capable of supporting staff members responsible for the safety of all City residents and visitors.

Training Simulator **\$75,000**

This simulator will allow for required courses for Fire Fighter certification to be given locally. More importantly, this mandatory class requires burning a vehicle, an LP tank, and a flammable fuel spill to complete the course successfully. This simulator allows for real-world scenarios with next to no detrimental impacts on the environment. Due to the NFPA standard changes for firefighter training, these scenarios are required for certification.

FY 2024 – 2025

Quint Truck **\$1,300,000**

An increase in commercial growth warrants an additional elevated master stream on the City's south side. Although many buildings on the south side contain sprinkler systems, the mechanical components associated with these facilities are not protected and are generally on the roof. Additionally, the height of many residential homes in the district renders ground ladders insufficient for rescue access. Therefore, an additional aerial device is needed to improve deployment analysis citywide.



Fire Engine

\$650,000

Engine 35 was replaced as a frontline engine and became a reserve tanker in FY 2023-2024. However, Engine 35 does not comply with the updated safety standards outlined in the National Fire Prevention Association 1901. In 2009, new safety measures were implemented, including, but are not limited to, rollover safety systems, seatbelt warning alarms, slip-resistant surfaces, scene lighting, and reflectivity. Therefore, a new fire engine needs to be purchased so that one of the older but compliant fire engines in the fleet can replace engine 35 as a reserve tanker.

Fire Chief's Vehicle

\$50,000

This vehicle is projected for replacement in FY 2024-2025 based on existing to date mileage and the average miles driven each year. In addition to the high mileage projected, fire service vehicles accrue copious amounts of engine hours since the vehicle is often required to operate in an idle position. Based on the projected engine hours and mileage, the vehicle is anticipated to have significant equipment failures.

FY 2025 – 2026

Platform Truck

\$1,800,000

The current platform truck will reach 25 years of age in 2027. The existing platform truck has seen significant mechanical failures that are often costly and impactful. Platform 38 has seen an enormous amount of time out of service due to these mechanical failures leaving the City without the protection of a ladder truck.

Command Vehicle

\$55,000

With the addition of two fire stations and the personnel needed to staff those stations, the current managerial span of control will be exceeded. Therefore, a supervisory position to manage shift personnel and provide an incident command to all daily responses will be necessary. This position will require a mobile presence throughout the City based upon the job requirements.

FY 2026 – 2027

Rescue Truck

\$1,300,000

In FY 2026-2027, the rescue and service truck will have reached the 20 years of age mark. This

truck responds to incidents citywide and in mutual aid districts providing heavy rescue services. The truck is a specialty vehicle with many dedicated technical capabilities. Based on the type of responses, the long travel distances, and the amount of interstate commerce that this vehicle protects, it must remain as a constant frontline piece of fire apparatus. This vehicle has experienced significant mechanical failures removing it from service for an extended time. This vehicle is a stand-alone vehicle with no support from any other vehicle in the fleet.



PUBLIC FACILITIES ELEMENT

Projects Funded: Construction and significant renovations of general government and public safety facilities and infrastructure, including upgrades to existing City facilities, new public safety facilities, and additional public works facilities.



In FY 2020-2021, the Planning and Inspection Departments' building, sidewalk, and parking lot expanded. The facility grew by 750 square feet, and the repaired parking lot has four new spaces, including an Americans with Disabilities Act (ADA) compliant space. In addition, the new sidewalk is compliant with the North Carolina Building Codes.

The table below shows each of the projects submitted for consideration in this year's CIP process and the project's estimated cost in each fiscal year of the Plan. Section 6 of this document contains detailed information regarding each project's proposed funding source.

Public Facilities Element	Total	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27
New Police Station.....	\$ 16,500,000	-	1,750,000	14,750,000	-	-
Fire Station 4.....	\$ 5,110,000	110,000	5,000,000	-	-	-
Training Classroom.....	\$ -	-	-	-	-	-
Upgrade door systems at Fire stations.....	\$ 30,000	30,000	-	-	-	-
Old Rec Building Improvements.....	\$ 72,000	72,000	-	-	-	-
Public Works Office Renovation.....	\$ 35,000	-	35,000	-	-	-
Fire Station 1 Bay Door Replacement.....	\$ 47,500	-	47,500	-	-	-
Police Station HVAC Replacement.....	\$ 40,000	-	40,000	-	-	-
Two-Bay Addition to Public Works Storage Building.....	\$ 150,000	-	150,000	-	-	-
MACC Roof Restoration and New Lights.....	\$ 328,000	-	168,000	160,000	-	-
Lake Michael Building Renovation/Removal*.....	\$ -	-	-	-	-	-
Police Station Roof Replacement.....	\$ 300,000	-	-	300,000	-	-
Fire Station 5.....	\$ 5,110,000	-	-	110,000	5,000,000	-
Public Works New Equipment Shed.....	\$ 200,000	-	-	200,000	-	-
Public Works Salt Shed with Brining Station.....	\$ 150,000	-	-	-	150,000	-
Element Total	\$ 28,072,500	\$ 212,000	\$ 7,190,500	\$15,520,000	\$ 5,150,000	\$ -

* Cost to be determined for the year highlighted.



FY 2022 – 2023

Fire Station 4 **\$110,000**

The site for the new station is located on Buckhorn Road and will be donated. This area of the City has experienced an increase in response times for both fire and medical incidents. Additionally, this area has seen tremendous commercial and residential growth, with future development already projected to occur. The new station will improve response times, proper fire load management, adequate water distribution, and comply with the International Organization for Standardization's (ISO) 1.5-mile engine company districts. In addition, the projected population density warrants a fire station to provide adequate fire protection and medical services and provide coverage for voluntary annexations of the rated district. The cost estimate includes a preliminary engineering design.

Upgrade Door Systems at Fire Stations **\$30,000**

The City has replaced the City Hall and Planning and Inspections door control system, so this project will allow the City to be uniform across the board and eliminate the need for multiple platforms to control the doors at City locations.

Old Rec Building Improvements **\$72,000**

The floor in the Train Room is sagging and needs renovation, and the roof needs extensive work.

FY 2023 – 2024

New Police Station **\$16,500,000** over 2 years.

The City is looking for land to build a new police station to accommodate its growing police force for decades to come. The new station will increase staff efficiency, provide a wide range of new opportunities for both the public and the police department, and assist in attracting and retaining quality staff. The station will also serve the City during natural disasters and public emergencies. The cost estimate includes the purchase of land and preliminary engineering design.



Fire Station 4

\$5,000,000

The site for the new station is located on Buckhorn Road and will be donated. This area of the City has experienced an increase in response times for both fire and medical incidents. Additionally, this area has seen tremendous commercial and residential growth, with future development already projected to occur. The new station will improve response times, proper fire load management, adequate water distribution, and comply with the International Organization for Standardization's (ISO) 1.5-mile engine company districts. In addition, the projected population density warrants a fire station to provide adequate fire protection and medical services and provide coverage for voluntary annexations of the rated district. The cost estimate includes a preliminary engineering design. Construction is expected to begin in FY 2023-2024.

Public Works Office Renovation

\$35,000

This renovation will include the creation/construction of entryway for the general public within the Public Works & Public Utilities Building and the construction of an office within the Fleet Maintenance area.

Fire Station 1 Bay Door Replacement

\$47,500

This project includes the replacement of the two station vehicle doors at Station # 1.

Police Station HVAC Replacement

\$40,000

This is a recommended maintenance item from the 2021 CPL Facilities study.

Two-Bay Addition to Public Works Storage Building

\$150,000

This is a referenced space item from the 2021 CPL Facilities study.

MACC Roof Restoration

\$168,000

This is a recommended item from the 2021 CPL Facilities study.

Lake Michael Building Renovation/Removal

TBD

Renovation is a recommended item from the 2021 CPL Facilities study. An additional physical/financial analysis of renovation versus removal/new construction is being conducted.



FY 2024 – 2025

Old Police Station Roof Replacement \$300,000

This is a recommended item from the 2021 CPL Facilities study.

Fire Station 5 \$110,000

This station would be located on the western side of the City. A site location is being analyzed, but has not been determined yet. Cost estimates and construction processes from Station 4 have been utilized but will need to be updated with site specific estimates.

Public Works New Equipment Shed \$200,000

This is a referenced space item from the 2021 CPL Facilities study.

MACC Lights \$160,000

This is a recommended item from the 2021 CPL Facilities study.

FY 2025 – 2026

Fire Station 5 5,000,000

This station would be located on the western side of the City. A site location is being analyzed, but has not been determined yet. Cost estimates and construction processes from Station 4 have been utilized but will need to be updated with site specific estimates.

Public Works Salt Shed with Brining Station \$150,000

This project is the construction of a specific purpose facility for salt shed and brining station operations.



PUBLIC WORKS AND ENVIRONMENTAL SERVICES ELEMENT

Projects Funded: Projects designed to manage and mitigate the effects of stormwater runoff, manage the collection and disposal of solid waste, and maintain streets. These projects include structural improvements, construction, and significant infrastructure expansion. They also include the equipment needed to manage solid waste collection and maintain City streets.



The table below shows each of the projects submitted for consideration in this year's CIP process and the project's estimated cost in each fiscal year of the Plan. Section 6 of this document contains detailed information regarding each project's proposed funding source.

Public Works & Environmental Services Element	Total	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27
Leaf Truck.....	\$ 975,000	320,000	325,000	-	-	330,000
Garbage Truck.....	\$ 535,000	210,000	-	325,000	-	-
Pick-up Trucks.....	\$ 372,000	120,000	120,000	44,000	44,000	44,000
Pull-behind Leaf Vacuum and Box.....	\$ 110,000	-	110,000	-	-	-
Vehicles.....	\$ 56,000	56,000	-	-	-	-
FEMA Area at Public Works Facility.....	\$ 60,000	60,000	-	-	-	-
Brine Mount System and Body.....	\$ 50,000	50,000	-	-	-	-
East Graham St. Stormwater Project.....	\$ 25,000	25,000	-	-	-	-
Fleet Services - Service Truck.....	\$ 200,000	-	200,000	-	-	-
Bucket Truck.....	\$ 175,000	-	175,000	-	-	-
Ventrac Tractor w/edger and mowing deck.....	\$ 45,000	-	45,000	-	-	-
Dump Truck.....	\$ 325,000	-	325,000	-	-	-
Salt and Sand Spreader.....	\$ 75,000	-	75,000	-	-	-
Tractor.....	\$ 60,000	-	-	60,000	-	-
New fuel station and pumps.....	\$ 30,000	-	-	-	30,000	-
Swap Loader.....	\$ 350,000	-	-	-	350,000	-
Element Total	3,443,000	841,000	1,375,000	429,000	424,000	374,000



FY 2022 - 2023

Leaf Truck \$320,000

This leaf truck will replace the City's 1999 Mack Leaf Truck with a 2022 Xtreme Vac DCL700CB (or another comparable model) with a chassis mount automated one-person leaf and debris vacuum system, 25 cubic yard capacity self-dumping hopper.

Garbage Truck \$210,000

This garbage truck will replace the City's 2002 rear loader garbage truck with a 2022 25 yard New Way Cobra Magnum on a Freightliner M2 106 chassis (or another comparable model).

Pickup Trucks \$120,000

Three pickup trucks need replacing. The model years being replaced range from 1997 to 2002. The new trucks will be three 2022 Chevrolet Silverado's 2500HD, 4WD Double Cab 162" work trucks with a snowplow added.

Vehicles \$56,000

This cost represents two-vehicle replacements. The two replacements are for the Inspections Department to purchase Chevy Traverse AWD vehicles for staff.

FEMA Area at the Public Works Facility \$60,000

This includes site surveying, environmental determination & flagging, soil evaluation, and permitting to allow a temporary FEMA debris facility.

Brine Mount System and Body \$50,000

This will be the purchase of a new system and body for the existing swap loader.

East Graham St. Stormwater Project \$25,000

This project addresses the drainage pipe condition on E. Graham St. between N. Fourth St. and N. Fifth St. This cost is for the City's portion of design and construction; there is also a private property portion of the project that has been piped.



FY 2023 – 2024

Leaf Truck \$325,000

This leaf truck will replace the City's 2002 Mack Leaf Truck with a 2023 Xtreme Vac by ODB (or another comparable model) with a chassis mount automated one-person leaf and debris vacuum system, 25 cubic yard capacity self-dumping hopper.

Pull-behind Vacuum and Leaf Box \$110,000

The goal is to purchase a new trailer mount leaf and debris loader and collector box before the 2022 leaf collection season. This will supplement our leaf collection trucks/process & efficiency by utilizing non CDL drivers in residential streets/neighborhoods.

Pickup Trucks \$120,000

Three pickup trucks need replacing. The model years being replaced range from 2000 to 2007. The new trucks will be three 2023 Chevrolet Silverado's 2500HD, 4WD Double Cab 162" work trucks with a snowplow added.

Fleet Services – Service Truck \$200,000

Fleet services does not currently have a service truck and thereby utilizes other divisions trucks when necessary or a 1998 Dodge Van.

Bucket Truck \$175,000

Replacement of ST 60 Bucket Truck.

Ventrac Tractor with Edger and Mowing Deck \$45,000

This is a new equipment purchase to assist with mowing operations and sidewalk edging.

Dump Truck \$325,000

This is to replace SAN 42 Dump Truck with a plow. This truck will allow for the use of a sand & salter spreader.



Salt and Sand Spreader

\$75,000

This will be the purchase of a new salt and sand spreader for the existing swap loader.

FY 2024 – 2025

Garbage Truck

\$325,000

This garbage truck will replace the City's 2007 garbage truck with a side-arm collection model or another comparable model).

