



**City of Mebane
Fiscal Year 2023 – 2024 Budget**

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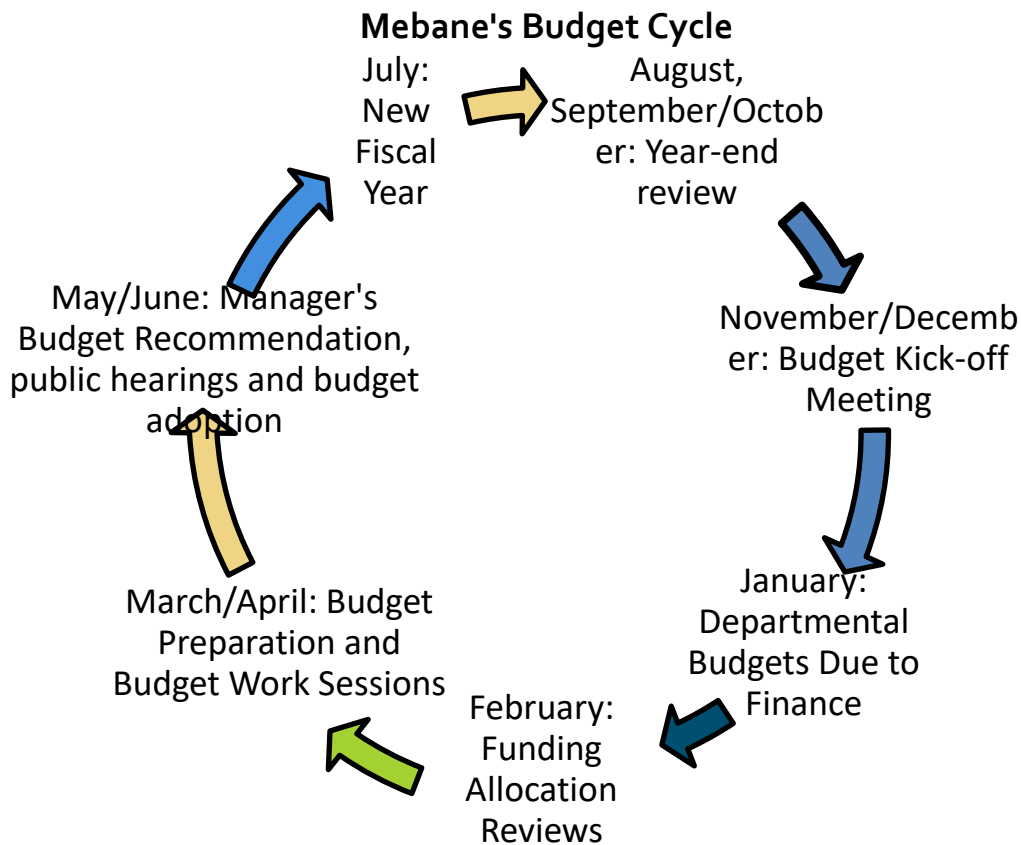
BUDGET MESSAGE



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 do all these activities simultaneously. For example, preparations for the FY23-24 budget began in December 2022 with a special council meeting on December 5, and a budget kick-off on December 7 that included instructions to department heads regarding how to submit budget requests and an overview of the budget calendar. In January, department heads submitted their budget requests. In February, 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 22 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 17, focused on the overall budget and provided a summary of personnel and capital requests, as well as general economic conditions. The City Manager will present his recommended budget to the City Council on May 1. On June 5, a public hearing will be held as required by General Statute 159.12 (b). Also, on June 5, the Council will possibly approve the FY23-24 budget.





BUDGET MESSAGE

May 1, 2023

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, 2023. 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) 2023-2024 per G.S. 159-8(b).

Multiple factors influence the annual Fiscal Year 2023-2024 (FY 23-24) budget process, including the condition of the national, state, and local economies and the needs and wants identified in our community by the City Council, 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.

The City has several significant capital projects to complete over the next several years to continue to meet obligations and goals. The projects include building Fire Station 4 and a new Police Facility, as well as completing one or more high-priority Recreation and Parks projects that are recommended as a result of the Recreation and Parks Master Plan update that will be completed in the Fall of 2023. These projects are estimated to cost a total of \$35 million. To put this in perspective, the current operating budget for the entire City is \$45,721,276 for FY 22-23.

One option to fund these projects is to borrow funds; however, this comes at a cost. When interest rates are low, borrowing for projects of this scale still costs millions of dollars in interest. In the current climate of rising interest rates, the goal is to keep borrowing to a minimum. The City is about one, three, and five years away from proceeding with the construction of Fire Station 4, a new Police Facility, and a substantial Recreation and Parks project, respectively. Now is the time to start saving for these projects in order to keep the cost of borrowing low.

Therefore, I am proposing a 0.38 cent per \$100 of assessed value tax rate for the City of Mebane.

I recommend allocating three cents of the tax rate for the construction of Fire Station 4, a new Police Facility, and at least one large-scale Recreation and Parks project, which will be identified when the Recreation and Parks Master Plan update is completed. If this tax rate is approved, a Restricted Capital Reserve Fund will be established to hold the earmarked funds for these capital projects. Based on current valuation estimates, three cents equals \$1,260,477 for FY 23-24. This increase will not eliminate the need for future borrowing, but it will significantly reduce the cost of borrowing. The proposed rate is higher than the revenue-neutral rate of 0.3421 cents and lower than the current tax rate of 0.47 cents.

I am also proposing a six percent increase in water and sewer rates to support the renovation of the Water Resource Recovery Facility and other significant capital needs. The Outside City rate is double the Inside City rate.

In preparing the FY 23-24 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. The tax increase will allow the City to improve services and programs to citizens' expectations while saving costs on long-term borrowing.

Recommended Budget

FY 23-24 Budget Highlights		
General Fund Expenditures		\$33,059,522
Utility Fund Expenditures		<u>\$11,891,019</u>
Total Expenditures		\$44,950,541
Utility Capital Reserve Fund		<u>\$1,673,000</u>
		\$46,623,541
Property Tax Rate	\$0.38 per \$100 valuation <i>The rate has decreased 0.09 cents from FY 22-23</i> <i>The revenue neutral rate is 0.3421 cents</i>	
Water Rates	<i>Inside City</i> \$7.56 per 1,000 gallons <i>Outside City</i> \$15.12 per \$1,000 gallons	
Sewer Rates	<i>Inside City</i> \$8.12 per 1,000 gallons <i>Outside City</i> \$16.24 per 1,000 gallons <i>Water and Sewer Rates are 6% higher than FY 22-23</i>	
Garbage/Recycling	\$8 per month per address <i>The rate is unchanged from FY 22-23</i>	
Cost of Living Increase	6% <i>FY22-23 COLA was 3%</i> <i>FY21-22 COLA was 2% in July 2021 and 3% in March 2022</i>	
Health Insurance Increase	0.016% <i>The increase from FY21-22 to FY22-23 was 20.32%</i>	
Retirement Rate Increase	General 23.35%; Law Enforcement 24.54% <i>This is a 0.75% and 0.94% increase over FY 22-23</i> <i>Retirement rates are set by the N.C. State Treasurer</i>	

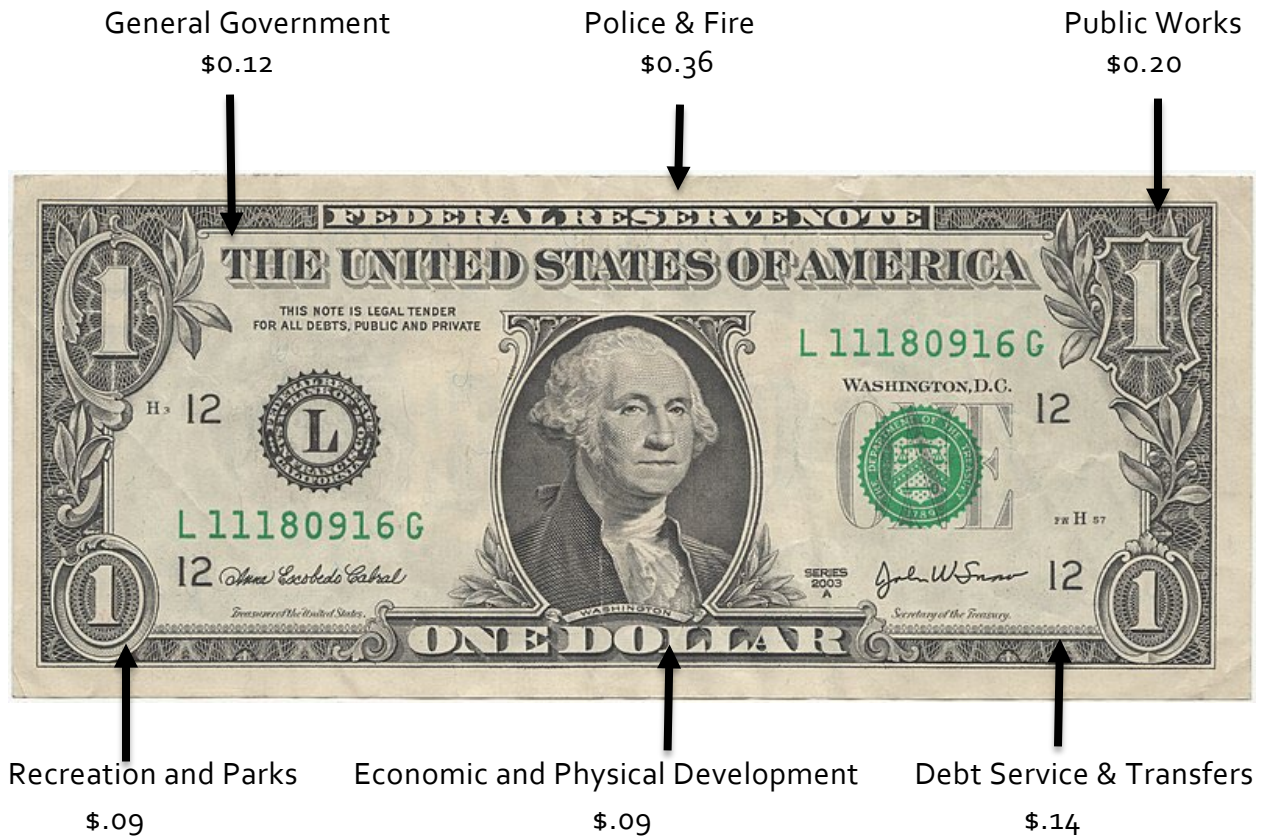
General Fund

The General Fund accounts for resources not required legally or by sound financial management to be accounted for in other funds. The General Fund includes services that cannot be operated as a business enterprise and rely on property tax and other tax dollars as its primary source of revenue. The FY 23-24 Recommended Budget for the General Fund totals \$33,059,522, which is 16.9 percent higher than the FY 22-23 original budget and 2.6 percent higher than the current (amended) FY 22-23 budget as of May 1, 2023. The FY 22-23 original budget appropriated \$2,165,385 in fund balance, and the amended budget appropriated \$5,830,577 in fund balance.

General Fund Expenditures

Mebane's population continues to grow at a rapid pace, with the 2020 Census showing a 56.21 percent increase in total population from 2010 to 2020. The new growth brings about increasing demands on City services. To keep pace with this demand for current services and provide new services, the City must provide the 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 to demonstrate good stewardship of public funds. The City's 16 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 FY 23-24 budget to the amended FY 22-23 budget reveals an increase of 2.6 percent year over year budgets differ by department depending on the number of one-time items included in the budget. Ongoing projects funded in the FY 22-23 budget that do not require additional funding in the recommended FY 23-24 budget at this time include Cates Farm Park Phase I, the Holt Street Greenway, Buckhorn traffic signalization, the Clay Street repair project, street lighting, and the Fiddler Stage to name a few of the large items. The budget for many departments decreased because Citywide IT expenditures were moved to the IT department, which accounts for part of the department's 57.0 percent increase year over year. Public Facilities and Recreation and Parks increased due to capital projects in the recommended FY 23-24 budget. The Council and Main Street Program budgets decreased because part or all of the budget was moved to the Non-Departmental budget.