Pickup Trucks

\$44,000

A 1998 van will be replaced with a pick-up truck.

Tractor

\$60,000

Purchase of an additional tractor to the Public Works fleet as City continues to grow.

FY 2025 – 2026

Pickup Truck

\$44,000

A 2007 pick-up truck will be replaced.

New fuel station and pumps

\$30,000

Upgrade to the existing fuel station and pumps.

Swap Loader

\$350,000

This is a purchase of an additional swap loader with a dump body, plow, and salt/sand spreader.

FY 2026 – 2027

Leaf Truck

\$330,000

This will replace SAN 35 Leaf Truck.

Pickup Truck

\$44,000

A pick-up truck will be replaced.

GENERAL FUND SUMMARY

The table below shows the total of the capital needs in each of the CIP elements supported by the General Fund and the revenue sources proposed to support these needs. The grant and fee revenues are explained in the capital improvement funding section. Local revenue is indicative of the need for current year revenue supported funding for some projects/purchases in each year. Section 6 of this document contains detailed information regarding the proposed funding source for each individual project.

The level of capital need reflected in this document necessitates the issuance of additional debt to meet these needs. In the table below, the new debt service is shown as a total amount proposed in each fiscal year. Installment purchase is the preferred method to fund projects. If there is a significant difference between installment purchase and bond interest rates, the City will consider issuing bonds. For the purpose of the estimates shown, we have used an interest rate of 2 percent for FY 2022-2023, with the exception of the financing for the fire engine for which 1 percent was used, and added a half percent for each year afterward.

For items such as minor renovations and sidewalks, we generally use "PAYGO" financing to avoid interest costs and use accumulated fund balance for these one-time purchases. For all other issues in the General Fund, financing terms are routinely tied to the life cycle of the underlying asset as well as current interest rates.

General Fund Element Total	Total	2023	2024	2025	2026	2027
Transportation.....	\$ 3,270,000	\$ 1,109,000	\$ 440,000	\$ 626,000	\$ 400,000	\$ 695,000
Parks, Recreation and Cultural Resources..	\$ 6,481,000	231,000	6,100,000	-	150,000	-
Public Safety.....	\$ 7,631,921	990,006	941,362	2,176,503	2,036,798	1,487,252
Public Facilities.....	\$ 28,072,500	212,000	7,190,500	15,520,000	5,150,000	-
Public Works & Environmental Services....	\$ 3,443,000	841,000	1,375,000	429,000	424,000	374,000
Total.....	\$ 48,898,421	\$ 3,383,006	\$ 16,046,862	\$ 18,751,503	\$ 8,160,798	\$ 2,556,252
Funding Source	Total	2023	2024	2025	2026	2027
Local Revenue.....	\$ 5,160,500	\$ 917,000	\$ 1,340,500	\$ 1,390,000	\$ 774,000	\$ 739,000
Grants.....	-	-	-	-	-	-
Installment Financing Principal.....	43,737,921	2,466,006	14,706,362	17,361,503	7,386,798	1,817,252
Subtotal.....	\$ 48,898,421	\$ 3,383,006	\$ 16,046,862	\$ 18,751,503	\$ 8,160,798	\$ 2,556,252
Installment Financing Interest.....	\$ 12,346,257	\$ 194,554	\$ 3,261,510	\$ 6,015,445	\$ 2,508,273	\$ 366,474
Total Cost.....	\$ 61,244,678	\$ 3,577,560	\$ 19,308,372	\$ 24,766,948	\$ 10,669,071	\$ 2,922,726

After acquiring or constructing capital assets, most will entail ongoing expenses for routine operation, repair, and maintenance. These operations, repair, and maintenance costs are accounted for annually in each year's operating budget.

Transportation Element: New road and parking lot construction will necessitate future maintenance work, including pothole repair, crack sealing, road marking repair, sweeping, and resurfacing.

Sidewalk construction will involve regular pavement repair, repainting crosswalk markings, and performing maintenance work on crosswalk signals.

Parks, Recreation, & Cultural Arts Element: New greenway connections will necessitate future maintenance work, including brush clearing, sign and bench replacement, and trail reconstruction. Once constructed and operational, the Community Park Fiddler Stage and shade cover for the fitness court will necessitate ongoing maintenance costs. New park construction will require regular annual costs such as landscaping, irrigation system maintenance, restroom, public facility cleaning, and wages for park maintenance and programming staff.

Public Safety Element: The replacement police vehicles, replacement fire engines, replacement fire prevention, and life safety education vehicles will incur regular costs such as repair and maintenance. Once acquired, the training simulator will necessitate annual repair and maintenance costs.

Public Facilities Element: New police and fire stations will incur future costs, including staff wages, building cleaning and maintenance, and utility services. A new training classroom will incur future costs, including building cleaning and maintenance and utility services. In addition, the Old Rec building improvements will need repairs and maintenance in future years.

Public Works & Environmental Element: New and replacement vehicles and equipment such as leaf trucks, garbage trucks, and pickup trucks will incur regular maintenance and repair costs throughout their useful lives.

SECTION 3: CIP FINANCIAL IMPACT ANALYSIS ON THE GENERAL FUND

A vital element of the CIP is the financial impact analysis that discusses the effects of capital spending on the City's operation costs, debt capacity, and other important debt ratios. It is crucial to understand how capital spending affects these indicators because the Local Government Commission (LGC) and bond rating agencies use them to evaluate the City's financial condition and issue ratings. Mebane currently has a bond rating of AA+ with Standard & Poor's Corporation. This rating represents a robust financial standing and is the third highest-ranking attainable.

PROJECTIONS AND ESTIMATES

Proper financial planning requires projections and estimates for expenditures, revenues, and other economic indicators. Expenditure and revenue estimates require forecasts for changes in population, assessed property value, and other factors such as changes in the economy. The CIP projections represent a four percent growth factor for operations expenditures throughout the five-year scope. This estimate is in line with current trends. The City has benefited from sustained growth in property values with a four-year rolling average of 4.94 percent, not including revaluation years. Alamance County will perform a revaluation in 2023, and Orange County will do so in 2025, which will affect the assessed value and the revenue-neutral tax rate for Mebane. The CIP includes an adjustment in 23-24 for a potential revenue-neutral rate in response to the revaluation. Orange County is a smaller portion of the City's tax base, and therefore a revaluation is not factored into this model. Apart from gains in property tax revenues and sales tax revenues, estimates indicate growth in other revenues collectively is primarily flat or nominal. The CIP includes a revenue growth rate of approximately nine percent for 22-23, ten percent for 23-24, and five percent for the final three years of the Plan. For projects subject to financing in 22-23, an interest rate of 2 percent is accurate based on other recent financings by the City. A half percent has been added to the interest rate per year for future years beginning in 23-24. That rate may vary depending on the size of the project and the length of the term. Financing recommendations in this CIP include installment financing in the General Fund and revenue bonds in enterprise funds.

DEBT RATIOS

The significant costs associated with capital projects may require financing, which results in debt obligation for the City. The LGC and lending institutions assess the City's ability to incur and repay debt through various debt capacity ratios and indicators. In the General Fund, the City evaluates debt as a percentage of the total assessed value of taxable property, the aggregate ten-year principal payout ratio, and the ratio of debt service expenditures as a percent of total fund expenditures.

Debt per assessed valuation is an important indicator because it considers the City's largest

revenue source and greatest means for repaying debt. This ratio is a measure of debt capacity as well as debt burden and is more practical than the legal debt margin. This ratio divides the City's debt by its total assessed value, where debt is defined as all tax-supported debt. Mebane's expected debt-to-assessed valuation ratio for 22-23 is 0.33 percent. Mebane is well within the legal limit set forth by NCGS 159-55, limits debt to eight percent or less of a local government's total property valuation. Mebane's legal debt limit, based on the June 30, 2021, audited valuation, is \$190,098,152. The CIP includes a maximum debt obligation of \$43,835,289 in FY23-24.

The 10-year payout ratio measures the amount of principal being retired in the next ten years. As an indicator, it determines if debt is back-loaded, which can cause concern for long-term financial stability. The CIP includes the issuance of previously authorized and new installment purchase financing. The new debt brings the payout ratio to 99.33 percent in FY22-23, which is the highest ratio in the five-year forecast. A ratio no lower than 55 percent is desirable.

Debt service as a percentage of total expenditures measures annual debt service payments of non-self supporting projects as a portion of the City's General Fund expenditures. Debt service payments can become a large portion of a city's budget and should be monitored to ensure acceptable levels. Too much debt service may indicate excessive debt and fiscal strain. Bond rating agencies consider a net debt service percentage between 15 and 20 percent to be high. A ratio below five (5) percent indicates the capacity for significant new debt. For FY22-23, the General Fund debt service ratio is 6.8 percent and reaches a high of 12.91 percent in FY26-27. Without significant changes to the CIP, the debt service ratio will be above 10 percent in the final two years of the CIP. The goal is to keep this ratio below 10 percent providing the city with opportunities to finance more projects.

PAYGO financing and grants can help keep key debt ratios in an acceptable range by eliminating new debt obligations and annual debt service payments. The proposed CIP indicates differences from year to year in PAYGO financing over the five-year period. This is due to the significant costs associated with some larger projects such as a new police station and a new fire station. If debt ratios begin to approach unacceptable ranges, delaying projects or using PAYGO financing should be considered to keep the City in good financial standing and reduce fiscal strain.

Other factors bond rating agencies consider when assessing a city's financial condition may include the community's wealth, tax base, sources of revenues, and the overall economy.

Summary of CIP Impact on General Fund Debt Ratios and Fiscal Indicators

Debt Obligations	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27
General Obligation (GO) Bond Debt	\$ -	\$ -	\$ -	\$ -	\$ -
Installment Purchase Debt	\$ 8,779,896	\$ 43,835,289	\$ 42,271,659	\$ 40,904,759	\$ 38,980,355
Total Net Debt Obligations	\$ 8,779,896	\$ 43,835,289	\$ 42,271,659	\$ 40,904,759	\$ 38,980,355
Debt Service					
Installment Purchase Principal	\$ 1,751,336	\$ 2,645,589	\$ 3,237,216	\$ 3,684,571	\$ 3,920,302
Installment Purchase Interest	\$ 173,022	\$ 422,246	\$ 622,355	\$ 604,026	\$ 685,967
Total General Fund Debt Service	\$ 1,924,358	\$ 3,067,835	\$ 3,859,571	\$ 4,288,597	\$ 4,606,269

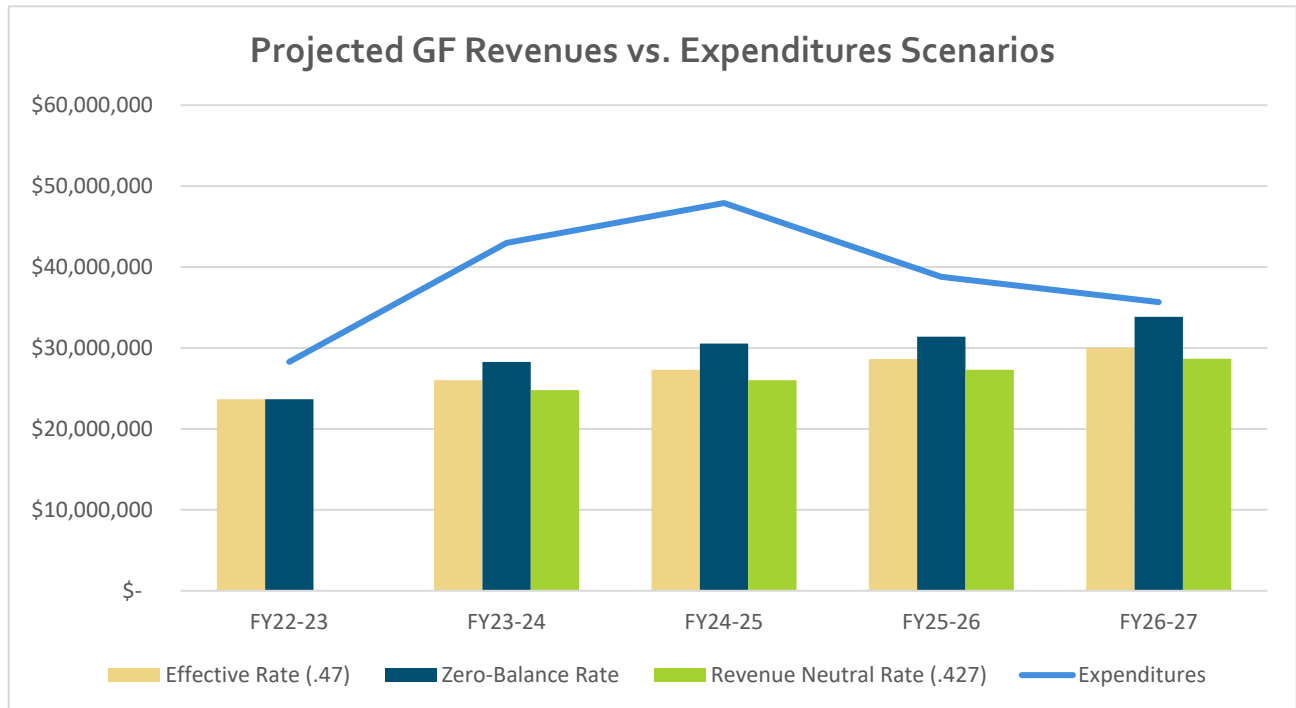
General Fund Debt Ratios & Fiscal Indicators	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27
Fund Balance Projection	\$ 17,014,615	\$ 14,857,537	\$ 14,857,537	\$ 14,857,537	\$ 14,857,537
Projected Unassigned Fund Balance	\$ 16,299,872	\$ 14,142,794	\$ 14,142,794	\$ 14,142,794	\$ 14,142,794
Revenue per Capita	\$ 1,330	\$ 1,332	\$ 1,283	\$ 1,284	\$ 1,289
% Property Tax Revenue to Total Revenue	55.55%	55.55%	55.08%	54.61%	54.14%
10-Year Principal Payout	99.33%	94.87%	94.27%	95.24%	94.74%
Debt Per Assessed Valuation	0.33%	1.52%	1.41%	1.31%	1.20%
Debt Service to Expenditures less transfers-in	6.80%	7.14%	8.06%	11.06%	12.91%
PAYGO Percent of capital expenditures	42.31%	38.86%	42.30%	36.29%	42.63%

TAX RATE ANALYSIS

One method of assessing the CIP impact on the operating budget is to illustrate the effects in terms of the tax rate. The table and graphs below depict the potential tax rate needed to generate enough revenue to account for General Fund (GF) CIP project costs beyond the City's typical capital and operating expenditures. This calculation is dependent on the City's assessed value and the revenue generated by a penny on the tax rate. The formula does not take into account substantial increases or decreases in revenues from other sources such as sales tax or service fees. In addition, it does not address changes in operational needs for the City unless addressed in the CIP. The FY22-23 Recommended Budget includes a tax rate of \$.470, which reflects no change in the current rate. Alamance County will undergo another revaluation in 2023, and the projections for FY23-24 use a revenue-neutral tax rate of \$.427. For this analysis, the City's capital expenditures do not include grant-funded projects except for the required local contributions.

If projections are accurate, CIP projects will create a funding gap each year beginning in FY22-23, with potential shortfalls ranging from \$2.1 million in FY22-23 to \$3.8 million in FY26-27. These funding gaps represent potential policy decisions for the City Council regarding the use of fund balance, setting the tax rate, delaying projects, and consideration of operational cuts. The funding gap is noticeable for all years due to large capital projects that will require financing, such as the construction of a Police Station and Fire Stations 4 and 5, the Holt Street Greenway development, and the Lake Michael Dam Spillway renovation. Additionally, the new Fire Stations have a substantial impact on the operating budget with the addition of two full engine companies upon completion of Fire Station 4 in FY24-25 and Fire Station 5 in FY26-27. The CIP includes \$3.3 million in transportation projects over the next five years. Public Works and Environmental Element projects total \$3.4 million over the next five years. How to finance these projects presents another policy decision for the City Council. The CIP includes installment loans beginning in FY22-23 to cover the following projects totaling \$43.7 million over five years: the Holt Street Greenway, the Lake Michael dam spillway, the new police station, two fire stations, six fire apparatus and 43 rolling stock trucks and vehicles. The Manager's Recommended budget includes appropriating \$2,157,078 of fund balance and issuing \$2,466,006 of debt to bridge the funding gap in FY 22-23

The five-year tax rate assessment table indicates the change in tax rate needed to account for the potential funding gaps. Estimated expenditures and tax rate scenarios are depicted in the chart below. This does not account for any significant increases in other revenues sources or cuts in the operating budget that may offset the gap. The effective rate bar reflects revenues with no change. The zero-balance rate line reflects revenues with the tax rate adjusted to offset the funding gap.



5-Year Tax Rate Assessment

Forecasted Expenditures (Including CIP Projects)	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27
Operating	\$22,612,260	\$23,516,750	\$24,951,283	\$25,989,721	\$28,157,227
Capital Outlay	\$2,848,971	\$3,646,862	\$4,351,503	\$3,510,798	\$2,906,252
Debt Service	\$1,924,358	\$3,067,835	\$3,859,571	\$4,288,597	\$4,606,269
Transfers Out to Capital Project Ordinances	900,000	12,750,000	14,750,000	5,000,000	\$0
Total Expenditures	\$28,285,589	\$42,981,447	\$47,912,357	\$38,789,116	\$35,669,748
Total Capital & Debt	\$5,673,329	\$19,464,697	\$22,961,074	\$12,799,395	\$7,512,521
Capital & Debt Expenditures %	20%	45%	48%	33%	21%
Forecasted Funding Sources					
Property Tax	\$13,144,770	\$14,459,247	\$15,037,617	\$15,639,122	\$16,264,686
Other Taxes, Fees, Charges	\$10,517,735	\$11,569,509	\$12,263,679	\$12,999,500	\$13,779,470
Transfers In	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$23,662,505	\$26,028,756	\$27,301,296	\$28,638,621	\$30,044,156
Debt Proceeds	2,466,006	14,706,362	\$17,361,503	\$7,386,798	\$1,817,252
Grant Proceeds	\$0	\$0	\$0	\$0	\$0
Total Funding Sources	\$26,128,511	\$40,735,118	\$44,662,799	\$36,025,419	\$31,861,408
Fund Balance Appropriation	\$2,157,078	\$0	\$0	\$0	\$0
Difference	\$0	(\$2,246,329)	(\$3,249,558)	(\$2,763,697)	(\$3,808,340)
Projected Fund Balance	\$17,014,615	\$14,857,537	\$14,857,537	\$14,857,537	\$14,857,537
Projected Unassigned Fund Balance	\$16,299,872	\$14,142,794	\$14,142,794	\$14,142,794	\$14,142,794
Fund Balance Policy					
Unassigned Fund Balance is a minimum of 50% of Expenditures	\$14,142,795	\$21,490,723	\$23,956,179	\$19,394,558	\$17,834,874
Fund Balance Available for Appropriation	\$2,157,078	(\$7,347,929)	(\$9,813,385)	(\$5,251,764)	(\$3,692,080)
Assessed Property Value	\$2,622,918,349	\$2,885,210,184	\$3,000,618,591	\$3,120,643,335	\$3,245,469,068
\$.01 Property Tax Increase =	\$261,243	\$287,367	\$298,862	\$310,816	\$323,249
Tax Rate	\$0.47	\$0.47	\$0.47	\$0.47	\$0.47
Change in Tax Rate Needed for Difference	\$0.00	\$0.08	\$0.11	\$0.09	\$0.12
Zero-Balance Tax Rate	\$0.47	\$0.55	\$0.58	\$0.56	\$0.59
Projected Fund Balance with Tax Rate Adjustment	\$17,014,615	\$14,857,537	\$14,857,537	\$14,857,537	\$14,857,537
Projected Fund Balance Available for Appropriation with Tax Rate Adjustment	\$16,299,872	\$14,142,794	\$14,142,794	\$14,142,794	\$14,142,794

SECTION 4: WATER AND SEWER UTILITY

Projects assigned to the Water and Sewer Utility element are funded through the Water and Sewer Enterprise Fund. This fund only pays for projects related to the water and sewer system and not for the General Fund.

The capital projects that qualify for this fund include main additions and replacements, water/wastewater treatment plant renovations/expansions, filter rehabilitation, pump station additions, and significant infrastructure. They also include the equipment necessary to maintain the system.

The icon below signifies the Water and Sewer Utility element and is located on the top right corner of the pages that are associated with these projects.





WATER AND SEWER UTILITY ELEMENT

Projects Funded: Construction and improvement of water and sewer infrastructure. These projects include main additions and replacements, water/wastewater treatment plant renovations/expansions, filter rehabilitation, pump station additions, and major renovations to infrastructure.



Our water and sewer utilities face increasing maintenance, improvements, and expansion demands to serve current and future needs.

The table shows each of the projects submitted for consideration in this year's CIP process and the project's estimated cost in each fiscal year of the Plan. Section 6 of this document contains detailed information regarding each project's proposed funding source.

Water and Sewer Utility Element	Total	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27
Inflow and Infiltration (I&I)	2,000,000	-	500,000	500,000	500,000	500,000
Oversize Reimbursement.....	600,000	200,000	100,000	100,000	100,000	100,000
City of Graham Water Treatment Plant Improvements.....	1,000,000	200,000	200,000	200,000	200,000	200,000
Elevated Storage Tank.....	4,025,000	185,000	3,840,000	-	-	-
Jones Road Outfall (Arbor Creek).....	1,000,000	-	-	112,500	887,500	-
Outfall Tractor Replacement.....	60,000	60,000	-	-	-	-
Aeration Basins Electrical Upgrade.....	50,000	50,000	-	-	-	-
City of Graham Waste Water Treatment Plant Improvements.....	260,000	52,000	52,000	52,000	52,000	52,000
Xylem Influent Monitoring.....	26,198	26,198	-	-	-	-
Water Resource Recovery Facility (WRRF) 1.5 MGD Expansion**.	47,500,000	-	47,500,000	-	-	-
WRRF Flood Wall.....	2,000,000	-	2,000,000	-	-	-
Water Line Replacements.....	320,000	-	195,000	-	125,000	-
Backhoe Replacement.....	150,000	-	150,000	-	-	-
Vehicle Replacement.....	199,000	-	65,000	32,000	62,000	40,000
Sewer Jetter Replacement.....	70,000	-	-	70,000	-	-
Utility Oversizing.....	200,000	-	50,000	50,000	50,000	50,000
Vac Truck Replacement.....	450,000	-	-	-	450,000	-
Water Rehabilitation.....	400,000	-	-	-	200,000	200,000
Rotary Drum Thickener Rebuild.....	100,000	-	-	100,000	-	-
Aqua Guard Influent Screen Rehab.....	100,000	-	-	-	-	100,000
Mini Excavator Replacement.....	100,000	-	-	-	-	100,000
Total.....	\$ 60,610,198	\$ 773,198	\$ 54,652,000	\$ 1,216,500	\$ 2,626,500	\$ 1,342,000

**A Capital Project Ordinance was created in FY21-22, and \$3.5M was funded for engineering design.



FY 2022 – 2023

Oversize Reimbursement \$200,000

This amount represents payments to increase the size of water and sewer mains on development projects to allow for future growth. The expected projects include Oakwood for \$125,000, Buckhorn for \$15,000, Cambridge for \$25,000, Tupelo for \$25,000, and Meadowstone for \$10,000.

City of Graham Water Treatment Plant Improvements \$200,000

Mebane has a 50% ownership interest in Graham's water treatment plant and has agreed to pay a corresponding share of the capital improvements to the plant.

Elevated Storage Tank \$185,000

A new 1 million gallon (MG) elevated storage tank is necessary because the existing elevated storage tank is too small to equalize projected water demands and sustain fire flows. Currently, the water system compensates for the lack of storage capacity by taking advantage of surplus pumping capacity at the water plant using ground storage at the clear wells. However, this strategy will only work until the projected max day demand exceeds the firm pumping capacity at the plant, which is expected to happen by 2030. This cost includes engineering design.

Outfall Tractor Replacement \$60,000

The existing outfall tractor is a 1993 model with approximately 2,300 operating hours. The high range is not working on the tractor, and the estimated repair cost is in excess of the current value of the tractor.

Aeration Basins Electrical Upgrade \$50,000

Electrical upgrade project to replace 1992-93 electrical system, while ensuring compliance with current electrical & industry standards.

City of Graham Wastewater Treatment Plant (WWTP) Improvements \$52,000

Mebane has a 21.43% ownership interest in Graham's wastewater treatment plant and has agreed to pay a corresponding share of the capital improvements to the plant.



Xylem Influent Monitoring

\$26,198

This equipment will allow the plant to continuously monitor wastewater entering the plant and alert staff to understable contaminants.

FY 2023 – 2024

WRRF 1.5 MGD Expansion

\$47,500,000

This project is the increase of the current WRRF via expansion and conversion to a 4MGD facility.

Inflow and Infiltration (I&I)

\$500,000

The City conducted I&I studies for multiple drainage areas within the city limits. Several areas were identified as needing rehabilitation. Completion of these projects will reduce the wet weather flows received at the Water Resource Recovery Facility (WRRF).

Elevated Storage Tank

\$3,840,000

A new 1 million gallon (MG) elevated storage tank is necessary because the existing elevated storage tank is too small to equalize projected water demands and sustain fire flows. Currently, the water system compensates for the lack of storage capacity by taking advantage of surplus pumping capacity at the water plant using ground storage at the clear wells. However, this strategy will only work until the projected max day demand exceeds the firm pumping capacity at the plant, which is expected to happen by 2030. This cost includes construction.

WRRF Flood Wall

\$2,000,000

This project includes the construction of a concrete wall along MoAdams Creek to protect WRRF plant equipment and personnel from potentially damaging flood events.

Oversize Reimbursement

\$100,000

This amount represents payments to increase the size of water and sewer mains on development projects to allow for future growth.



City of Graham Water Treatment Plant Improvements	\$200,000
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Mebane has a 50% ownership interest in Graham's water treatment plant and has agreed to pay a corresponding share of the capital improvements to the plant.

Water Line Replacements	\$195,000
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The replacement of galvanized water mains.

Backhoe Replacement	\$150,000
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Replacement of a 2002 Backhoe with 7,600 hours.

Vehicle Replacement	\$65,000
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Purchase a pickup truck to replace a 2007 Ram 3500 with 106,000 miles.

City of Graham Waste Water Treatment Plant (WWTP) Improvements	\$52,000
----------------------------------------------------------------	----------

Mebane has a 21.43% ownership interest in Graham's wastewater treatment plant and has agreed to pay a corresponding share of the capital improvements to the plant.

Utility Oversizing	\$50,000
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Utility oversizing will allow the system to allow for land development and future services.

FY 2024 – 2025

Inflow and Infiltration (I&I)	\$500,000
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The City conducted I&I studies for multiple drainage areas within the city limits. Several areas were identified as needing rehabilitation. Completion of these projects will reduce the wet weather flows received at the Water Resource Recovery Facility (WRRF).