General Fund Expenditures by Type					
Type	FY 2021-2022 Actual	FY 2022-2023 Amended Budget	FY 2023-2024 Recommended Budget	Percent Change	FY22-23 Variance
Personnel	\$10,654,813	\$14,034,974	\$16,413,723	16.9%	\$2,378,749
Operating	\$6,680,927	\$12,370,614	\$10,448,222	(15.5%)	(\$1,922,392)
Capital	\$2,467,577	\$4,018,046	\$4,347,060	8.2%	\$329,014
Debt Service	\$1,594,324	\$1,807,707	\$1,850,517	2.4%	\$42,810
Total	\$21,397,641	\$32,231,341	\$33,059,522	2.6%	\$828,181

General Fund Department Budgets					
Department	FY 2021-2022 Actual	FY 2022-2023 Amended Budget	FY 2023-2024 Recommended Budget	Percent Change	FY22-23 Variance
Council*	\$67,853	\$88,237	\$71,870	(18.5%)	(\$16,367)
Administration	\$931,899	\$1,249,653	\$1,426,869	14.2%	\$177,216
Finance	\$608,309	\$706,471	\$748,626	6.0%	\$42,155
IT**	\$628,711	\$1,059,288	\$1,663,401	57.0%	\$604,113
Economic Development	\$755,349	\$1,169,421	\$900,214	(23.0%)	(\$269,207)
Police	\$4,715,161	\$5,784,853	\$6,878,989	18.9%	\$1,094,136
Fire	\$3,104,123	\$5,567,664	\$4,971,465	(10.7%)	(\$596,199)
Planning	\$452,133	\$651,537	\$597,343	(8.3%)	(\$54,194)
Main Street Program*	\$65,195	\$221,535	\$0	(100.0%)	(\$221,535)
Inspections	\$859,380	\$878,139	\$961,283	9.5%	\$83,144
Engineering	\$451,488	\$445,500	\$445,500	0.0%	\$0
Public Works	\$2,438,053	\$3,813,553	\$3,304,438	(13.4%)	(\$509,115)
Public Facilities	\$594,765	\$913,699	\$1,271,578	39.2%	\$357,879
Sanitation	\$1,482,621	\$2,167,748	\$2,178,668	0.5%	\$10,920
Recreation and Parks	\$2,088,479	\$2,668,847	\$3,093,729	15.9%	\$424,882
Non-Departmental	\$2,154,122	\$4,845,197	\$4,545,549	(6.2%)	(\$299,648)
Total	\$21,397,641	\$32,231,341	\$33,059,522	2.6%	\$828,181

*Some or all of the budget was moved to Non-Departmental in FY 23-24.

** All citywide IT expenditures were moved to the IT department.

General Fund Personnel Highlights

There were no requests for positions in the General Fund. However, all personnel costs increased due to a 6% cost of living adjustment, as well as merit and retirement increases. Additionally, FY23-24 includes the full year of funding for the six new firefighter positions approved for six months in the FY22-23 budget. Finally, the police department is implementing an employee incentive program that may cost up to \$150,000 in salary and benefit costs, including employment taxes and retirement.

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 FY 23-24. More information about capital projects is located in the Capital Improvement Plan (CIP) section of the budget

document. Highlighted below are a few of the significant capital projects included in the FY 23-24 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. Debt will be issued to fund \$1,270,062 of rolling stock, which includes six police vehicles, a sidearm garbage truck, a dump truck, two pickup trucks, an excavator, a fire prevention vehicle, an ATV rescue vehicle, and a John Deere Gator. Information on the City's debt is included under debt schedules in the budget documents.

- *Woodlawn Parking Lot at Community Park - \$480,000*
This will add up to 50 paved parking spots on the northwest side of the park, which enters and exits off Woodlawn Road.
- *Police Vehicles - \$413,058*
The plan is to replace three vehicles and add three vehicles to the fleet to backfill the vehicles used by the new School Resource Officer positions.
- *Lake Michael Connector (along Lebanon Rd.) - \$375,000*
This connector will join Kayak Court to the entrance of Lake Michael.
- *Garbage Truck - \$363,000*
This garbage truck will replace the City's 2007 garbage truck.
- *Dump Truck - \$162,150*
This dump truck will replace the City's 1993 dump truck.
- *Sidewalk – Crawford St. from N. First St. to N. Second St. - \$137,000*
This estimate includes construction at \$125,000 and construction engineering inspection at \$12,000.
- *NC119 Wayfinding and entrance signs - \$100,000*
- *Fiber Installation to connect City facilities - \$95,702*

Outside Agencies

Outside agencies are a minor part of the budget appropriations; however, these agencies provide essential services and improved 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 maintain a cultural record of the City's history. Museum staff requested a \$4,000 increase to help fund operations.
- The Alamance County Arts Council provides the City with Musical Chairs, art exhibits at the MACC, and 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.
- United Way provides 211 services to our citizens who have emergency needs for housing, food, utilities, mental health issues, and other household needs. No increase was requested.

The year of transition for the Downtown Mebane Development Corporation will be ending soon; therefore, it has been added to the list of outside agencies receiving support.

Outside Agencies				
Agency	FY 2021-2022 Actual	FY 2022-2023 Amended Budget	FY 2023-2024 Recommended Budget	Percent Change
Mebane Historical Museum Subsidy	\$39,700	\$39,700	\$43,700	10%
Tommy Long Train Display	\$8,606	\$10,000	\$10,000	0%
Alamance County Arts Council	\$10,000	\$10,000	\$10,000	0%
ACTA Subsidy	\$6,500	\$6,500	\$6,500	0%
United Way 211	\$5,000	\$5,000	\$5,000	0%
Downtown Mebane Development Corp.	\$100,000	\$100,000	\$100,000	0%
Total	\$169,806	\$171,200	\$175,200	2%

General Fund Revenues

Ad Valorem Taxes

Property taxes constitute 56.7% of the City's estimated revenues for FY 23-24. The \$16,550,844 estimate includes real, personal (registered motor vehicle and non-registered motor vehicle, machinery, and equipment), and fire district taxes for the current year and prior year delinquent taxes expected to be collected and tax discounts for early payment. It is important to note the City has recommended a revenue-neutral tax rate for the fire district of 0.07 cents. The Alamance County Commissioners will ultimately set the tax rate.

The City of Mebane is situated in both Alamance and Orange Counties. For the tax year 2023, Alamance County has undergone a revaluation of the real property located within its boundaries. The County's last revaluation was completed for the tax year 2017, six years ago. The 2023 real estate market is drastically different from the 2017 market, and the revaluation results reflect this reality with an average increase of 79.4% in values of real property.

Each time a revaluation occurs, North Carolina State Statute requires local governments to calculate the revenue-neutral tax rate using a prescribed formula. The revenue-neutral tax rate is the rate the City would charge if the exact same amount of property tax revenue was budgeted in the upcoming year as was budgeted in the current year, taking natural growth into consideration. Natural growth includes growth within the boundaries of the City as of the last revaluation, so annexations are not included in the calculation.

The revenue-neutral tax rate is based on the City's total appreciated property valuation, not the property of property owners. Therefore, if a taxpayer's property value increases more than the City's on a percentage basis, then the taxpayer's bill will increase if the revenue-neutral rate or a rate higher than revenue neutral is adopted. An example is provided.

Example of Revenue Neutral

Year One:

City A	Taxpayer 1	Taxpayer 2
City Tax Valuation = \$10,000,000	Home Valuation = \$200,000	Home Valuation = \$200,000
City Tax Rate = 0.30 per \$100		
City Revenue = \$30,000	Tax Bill = \$600	Tax Bill = \$600

Year Two:

City A	Taxpayer 1	Taxpayer 2
City Natural Growth Rate = 6.0%		
City Tax Valuation = \$10,600,000	Home Valuation = \$200,000	Home Valuation = \$200,000
<u>(Increases 6% due to growth)</u>		
City Tax Rate = 0.30 per \$100		
City Revenue = \$31,800	Tax Bill = \$600	Tax Bill = \$600

Year Three:

City A	Taxpayer 1	Taxpayer 2
City Revaluation Year = \$15,900,000	Home Valuation = \$400,000	Home Valuation = \$250,000
<u>(Increases 50% due to revaluation)</u>	<u>(Increases 100% due to revaluation)</u>	<u>(Increases 25% due to revaluation)</u>
City Revenue Neutral Rate = 0.20 per \$100		
City Revenue = \$31,800	Tax Bill = \$800	Tax Bill = \$500

The tax bill for Taxpayer 1 increased because the value of their home increased more (100%) than the City's value (50%). The tax bill for Taxpayer 2 went down because the value of their home increased (25%) less than the City's value (50%).

The revenue-neutral tax rate for the City of Mebane is 0.3421. This takes into account an average growth rate since the last revaluation in the tax year 2021 of 7.16%. The estimated total property tax valuation for the City is \$4,218,464,103. After adjusting for a collection rate of 99.6%, the estimated property tax revenue for the tax year 2023, using the revenue-neutral tax rate, is \$14,372,186. However, a 0.38 cent tax rate is recommended, which is estimated to yield \$15,966,043 after taking the collection rate into consideration. Three cents of the tax rate is recommended to be set aside in a Restricted Capital Reserve Fund for the construction of Fire Station 4, a new Police Facility, and at least one significant Recreation and Parks project.

Local Option Sales Tax

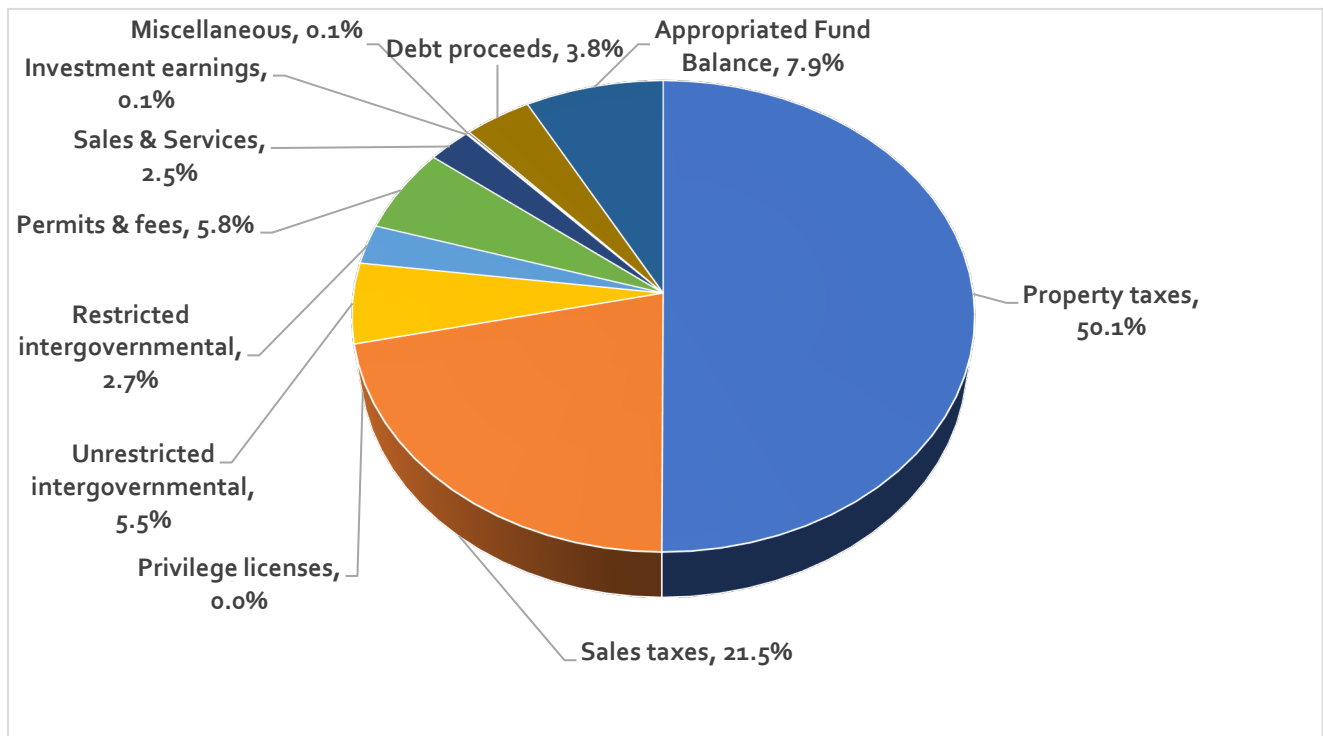
Sales tax represents the City's second-largest revenue source in the General Fund at an estimated \$7,107,700 million (25.8 percent). The State of North Carolina collects sales tax and distributes it to the local units. Sales tax revenues are distributed on a proportional population basis in Alamance 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 certain services. The positive trend continued into FY 22-23, and the City experienced a 13.7 percent year-over-year increase in sales tax. The FY 23-24 sales tax estimate reflects this positive trend, with a growth rate of 27.3 percent over the current budget and 13.7 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 uneven 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 FY 23-24 Recommended Budget includes a fund balance appropriation of \$2,612,168 which will adhere to the City's Fund Balance Policy as long as the City adds approximately \$2,630,000 to the fund balance at the end of FY 22-23, based upon a reasoned, conservative projection. If that occurs, the appropriation will be at the maximum permitted by the policy, therefore leaving the unassigned fund balance at 50% of expenditures or \$16,529,761. As the City's population continues to grow, the Fund Balance Policy should be reevaluated to ensure it is appropriate considering the current fiscal and economic factors.

General Fund Revenues and Other Funding Sources					
	FY 2021- 2022 Actual	FY 2022- 2023 Amended Budget	FY 2023-2024 Recommended Budget	Percent Change	FY22-23 Variance
Revenues					
Property taxes	\$12,631,940	\$13,663,270	\$16,550,844	21.1%	2,887,574
Sales taxes	\$5,781,791	\$5,585,356	\$7,107,700	27.3%	1,522,344
Privilege licenses	\$805	\$1,000	\$900	(10.0%)	(100)
Unrestricted intergovernmental	\$1,901,684	\$1,750,005	\$1,822,100	4.1%	72,095
Restricted intergovernmental	\$1,231,498	\$880,273	\$891,450	1.3%	11,177
Permits & fees	\$1,388,813	\$1,259,760	\$1,919,910	52.4%	660,150
Sales & Services	\$701,267	\$722,094	\$816,388	13.1%	94,294
Investment earnings	\$9,809	\$20,000	\$20,000	0.0%	0
Miscellaneous	\$955,798	\$53,000	\$48,000	(9.4%)	(5,000)
Total revenues	\$24,603,405	\$23,934,758	\$29,177,292	21.9%	5,242,534
Other financing sources					
Transfers in	\$566,851	\$0	\$0	N/A	0
Transfers out	(\$129,423)				
Debt proceeds	\$1,365,000	\$2,466,006	\$1,270,062	(48.5%)	(1,195,944)
Appropriated Fund Balance	\$0	\$5,830,577	\$2,612,168	(55.2%)	(3,218,409)
Total other financing sources	\$1,802,428	\$8,296,583	\$3,882,230	(53.2%)	(4,414,353)
Total revenues & other financing sources	\$26,405,833	\$32,231,341	\$33,059,522	2.6%	828,181

General Fund Revenues and Other Financing Sources FY23-24



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 FY 23-24 Recommended Budget for the Utility Fund totals \$11,891,019, an 11.9 percent decrease from the FY 22-23 Amended Budget of \$13,489,935 as of May 1, 2023, and an 18.3 percent increase from the FY 22-23 Original Budget.

Utility Fund Expenditures

The FY 23-24 Utility Fund Budget reflects an overall decrease due to one-time events such as a transfer to the new capital project ordinance for the GKN pump station re-route for approximately \$1.9 million and the Clay St. repairs for \$639,300. The personnel increase is partly due to the addition of two new full-time positions, a Meter & Sampling Supervisor and either a Laboratory Technician or a Wastewater Treatment Plant Operator position, as well as an increase in the amount charged for General Fund personnel services at the cost of \$170,911. Additionally, a 6% cost of living increase, merit pay, and retirement increases are included. The Utility Fund is not issuing any new debt in FY 23-24.

Utility Fund Expenditures by Type					
Type	FY 2021-2022 Actual	FY 2022-2023 Amended Budget	FY 2023-2024 Recommended Budget	Percent Change	FY22-23 Variance
Personnel	\$2,434,184	\$3,094,556	\$3,752,757	21.3%	\$658,201
Operating	\$3,223,240	\$4,873,043	\$5,069,014	4.0%	\$195,971
Capital	\$1,702,527	\$4,019,515	\$1,577,880	(60.7%)	(\$2,441,635)
Debt Service	\$3,632,095	\$1,502,821	\$1,491,368	(0.8%)	(\$11,453)
Total	\$10,992,046	\$13,489,935	\$11,891,019	(11.9%)	(\$1,598,916)

Utility Fund Department Budgets					
Department	FY 2021-2022 Actual	FY 2022-2023 Amended Budget	FY 2023-2024 Recommended Budget	Percent Change	FY22-23 Variance
Admin, Billing & Meters	\$1,617,816	\$1,439,936	\$1,613,720	12.1%	\$173,784
Operations & Maintenance	\$3,568,536	\$5,663,169	\$5,854,953	3.4%	\$191,784
Engineering	\$306,902	\$298,098	\$285,000	(4.4%)	(\$13,098)
Water Resource Recovery	\$1,802,512	\$2,242,698	\$2,633,578	17.4%	\$390,880
Non-Departmental	\$3,696,280	\$3,846,034	\$1,503,768	(60.9%)	(\$2,342,266)
Total	\$10,992,046	\$13,489,935	\$11,891,019	(11.9%)	(\$1,598,916)

Utility Capital Highlights

In order to continue providing clean, safe, reliable water and to collect and treat wastewater in a manner that protects public health and the environment, the City intends to continue investing in infrastructure and other capital needs during FY 23-24. More information about capital projects, including project descriptions, is located in the Capital Improvement Plan section of the budget document. Notable capital projects included in the FY 23-24 Recommended Budget are highlighted below. They are all related to Utility Fund activities and may be included in the Utility Fund budget or will be transferred during the year to a capital project ordinance.

- The Graham-Mebane Water Treatment Plant Improvements - \$375,000
Mebane has a 50% ownership interest in the Graham-Mebane Water Treatment Plant and pays a corresponding share of the capital improvements to the plant.
- Rock Quarry Rd. Loop - \$329,875
This project includes the addition of water mains to complete a loop from Rock Quarry Rd. along Bowman Rd. to West Ten Rd. This cost includes engineering design only.

Utility Fund Revenues

Projections for Utility Fund revenues rely on variables such as the size of the customer base and water usage. The FY 23-24 Recommended Budget includes \$8.8 million in revenues from water and sewer charges, an increase of 4.7 percent over the amended budget. Actual revenues were used to calculate the FY 23-24 revenues, which include new customer growth of approximately 300 residential homes. The net sales and service revenue increase is only 4.7 percent because developer fees for items such as pump stations are not expected, and water and sewer tap fees

are reduced. These reductions, combined with a 6 percent increase in water and sewer fees, account for the total increase. The decrease in miscellaneous revenues is due to the Water Asset Inventory and Assessment Grant received in FY 22-23, which is not expected in FY 23-24.

The FY 23-24 Utility budget does not include issuing any debt.

Water and Sewer Rates

In FY 21-22, 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 then-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 yearly to not only support the debt but also to keep up with the capital needs of the utility system. In FY 22-23, both water and sewer rates were raised by six 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 5,000 gallons of water per month; therefore, the monthly increase for an average customer is \$4.45.

Water and Sewer Rates					
Fiscal Year	Inside Water	Outside Water	Inside Sewer	Outside Sewer	Increase
FY22-23	\$7.13	\$14.26	\$7.66	\$15.30	6%
FY23-24	\$7.56	\$15.12	\$8.12	\$16.24	6%

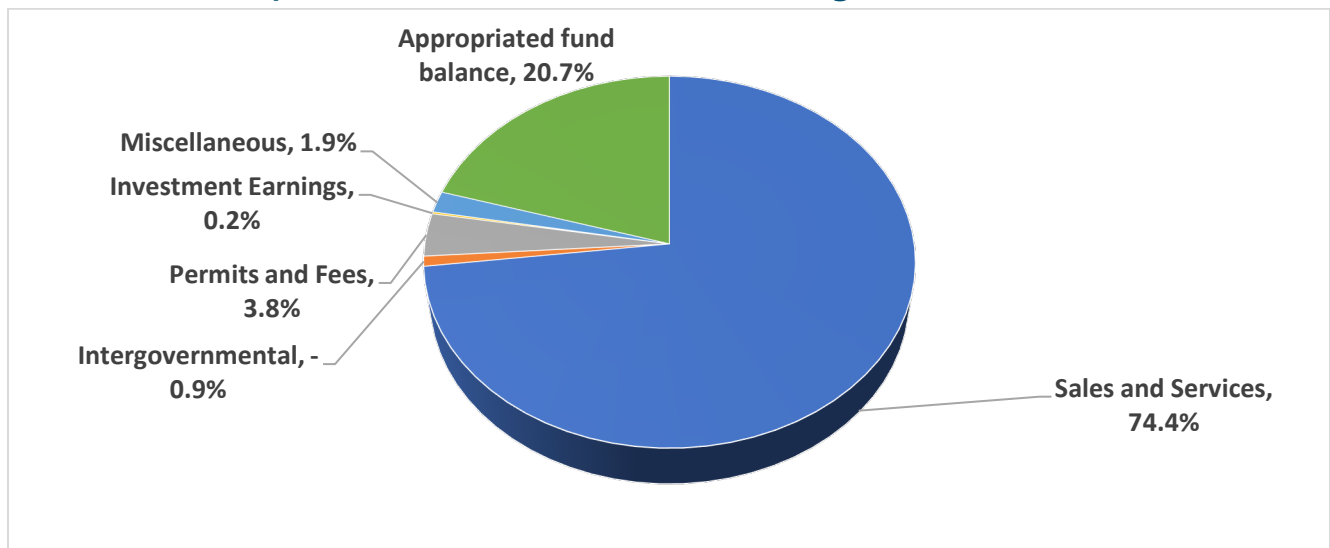
*Rates are per 1,000 gallons

Fund Balance Appropriation

The FY 22-23 appropriated fund balance was \$1.2 million. For the FY 23-24 Budget, despite the six percent rate increase, there remains a \$2,460,925 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 FY 23-24 budget. The City is focused on increasing the fund balance in the reserve fund to lower the debt required for the WRRF 1.5 MGD Expansion project and other future systemwide capital projects. The Recommended Budget includes a fund balance appropriation to close the funding gap. The appropriation is in line with the Fund Balance Policy based on year-end projections.