Oversize Reimbursement	\$100,000
------------------------	-----------

This amount represents payments to increase the size of water and sewer mains on development projects to allow for future growth..



City of Graham Water Treatment Plant Improvements **\$200,000**

Mebane has a 50% ownership interest in Graham's water treatment plant and has agreed to pay a corresponding share of the capital improvements to the plant.

Jones Road Outfall (Arbor Creek) **\$112,500**

This project consists of the installation of approximately 3,000 linear feet (LF) of ten-inch gravity sewer from the existing Arbor Creek pump station to the existing sewer outfall for Cambridge Park at Jones Road. This project will allow for the elimination of the Arbor Creek pump station. This cost represents design.

Rotary Drum Thickener Rebuild **\$100,000**

Reconstruction of 1993 RDT (will serve a backup device in new WRRF expansion).

Sewer Jetty Replacement **\$70,000**

Replacement of 2001 jetter trailer with 1,200 hours.

City of Graham Waste Water Treatment Plant (WWTP) Improvements **\$52,000**

Mebane has a 21.43% ownership interest in Graham's wastewater treatment plant and has agreed to pay a corresponding share of the capital improvements to the plant.

Utility Oversizing **\$50,000**

Utility oversizing will allow the system to allow for land development and future services.

Vehicle Replacement **\$32,000**

Purchase a pickup truck to replace a 2012 Ram 1500 with 121,000 miles.

FY 2025 – 2026

Jones Road Outfall (Arbor Creek) Construction **\$887,500**

This project consists of the installation of approximately 3,000 linear feet (LF) of ten-inch gravity sewer from the existing Arbor Creek pump station to the existing sewer outfall for Cambridge Park at Jones Road. This project will allow for the elimination of the Arbor Creek pump station.



Inflow and Infiltration (I&I) \$500,000

The City conducted I&I studies for multiple drainage areas within the city limits. Several areas were identified as needing rehabilitation. Completion of these projects will reduce the wet weather flows received at the Water Resource Recovery Facility (WRRF).

Vac Truck Replacement \$450,000

The 2004 Clean Air Sewer Vac will be replaced.

Oversize Reimbursement \$100,000

This amount represents payments to increase the size of water and sewer mains on development projects to allow for future growth.

City of Graham Water Treatment Plant Improvements \$200,000

Mebane has a 50% ownership interest in Graham's water treatment plant and has agreed to pay a corresponding share of the capital improvements to the plant.

Water Rehabilitation \$200,000

This project is water lining projects in the downtown area and under neath railroad tracks.

Water Line Replacements \$125,000

The replacement of galvanized water mains.

Vehicle Replacement \$62,000

Purchase vehicles to replace a 2008 Ram 1500 with 106,000 miles and a 2008 Ford Escape with 126,000 miles.

City of Graham Waste Water Treatment Plant (WWTP) Improvements \$52,000

Mebane has a 21.43% ownership interest in Graham's wastewater treatment plant and has agreed to pay a corresponding share of the capital improvements to the plant.

Utility Oversizing \$50,000

Utility oversizing will allow the system to allow for land development and future services.



FY 2026 – 2027

Inflow and Infiltration (I&I) \$500,000

The City conducted I&I studies for multiple drainage areas within the city limits. Several areas were identified as needing rehabilitation. Completion of these projects will reduce the wet weather flows received at the Water Resource Recovery Facility (WRRF).

Oversize Reimbursement \$100,000

This amount represents payments to increase the size of water and sewer mains on development projects to allow for future growth. The expected projects include Oakwood for \$125,000, Buckhorn for \$15,000, Cambridge for \$25,000, Tupelo for \$25,000, and Meadowstone for \$10,000.

City of Graham Water Treatment Plant Improvements \$200,000

Mebane has a 50% ownership interest in Graham's water treatment plant and has agreed to pay a corresponding share of the capital improvements to the plant.

Water Rehabilitation \$200,000

This project is water lining projects underneath railroad tracks and interstates.

Mini Excavator Replacement \$100,000

Replacement of 2015 mini-excavator with 1,800 hours.

Aqua Guard Influent Screen Rehab \$100,000

City of Graham Waste Water Treatment Plant (WWTP) Improvements \$52,000

Mebane has a 21.43% ownership interest in Graham's wastewater treatment plant and has agreed to pay a corresponding share of the capital improvements to the plant.

Utility Oversizing \$50,000

Utility oversizing will allow the system to allow for land development and future services.

Vehicle Replacement \$40,000

Purchase a vehicle to replace a 2011 Ram 2500 with 104,000 miles.

WATER AND SEWER FUND SUMMARY

The table below shows the total capital needs in the Water and Sewer Fund, which is supported by fees in exchange for services. Enterprise fees and grant revenues are explained in the capital improvement funding section. Enterprise funds are, by definition, self-supporting. Section 6 of this document contains detailed information regarding each project's proposed funding source.

The level of capital need reflected in this document necessitates the issuance of additional debt to meet these needs. In the table below, the new debt service is shown as a total amount proposed in each fiscal year. Revenue bonds are the preferred method to fund projects. For the purpose of the estimates shown, we have used an interest rate of 2.5 percent for FY 2023-2024 and added a half percent for each year afterward.

For items such as minor renovations and infrastructure, we generally use "PAYGO" financing to avoid interest costs and use accumulated fund balance or capital reserve funds for these one-time purchases. For all other issues in the Water and Sewer Fund, financing terms are routinely tied to the life cycle of the underlying asset as well as current interest rates.

Water and Sewer Fund Element Total	Total	2023	2024	2025	2026	2027
Water Element.....	\$ 10,174,000	\$ 645,000	\$ 4,950,000	\$ 944,500	\$ 2,494,500	\$ 1,140,000
Sewer Element.....	\$ 50,286,198	\$ 128,198	\$ 49,552,000	\$ 272,000	\$ 132,000	\$ 202,000
Total Water and Sewer Element.....	\$ 60,460,198	\$ 773,198	\$ 54,502,000	\$ 1,216,500	\$ 2,626,500	\$ 1,342,000
Revenues						
Water and Sewer Utility Fund Revenues.	7,805,176	773,198	3,184,478	1,216,500	1,289,000	1,342,000
Capital Reserve Funds.....	3,600,000	-	3,600,000	-	-	-
Grants.....	-	-	-	-	-	-
Installment Purchase.....	450,000	-	-	-	450,000	-
Revenue Bonds.....	48,755,022	-	47,867,522	-	887,500	-
Subtotal.....	60,610,198	773,198	54,652,000	1,216,500	2,626,500	1,342,000
Financing Interest.....	20,134,866	-	\$19,864,138	-	\$270,728.30	-
Total.....	\$ 80,745,064	\$ 773,198	\$ 74,516,138	\$ 1,216,500	\$ 2,897,228	\$ 1,342,000

After acquiring or constructing capital assets, most will entail ongoing expenses for routine operation, repair, and maintenance. These operations, repair, and maintenance costs are accounted for annually in each year's operating budget.

SECTION 4: CIP FINANCIAL IMPACT ANALYSIS ON THE WATER AND SEWER FUND

A vital element of the CIP is the financial impact analysis that discusses the effects of capital spending on the enterprise funds operation costs and debt coverage ratio. It is crucial to understand how capital spending affects these indicators because the City is required to comply with the debt covenants related to the 2021 revenue bond issue. Additionally, the Local Government Commission (LGC) and bond rating agencies use financial indicators to evaluate the Water and Sewer Fund's financial condition and issue ratings. Mebane currently has a bond rating of AA+ with Standard & Poor's Corporation. This rating represents a robust financial standing and is the third highest-ranking attainable.

PROJECTIONS AND ESTIMATES

Proper financial planning requires projections and estimates for expenditures, revenues, and other economic indicators. Expenditure and revenue estimates require forecasts for changes in the utility customer base and changes in the economy. The CIP projections represent a four percent growth factor for operations expenditures throughout the five-year scope. This estimate is in line with current trends. The City has benefited from sustained growth in the customer base. The growth assumptions used in the projections below are 400 new water and sewer accounts in FY22-23 and 500 for each subsequent year, with estimated usage at 4,000 gallons per month. Additionally, a 6% increase in rates is included for FY22-23, with a 1.5 percent increase each of the next three years with a 4 percent increase in the fifth year. For projects subject to financing, an interest rate of 2.5 percent was used for FY23-24 and 3.5 percent for FY25-26. These projected rates are based on recent financings. Actual rates may vary depending on the size of the project and the length of the term.

DEBT SERVICE COVERAGE RATIO

The Master Trust Agreement for the City's revenue bonds requires a 1.20 debt service coverage ratio for senior or parity debt and a 1.0 debt service coverage ratio for all debt. A debt service coverage ratio indicates the financial margin required to meet the current total annual debt service with current revenues available for debt service. As shown below, the 1.20 and 1.0 debt service coverage is met for each year in the Plan.

Debt Service Coverage Ratio Calculation	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27
Operating Revenues	\$10,451,591	\$11,569,568	\$12,066,515	\$12,576,400	\$13,343,435
Operating Expenses	7,644,787	\$7,950,578	\$8,268,602	\$8,599,346	\$8,943,319
Non-Operating Revenues	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Net Revenue Available for Debt Service	\$2,826,804	\$3,638,990	\$3,817,913	\$3,997,055	\$4,420,115
Senior Lien Debt Service Coverage Test					
Net Revenue Available for Senior-Lien Debt Coverage	\$2,826,804	\$3,638,990	\$3,817,913	\$3,997,055	\$4,420,115
Series 2021 Revenue Bond	\$1,183,839	\$1,184,225	\$1,183,356	\$1,182,238	\$1,183,849
Series 2023 Revenue Bonds - Expansion	-	-	-	\$1,003,988	\$2,007,976
Series 2023 Revenue Bonds - Flood Wall	-	\$14,147	\$128,294	\$128,294	\$128,294
Series 2023 Revenue Bonds - Elevated Water Tank	-	\$27,162	\$246,325	\$246,325	\$246,325
Series 2026 Revenue Bond - Jones Road Outfall	-	-	-	\$8,982	\$106,714
Total Annual Senior-Lien Debt Service	\$1,183,839	\$1,225,535	\$1,557,976	\$2,569,827	\$3,673,159
Calculated Senior-Lien Debt Service Coverage (Required 1.20)	2.39	2.97	2.45	1.56	1.20
Total All Debt Service Coverage Test					
Net Revenue Available for Debt Service	\$2,826,804	\$3,638,990	\$3,817,913	\$3,997,055	\$4,420,115
Total Senior Lien Debt Service (including proposed)	\$1,183,839	\$1,225,535	\$1,557,976	\$2,569,827	\$3,673,159
Other Outstanding Debt	\$318,979	\$318,980	\$318,980	\$346,034	\$354,703
Total Annual Debt Service	\$1,502,818	\$1,544,515	\$1,876,955	\$2,915,862	\$4,027,861
Calculated All Debt Service Coverage (Required 1.0)	1.88	2.36	2.03	1.37	1.10
Other Expenses Not Included in the Calculation					
Cash and Grant Funded Capital	\$773,198	\$6,784,478	\$1,216,500	\$1,289,000	\$1,342,000

SECTION 6: PROJECT FUNDING DETAIL

GENERAL FUND

Transportation						
Project Cost	Total	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27
Holt Street Greenway	900,000	900,000				
- Installment Loan	900,000	900,000				
Sidewalk Projects	1,370,000	109,000	210,000	206,000	400,000	445,000
-General Fund	1,370,000	109,000	210,000	206,000	400,000	445,000
Downtown Stamped Asphalt Crosswalk Refurbishing	70,000	70,000				
-General Fund	70,000	70,000				
Dead-end Street Reconstruction	30,000	30,000	TBD			
-General Fund	30,000	30,000	TBD			
Signal Light and Control Box Replacement	50,000		50,000			
-General Fund	50,000		50,000			
Community Park Gravel Lot	130,000		130,000			
-General Fund	130,000		130,000			
Third-Fifth Street Connector Greenway	290,000			40,000		250,000
-General Fund	290,000			40,000		250,000
Repave Old Rec Parking Lot	50,000		50,000			
-General Fund	50,000		50,000			
Repave MACC Parking Lot	380,000			380,000		
-General Fund	380,000			380,000		

Parks, Recreation, and Cultural Resources Element						
Project Cost	Total	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27
Lake Michael Dam Spillway	6,000,000		6,000,000			
- Installment Loan	6,000,000		6,000,000			
Lake Michael Lebanon Rd. Connector	121,000	121,000				
-General Fund	121,000	121,000				
Community Park Fiddler Stage	75,000	75,000				
-General Fund	75,000	75,000				
Shade Cover for Fitness Court	55,000	-	55,000			
-General Fund	55,000	-	55,000			
Lake Michael Remaining Trail	45,000	-	45,000	TBD		
-General Fund	45,000	-	45,000	TBD		
Maintenance Truck	35,000	35,000				
-General Fund	35,000	35,000				
Pickle Ball Courts	-		TBD			
TBD	-		TBD			
Youth Walker Field Repurpose	-		TBD		TBD	
TBD	-		TBD		TBD	
Shade for Farmer's Market	-			TBD		
TBD	-			TBD		
Community Park Expansion	-			TBD		TBD
- Installment Loan	-			TBD		TBD
Lake Michael Pier Replacements	150,000				150,000	
-General Fund	150,000				150,000	