Utility Fund Revenues and Other Funding Sources					
	FY 2021-2022 Actual	FY 2022-2023 Amended Budget	FY 2023-2024 Recommended Budget	Percent Change	FY22-23 Variance
Revenues					
Sales and Services	\$8,014,130	\$8,444,216	\$8,844,194	4.7%	\$399,978
Intergovernmental	(\$55,461)	(\$106,000)	(\$106,000)	0.0%	\$0
Permits and Fees	\$199,129	\$304,875	\$449,400	47.4%	\$144,525
Investment Earnings	\$4,548	\$20,000	\$20,000	0.0%	\$0
Miscellaneous	\$166,352	\$510,500	\$222,500	(56.4%)	(\$288,000)
Total revenues	\$8,328,698	\$9,173,591	\$9,430,094	2.8%	\$256,503
Other financing sources					
Transfers in	\$2,008,316	\$0	\$0	N/A	\$0
Debt proceeds	\$4,794,058	\$0	\$0	N/A	\$0
Appropriated fund balance	\$0	\$4,316,344	\$2,460,925	(43.0%)	(\$1,855,419)
Total revenues & other financing sources	\$15,131,072	\$13,489,935	\$11,891,019	(11.9%)	(\$1,598,916)

Utility Fund Revenues and Other Funding Sources FY23-24



Utility Capital Reserve Fund

This fund is used to account for system development fees in accordance with state statutes. The estimated revenues for FY23-24 are \$1,673,000, which is an increase of 4.5 percent over the FY23 revised budget. Growth projections support this estimate. The goal is to increase the fund balance in the reserve fund to reduce the estimated debt necessary for the WRRF 1.5 MGD Expansion and other systemwide capital projects. Therefore, no transfers are in the Recommended Budget for FY23-24.

Capital Reserve Fund Revenues and Other Financing Sources					
	FY 2021- 2022 Actual	FY 2022- 2023 Amended Budget	FY 2023-2024 Recommended Budget	Percent Change	FY22-23 Variance
System Development Fees	\$1,434,780	\$1,598,000	\$1,670,000	4.5%	\$72,000
Interest Earnings	\$1,293	\$3,000	\$3,000	0.0%	\$0
Total revenues	\$1,436,073	\$1,601,000	\$1,673,000	44.3%	\$491,500
Other financing sources					
Transfers out	(\$199,177)	\$0	\$0	N/A	\$0
Total revenues & other financing sources	\$912,222	\$1,601,000	\$1,673,000	22.3%	\$72,000

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 carefully considered the impact of each request on the residents of the City and included the requests necessary to maintain the current level of operations first before evaluating items for expansion of services. The FY23-24 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 2023-2024 to the Mebane City Council.

Respectfully submitted,

Chris Rollins
City Manager

BUDGET SUMMARY SECTION





- The Citywide Fiscal Year 23-24 recommended budget is **\$46,623,541**.
- The Fiscal Year 23-24 was prepared with the tax rate of \$0.3800 per \$100 assessed valuation.
- The Fiscal Year 23-24 budget reflects a 6% increase in both water and sewer rates. This increase is to fund the WRRF renovation and ongoing capital needs.
- The Fiscal Year 23-24 expenditures include funding for a total of 174 full-time positions in both funds.
- The Fiscal Year 23-24 includes a 6% 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 2023-2024 budget is as follows:

General Fund Budget	\$33,059,522
Water & Sewer Fund Budget	\$11,891,019
Utility Capital Reserve Fund Budget	<u>\$ 1,673,000</u>
Total	\$46,623,541

- The Fee Schedule is in the Budget Summary Section on page 22.

City of Mebane Fee Schedule - Effective July 1, 2023

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, 2023

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, 2023

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, disinternment, and removal charge	No Charge
Transfer of Ownership	No Charge	Grave Marker Permit Fees	No Charge
Internment, disinternment, and removal charge	No Charge	Marker Installation Fees	No Charge
Grave Marker Permit Fees	No Charge		
Marker Installation Fees	No Charge		

Public Works

Fee Schedule Effective July 1, 2023

Schedule Subject to Change Upon Approval by City Council

Garbage/Recycling

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

Street Washing	\$75hr 2hr min
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Memorials

Memorial Bench	\$500	Memorial Brick	\$75

Finance

Fee Schedule Effective July 1, 2023

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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Development Fees

Fee Schedule

Effective July 1, 2023

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-usepath/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
Commercial, Office, or Institutional per 100 sq. ft.	\$10	15-inch RCP	\$18 per lf
Industrial per 1000 sq. ft.	\$10	18-inch RCP	\$22 per lf

Development Fees

Fee Schedule

Effective July 1, 2023

Schedule Subject to Change Upon Approval by City Council

Water & Sewer Rates

Inside water (per 1,000 gallon)	\$7.56 \$7.13	Deposit sewer (outside city limits)	\$150
Inside sewer (per 1,000 gallon)	\$8.12 \$7.66	Meter re-read with no city error (per re-read)	\$10
Outside water (per 1,000 gallon)	\$15.12 \$14.26	Cutoff List Fee	\$50
Outside sewer (per 1,000 gallon)	\$16.24 \$15.30	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 Meter installation fee with no city error (each attempt after first	\$100
Unmetered residential sewer users (outside city limits)	\$78.58		\$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 Limits	Inside City Limits	Outside City Limits	
¾" Water	\$1,500 \$800	\$3,000 \$1,600			\$500
1" Water	\$2,000 \$1,000	\$4,000 \$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, 2023

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, 2023

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 Fees

Fee Schedule Effective July 1, 2023

Schedule Subject to Change Upon Approval by City Council

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 Floodplain Development Permit)	\$50 per property
Zoning Variance/Appeal Application - Residential	\$300	Buffer Authorization Permit	\$400
Zoning Variance/Appeal Application - Non-Residential	\$400		\$300
Technical Review Committee - Site Plan Review	\$300 + Lot Fee	Subdivision, Recombination & Easements	\$50
Site Plan Dwelling Unit Fee, Site <2 acres	0/dwelling unit	Subdivision Plat Fee - 1 to 5 Dwelling Units Lots	\$50 + \$25/dwelling unit
Site Plan Dwelling Unit Fee, Site 2 - 10 acres	\$25/dwelling unit	Subdivision Plat Fee - 6 or More Dwelling Units Lots	\$300 + \$25/dwelling unit
Site Plan Dwelling Unit Fee, Site >10 acres	\$50/dwelling unit	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 (see UDO Section 4-7.9E & F)		\$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

Fee Schedule
Effective July 1, 2023

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 ^{\$3} per \$1,000	Manufacturing Housing - triple	\$150 plus trades
Greater than \$500,001	\$1,300 ^{\$3.25} plus \$4.00 ^{\$1.00} 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 - Multi Family Dwellings	\$20 per unit	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 sqft to determine value to price permit

** 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, 2023

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.

Inspection Fees

Fee Schedule Effective July 1, 2023

Schedule Subject to Change Upon Approval by City Council

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 = \$30

**** 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, 2023

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, 2023

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 (Pryoxlyn)	\$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, non-profits, and foster homes exempt. *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

Police**Fee Schedule
Effective July 1, 2023***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

Fee Schedule Effective July 1, 2023

Schedule Subject to Change Upon Approval by City Council

Athletics

Camp Fees	Resident	Non-Resident
Basketball Camp	\$45	\$55
Football Camp	\$35 \$45	\$45 \$55
Lacrosse Camp	\$35	\$45
Tennis Camp	\$35	\$45
Volleyball Camp	\$35	\$45
Athletic Fees	Resident	Non-Resident
First Child	\$15 \$25	\$40 \$50
Second Child	\$10 \$15	\$35 \$45
Third Child	\$5 \$10	\$30 \$40
Lacrosse Program	\$15	\$40
Pod Programs	\$10	\$20
Esports	\$10	\$10
Middle & High School Tennis Program	\$15 \$20	\$40 \$50
Youth Tennis Clinics	\$15 \$20	\$40 \$50
Adult Tennis Nights	\$15 \$20	\$40 \$50
Adult Tennis Mebane City Tournament	\$15 \$20	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 \$100
Walkers, 25-50	\$15
Walker, 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

Fee Schedule

Effective July 1, 2023

Schedule Subject to Change Upon Approval by City Council

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

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

Mebane Community Park Rentals

Per Hour Per Field - Resident	\$25	Tourny Rental 1 Field/Day	\$200 \$400
Non-Resident Per Field Per Hour	\$40 \$50	Tourny Rental Both Fields/Day	\$400 \$800
Lights per Day	\$25	Tourny Rental Weekend/Field	\$600 \$1,500

(Includes Friday night)

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 \$25	Tournament Rental Per	\$100 \$250
Lights per day	\$25	Construction of new lines	\$100
Non-Residents Per Hour Per Field	\$25 \$50	Entire four field complex	\$750/day

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	Tourny Rental 1 Day	\$75
		Tourny Rental 2 Days	\$125
		Tourny Rental 3 Days	\$175

Additional Items for Field Rentals

Staff Supervision	\$25/hour	Field Crew Prep	\$25/hour
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Recreation and Parks

Fee Schedule

Effective July 1, 2023

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	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	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	Wifi 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 \$500	Baseball League Program	\$5,000
Softball Team	\$300 \$500	Softball League Program	\$4,000
T-Ball Team	\$300 \$500	T-ball League Program	\$3,000
Basketball Team	\$200 \$400	Basketball League Program	\$5,000 \$6,000
Football Team	\$2,500 \$3,500	Football League Program	\$7,500 \$10,000
Tennis League	\$1,000	Lacrosse League	\$750

Signage at Ball Fields

Single Banner	\$500	Two Banners	\$750
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Fee Schedule

Recreation and Parks

Effective July 1, 2023

Schedule Subject to Change Upon Approval by City Council

Program/Special Event Sponsorship

Business Booth at Events	\$50
Tent/Table setup at one night sporting events	\$100
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
Juneteenth Sponsorship	\$500
Christmas Parade - float lineup sponsor	\$1,000
Santa's Arrival Sponsorship	\$500
Eggstravaganza Sponsor	\$500
Spooktacular Sponsorsip	\$1,500
Spooktacular - individual booth	\$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

Water Resources Recovery Facility

Fee Schedule
Effective July 1, 2023

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



PROPOSED CAPITAL CUTS

GENERAL FUND

Department	Project/Item	Requested	Proposed Cut	New Total	Notes
Fire	Station 2 Fire Alarm	\$26,524	\$0	\$26,524	
Fire	ATV Rescue Vehicle	\$30,654	\$0	\$30,654	
Fire	Fire Prevention Vehicle	\$50,000	\$0	\$50,000	
Fire	Signal Light Preemption	\$68,271	\$0	\$68,271	
Fire	Training Simulator	\$80,000	\$0	\$80,000	
IT	IT Server Project	\$43,500	\$0	\$43,500	
IT	Fiber Installation	\$95,702	\$0	\$95,702	
Police	Police vehicles	\$413,058	\$0	\$413,058	
Public Works	John Deere Gator with Spray tank	\$30,500	\$0	\$30,500	
Public Works	Sidewalk - S. Third Ext. from Corporate Park Drive to Augusta Dr	\$32,500	\$0	\$32,500	
Public Works	Multi-use path - Third Street to Fifth Street Connector	\$60,500	\$0	\$60,500	
Public Works	CAT 304 Mini Hydraulic Excavator	\$90,200	\$0	\$90,200	
Public Works	New fuel station and pumps	\$97,000	\$0	\$97,000	
Public Works	NC 119 Wayfinding and entrance signs	\$100,000	\$0	\$100,000	
Public Works	Sidewalk - Crawford St. from N. First St. to N. 2nd St	\$137,000	\$0	\$137,000	
Public Works	Sidewalk - S. Eighth St. to Fifth St. Park via Arrowhead Villas	\$55,000	\$55,000	\$0	Project was delayed until FY24-25.
Public Works	New Fleet Services office and foyer	\$145,200	\$145,200	\$0	Project was delayed until FY24-25.
Public Works and Sanitation	Service trucks	\$333,000	\$202,500	\$130,500	Five trucks were requested. Three were moved to FY24-25 and two are in the FY23-24 recommended budget.
Recreation	Lake Michael Connector (along Lebanon Rd.)	\$375,000	\$0	\$375,000	
Recreation	Back Entrance Parking Lot at Community Park	\$480,000	\$0	\$480,000	
Recreation	Lake Michael Building Removal and Replacement	\$50,000	\$50,000	\$0	Project was delayed until FY24-25.
Recreation	Lake Michael remaining trail	\$55,900	\$55,900	\$0	Project was delayed until FY24-25.
Recreation	Replace the gym floor at Old Recreation building	\$160,000	\$160,000	\$0	Project was delayed until FY24-25.
Recreation	MACC Roof Restoration	\$295,000	\$295,000	\$0	Project was delayed until FY24-25.
Sanitation	Sidearm Garbage Truck	\$363,000	\$0	\$363,000	
Sanitation	Trailer leaf vacuum system	\$124,200	\$124,200	\$0	Purchase was delayed until FY24-25.
Sanitation	Dump Truck - 4x2 (single axle)	\$324,300	\$162,150	\$162,150	Two dump trucks were requested. One was moved to the FY24-25 budget and the other is in the FY23-24 recommended budget.
Sanitation	Knuckle boom Truck	\$204,000	\$204,000	\$0	Purchase was delayed until FY24-25.
Totals		\$4,320,009	\$1,453,950	\$2,866,059	

WATER & SEWER FUND

Department	Project/Item	Requested	Proposed Cut	New Total	Notes
Utility Administration	Meters	\$180,000	\$0	\$180,000	
Utility Maintenance	Air Compressor	\$25,000	\$0	\$25,000	
Utility Maintenance	Water Rehab	\$38,000	\$0	\$38,000	
Utility Maintenance	2" Galvanized Water Line Replacement Engineering	\$50,000	\$0	\$50,000	
Utility Maintenance	GE Pump Station Re-build	\$50,000	\$0	\$50,000	
Utility Maintenance	Third Street Outfall	\$50,000	\$0	\$50,000	
Utility Maintenance	Trucks	\$112,000	\$50,000	\$62,000	Two trucks were requested, one was purchased in the current fiscal year, so there is one truck remaining in the recommended budget.
Utility Maintenance	Sewer Jetter	\$136,818	\$0	\$136,818	
Utility Maintenance	Utility Oversizing	\$150,000	\$0	\$150,000	
Utility Maintenance	Rock Quarry Rd Loop and OAWS Interconnect	\$959,375	\$629,500	\$329,875	Phase I construction was delayed until FY24-25.
Utility Maintenance	Water Plant Capital	\$375,000	\$0	\$375,000	
WRRF	Mebane-Graham WWTP	\$27,859	\$0	\$27,859	
WRRF	Roof Repair Thickener Building	\$40,000	\$0	\$40,000	
Total		\$2,194,052	\$679,500	\$1,514,552	



Revenue Neutral Calculation

	Estimates 2022-2023*	Growth	Revaluation Estimates FY23-24	Reduction for Appeals	Estimate with Appeals
Real Property	2,087,988,181	7.5%	2,244,580,761	\$ 3,433,582,498	-1% 3,399,246,673
Non-RMV Personal Property	546,738,550	4.7%	572,666,209	\$ 572,666,209	\$ 572,666,209
Utility	29,404,917	-3.6%	28,348,569	\$ 28,348,569	\$ 28,348,569
RMV Property	200,838,130	8.6%	218,202,651	218,202,651	218,202,651
Total	2,864,969,778		3,063,798,191	\$ 4,252,799,928	4,218,464,103
Tax Rate	0.4700				0.3192
Revenue	\$ 13,465,358				\$ 13,465,358
* Based on current year estimates			Average Growth Rate		7.16%
2021-2022 (OC revaluation 1/1/2021)	2,654,716,052		Revenue Neutral Tax Rate		0.3421
2022-2023	2,864,969,778				
minus annexations					
Parcel 9834445110 6086 West Ten Rd.					
Buckhorn Industrial Park	(1,089,900)				
Parcel 160091 UPS	(472,230)				
Parcel 163553 PIN 9814132469 Bhavans Group LLC	(647,634)				
Parcel 172976 Venn Hillsborough LLC	(470,600)				
Parcel 9825498941 Lebanon Road 3 LLC	(858,005)				
Parcel 9824434841 GG Havenstone Limited Partnership	(189,327)				
Parcel 172714 Chick-Fil-A Supply LLC	(9,901,217)				
Parcel 166704 Land Management 1st Inc	(17,425)				
Parcels Various Buckhorn Industrial II LLC	(4,812,900)				
Parcel 160321 Duke University Health System (tax exemp	(71,250)				
Parcel 168933 (Alamance) 9825381359 (OC)					
9825286476 (OC) 168937 Alamance BC Stagecoach LLC	(377,920.00)				
Parcel 167482 Summit Church	(764,814.00)				
Parcel 9844452283 Sandra Clark	(18,653.00)				
Parcel 9825410961 Espitia Properties	(92,000.00)				
Parcel 160376 160314 and Crow Holdings	(307,756.00)				
Total Annexations	(20,091,631)				
2022-2023 (minus annexations)	2,844,878,147	7.16%			



DEBT SCHEDULE

City of Mebane Budget - Debt Service Summary 2023-2024

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	\$ 3,498,000	\$ 388,668	\$ 84,710	\$ 473,378	Oct/April	2.45%	4/15/2032
2014 Fire Station # 3	1/23/2014	BB&T	\$ 2,600,000	\$ 1,040,000	\$ 173,334	\$ 28,306	\$ 201,640	July/Jun	2.84%	6/30/2029
Total - General Fund			\$ 7,264,000	\$ 4,538,000	\$ 562,002	\$ 113,016	\$ 675,018			
Graham-Mebane Sewer Capacity Agreement	5/1/2017	Graham	\$ 2,682,464	\$ 1,532,464	\$ 150,000	\$ -	\$ 150,000	Annual	0.00%	7/10/2036
Graham-Mebane Water Capacity Agreement	2/1/2014	Graham	\$ 2,548,070	\$ 1,528,846	\$ 127,403	\$ -	\$ 127,403	Annual	0.00%	9/1/2034
2009 Sewer E-SRF-T	10/30/2009	DENR-DWQ	\$ 96,113.00	\$ 28,834	\$ 4,806	\$ -	\$ 4,806	Annual	0.00%	5/1/2029
Revenue Bonds - Series 2021	9/22/2021	Truist	\$ 13,573,000	\$ 12,609,000	\$ 980,000	\$ 204,227	\$ 1,184,227	Aug/Feb	1.27% & 1.78%	8/1/2036
Total - Utility Fund			\$ 18,899,647	\$ 15,699,144	\$ 1,262,209	\$ 204,227	\$ 1,466,436			
Total Combined			\$ 26,163,647	\$ 20,237,144	\$ 1,824,211	\$ 317,243	\$ 2,141,454			



City of Mebane
Budget - Debt Service Summary - Vehicles
2023-2024

Description	Origination Date	Lender	Original Amount	FY Beginning Balance	Required Principal	Required Interest	Total Payment	Payment Period	Interest Rate	Payoff Date
2021 Rolling Stock (Fire Engine, Police Vehicles, Garbage Truck)	7/20/2021	Truist	\$ 1,365,000	\$ 955,300	\$ 271,517	\$ 9,982	\$ 281,499	July/Jan	1.070%	7/20/2026
2020 Public Works Vehicles	2/28/2020	US Bank	\$ 430,500	\$ 221,708	\$ 86,100	\$ 2,641	\$ 88,741	Aug/Feb	1.363%	8/28/2025
2019 Police Vehicles	4/16/2019	First Bank	\$ 266,468	\$ 53,294	\$ 53,294	\$ 1,047	\$ 54,341	Oct/April	2.580%	4/16/2024
2019 Police Radios	5/9/2019	First Bank	\$ 469,000	\$ 46,900	\$ 46,900	\$ 724	\$ 47,624	Nov/May	3.020%	11/9/2023
2017 Fire Truck	5/25/2017	PEMC REDLG	\$ 468,330	\$ 187,332	\$ 104,000	\$ -	\$ 104,000	Annual	0.000%	8/1/2026
FY22-23 Rolling Stock	8/5/2022	US Bank	\$ 916,006	\$ 830,222	\$ 174,879	\$ 23,921	\$ 198,800	Aug/Feb	2.000%	6/30/2028
FY22-23 Fire Engine*	TBD	PEMC	\$ 520,000	\$ 520,000	\$ 104,000	\$ 3,141	\$ 107,141	Annual	1.000%	2034
FY 24 Proposed Rolling Stock	TBD	TBD	\$ 1,270,062	\$ 1,270,062	\$ 254,013	\$ 39,340	\$ 293,353	TBD	5.000%	2029
Total - General Fund			\$ 4,435,304	\$ 2,814,756	\$ 1,094,703	\$ 80,796	\$ 882,146			
2021 Rolling Stock (Pick-up Trucks)	7/20/2021	Truist	\$ 123,000	\$ 94,607	\$ 24,467	\$ 465	\$ 24,932	July/Jan	1.070%	7/20/2026
Total Utility Fund			\$ 123,000	\$ 94,607	\$ 24,467	\$ 465	\$ 24,932			
Total - Combined			\$ 4,558,304	\$ 2,909,362	\$ 1,119,170	\$ 81,261	\$ 907,078			

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



HISTORICAL SUMMARY OF PROPERTY TAX INFORMATION

City of Mebane Historical Summary of Property Tax Information 2023-2024

Measure	Fiscal Year				
	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023*
Assessed Valuation	\$ 2,181,876,039	\$ 2,295,224,194	\$ 2,376,226,895	\$ 2,654,716,052	\$ 2,864,969,778
Property Tax Levy	\$ 10,383,208	\$ 10,854,564	\$ 11,273,675	\$ 12,490,459	\$ 13,465,358
Property Tax Rate	\$ 0.47	\$ 0.47	\$ 0.47	\$ 0.47	\$ 0.47
Amount Collected	\$ 10,326,956	\$ 10,817,844	\$ 11,233,082	\$ 12,465,478	\$ 13,411,497
Tax Collection Rate	99.5%	99.7%	99.6%	99.8%	99.6%

Notes: Information for fiscal years prior to 2023 are from the City's audited Comprehensive Annual Financial Report.

*Information for fiscal year 2023 is estimated.

Tax rates are expressed in dollars per \$100 of valuation.

Each 1 cent added to the tax rate generates approximately \$421,613.



UTILITY RATES INFORMATION COMPARISON

City of Mebane Local Utility Comparison Inside City limits Residential Rate

Service Provider	Water Bill (5,000 gal)	Sewer Bill (5,000 gal)	Combined Bill (5,000 gal)
Burlington	\$ 21.60	\$ 26.55	\$ 48.15
Graham	\$ 23.33	\$ 49.01	\$ 72.34
Gibsonville	\$ 24.80	\$ 63.40	\$ 88.20
Durham	\$ 28.84	\$ 40.77	\$ 69.61
Elon	\$ 35.64	\$ 48.00	\$ 83.64
Mebane current	\$ 35.65	\$ 38.30	\$ 73.95
Mebane proposed	\$ 37.80	\$ 40.60	\$ 78.40
Alamance (Village)	\$ 37.85	\$ 43.80	\$ 81.65
Haw River	\$ 39.27	\$ 67.82	\$ 107.09
Green Level	\$ 41.67	\$ 93.10	\$ 134.77
Orange-Alamance	\$ 46.40	N/A	
Hillsborough	\$ 50.60	\$ 71.20	\$ 121.80
OWASA	\$ 51.02	\$ 57.90	\$ 108.92
Swepsonville	\$ 51.50	\$ 53.64	\$ 105.14
Ossipee	\$ 58.15	N/A	

Notes:

Information from the January 1, 2023 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.

The chart assumes 5,000 gallons is the average monthly usage.