Public Safety Element						
Project Cost	Total	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27
Police Vehicles	976,921	260,006	171,362	176,503	181,798	187,252
-Installment loan	976,921	260,006	171,362	176,503	181,798	187,252
Fire Engines	1,950,000	650,000	650,000	650,000		
-General Fund	130,000	130,000				
- Installment Loan	1,820,000	520,000	650,000	650,000		
Fire Prevention Vehicle	125,000	80,000	45,000			
-General Fund	45,000		45,000			
-Installment loan	45,000	45,000				
Life Safety Education Vehicle	35,000	35,000				
- Installment Loan	35,000	35,000				
Training Simulator	75,000		75,000			
-General Fund	75,000		75,000			
Quint Truck	1,300,000			1,300,000		
- Installment Loan	1,300,000			1,300,000		
Replace Fire Chiefs Vehicle	50,000			50,000		
-Installment loan	50,000			50,000		
Platform Truck	1,800,000				1,800,000	
- Installment Loan	1,800,000				1,800,000	
Command Vehicle	55,000				55,000	
-Installment loan	55,000				55,000	
Rescue Truck	1,300,000					1,300,000
- Installment Loan	1,300,000					1,300,000

Public Facilities Element						
Project Cost	Total	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27
New Police Station	16,500,000	-	1,750,000	14,750,000		
- Installment Loan	16,500,000	-	1,750,000	14,750,000		
Fire Station 4	5,110,000	110,000	5,000,000			
-General Fund		110,000				
- Installment Loan	5,000,000		5,000,000			
Upgrade door systems at Fire stations	30,000	30,000				
-General Fund	30,000	30,000				
Old Rec Building Improvements	72,000	72,000				
-General Fund	72,000	72,000				
Public Works Office Renovation	35,000		35,000			
-General Fund	35,000		35,000			
Fire Station 1 Bay Door Replacement	47,500		47,500			
-General Fund	47,500		47,500			
Police Station HVAC Replacement	40,000		40,000			
-General Fund	40,000		40,000			
Two-Bay Addition to Public Works Storage Building	150,000		150,000			
-General Fund	150,000		150,000			
MACC Roof Restoration and New Lights	328,000		168,000	160,000		
-General Fund	328,000		168,000	160,000		
Lake Michael Building Renovation/Removal	-		TBD			
-TBD	-		TBD			
Police Station Roof Replacement	300,000			300,000		
-General Fund	300,000			300,000		
Fire Station 5	5,110,000			110,000	5,000,000	
- Installment Loan	5,110,000			110,000	5,000,000	
Public Works New Equipment Shed	200,000			200,000		
-General Fund	200,000			200,000		
Public Works Salt Shed with Brining Station	150,000				150,000	
-General Fund	150,000				150,000	

Public Works & Environmental Services Element						
Project Cost	Total	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27
Leaf Truck	975,000	320,000	325,000			330,000
-Installment Loan	975,000	320,000	325,000			330,000
Garbage Truck	535,000	210,000		325,000		
- Installment Loan	535,000	210,000		325,000		
Pick-up Trucks	372,000	120,000	120,000	44,000	44,000	44,000
-Installment Loan	120,000	120,000				
-General Fund	252,000		120,000	44,000	44,000	44,000
Pull-behind Leaf Vacuum and Box	110,000		110,000			
- Installment Loan	110,000		110,000			
Vehicles	56,000	56,000				
-Installment Loan	56,000	56,000				
FEMA Area at Public Works Facility	60,000	60,000				
-General Fund	60,000	60,000				
Brine Mount System and Body	50,000	50,000				
-General Fund	50,000	50,000				
East Graham St. Stormwater Project	25,000	25,000				
-General Fund	25,000	25,000				
Fleet Services - Service Truck	200,000		200,000			
-Installment Loan	200,000		200,000			
Bucket Truck	175,000		175,000			
- Installment Loan	175,000		175,000			
Ventrac Tractor w/edger and mowing deck	45,000		45,000			
-General Fund	45,000		45,000			
Dump Truck	325,000		325,000			
- Installment Loan	325,000		325,000			
Salt and Sand Spreader	75,000		75,000			
-General Fund	75,000		75,000			
Tractor	60,000			60,000		
-General Fund	60,000			60,000		
New fuel station and pumps	30,000				30,000	
-General Fund	30,000				30,000	
Swap Loader	350,000				350,000	
- Installment Loan	350,000				350,000	

WATER AND SEWER FUND

Water and Sewer Utility Element						
Project Cost	Total	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27
Inflow and Infiltration (I&I)	2,000,000	-	500,000	500,000	500,000	500,000
-Water and Sewer Fund	2,000,000	-	500,000	500,000	500,000	500,000
Oversize Reimbursement	600,000	200,000	100,000	100,000	100,000	100,000
-Utility Fund	600,000	200,000	100,000	100,000	100,000	100,000
City of Graham Water Treatment Plant Improvements	1,000,000	200,000	200,000	200,000	200,000	200,000
-Water and Sewer Fund	1,000,000	200,000	200,000	200,000	200,000	200,000
Elevated Storage Tank	4,025,000	185,000	3,840,000			
-Water and Sewer Fund	185,000	185,000				
- Revenue Bonds	3,840,000		3,840,000			
Jones Road Outfall (Arbor Creek)	1,000,000	-		112,500	887,500	
-Water and Sewer Fund	112,500	-		112,500		
- Revenue Bonds	887,500				887,500	
Outfall Tractor Replacement	60,000	60,000				
-Water and Sewer Fund	60,000	60,000				
Aeration Basins Electrical Upgrade	50,000	50,000				
-Water and Sewer Fund	50,000	50,000				
City of Graham Waste Water Treatment Plant Improvements	260,000	52,000	52,000	52,000	52,000	52,000
-Water and Sewer Fund	260,000	52,000	52,000	52,000	52,000	52,000
Xylem Influent Monitoring	26,198	26,198				
-Water and Sewer Fund	26,198	26,198				
Water Resource Recovery Facility (WRRF) 1.5 MGD Expansion	42,027,522		42,027,522			
-Water and Sewer Fund	1,872,478		1,872,478			
- Capital Reserve Funds	3,600,000		3,600,000			
-Revenue Bonds	42,027,522		42,027,522			
WRRF Flood Wall	2,000,000		2,000,000			
-Revenue Bonds	2,000,000		2,000,000			
Water Line Replacements	320,000		195,000		125,000	
-Water and Sewer Fund	320,000		195,000		125,000	
Backhoe Replacement	150,000		150,000			
-Water and Sewer Fund	150,000		150,000			
Vehicle Replacement	199,000		65,000	32,000	62,000	40,000
-Water and Sewer Fund	199,000		65,000	32,000	62,000	40,000
Utility Oversizing	200,000		50,000	50,000	50,000	50,000
-Water and Sewer Fund	200,000		50,000	50,000	50,000	50,000
Sewer Jetter Replacement	70,000			70,000		
-Water and Sewer Fund	70,000			70,000		
Vac Truck Replacement	450,000				450,000	
-Water and Sewer Fund	450,000				450,000	
Water Rehabilitation	400,000				200,000	200,000
-Water and Sewer Fund	400,000				200,000	200,000
Rotary Drum Thickener Rebuild	100,000			100,000		
-Water and Sewer Fund	100,000			100,000		
Aqua Guard Influent Screen Rehab	100,000					100,000
-Water and Sewer Fund	100,000					100,000
Mini Excavator Replacement	100,000					100,000
-Water and Sewer Fund	100,000					100,000

Appendix A: General Fund Departments



	FY 22-23 Manager's Recommended Budget					
	Line Item Budget Detail					
	Description	FY 20-21 Actuals	FY 21-22 Revised Budget	FY 22-23 Recommended Budget	% Change from FY 22-23 Revised Budget	Variance Explanations
1	General Fund					
2	Council					
3	Salaries & Wages	\$ -	\$ -	\$ -	N/A	
4	Part-Time Salaries	49,958	55,612	55,612	0.0%	
5	FICA	4,170	4,255	4,250	(0.1%)	
6	Group Insurance Contribution	282	1,575	300	(81.0%)	
7	Subtotal Salaries	54,410	61,442	60,162	(0)	
8	Telephone & Postage	-	2,737	2,736	(0.0%)	
9	Schools & Conferences	447	4,500	4,500	0.0%	
10	Departmental Supplies	217	1,350	1,350	0.0%	
11	Dues & Subscriptions	17,899	18,098	19,489	7.7%	
12	Subtotal Operating	18,563	26,685	28,075	5.2%	
13	Total Council	\$ 72,973	\$ 88,127	\$ 88,237	0.1%	
14						
15	Administration					
16	Salaries & Wages	767,159	802,492	854,598	6.5%	
17	Part-time Salaries	1,430	4,335	7,200	66.1%	
18	Longevity Contribution	25,008	17,386	21,103	21.4%	
19	Car Allowance	989	3,672	3,692	0.5%	
20	Cell Phone Stipend	1,170	1,620	1,620	0.0%	
21	FICA	50,055	65,176	67,542	3.6%	
22	Group Insurance Contribution	44,103	77,391	66,744	(13.8%)	
23	Retirement Contribution	148,341	181,053	197,909	9.3%	
24	401K Retirement Contribution	34,667	43,112	43,785	1.6%	
25	Utility Contra	(272,024)	(305,344)	(314,941)	3.1%	
26	Subtotal Salaries	800,898	890,894	949,252	6.6%	
27	Professional Services	122,603	137,772	180,688	31.2%	
28	Telephone & Postage	1,264	5,656	5,820	2.9%	
29	Schools & Conferences	5,580	12,107	24,371	101.3%	
30	Vehicle Maintenance & Repairs	144	350	-	(100.0%)	Department no longer has a dedicated vehicle.
31	Advertising	4,060	2,500	7,500	200.0%	
32	Fuel	138	350	350	0.0%	
33	Departmental Supplies	11,831	23,100	16,650	(27.9%)	
34	Technology Services & Supplies	5,209	11,337	19,973	76.2%	
35	Technology Licenses		1,020	350	(65.7%)	Reallocation from Miscellaneous.
36	Boards & Commissions	-	-	25,000		
37	Small Equipment	618	2,901	-	(100.0%)	Moved to IT
38	Misellaneous	5,352	23,490	3,132	(86.7%)	Moved items to appropriate accounts.
39	Dues & Subscriptions	4,017	5,687	5,500	(3.3%)	
40	Subtotal Operating	160,816	226,270	289,334	27.9%	
41	Capital Outlay - Other Improvements	-	16,000	-	(100.0%)	
42	Subtotal Capital	-	16,000	-	-100.0%	
43	Total Administration	\$ 961,714	\$ 1,133,164	\$ 1,238,586	9.3%	

44						
45	Finance					
46	Salaries & Wages	341,299	397,190	425,101	7.0%	
47	Part-Time Salaries	-	11,517	12,208	6.0%	
48	Longevity Contribution	8,934	6,936	7,495	8.1%	
49	Cell Phone Stipend	540	1,080	2,160	100.0%	Added two staff.
50	FICA	25,152	32,671	33,454	2.4%	
51	Group Insurance Contribution	42,295	67,828	81,394	20.0%	
52	Retirement Contribution	70,294	90,814	57,209	(37.0%)	
53	401K Retirement Contribution	16,574	20,782	21,540	3.6%	
54	Utility Contra	(187,117)	(206,196)	(205,821)	(0.2%)	
55	Subtotal Personnel	317,970	422,622	434,740	2.9%	
56	Professional Services	70,457	72,000	88,750	23.3%	
57	Telephone & Postage	21,107	16,187	13,733	(15.2%)	
58	Schools & Conferences	3,521	11,696	14,525	24.2%	
59	Equipment Maintenance & Repairs	569	500	-	(100.0%)	Moved to IT
60	Advertising	1,110	1,000	1,000	0.0%	
61	Tax Collection Fee	82,053	94,850	100,000	5.4%	
62	Departmental Supplies	8,114	21,100	10,600	(49.8%)	
63	Technology Services & Supplies	15,130	45,707	31,921	(30.2%)	
64	Technology Licenses	-	1,020	21,000	1958.8%	Reallocation from Miscellaneous.
65	Small Equipment	322	7,612	-	(100.0%)	Moved to IT
66	Small Equipment Maintenance & Repairs	-	-	4,900	N/A	Reallocation from Miscellaneous.
67	Misellaneous	8,670	11,651	-	(100.0%)	Moved items to appropriate accounts.
68	Dues & Subscriptions	1,346	3,107	3,140	1.1%	
69	Subtotal Operating	212,398	286,430	289,569	1.1%	
70	Capital Outlay - Other Improvements	-	6,660.00	-	(100.0%)	
71	Subtotal Capital	-	6,660	-	-100.0%	
72	Total Finance	\$ 530,368	\$ 715,712	\$ 724,309	1.2%	
73						
74	Information Technology (IT)					
75	Salaries & Wages	146,144	166,823	187,349	12.3%	
76	Part-Time Salaries	6,825	14,126	5,434	(61.5%)	Moved Ray to Professional Services
77	Longevity Contribution	5,453	5,834	6,452	10.6%	
78	Cell Phone Stipend	765	1,080	1,080	0.0%	
79	FICA	11,421	13,600	15,242	12.1%	
80	Group Insurance Contribution	15,523	22,178	19,070	(14.0%)	
81	Retirement Contribution	29,797	37,731	43,800	16.1%	
82	401K Retirement Contribution	6,942	8,634	9,690	12.2%	
83	Utility Contra	(69,108)	(79,942)	(90,844)	13.6%	
84	Subtotal Personnel	153,763	190,064	197,273	3.8%	
85	Professional Services	17,300	43,500	101,000	132.2%	Added Ray
86	Telephone and Postage	1,695	2,300	3,000	30.4%	
87	Schools and Conferences	7,009	7,200	8,200	13.9%	
88	Equipment Maintenance & Repairs	2,599	5,000	10,500	110.0%	Added all departments
89	Vehicle Maintenance & Repairs	-	100	1,000	900.0%	Now has a dedicated vehicle
90	Fuel	-	200	500	150.0%	Now has a dedicated vehicle
91	Departmental Supplies	3,436	1,500	5,090	239.3%	
92	Technology Supplies and Services	19,348	46,986	103,150	119.5%	Added all departments
93	Telecommunications	44,170	54,769	71,125	29.9%	
94	Technology Licenses	-	816	24,141	2858.5%	Added all departments
95	Software Licensing and Maint	12,673	25,475	125,909	394.2%	Added all departments
96	Small Equipment	21,496	24,178	65,090	169.2%	Added all departments
97	Small Equipment Maintenance	-	-	30,000	N/A	Added all departments
98	Miscellaneous	119,786	146,768	-	(100.0%)	Moved items to appropriate accounts.
99	Dues & Subscriptions	-	600	700	0	
100	Subtotal Operating	249,513	359,392	549,405	52.9%	
101	Capital Outlay - Other	-	-	30,000	N/A	
102	Capital Outlay - Equipment	23,600	239,470	37,300	(84.4%)	
103	Subtotal Capital	23,600	239,470	67,300	-71.9%	
104	Total IT	426,875	788,926	813,978	3.2%	