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	3.06	3.24%	\$ 87,788	0.04%	0.05%	0.09%	0.82	450	\$ 354,956
Haw River	2,450	2.65	13.22%	\$ 44,191	0.09%	0.10%	0.18%	0.87	1,000	\$ 1,915,372
Graham	17,158	2.35	23.73%	\$ 45,152	0.05%	0.11%	0.16%	1.14	5,791	\$ 8,050,593
Mebane	18,579	2.54	10.04%	\$ 69,947	0.04%	0.09%	0.13%	1.28	6,686	\$ 9,709,101
OWASA	86,300	2.46	19.65%	\$ 77,037	0.07%	0.09%	0.16%	1.07	21,849	\$ 35,514,821
Elon	12,752	2.61	24.53%	\$ 68,031	0.05%	0.07%	0.12%	1.06	2,730	\$ 3,952,590
Swepsonville	2,145	2.53	4.86%	\$ 72,171	0.05%	0.09%	0.15%	1.73	1,160	\$ 1,998,417
Durham	309,355	2.27	13.54%	\$ 66,623	0.06%	0.14%	0.20%	1.26	94,081	\$ 114,666,950
Burlington	56,691	2.37	17.21%	\$ 47,158	0.05%	0.06%	0.10%	1.20	26,166	\$ 31,819,482
Gibsonville	7,129	2.72	9.36%	\$ 89,073	0.04%	0.04%	0.08%	1.03	3,974	\$ 4,057,795
Hillsborough	15,238	2.29	7.58%	\$ 77,114	0.07%	0.08%	0.14%	1.36	6,194	\$ 10,830,811
Orange-Alamance	8,892	2.47	12.56%	\$ 79,205	0.07%	N/A	0.07%	unknown	3,448	unknown
Ossipee	2,390	2.51	11.42%	\$ 53,571	0.11%	N/A	0.11%	0.77	161	\$ 116,523
Green Level	2,450	3.12	22.08%	\$ 33,514	0.00%	N/A	0.00%	1.13	862	\$ 1,246,331

Information from the January 1, 2023 Rate Dashboards of the UNC School of Government Environmental Finance Center.



SUMMARY OF FULL-TIME POSITIONS

General Fund		Current 2022- 2023	Proposed 2023- 2024
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
		<u>7</u>	<u>7</u>
Finance	Finance Director	1	1
	Accountant	2	2
	Accounting Supervisor	1	1
	Accounting Technician I	1	1
	Customer Service Representative	1	1
		<u>6</u>	<u>6</u>
Information Technology	Information Technology Director	1	1
	Information Technology Specialist	1	1
		<u>2</u>	<u>2</u>
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	25	25
	Police Accreditation Manager	1	1
	School Resource Officers	4	4
	Administrative Support Specialist	2	2
	Evidence Technician	1	1
		50	50
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	10	10
	Firefighter	11	11
	Fire Life Safety Educator	1	1
	Administrative Support Specialist	1	1
		36	36
Planning			
	Development Director	1	1
	Planner	2	2
		3	3
Inspections			
	Inspections Director	1	1
	Building Inspector II	1	1
	Building Inspector 1	2	2
	Plan Reviewer	1	1
	Permit Specialist	1	1
	Code Enforcement Officer	1	1
		7	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	2	2

	Equipment Operator I	3	3
	Ground Crew Supervisor	1	1
	Maintenance Technician	4	4
		14	14
Public Facilities			
	Grounds Crew Supervisor	1	1
	Groundskeeper	3	3
	Building Maintenance Coordinator	1	1
	Equipment Operator I	1	1
		6	6
Sanitation			
	Sanitation Supervisor	1	1
	Sanitation Equipment Operator	5	5
	Sanitation Worker	2	2
		8	8
Recreation & Parks			
	Recreation & Parks Director	1	1
	Parks Superintendent	1	1
	Recreation Superintendent	1	1
	Athletics Supervisor	1	1
	Parks Operations & Maintenance Supervisor	4	4
	Recreation Program Coordinator	1	1
	Arts & Community Center Supervisor	1	1
		10	10
General Fund Total		149	149

Water & Sewer Fund		Current 2022- 2023	Proposed 2023- 2024
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	3	4
	Utilities Location Technician	1	1
		16	17
Water Resources Recovery Facility			
	Wastewater Treatment Plant Position - TBD	0	1
	Wastewater Treatment Plant Director	1	1
	Lead Wastewater Plant Operator	1	1
	Laboratory Supervisor	1	1
	Wastewater Treatment Plant Operator	2	2
	Utility System Mechanic I	1	1
		6	7
Water & Sewer Fund Total		23	25
City of Mebane Total		172	174

POSITION REQUESTS

Department	Requested Position	Salary & Benefits	Non-salary	Non-salary costs	Total Cost		
			costs FY23-24	future years	FY23-24	Proposed Cuts	New Total
Utilities	Maintenance Technician	\$66,952	\$2,764	\$1,632	\$69,716	\$69,716	\$0
Utilities	Meter & Sampling Supervisor	\$108,408	\$2,764	\$1,632	\$111,172	\$0	\$111,172
WRRF	Laboratory Technician*	\$77,290	\$800	\$500	\$78,090	\$78,090	\$0
WRRF	Wastewater Treatment Plant Operator*	\$84,090	\$1,760	\$1,460	\$85,850	\$0	\$85,850
Totals		\$336,740	\$8,088	\$5,224	\$344,828	\$147,806	\$197,022

*Either a Laboratory Technician or a Wastewater Treatment Plant Operator will be hired if approved.

BUDGET SECTION



GENERAL FUND DEPARTMENT BUDGETS

CITY COUNCIL

FY 23-24 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. Funding for this line is to support the training and supplies needed to conduct meetings and events.

		22-23 Current Budget	23-24 Manager's Recommended	% Change
Revenues	21-22 Actual			
General Revenues..	\$ 72,973	\$ 88,237	\$ 71,870	(18.5%)
Totals.....	\$ 72,973	\$ 88,237	\$ 71,870	(18.5%)
Expenditures	21-22 Actual	22-23 Current Budget	23-24 Manager's Recommended	% Change
Personnel.....	\$ 54,410	\$ 60,162	\$ 65,020	8.1%
Operating.....	18,563	28,075	6,850	(75.6%)
Capital.....	-	-	-	NA
Totals.....	\$ 72,973	\$ 88,237	\$ 71,870	(18.5%)



ADMINISTRATION

FY 23-24 Manager's Recommended Budget

Administration

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

		22-23 Current Budget	23-24 Manager's Recommended	% Change
Revenues	21-22 Actual			
General Revenues.....	\$ 961,714	\$ 1,249,653	\$ 1,426,869	14.2%
Totals.....	<u>\$ 961,714</u>	<u>\$ 1,249,653</u>	<u>\$ 1,426,869</u>	14.2%
	21-22 Actual	22-23 Current Budget	23-24 Manager's Recommended	% Change
Expenditures				
Personnel.....	\$ 800,898	\$ 933,064	\$ 985,594	5.6%
Operating.....	160,816	316,588	441,275	39.4%
Capital.....	-	-	-	N/A
Totals.....	<u>\$ 961,714</u>	<u>\$ 1,249,653</u>	<u>\$ 1,426,869</u>	14.2%



FINANCE

FY 23-24 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 Finance Department administers the financial affairs of the City including budget development and execution cash management, accounting, debt administration, payroll, utility billing, and collection, accounts payable and receivable, purchasing, and the sale of surplus property.

		22-23 Current Budget	23-24 Manager's Recommended	% Change
Revenues	21-22 Actual			
General Revenues.....	\$ 530,368	\$ 704,762	\$ 748,626	6.2%
Totals.....	<u>\$ 530,368</u>	<u>\$ 704,762</u>	<u>\$ 748,626</u>	6.2%
			23-24 Manager's Recommended	% Change
Expenditures	21-22 Actual	22-23 Current Budget		
Personnel.....	\$ 317,970	\$ 410,300	\$ 471,902	15.0%
Operating.....	212,398	294,462	276,724	(6.0%)
Capital.....	-	-	-	N/A
Totals.....	<u>\$ 530,368</u>	<u>\$ 704,762</u>	<u>\$ 748,626</u>	6.2%



INFORMATION TECHNOLOGY

FY 23-24 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. This department assists all other departments about technology related items that are needed, and manages the City wide technology services.

			23-24 Manager's	
Revenues	21-22 Actual	22-23 Current Budget	Recommended	% Change
General Revenues...	\$ 426,875	\$ 1,059,288	\$ 1,663,401	57.0%
Totals.....	<u>\$ 426,875</u>	<u>\$ 1,059,288</u>	<u>\$ 1,663,401</u>	57.0%

			23-24 Manager's	
Expenditures	21-22 Actual	22-23 Current Budget	Recommended	% Change
Personnel.....	\$ 153,763	\$ 196,706	\$ 204,165	3.8%
Operating.....	249,513	659,873	1,304,110	97.6%
Capital.....	<u>23,600</u>	<u>202,709</u>	<u>155,126</u>	(23.5%)
Totals.....	<u>\$ 426,875</u>	<u>\$ 1,059,288</u>	<u>\$ 1,663,401</u>	57.0%



ECONOMIC DEVELOPMENT

FY 23-24 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 2024 budget for Economic Development provides for the continuation of existing agreements.

Revenues	21-22 Actual	22-23 Current Budget	23-24 Manager's Recommended	% Change
General Revenues.....	\$ 667,092	\$ 689,421	\$ 900,214	30.6%
Grants/Intergov.....	180,000	480,000	-	(100.0%)
Totals.....	<u>\$ 847,092</u>	<u>\$ 1,169,421</u>	<u>\$ 900,214</u>	(23.0%)

Expenditures	21-22 Actual	22-23 Current Budget	23-24 Manager's Recommended	% Change
Personnel.....	\$ -	\$ -	\$ -	N/A
Operating.....	847,092	1,169,421	900,214	(23.0%)
Capital.....	-	-	-	N/A
Totals.....	<u>\$ 847,092</u>	<u>\$ 1,169,421</u>	<u>\$ 900,214</u>	(23.0%)



POLICE

FY 23-24 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 Mebane Police Department is committed to providing the best law enforcement services available for our citizens and visitors.

			23-24 Manager's	
Revenues	21-22 Actual	22-23 Current Budget	Recommended	% Change
General Revenues.....	\$ 3,949,282	\$ 5,527,370	\$ 6,618,983	19.7%
Proceeds from Debt.	-	257,483	260,006	1.0%
Grants/Intergov.....	93,033	-	-	N/A
Totals.....	<u>\$ 4,042,315</u>	<u>\$ 5,784,853</u>	<u>\$ 6,878,989</u>	18.9%

			23-24 Manager's	
Expenditures	21-22 Actual	22-23 Current Budget	Recommended	% Change
Personnel.....	\$ 3,272,176	\$ 4,351,948	\$ 5,627,174	29.3%
Operating.....	578,142	902,240	838,757	(7.0%)
Capital.....	<u>191,997</u>	<u>530,665</u>	<u>413,058</u>	(22.2%)
Totals.....	<u>\$ 4,042,315</u>	<u>\$ 5,784,853</u>	<u>\$ 6,878,989</u>	18.9%



FIRE

FY 23-24 Manager's Recommended Budget

Fire

The Mebane Fire Department is an organization of dedicated professionals who are committed to serving the community by protecting life and property through prevention, education, emergency medical and fire services. Operating out of three stations, the Department covers a 35 square-mile district with a population of nearly 25,000.

			23-24 Manager's	
Revenues	21-22 Actual	22-23 Current Budget	Recommended	% Change
General Revenues.....	\$ 2,429,738	\$ 4,965,164	\$ 3,860,664	(22.2%)
Debt Proceeds.....	\$ -	\$ -	\$ 520,000	N/A
Grants/Intergov.....	55,087	44,000	-	(100.0%)
Permits/Inspections.....	4,450	40,000	40,000	(0.0%)
Fire District Taxes.....	478,922	518,500	550,801	6.2%
Totals.....	<u>\$ 2,968,196</u>	<u>\$ 5,567,664</u>	<u>\$ 4,971,465</u>	(10.7%)

			23-24 Manager's	
Expenditures	21-22 Actual	22-23 Current Budget	Recommended	% Change
Personnel.....	\$ 2,582,303	\$ 3,227,165	\$ 4,153,419	28.7%
Operating.....	385,894	678,609	553,697	(18.4%)
Capital.....	-	1,661,890	264,349	(84.1%)
Totals.....	<u>\$ 2,968,196</u>	<u>\$ 5,567,664</u>	<u>\$ 4,971,465</u>	(10.7%)



PLANNING

FY 23-24 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. Key responsibilities of the department include maintenance and enforcement of the Uniform Development Ordinance (UDO), managing current planning, and providing technical and administrative support to various boards and commissions.