105						
106	Economic Development					
107	Professional Services	-	60,000	-	(100.0%)	
108	Industrial Development	827,092	1,665,800	889,569	(46.6%)	
109	Alamance County Chamber of Commerce	20,000	20,000	20,000	0.0%	
110	Subtotal Operating	847,092	1,745,800	909,569	-47.9%	
111	Capital Outlay - Other	0	0	-		
112	Subtotal Capital	-	-	-	N/A	
113	Total Econ Dev't	\$ 847,092	\$ 1,745,800	\$ 909,569	-47.9%	
114						
115	Police					
116	Salaries & Wages	2,122,647	2,338,268	2,659,749	13.7%	
117	Part-time Salaries	23,616	27,678	29,858	7.9%	
118	Overtime Salaries	20,033	20,100	20,100	0.0%	
119	Temporary Salaries	29,904	13,000	71,678	451.4%	Cadets were not allocated correctly in the past.
120	Longevity Contribution	45,888	55,630	62,173	11.8%	
121	LEO Separation Allowance	-	47,934	48,000	0.1%	
122	FICA	162,636	188,327	221,205	17.5%	
123	Group Insurance Contribution	313,657	393,151	409,993	4.3%	
124	Retirement Contribution	37,035	38,089	38,089	0.0%	
125	401K Retirement Contribution	101,947	121,698	137,101	12.7%	
126	LEO Retirement Contribution	414,812	483,327	647,118	33.9%	
127	Subtotal Personnel	3,272,176	3,727,202	4,345,064	16.6%	
128	Professional Services	120,312	124,531	127,578	2.4%	
129	Telephone & Postage	29,000	46,768	67,188	43.7%	
130	Utilities	10,922	13,230	13,230	0.0%	
131	Schools & Conferences	15,192	28,000	28,000	0.0%	
132	Building & Grounds Maintenance	2,915	32,074	31,135	(2.9%)	
133	Vehicle Maintenance & Repairs	67,190	106,724	81,566	(23.6%)	
134	Fuel	70,128	100,000	130,000	30.0%	
135	Departmental Supplies	35,110	44,730	78,660	75.9%	
136	Technology Services & Supplies	79,191	98,645	85,973	(12.8%)	
137	Technology Licenses	-	17,674	59,399	236.1%	
138	Employee Employee Uniforms & Accessories	42,635	66,018	69,750	5.7%	
139	Federal Equitable Sharing Expense	-	44,023	-	(100.0%)	
140	Small Equipment	-	48,861	5,300	(89.2%)	Moved items to appropriate accounts.
141	Miscellaneous	31,738	15,703	-	(100.0%)	
142	Investigations	-	5,000	5,000	0.0%	
143	Public Education Supplies & Materials	-	-	5,000	N/A	
144	Dues & Subscriptions	1,550	7,595	4,595	(39.5%)	
145	Special Activities	-	1,500	2,000	33.3%	
146	Pet Adoption Center Subsidy	72,259	75,870	76,393	0.7%	
147	Subtotal Operating	578,142	876,947	870,767	-0.7%	
148	Capital Outlay - Buildings	9,314	-	-		
149	Capital Outlay - Other	-	76,020	-	(100.0%)	
150	Capital Outlay - Vehicles	191,997	461,756	375,000	(18.8%)	
151	Capital Outlay - Federal Equitable	-	29,681	-	(100.0%)	
152	Capital Outlay - Equipment	-	37,130	-		
153	Equipment - Federal Equitable Sharing	-	49,211	-		
154	Subtotal Capital	191,997	653,798	375,000	-42.6%	
155	Total Police	\$ 4,042,315	\$ 5,257,947	\$ 5,590,831	6.3%	
156						

157	Fire					
158	Salaries & Wages	1,578,378	1,565,257	1,898,659	21.3%	
159	Part-time Salaries & Wages	36,322	39,806	65,196	63.8%	
160	Overtime Salaries	72,031	60,300	88,300	46.4%	
161	Longevity Contribution	35,720	39,147	45,211	15.5%	
162	Volunteer Reimbursements	20,685	25,000	25,000	0.0%	
163	Cell Phone Stipend	3,015	4,320	5,940	37.5%	
164	FICA	125,769	136,074	155,681	14.4%	
165	Group Insurance Contribution	237,286	274,738	314,650	14.5%	
166	Fraternal Insurance Contribution	5,235	6,000	10,000	66.7%	
167	Retirement Contribution	336,020	375,280	471,481	25.6%	
168	401K Retirement Contribution	79,657	85,876	104,310	21.5%	
169	Fire Retirement Contribution	4,000	4,000	4,500	12.5%	
170	Pension Expense	48,184	48,000	57,600	20.0%	
171	Subtotal Personnel	2,582,303	2,663,798	3,246,528	21.9%	
172	Professional Services	9,356	2,150	5,000	132.6%	
173	Telephone & Postage	16,589	17,320	18,000	3.9%	
174	Bank Charges	-	250	1,600	540.0%	Increase due to fee schedule change and more online payme
175	Utilities	31,208	29,850	29,850	0.0%	
176	Schools & Conferences	9,854	20,000	30,000	50.0%	
177	Building & Grounds Maintenance	18,884	90,100	53,925	(40.1%)	
178	Equipment Maintenance & Repairs	5,093	8,000	8,040	0.5%	
179	Vehicle Maintenance & Repairs	90,761	73,350	75,000	2.2%	
180	Fuel	25,906	35,661	47,250	32.5%	
181	Departmental Supplies	31,882	30,252	37,800	25.0%	
182	EMT Equipment	9,272	14,400	15,900	10.4%	
183	Technology Services & Supplies	5,047	74,297	3,300	(95.6%)	Moved to IT
184	Technology Licenses	-	408	13,300	3159.8%	Moved from Miscellaneous
185	Employee Employee Uniforms & Accessories	64,501	59,459	104,000	74.9%	Additional employee costs
186	Small Equipment	35,738	19,507	47,500	143.5%	
187	Small Equipment Maintenance & Repairs	-	-	13,640	N/A	
188	Miscellaneous	18,947	30,085	-	(100.0%)	Moved items to appropriate accounts.
189	Investigations	-	-	6,290	N/A	New account
190	Public Education Supplies & Materials	-	-	5,000	N/A	New account
191	Dues & Subscriptions	12,856	10,465	8,122	(22.4%)	
192	Special Activities	-	4,200	52,300	1145.2%	Moved from Miscellaneous
193	Subtotal Operating	385,894	519,754	575,817	10.8%	
194	Capital Outlay - Buildings	-	-	165,000	N/A	
195	Capital Outlay - Vehicles	-	582,288.00	730,000	25.4%	2 new fire trucks requested
196	Capital Outlay - Equipment	-	10,950.00	10,000	(8.7%)	
197	Subtotal Capital	-	593,238	905,000	52.6%	
198	Total Fire	\$ 2,968,196	\$ 3,776,790	\$ 4,727,345	25.2%	
199						
200	Planning					
201	Salaries & Wages	179,509	221,831	214,977	(3.1%)	
202	Part-time Salaries	-	16,534	27,066	63.7%	
203	Overtime wages	-	2,104	5,025	138.8%	
204	Longevity Contribution	1,816	1,905	2,106	10.6%	
205	Cell Phone Stipend	1,080	1,080	1,620	50.0%	
206	FICA	12,736	21,230	19,062	(10.2%)	
207	Group Insurance Contribution	23,746	28,628	28,605	(0.1%)	
208	Retirement Contribution	35,889	52,775	50,196	(4.9%)	
209	401K Retirement Contribution	8,599	12,563	11,105	(11.6%)	
210	Utility Contra	(27,931)	(28,666)	(32,980)	15.0%	
211	Subtotal Personnel	235,444	329,984	326,782	-1.0%	
212	Professional Services	64,500	119,700	200,000	67.1%	
213	Telephone & Postage	5,478	5,430	5,973	10.0%	
214	Schools & Conferences	912	4,000	9,310	132.8%	More in person this year than in the last 2 years
215	Building & Grounds Maintenance	958	8,517	13,830	62.4%	
216	Equipment Maintenance & Repairs	-	-	875	N/A	
217	Advertising	11,304	20,000	13,750	(31.3%)	
218	Fuel	-	-	1,200	N/A	
219	Departmental Supplies	8,840	8,850	9,000	1.7%	
220	Technology Services & Supplies	22,871	48,044	2,500	(94.8%)	Moved to IT
221	Technology Licenses	-	1,221	-		
222	Employee Uniforms & Accessories	-	500	500	0.0%	
223	Miscellaneous	7,744	-	-	N/A	Moved items to appropriate accounts.
224	Dues & Subscriptions	7,858	8,313	10,062	21.0%	
225	Subtotal Operating	130,465	224,575	267,000	18.9%	
226	Capital Outlay - Other	-	31,284	-	(100.0%)	
227	Capital Outlay - Vehicles	-	-	35,418	N/A	
228	Capital Outlay - Equipment	-	-	9,665	N/A	
229	Subtotal Capital	-	31,284	45,083	44.1%	
230	Total Planning	\$ 365,908	\$ 585,843	\$ 638,865	9.1%	

231						
232	Main Stree Program					
233	Salaries & Wages	-	-	-	N/A	
234	Subtotal Personnel	-	-	-	N/A	
235	Professional Services	4,688	80,000	72,900	(8.9%)	
236	Telephone & Postage	-	1,810	-	(100.0%)	
237	Schools & Conferences	-	5,000	-	(100.0%)	
238	Advertising	-	11,000	11,000	0.0%	
239	Social Media and Marketing	3,985	-	16,100		
240	Departmental Supplies	-	3,000	-	(100.0%)	
241	Employee Employee Uniforms & Accessories	-	500	-	(100.0%)	
242	Downtown Façade City Grant	-	50,000	50,000	0.0%	
243	Dues & Subscriptions	-	500	-	(100.0%)	
244	Subtotal Operating	8,673	151,810	150,000	0.0%	
245	Total Downtown Development	\$ 8,673	\$ 151,810	\$ 150,000	#VALUE!	
246						
247	Inspections					
248	Salaries & Wages	322107	352,139	474,231	34.7%	Plan Reviewer
249	Part-time Salaries	21755	4,718	5,434	15.2%	
250	Overtime wages	998	5,025	5,430	8.1%	
251	Longevity Contribution	5734	6,568	9,000	37.0%	
252	Cell Phone Stipend	1620	2,660	3,240	21.8%	
253	FICA	24052	29,723	37,162	25.0%	
254	Group Insurance Contribution	44509	59,277	66,745	12.6%	
255	Retirement Contribution	65812	83,781	109,210	30.4%	
256	401K Retirement Contribution	15349	19,172	24,161	26.0%	
257	Utility Contra	-13742	(13,988)	(15,995)	14.3%	
258	Subtotal Personnel	488,194	549,075	718,618	30.9%	
259	Professional Services	-	-	8,000	N/A	
260	Telephone & Postage	1,036	1,080	1,900	75.9%	
261	Bank Charges	-	19,311	40,000	107.1%	Anticipated increase in volume because of iWorq More in person this year than in the last 2 years
262	Schools & Conferences	6,851	6,750	10,650	57.8%	
263	Vehicle Maintenance & Repairs	1,593	4,100	5,900	43.9%	
264	Advertising	527	-	-		
265	Fuel	4,096	5,500	6,800	23.6%	
266	Departmental Supplies	3,501	3,650	4,050	11.0%	
267	Technology Services & Supplies	1,674	11,400	22,250	95.2%	
268	Technolofy Licenses	-	408	-		
269	Employee Uniforms & Accessories	547	1,091	1,600	46.6%	
270	Small Equipment	-	1,500	2,600	73.3%	
271	Miscellaneous	3,496	6,809	-	(100.0%)	
272	Dues & Subscriptions	190	600	600	0.0%	
273	Subtotal Operating	23,511	62,199	104,350	67.8%	
274	Capital Outlay - Other	11,344	-	-	N/A	
275	Capital Outlay - Buildings	-	278,792	-	(100.0%)	
276	Capital Outlay - Vehicles	23,949	-	56,000	N/A	
277	Subtotal Capital	35,293	278,792	56,000	-79.9%	
278	Total Inspections	\$ 546,998	\$ 890,067	\$ 878,968	-1.2%	
279						
280	Engineering					
281	Professional Services - Powell Bill	115,000	95,000	95,000	0.0%	
282	City Engineer	60,000	90,000	90,000	0.0%	
283	Technical Review	33,000	31,000	31,000	0.0%	
284	Construction Inspection	82,500	108,000	108,000	0.0%	
285	Dept. Engineering Services	58,500	51,500	51,500	0.0%	
286	Stormwater Engineering	81,500	70,000	70,000	0.0%	
287	Subtotal Operating	430,500	445,500	445,500	0.0%	
288	Total Engineering - General Fund	\$ 430,500	\$ 445,500	\$ 445,500	0.0%	
289						