			23-24 Manager's	
Revenues	21-22 Actual	22-23 Current Budget	Recommended	% Change
General Revenues.....	\$ 248,648	\$ 525,119	\$ 506,333	(3.6%)
Grants/Intergov.....	-	40,000	-	(100.0%)
Permits & Fees.....	117,260	86,418	91,010	5.3%
Totals.....	<u>\$ 365,908</u>	<u>\$ 651,537</u>	<u>\$ 597,343</u>	(8.3%)
Expenditures	21-22 Actual	22-23 Current Budget	23-24 Manager's	% Change
Personnel.....	\$ 235,444	\$ 293,431	\$ 316,469	7.9%
Operating.....	130,465	348,441	280,874	(19.4%)
Capital.....	-	9,665	-	(100.0%)
Totals.....	<u>\$ 365,908</u>	<u>\$ 651,537</u>	<u>\$ 597,343</u>	(8.3%)



INSPECTIONS

FY 23-24 Manager's Recommended Budget

Inspections

The Inspections Department provides permitting and code enforcement for safe growth of the City. The department analyzes applications for permits, determines associated costs, evaluates construction plans, records data on permits and inspections, and examine sresidential and commercial structures for compliance with state and local building codes.

			23-24 Manager's	
Revenues	21-22 Actual	22-23 Current Budget	Recommended	% Change
General Revenues.....	\$ (53,526)	\$ 227,236	\$ (339,117)	(249.2%)
Grants/Intergov.....	-	-	-	N/A
Permits & Fees.....	600,524	650,903	1,300,400	99.8%
Totals.....	<u>\$ 546,998</u>	<u>\$ 878,139</u>	<u>\$ 961,283</u>	9.5%

			23-24 Manager's	
Expenditures*	21-22 Actual	22-23 Current Budget	Recommended	% Change
Personnel.....	\$ 488,194	\$ 715,939	\$ 819,433	14.5%
Operating.....	23,511	102,792	106,850	3.9%
Capital.....	35,293	59,408	35,000	(41.1%)
Totals.....	<u>\$ 546,998</u>	<u>\$ 878,139</u>	<u>\$ 961,283</u>	9.5%

*Expenditures do not reflect indirect administrative costs of the department.



ENGINEERING

FY 23-24 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.

			23-24 Manager's	
Revenues	21-22 Actual	22-23 Current Budget	Recommended	% Change
General Revenues.....	\$ 345,889	\$ 325,601	\$ (39,000)	(112.0%)
Permits & Fees.....	84,611	119,899	484,500	304.1%
Totals.....	<u>\$ 430,500</u>	<u>\$ 445,500</u>	<u>\$ 445,500</u>	0.0%

			23-24 Manager's	
Expenditures	21-22 Actual	22-23 Current Budget	Recommended	% Change
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 23-24 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.

		22-23 Current	23-24 Manager's	
Revenues	21-22 Actual	Budget	Recommended	% Change
General Revenues....	\$ 1,691,910	\$ 3,428,552	\$ 1,916,438	(44.1%)
Debt Proceeds.....	\$ -	\$ -	\$ 990,000	
Grants/Intergov.....	360,334	365,000	365,000	0.0%
Permits & Fees.....	29,000	20,000	33,000	65.0%
Totals.....	<u>\$ 2,081,244</u>	<u>\$ 3,813,552</u>	<u>\$ 3,304,438</u>	(13.4%)

		22-23 Current	23-24 Manager's	
Expenditures	21-22 Actual	Budget	Recommended	% Change
Personnel.....	\$ 742,390	\$ 1,031,862	\$ 1,099,553	6.6%
Operating.....	1,330,434	1,581,453	1,524,585	(3.6%)
Capital.....	8,420	1,200,238	680,300	(43.3%)
Totals.....	<u>\$ 2,081,244</u>	<u>\$ 3,813,552</u>	<u>\$ 3,304,438</u>	(13.4%)



PUBLIC FACILITIES

FY 23-24 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.

		22-23 Current	23-24 Manager's	
Revenues	21-22 Actual	Budget	Recommended	% Change
General Revenues.....	\$ 642,106	\$ 913,699	\$ 1,271,578	39.2%
Grants/Intergov.....	-	-	-	N/A
Totals.....	<u>\$ 642,106</u>	<u>\$ 913,699</u>	<u>\$ 1,271,578</u>	39.2%

		22-23 Current	23-24 Manager's	
Expenditures	21-22 Actual	Budget	Recommended	% Change
Personnel.....	\$ 261,431	\$ 350,769	\$ 568,203	62.0%
Operating.....	380,675	436,235	607,275	39.2%
Capital.....	-	126,695	96,100	(24.1%)
Totals.....	<u>\$ 642,106</u>	<u>\$ 913,699</u>	<u>\$ 1,271,578</u>	39.2%



SANITATION

FY 23-24 Manager's Recommended Budget

Sanitation

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

			23-24 Manager's	
Revenues	21-22 Actual	22-23 Current Budget	Recommended	% Change
General Revenues.....	\$ 675,989	\$ 1,692,748	\$ 982,160	(42.0%)
Debt Proceeds.....	\$ -	\$ -	\$ 610,000	N/A
Grants/Intergov.....	10,481	10,000	11,000	10.0%
Sales & Service.....	467,833	465,000	575,508	23.8%
Totals.....	<u>\$ 1,154,303</u>	<u>\$ 2,167,748</u>	<u>\$ 2,178,668</u>	0.5%

			23-24 Manager's	
Expenditures	21-22 Actual	22-23 Current Budget	Recommended	% Change
Personnel.....	\$ 435,920	\$ 548,818	\$ 654,134	19.2%
Operating.....	718,383	1,008,930	999,384	(0.9%)
Capital.....	-	610,000	525,150	(13.9%)
Totals.....	<u>\$ 1,154,303</u>	<u>\$ 2,167,748</u>	<u>\$ 2,178,668</u>	4.3%



RECREATION AND PARKS

FY 23-24 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.

		22-23 Current	23-24 Manager's	
Revenues	21-22 Actual	Budget	Recommended	% Change
General Revenues.....	\$ 2,052,752	\$ 2,583,397	\$ 2,927,279	13.3%
Grants/Intergov.....	-	5,450	5,450	0.0%
Sales & Service.....	79,588	80,000	161,000	101.2%
Totals.....	<u>\$ 2,132,340</u>	<u>\$ 2,668,847</u>	<u>\$ 3,093,729</u>	15.9%
Expenditures	21-22 Actual	22-23 Current	23-24 Manager's	% Change
		Budget	Recommended	
Personnel.....	\$ 778,229	\$ 1,153,456	\$ 1,278,484	10.8%
Operating.....	515,085	948,574	897,745	(5.4%)
Capital.....	<u>839,027</u>	<u>566,817</u>	<u>917,500</u>	61.9%
Totals.....	<u>\$ 2,132,340</u>	<u>\$ 2,668,847</u>	<u>\$ 3,093,729</u>	15.9%



NON-DEPARTMENTAL

FY 23-24 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.

			23-24 Manager's	
Revenues	21-22 Actual	22-23 Current Budget	Recommended	% Change
General Revenues.....	\$ 2,015,404	\$ 3,603,703	\$ 3,645,549	1.2%
Debt Proceeds.....	\$ -	\$ -	\$ 900,000	N/A
Grants/Intergov.....	-	-	-	N/A
Totals.....	<u>\$ 2,015,404</u>	<u>\$ 3,603,703</u>	<u>\$ 4,545,549</u>	26.1%

			23-24 Manager's	
Expenditures	21-22 Actual	22-23 Current Budget	Recommended	% Change
Personnel.....	\$ 129,300	\$ 271,555	\$ 170,173	(37.3%)
Operating.....	435,371	616,200	1,264,382	105.2%
Debt Service.....	1,450,732	1,807,708	3,110,994	72.1%
Transfers.....	-	908,240	-	(100.0%)
Totals.....	<u>\$ 2,015,404</u>	<u>\$ 3,603,703</u>	<u>\$ 4,545,549</u>	40%



WATER & SEWER FUND DEPARTMENT BUDGET

UTILITIES ADMINISTRATION

FY 23-24 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.

		22-23 Current	Manager's	%
Revenues	21-22 Actual	Budget	Recommended	Change
Utility Revenues.....	\$ 1,154,452	\$ 1,439,936	\$ 1,613,720	12.1%
Totals.....	<u>\$ 1,154,452</u>	<u>\$ 1,439,936</u>	<u>\$ 1,613,720</u>	12.1%
Expenditures	21-22 Actual	22-23 Current	Manager's	%
		Budget	Recommended	Change
Personnel.....	\$ 718,095	\$ 827,446	\$ 1,005,063	21.5%
Operating.....	182,166	412,490	428,657	3.9%
Capital.....	<u>254,191</u>	<u>200,000</u>	<u>180,000</u>	(10.0%)
Totals.....	<u>\$ 1,154,452</u>	<u>\$ 1,439,936</u>	<u>\$ 1,613,720</u>	12.1%



UTILITIES OPERATIONS AND MAINTENANCE

FY 23-24 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.

		22-23 Current Budget	23-24 Manager's Recommended	% Change
Revenues	21-22 Actual			
Utility Revenues.....	\$ 2,825,933	\$ 5,663,170	\$ 5,854,953	3.4%
Totals.....	<u>\$ 2,825,933</u>	<u>\$ 5,663,170</u>	<u>\$ 5,854,953</u>	3.4%
Expenditures	21-22 Actual	22-23 Current Budget	23-24 Manager's Recommended	% Change
Personnel.....	\$ 1,102,997	\$ 1,374,448	\$ 1,632,736	18.8%
Operating.....	1,529,209	2,925,445	2,929,258	0.1%
Capital.....	193,726	1,363,277	1,292,959	(5.2%)
Totals.....	<u>\$ 2,825,933</u>	<u>\$ 5,663,170</u>	<u>\$ 5,854,953</u>	3.4%



UTILITY ENGINEERING

FY 23-24 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.

		22-23 Current	23-24 Manager's	%
Revenues	21-22 Actual	Budget	Recommended	Change
Utility Revenues.....	\$ 260,000	\$ 298,098	\$ 285,000	(4.4%)
Totals.....	<u>\$ 260,000</u>	<u>\$ 298,098</u>	<u>\$ 285,000</u>	(4.4%)
Expenditures	21-22 Actual	22-23 Current	Manager's	%
		Budget	Recommended	Change
Personnel.....	\$ -	\$ -	\$ -	N/A
Operating.....	260,000	298,098	285,000	(4.4%)
Capital.....	-	-	-	N/A
Totals.....	<u>\$ 260,000</u>	<u>\$ 298,098</u>	<u>\$ 285,000</u>	(4.4%)



WATER RESOURCE RECOVERY FACILITY

FY 23-24 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.