290	Public Works					
291	Salaries & Wages	515,953	580,304	677,617	16.8%	
292	Part-time Salaries	11,624	37,030	41,200	11.3%	
293	Overtime Wages	10,559	20,800	23,100	11.1%	
294	Longevity Contribution	12,426	7,578	10,641	40.4%	
295	Cell Phone Stipend	720	2,280	1,620	(28.9%)	
296	Fica	40,563	54,127	57,571	6.4%	
297	Group Insurance Contribution	92,364	132,020	133,490	1.1%	
298	Retirement Contribution	104,324	146,545	160,767	9.7%	
299	401K Retirement Contribution	24,639	33,534	35,568	6.1%	
300	Utility Contra	(70,782)	(74,056)	(67,128)	(9.4%)	
301	Subtotal Personnel	742,390	940,162	1,074,446	14.3%	
302	Professional Services	-	6,150	42,500	591.1%	
303	Telephone & Postage	5,368	11,900	12,000	0.8%	
304	Utilities	163,879	188,645	194,445	3.1%	
305	Schools & Conferences	123	9,600	18,500	92.7%	
306	Building & Grounds Maintenance	25,104	181,198	57,000	(68.5%)	
307	Sidewalk Maintenance & Repair	31,500	66,162	47,500	(28.2%)	
308	Storm Sewer & Driveway Pipe Maintenance	12,748	30,500	47,000	54.1%	
309	Street Maintenance & Repair	950,931	751,426	872,900	16.2%	
310	Equipment Maintenance & Rep	9,872	17,213	12,700	(26.2%)	
311	Vehicle Maintenance & Repair	14,065	34,300	41,310	20.4%	
312	Fuel	22,674	41,000	40,000	(2.4%)	
313	Departmental Supplies	38,297	38,600	37,350	(3.2%)	
314	Technology Services & Supplies	27,539	29,980	11,800	(60.6%)	
315	Technology Licenses	-	408	14,250	3392.6%	
316	Employee Uniforms & Accessories	14,423	23,600	23,800	0.8%	
317	Small Equipment	-	14,622	2,600	(82.2%)	
318	Small Equipment Maintenance & Repairs	-	-	3,120	N/A	
319	Miscellaneous	13,675	8,640	5,650	(34.6%)	
320	Dues & Subscriptions	236	3,480	2,570	(26.1%)	
321	Subtotal Operating	1,330,434	1,457,424	1,486,995	2.0%	
322	Capital Outlay - Buildings	-	110,000	7,000		
323	Capital Outlay - Other Improvements	-	544,052	1,224,000	125.0%	
324	Capital Outlay - Vehicles	-	379,669	40,000	(89.5%)	
325	Capital Outlay - Equipment	8,420	23,685	50,000	111.1%	
326	Subtotal Capital	8,420	1,057,406	1,321,000	24.9%	
327	Total Public Works	\$ 2,081,244	\$ 3,454,992	\$ 3,882,441	12.4%	
328						
329	Public Facilities					
330	Salaries & Wages	153,345	215,505	215,552	0.0%	
331	Part-time Salaries & Wages	26,261	29,696	33,598	13.1%	
332	Overtime Wages	388	4,010	2,172	(45.8%)	
333	Longevity Contribution	4,783	4,130	4,545	10.0%	
334	Cell Phone Stipend	540	1,080	1,620	50.0%	
335	FICA	13,846	20,457	19,574	(4.3%)	
336	Group Insurance Contribution	31,467	45,008	47,675	5.9%	
337	Retirement Contribution	31,884	51,447	50,233	(2.4%)	
338	401K Retirement Contribution	7,481	11,335	11,113	(2.0%)	
339	Utility Contra	(8,564)	-	(33,644)	N/A	
340	Subtotal Personnel	261,431	382,668	352,438	-7.9%	
341	Professional Services	108,320	10,000	-	(100.0%)	
342	Utilities	19,238	26,000	26,000	0.0%	
343	Building Maintenance	31,426	42,487	45,850	7.9%	
344	Lake & Marina Maint & Ops	71,357	63,000	63,000	0.0%	
345	Library Maint & Repairs	63,335	90,000	84,300	(6.3%)	
346	Grounds Maintenance	41,729	77,568	147,500	90.2%	
347	Fuel	1,013	3,400	3,000	(11.8%)	
348	Departmental Supplies	5,743	21,000	15,000	(28.6%)	
349	Signage and Branding	-	57,206	58,200	1.7%	
350	Technology Supplies and Services	-	4,135	-	(100.0%)	
351	Employee Uniforms & Accessories	300	400	750	87.5%	
352	CARES Act Coronavirus Relief Funds	19,806	-	500	N/A	
353	Small Equipment	-	2,352	-		
354	Small Equipment Maintenance & Repairs	-	-	-		
355	Facility Rental	4,800	2,300	4,800	108.7%	
356	Miscellaneous	33,413	13,080	-	(100.0%)	
357	Subtotal Operating	400,481	412,928	448,900	8.7%	
358	Capital Outlay - Land	-	70,000	-	(100.0%)	
359	Capital Outlay - Buildings	-	35,000	7,500		
360	Capital Outlay - Other Improvements	-	15,000	25,000	66.7%	
361	Capital Outlay - Equipment	-	-	-		
362	Capital Outlay - Art	-	-	-		
363	Subtotal Capital	-	120,000	32,500	-72.9%	
364	Total Public Facilities	\$ 661,912	\$ 915,596	\$ 833,838	-8.9%	

365						
366	Sanitation					
367	Salaries & Wages	276,849	309,696	349,511	12.9%	
368	Overtime Wages	101	7,005	1,086	(84.5%)	
369	Longevity Contribution	5,252	4,438	6,717	51.4%	
370	Cell Phone Stipend	-	350	540		
371	FICA	20,939	26,312	27,335	3.9%	
372	Group Insurance Contribution	62,241	81,168	76,280	(6.0%)	
373	Retirement Contribution	56,999	75,153	80,753	7.5%	
374	401K Retirement Contribution	13,539	17,192	17,866	3.9%	
375	Subtotal Personnel	435,920	521,314	560,088	7.4%	
376	Telephone and Postage	2,623	3,400	3,400	0.0%	
377	Equipment Maintenance & Repairs	1,227	2,000	3,000	50.0%	
378	Vehicle Maintenance & Repairs	127,671	191,500	215,000	12.3%	
379	Fuel	62,407	90,900	94,500	4.0%	
380	Departmental Supplies	2,292	17,600	17,700	0.6%	
381	Roll-out Garbage Cans	21,989	36,500	49,000	34.2%	
382	Employee Uniforms & Accessories	7,085	8,500	9,500	11.8%	
383	Material Hauling & Disposal	493,088	569,000	592,200	4.1%	
384	Miscellaneous	-	1,100	-	(100.0%)	
385	Dues & Subscriptions	-	700	-	(100.0%)	
386	Subtotal Operating	718,383	921,200	984,300	6.8%	
387	Capital Outlay - Vehicles	-	326,025	610,000	87.1%	
388	Capital Outlay - Equipment	-	-	-	N/A	
389	Subtotal Capital	-	326,025	610,000	87.1%	
390	Total Sanitation	1,154,303	1,768,539	2,154,388	21.8%	
391						
392	Recreation					
393	Salaries & Wages	471,747	485,965	638,492	31.4%	
394	Part Time Salaries & Wages	62,202	105,711	158,505	49.9%	
395	Longevity Contribution	14,500	15,885	16,652	4.8%	
396	Car Allowance	282	3,672	3,692	0.5%	
397	Cell Phone Stipend	540	540	540	0.0%	
398	FICA	40,573	50,757	62,244	22.6%	
399	Group Insurance Contribution	68,718	103,292	95,350	(7.7%)	
400	Retirement Contribution	96,923	120,899	148,063	22.5%	
401	401K Retirement Contribution	22,743	27,715	32,757	18.2%	
402	Subtotal Personnel	778,229	914,436	1,156,295	26.4%	
403	Professional Services	-	105,100	25,000	(76.2%)	
404	Telephone & Postage	14,813	23,250	21,480	(7.6%)	
405	Bank Charges	-	-	2,040	N/A	
406	Utilities	63,004	89,500	99,300	10.9%	
407	Ballfield Lights	19,021	30,250	40,800	34.9%	
408	Schools & Conferences	2,911	9,500	14,150	48.9%	
409	Building & Grounds Maintenance	206,505	203,176	256,300	26.1%	
410	Equipment Maintenance & Repairs	5,196	16,500	14,000	(15.2%)	
411	Vehicle Maintenance & Repairs	5,801	10,250	12,500	22.0%	
412	Social Media and Marketing	29,997	21,500	24,700	14.9%	
413	Fuel	10,192	15,150	31,000	104.6%	
414	Departmental Supplies	35,795	48,000	44,151	(8.0%)	
415	Athletic Programs	26,999	72,450	83,500	15.3%	
416	Technology Services & Supplies	18,084	35,948	-	(100.0%)	
417	Technology Licenses	-	1,425	11,725		
418	Employee Uniforms & Accessories	-	5,800	5,650	(2.6%)	
419	Small Equipment	5,481	34,681	30,400	(12.3%)	
420	Miscellaneous	16,346	44,395	-	(100.0%)	
421	Dues & Subscriptions	24,792	8,736	3,730	(57.3%)	
422	Special Activities	2,150	79,250	125,000	57.7%	
423	Camps	27,808	11,231	19,400	72.7%	
424	Sports Hall of Fame Gala	188	11,815	-	(100.0%)	
425	Subtotal Operating	515,085	877,906	864,826	-1.5%	
426	Capital Outlay - Land	528,547	-	-		
427	Capital Outlay - Buildings	-	23,100	204,000.00	783.1%	
428	Capital Outlay - MACC Renovation	22,150	100,458	-	(100.0%)	
429	Capital Outlay - Other Improvements	191,111	46,825	131,000.00	179.8%	
430	Capital - First St Pocket Park	18,313	101,267	-	(100.0%)	
431	Capital Outlay - Cates Farm Park	-	6,994	-	(100.0%)	
432	Capital Outlay - Lake Michael	9,687	15,543	-	(100.0%)	
433	Capital Outlay - Vehicles	-	-	35,000.00	N/A	
434	Capital Outlay - Lebanon Rd./Lake Michael Connector	-	165,000	-	(100.0%)	
435	Capital Outlay - Youth/Walker & Old Rec Updates	-	328,820	-	(100.0%)	
436	Capital Outlay - Equipment	69,218	60,000	5,500.00	(90.8%)	
437	Subtotal Capital	839,027	848,006	375,500	-55.7%	
438	Total Recreation	\$ 2,132,340	\$ 2,640,348	\$ 2,396,621	-9.2%	

439				-		
440	Non-Departmental					
441	Group Insurance Contribution	127,728	209,629	251,555	20.0%	
442	Retirement Contribution	92	100,000	-	(100.0%)	
443	Unemployment Insurance Contribution	1,480	20,000	20,000	0.0%	
444	Subtotal Personnel	129,300	329,629	271,555	-17.6%	
445	Website Hosting	4,200	5,000	-	(100.0%)	
446	Train Collection Expenses	1,848	10,000	10,000	0.0%	
447	Property & General Liability Insurance	374,283	522,064	545,000	4.4%	
448	Alamance County Arts Council Subsidy	10,000	10,000	10,000	0.0%	
449	ACTA Subsidy	6,500	6,500	6,500	0.0%	
450	Mebane Historical Museum Subsidy	38,540	39,700	39,700	0.0%	
451	United Way	-	5,000	5,000	0.0%	
452	Transfer to Lake Michael	-	908,240	-	(100.0%)	
453	Subtotal Operating	435,371	1,506,504	616,200	-59.1%	
454	Principal - 2008 Issue (Rec & City Hall)	213,333	213,334	213,333	(0.0%)	
455	Principal - FY 22-23 Rolling Stock	-	-	209,201	N/A	
456	Principal - FY 22-23 Holt St Greenway	-	-	45,000	N/A	
457	Principal - Fire Station BB&T	173,333	173,334	173,333	(0.0%)	
458	Principal - Fire Station PEMC	140,889	140,889	140,889	0.0%	
459	Principal - New Park	388,667	388,667	388,667	0.0%	
460	Principal - Fire Truck 2017	46,833	46,833	46,833	0.0%	
461	Principal - Fire Radios	86,375	86,375	43,187	(50.0%)	
462	Principal - Police Vehicles 2019	53,294	53,294	53,294	0.0%	
463	Principal - Police Radios	93,800	93,800	93,800	0.0%	
464	Principal - New PW Vehicles	43,050	86,100	86,100	0.0%	
465	Principal - FY 22 Vehicle & Apparatus	-	133,176	257,698	93.5%	
466	Interest - 2008 Issue (Rec & City Hall)	20,649	13,142	5,632	(57.1%)	
467	Interest - FY 22-23 Fire Engine PEMC	-	-	-	N/A	
468	Interest - FY 22-23 Rolling Stock	-	-	12,718	N/A	
469	Interest - FY 22-23 Holt St Greenway	-	-	5,097	N/A	
470	Interest - Fire Station BB&T	43,073	38,151	33,228	(12.9%)	
471	Interest - New Park	126,339	103,794	94,139	(9.3%)	
472	Interest - Fire Truck 2017	-	1,998	-	(100.0%)	
473	Interest - Fire Radios	3,595	3,835	399	(89.6%)	
474	Interest - Police Vehicles 2019	5,229	6,468	2,441	(62.3%)	
475	Interest - New PW Vehicles	2,934	12,833	3,596	(72.0%)	
476	Interest - Police Radios	9,340	4,988	3,815	(23.5%)	
477	Interest - FY22 Vehicles & Apparatus	-	18,991	11,958		
478	Subtotal Debt Service	1,450,732	1,620,002	1,924,358	18.8%	
479	Total Nondepartmental	\$ 2,015,404	\$ 3,456,135	\$ 2,812,113	-18.6%	
480						
481	Total General Fund Expenses	\$ 19,246,815	\$ 27,815,295	\$ 28,285,589	1.7%	
482						
483						
484	Personnel	10,252,426	11,923,290	13,693,241	14.8%	
485	Operating	6,445,320	10,101,325	8,880,607	(12.1%)	
486	Capital	1,098,336	4,170,678	3,787,383	(9.2%)	
487	Debt Service	1,450,732	1,620,002	1,924,358	18.8%	
488	Total General Fund	19,246,815	27,815,295	28,285,589	1.7%	
489						

APPENDIX B: WATER & SEWER FUND DEPARTMENTS



490	Water and Sewer Fund					
491	Billing and Metering					
492	Salaries & Wages	43,155	181,022	53,635	(70.4%)	Salaries for meter services was being budgeted with the billing supervisor. Only the billing supervisor is being charged to this account now. This will have an impact on all salary lines for this department.
493	Longevity Contribution	421	1,756	526	(70.0%)	
494	FICA	2,346	13,450	4,143	(69.2%)	
495	Group Insurance Contribution	7,594	9,763	9,535	(2.3%)	
496	Retirement Contribution	7,712	38,416	12,241	(68.1%)	
497	401K Retirement Contribution	1,846	8,791	2,708	(69.2%)	
498	Pension Expense	5,753	-	-		
499	Indirect Contra	649,268	708,191	744,976	5.2%	
500	Subtotal Personnel	718,095	961,389	827,764	-13.9%	
501	Telephone & Postage	24,894	28,000	32,000	14.3%	Moved from Miscellaneous
502	Bank Charges	67,579	75,000	289,800	286.4%	
503	Schools & Conferences	-	2,000	1,000	(50.0%)	
504	Equipment Maintenance & Repairs	-	-	2,000	N/A	
505	Utility Billing Services	-	1,000	50,290	4929.0%	
506	Departmental Supplies & Meters	52	9,900	1,000	(89.9%)	
507	Technology Services & Supplies	5,446	91,450	12,100	(86.8%)	
508	Miscellaneous	84,194	700,000	-	(100.0%)	
509	Over - Short	-	-	-	N/A	
510	Subtotal Operating	182,166	907,350	388,190	-57.2%	
511	Capital Outlay - Other	254,191	-	200,000	N/A	
512	Subtotal Capital	254,191	-	200,000	N/A	
513	Total Billing & Metering	\$ 1,154,452	\$ 1,868,739	\$ 1,415,954	-24.2%	
514						
515	Utility Maintenance					
516	Salaries & Wages	661,769	708,044	821,869	16.1%	
517	Part-time Salaries & Wages	860	5,100	5,406	6.0%	
518	Overtime Salaries	32,318	49,000	60,949	24.4%	
519	On-Call	-	12,816	-		
520	Longevity Contribution	12,499	14,885	16,503	10.9%	
521	Car Allowance	3,672	3,672	3,692	0.5%	
522	Cell Phone Stipend	-	1,620	540	(66.7%)	
523	FICA	46,705	55,703	69,212	24.3%	
524	Group Insurance Contribution	106,694	139,040	162,090	16.6%	
525	Retirement Contribution	127,559	157,982	203,247	28.7%	
526	401K Retirement Contribution	30,261	36,152	44,966	24.4%	
527	Pension Expense	80,660	-	-		
528	Subtotal Personnel	1,102,997	1,184,014	1,388,474	17.3%	
529	Professional Services	52,862	140,100	93,500	(33.3%)	
530	Telephone & Postage	16,321	13,100	12,060	(7.9%)	
531	Utilities	93,747	100,600	97,000	(3.6%)	
532	Schools & Conferences	2,563	6,000	22,000	266.7%	
533	Building & Grounds Maintenance	5,857	7,800	13,000	66.7%	
534	Street Maintenance & Repair	7,593	25,000	20,000	(20.0%)	
535	Fire Hydrant Maintenance & Repair	24,656	42,000	35,000	(16.7%)	
536	Equipment Maintenance & Repairs	103,308	99,463	135,000	35.7%	
537	Infrastructure - Maintenance & Repairs	4,456	527,000	586,044	11.2%	
538	Vehicle Maintenance & Repairs	20,250	30,500	25,000	(18.0%)	
539	Advertising	-	500	500	0.0%	
540	Fuel	8,980	22,500	34,000	51.1%	
541	Departmental Supplies	114,169	146,101	120,000	(17.9%)	
542	Chemicals	90,678	130,000	220,187	69.4%	
543	Technology Services and Supplies	17,655	23,000	9,750	(57.6%)	
544	Technology Licenses	-	-	18,500		
545	Employee Uniforms & Accessories	13,738	19,700	20,700	5.1%	
546	Small Equipment	2,139	7,376	9,900	34.2%	
547	Graham Sewer Services	13,113	20,000	20,000	0.0%	
548	Miscellaneous	86,266	99,766	-	(100.0%)	
549	Laboratory Services	-	2,640	10,000		
550	SCADA Services	-	7,740	24,500		
551	Purchase of Water	839,426	780,000	850,000	9.0%	
552	Dues & Subscriptions	11,432	15,565	18,030	15.8%	Moved from Miscellaneous
553	Subtotal Operating	1,529,209	2,266,451	2,394,671	5.7%	
554	Capital Outlay - Land	-	199,177	-	(100.0%)	
555	Capital Outlay - Buildings	-	28,000	-	(100.0%)	
556	Capital Outlay - Other Improvements	123,351	857,950	585,000	(31.8%)	Elevated storage tank, oversizing, and WTP capital
557	Capital Outlay - GKN Pump Station	-	1,900,000	-	(100.0%)	
558	Capital Outlay - Vehicles	-	123,000	-	(100.0%)	
559	Capital Outlay - Equipment	70,375	68,826	60,000	(12.8%)	Outfall tractor replacement
560	Subtotal Capital	193,726	3,176,953	645,000	-79.7%	
561	Total Utility Maintenance	\$ 2,825,933	\$ 6,627,418	\$ 4,428,145	-33.2%	

562						
563	Engineering					
564	City Engineer	84,000	134,000	94,000	(29.9%)	A carryover project from FY 22 was not needed this year.
565	Technical Review	20,000	28,000	28,000	0.0%	
566	Construction Inspection	100,000	130,000	130,000	0.0%	
567	Dept. Engineering Services	56,000	33,000	33,000	0.0%	
568	Subtotal Operating	260,000	325,000	285,000	-12.3%	
569	Total Engineering	\$ 260,000	\$ 325,000	\$ 285,000	-12.3%	
570						
571	Water Resources Recovery Facility (WRRF)					
572	Salaries & Wages	504,251	570,390	552,119	(3.2%)	
573	Part-Time Salaries	9,799	12,240	37,000	202.3%	PT Compliance - Varinoski
574	Overtime Salaries	8,084	18,920	20,055	6.0%	
575	On-Call	-	-	-	N/A	
576	Longevity Contribution	12,726	13,618	12,776	(6.2%)	
577	Car Allowance	3,672	3,672	3,692	0.5%	
578	Cell Phone Stipend	1,080	1,080	2,520	133.3%	Lab Supv and director overlap
579	FICA	34,039	45,382	47,618	4.9%	
580	Group Insurance Contribution	57,196	79,341	57,209	(27.9%)	
581	Retirement Contribution	95,080	126,946	132,312	4.2%	
582	401K Retirement Contribution	22,386	29,050	29,273	0.8%	
583	Pension Expense	63,436	-	-	N/A	
584	Subtotal Personnel	811,748	900,639	894,574	-0.7%	
585	Professional Services	778	10,000	10,000	0.0%	
586	Telephone & Postage	7,256	7,671	8,264	7.7%	
587	Utilities	156,988	178,980	192,660	7.6%	
588	Schools & Conferences	1,397	3,200	4,400	37.5%	
589	Buildings & Grounds Maintenance	7,572	32,730	32,565	(0.5%)	
590	Equipment Maintenance & Repairs	81,804	161,175	195,600	21.4%	
591	Vehicle Maintenance & repair	1,230	950	1,000	5.3%	
592	Advertising	28	100	100	0.0%	
593	Fuel	3,178	3,100	8,790	183.5%	Inflation
594	Departmental Supplies	35,026	41,740	42,164	1.0%	
595	Chemicals	99,026	95,000	134,716	41.8%	
596	Technology Supplies & Services	1,504	1,688	7,000	314.7%	Software was previously in Miscellaneous
597	Technology Licenses	-	612	-	(100.0%)	Moved to IT
598	Software Licensing and Maint	-	1,400	10,000	614.3%	Licenses were previously in Miscellaneous
599	Employee Uniforms & Accessories	3,538	4,400	4,192	(4.7%)	
600	Small Equipment	5,627	19,300	24,400	26.4%	
601	Small Equipment Maintenance & Repairs		-	600	N/A	
602	Material Hauling & Disposal	-	-	473,704	N/A	Previously in Miscellaneous
603	Miscellaneous	390,736	505,565	-	(100.0%)	
604	Laboratory Services	21,715	31,100	36,120	16.1%	
605	SCADA Services	21,729	36,200	42,233	16.7%	
606	Dues & Subscriptions	12,347	12,490	13,503	8.1%	
607	Subtotal Operating	851,478	1,147,401	1,242,011	8.2%	
608	Capital Outlay - Other Improvements	126,789	151,108	52,000	(65.6%)	City of Graham WRRF Capital
609	Capital Outlay - Vehicles	-	-	11,700	N/A	Gator
610	Capital Outlay - Equipment	10,732	25,950	76,198	193.6%	Xylem Influent In-Line Monitoring, Aeration Basins elec
611	Subtotal Capital	137,521	177,058	139,898	-21.0%	
612	Total WRRF	\$ 1,800,747	\$ 2,225,098	\$ 2,276,483	2.3%	
613						

614	Non-Departmental					
615	Professional Services	-	174,930	1,300	(99.3%)	Prior year included closing costs for SRF loan
616	Property & Liability Insurance	-	62,000	11,100	(82.1%)	
617	Subtotal Operating	-	236,930	12,400	-94.8%	
618	Principal - 2007 Issue (SE Pump Station)	133,333	133,334	-	(100.0%)	
619	Principal - 2009 Issue (9th St. Sewer)	4,806	4,806	4,806	0.0%	
620	Principal - Water Upgrade/Extension	293,000	3,015,000	-	(100.0%)	
621	Water Plant Capacity Payment	127,403	127,403	127,403	0.0%	
622	Sewer Capacity Payment	200,000	200,000	150,000	(25.0%)	
623	Principal - WRRF FY 22 Revenue Bond	-	620,000	964,000	55.5%	
624	Principal - WRRF Upgrade FY19	-	-	-	N/A	
625	Principle FY 22 Vehicles & Apparatus	-	12,300	35,144	185.7%	
626	Interest - Water Upgrade/Expansion	78,529	87,592	-	(100.0%)	
627	Interest - 2007 Issue (SE Pump Station)	8,725	3,850	-	(100.0%)	
628	Interest - WRRF FY 22 Revenue Bond	-	151,125	219,840	45.5%	
629	Interest - FY22 Vehicles & Apparatus	-	1,754	1,628	(7.2%)	
630	Interest - WRRF Upgrade FY19	-	-	-	N/A	
631	Interest - Trucks	-	-	-	N/A	
632	Transfer to Utility Projects Capital Reserve	450,000	-	-	N/A	
633	Transfer to Capital Project Ordinances	-	3,525,000	-	(100.0%)	
634	Subtotal Debt	1,295,796	7,882,164	1,502,821	-80.9%	
635	Total Non-Departmental	1,295,796	8,119,094	1,515,221	-81.3%	
636						
637	Utility Fund Total	<u>7,336,927</u>	<u>19,165,349</u>	<u>9,920,803</u>	(48.2%)	
638						
639	Salaries & Benefits	2,632,840	3,046,042	3,110,812	2.1%	
640	Operations	2,822,853	4,883,132	4,322,272	(11.5%)	
641	Capital Outlay	585,438	3,354,011	984,898	(70.6%)	
642	Debt	1,295,796	7,882,164	1,502,821	(80.9%)	
643	Total Water and Sewer Fund	<u>7,336,927</u>	<u>19,165,349</u>	<u>9,920,803</u>	(48.2%)	

APPENDIX C: UTILITY CAPITAL RESERVE FUND



644						
645	Capital Reserve Fund					
646	System Development Fees - Water	392,211	250,000	460,000	84.0%	Need to link these
647	System Development Fees - Sewer	1,135,492	817,000	1,138,000	39.3%	
648	Interest Earnings	4,595	2,500	3,000	20.0%	
649	Appropriated Fund Balance	0	199,177	-	(100.0%)	
650	Total Revenues	\$ 1,532,298	\$ 1,268,677	\$ 1,601,000	26.2%	

Budget Ordinance

(to be provided on June 6, 2022)