		22-23 Current	23-24	
		Budget	Manager's	%
Revenues	21-22 Actual		Recommended	Change
Utility Revenues.....	\$ 1,800,747	\$ 2,303,681	\$ 2,633,578	14.3%
Totals.....	<u>\$ 1,800,747</u>	<u>\$ 2,303,681</u>	<u>\$ 2,633,578</u>	14.3%
Expenditures	21-22 Actual	22-23 Current	Manager's	%
		Budget	Recommended	Change
Personnel.....	\$ 811,748	\$ 892,662	\$ 1,114,958	24.9%
Operating.....	851,478	1,221,957	1,413,699	15.7%
Capital.....	<u>137,521</u>	<u>189,062</u>	<u>104,921</u>	(44.5%)
Totals.....	<u>\$ 1,800,747</u>	<u>\$ 2,303,681</u>	<u>\$ 2,633,578</u>	14.3%



UTILITIES NON-DEPARTMENTAL

FY 23-24 Manager's Recommended Budget

Utility Non-Departmental

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

	21-22 Actual	22-23 Current Budget	Manager's Recommended	% Change
Revenues				
Utility Revenues.....	\$1,295,796	\$ 1,992,875	\$ 1,503,768	(24.5%)
Totals.....	<u>\$1,295,796</u>	<u>\$ 1,992,875</u>	<u>\$ 1,503,768</u>	(24.5%)
Expenditures				
Personnel.....	\$ -	\$ -	\$ -	N/A
Operating.....	-	15,054	12,400	(17.6%)
Capital.....	-	-	-	N/A
Debt Service.....	1,295,796	1,977,821	1,491,368	(24.6%)
Transfers.....	-	-	-	N/A
Total.....	<u>\$1,295,796</u>	<u>\$ 1,992,875</u>	<u>\$ 1,503,768</u>	(24.5%)



UTILITIES CAPITAL RESERVE FUND

FY 23-24 Manager's Recommended Budget

Utility Capital Reserve Fund

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

	21-22 Actual	22-23 Current Budget	23-24 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.....	<u>912,222</u>	<u>1,308,677</u>	<u>1,601,000</u>	<u>292,323</u>	22.3%
Expenditures					
Transfers Out.....	\$ 527,920	\$ 699,177	\$ -	\$ (699,177)	-100.0%
Utility Capital Reserve.....	-	609,500	1,601,000	991,500	162.7%
Total Expenditures.....	<u>527,920</u>	<u>1,308,677</u>	<u>1,601,000</u>	<u>292,323</u>	22.3%





Capital Improvement Plan FY 2024 – 2028

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, the 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 expenses. 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.

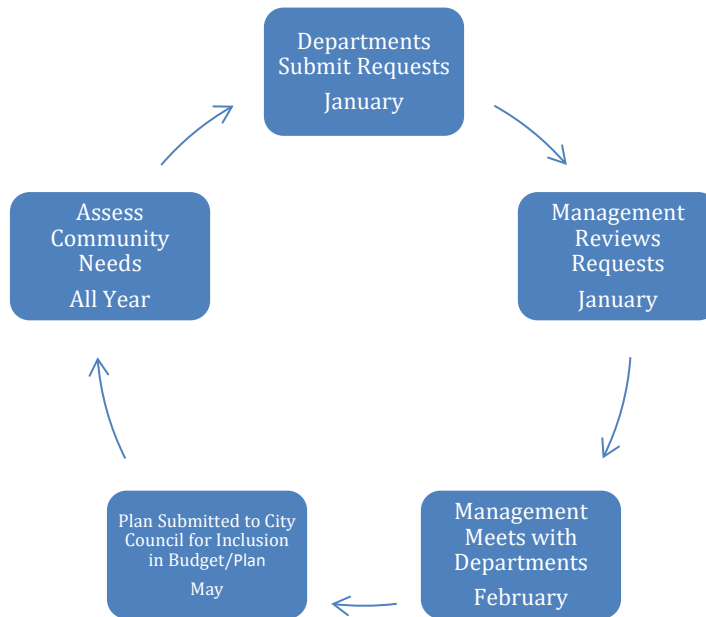
Debt Financing: For debt financing, the City uses several types of debt mechanisms, including revenue bonds and traditional lease-purchase or installment financing. The tool selected varies depending on the level of funding needed, the term of the need, and current debt market conditions. The City does 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 proposed revenue source.

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.

TRANSPORTATION ELEMENT PROJECTS

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

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.

Transportation Element	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	Total
Sidewalk - S. Third Ext. from Corporate Park Drive to Augusta Dr	\$32,500		\$700,000			\$732,500
Multi-use path - Third Street to Fifth Street Connector	\$60,500	\$300,000				\$360,500
Signal Light Preemption	\$68,271					\$68,271
NC 119 Wayfinding and entrance signs	\$100,000					\$100,000
Sidewalk - Crawford St. from N. First St. to N. 2nd St	\$137,000					\$137,000
Lake Michael Connector (along Lebanon Rd.)	\$375,000					\$375,000
Back Entrance Parking Lot at Community Park	\$480,000					\$480,000
Sidewalk - S. Eighth St. to Fifth St. Park via Arrowhead Villas		\$55,000				\$55,000
Repave MACC Parking Lot		\$400,000				\$400,000
Repave Old Rec Parking Lot		\$60,000				\$60,000
Pave Basketball Court Parking Lot			\$75,000			\$75,000
Sidewalk - S. Third Street Ext. - Augusta Dr to Gibson Road				\$62,500	\$350,000	\$412,500
Element Total	\$1,253,271	\$815,000	\$775,000	\$62,500	\$350,000	\$3,255,771

PARKS, RECREATION, AND CULTURAL RESOURCES ELEMENT

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

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.

Parks, Recreation, & Cultural Resources Element	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	Total
Lake Michael Spillway	\$4,402,835					\$4,402,835
Second Phase of Cates Farm Playground		\$500,000				\$500,000
Pickle Ball Courts		\$400,000				\$400,000
MACC Roof Restoration		\$295,000				\$295,000
Replace the gym floor at Old Recreation building		\$160,000				\$160,000
Lake Michael Building Removal and Replacement		\$50,000			\$400,000	\$450,000
Air Conditioning for the Old Recreation building gym		\$100,000				\$100,000
New HVAC Control Panel for MACC		\$75,000				\$75,000
Lake Michael remaining trail		\$55,900	\$69,500	\$327,400		\$452,800
MACC Baseball/Softball Scoreboards		\$45,000				\$45,000
Open air shelters at the Community Park (for rent)		\$40,000	\$40,000	\$40,000		\$120,000
Lake Michael pier replacement			\$125,000			\$125,000
Youth/Walker Field Repurpose				\$2,000,000		\$2,000,000
Shade for Farmers Market				\$500,000		\$500,000
Community Park Expantion					\$15,000,000	\$15,000,000
Total Element	\$4,402,835	\$1,720,900	\$234,500	\$2,867,400	\$15,400,000	\$20,222,800

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.

Public Safety	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	Total
Replace Fire Engine	\$850,000					\$850,000
Police vehicles	\$413,058	\$223,051	\$240,895	\$260,167	\$280,980	\$1,418,151
Training Simulator	\$80,000					\$80,000
Fire Prevention Vehicle	\$50,000					\$50,000
ATV Rescue Vehicle	\$30,654					\$30,654
Station 2 Fire Alarm	\$26,524					\$26,524
Replace Rescue Truck		\$1,300,000				\$1,300,000
Replace Engine 35		\$850,000				\$850,000
Replace Fire Chief Vehicle		\$60,000				\$60,000
Replace Platform Truck			\$2,000,000			\$2,000,000
Incident Command Vehicle			\$65,000			\$65,000
Administrative Vehicle			\$60,000			\$60,000
Zodiac			\$25,000			\$25,000
Element Total	\$600,236	\$2,433,051	\$2,390,895	\$260,167	\$280,980	\$5,965,329

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.

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.

Public Facilities	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	Total
Fire Station 4	\$5,190,000					\$5,190,000
Fiber Installation	\$95,702					\$95,702
IT Server Project	\$43,500					\$43,500
New Fleet Services office and foyer		\$145,200				\$145,200
New Police Facility			\$1,750,000	\$15,000,000		\$16,750,000
Replacement of roof at PD			\$260,000			\$260,000
Library roof replacement				\$181,500		\$181,500
Element Total	\$5,329,202	\$145,200	\$2,010,000	\$15,181,500	\$0	\$22,484,402

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.

Public Works & Environmental Services	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	Total
CAT 304 Mini Hydraulic Excavator	\$90,200					\$90,200
Service truck (2 in FY24, 5 in FY25, then 2 yearly)	\$130,500	\$337,500	\$135,000	\$135,000	\$135,000	\$873,000
Trailer	\$9,300					\$9,300
Oil station shed	\$5,300					\$5,300
Mowing Division Carport	\$7,000					\$7,000
Trailer	\$5,600					\$5,600
Fleet diagnostic scanner	\$5,400					\$5,400
Compact Tractor - 3025D		\$25,000				\$25,000
Rotary Broom - 60 in. hydraulic 300 series loader mounted		\$20,000				\$20,000
Bucket Truck		\$200,000				\$200,000
New fuel station and pumps	\$97,000					\$97,000
Swap Loader Truck			\$350,000			\$350,000
John Deere Gator with Spray tank	\$30,500					\$30,500
Sidearm Garbage Truck	\$363,000	\$375,000				\$738,000
Knuckle boom Truck		\$204,000			\$210,000	\$414,000
Dump Truck - 4x2 (single axle)	\$162,150	\$162,150				\$324,300
Trailer leaf vacuum system		\$124,200				\$124,200
Leaf Vacuum Truck		\$250,000				\$250,000
Element Total	\$905,950	\$1,697,850	\$485,000	\$135,000	\$345,000	\$3,568,800

GENERAL FUND SUMMARY

General Fund	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	Total	Funding
Station 2 Fire Alarm	\$26,524					\$26,524	Cash
John Deere Gator with Spray tank	\$30,500					\$30,500	Debt
ATV Rescue Vehicle	\$30,654					\$30,654	Debt
Sidewalk - S. Third Ext. from Corporate Park Drive to Augusta Dr	\$32,500		\$700,000			\$732,500	Cash
IT Server Project	\$43,500					\$43,500	Cash
Fire Prevention Vehicle	\$50,000					\$50,000	Debt
Multi-use path - Third Street to Fifth Street Connector	\$60,500	\$300,000				\$360,500	Cash
Signal Light Preemption	\$68,271					\$68,271	Cash
Training Simulator	\$80,000					\$80,000	Cash
CAT 304 Mini Hydraulic Excavator	\$90,200					\$90,200	Debt
Fiber Installation	\$95,702					\$95,702	Cash
New fuel station and pumps	\$97,000					\$97,000	Cash
NC 119 Wayfinding and entrance signs	\$100,000					\$100,000	Cash
Service truck (2 in FY24, 5 in FY25, then 2 yearly)	\$130,500	\$337,500	\$135,000	\$135,000	\$135,000	\$873,000	Debt
Sidewalk - Crawford St. from N. First St. to N. 2nd St	\$137,000					\$137,000	Cash
Dump Truck - 4x2 (single axle)	\$162,150	\$162,150				\$324,300	Debt
Sidarm Garbage Truck	\$363,000	\$375,000				\$738,000	Debt
Lake Michael Connector (along Lebanon Rd.)	\$375,000					\$375,000	Cash
Police vehicles	\$413,058	\$223,051	\$240,895	\$260,167	\$280,980	\$1,418,151	Debt
Back Entrance Parking Lot at Community Park	\$480,000					\$480,000	Cash
Replace Fire Engine	\$850,000					\$850,000	Debt
Lake Michael Spillway	\$4,402,835					\$4,402,835	Debt
Fire Station 4	\$5,190,000					\$5,190,000	Debt
Rotary Broom - 60 in. hydraulic 300 series loader mounted		\$20,000				\$20,000	TBD
Compact Tractor - 3025D		\$25,000				\$25,000	TBD
Open air shelters at the Community Park (for rent)		\$40,000	\$40,000	\$40,000		\$120,000	TBD
MACC Baseball/Softball Scoreboards		\$45,000				\$45,000	TBD
Lake Michael Building Removal and Replacement		\$50,000			\$400,000	\$450,000	TBD
Sidewalk - S. Eighth St. to Fifth St. Park via Arrowhead Villas		\$55,000				\$55,000	TBD
Lake Michael remaining trail		\$55,900	\$69,500	\$327,400		\$452,800	TBD
Repave Old Rec Parking Lot		\$60,000				\$60,000	TBD
Replace Fire Chief Vehicle		\$60,000				\$60,000	TBD
New HVAC Control Panel for MACC		\$75,000				\$75,000	TBD
Air Conditioning for the Old Recreation building gym		\$100,000				\$100,000	TBD
Trailer leaf vacuum system		\$124,200				\$124,200	TBD
New Fleet Services office and foyer		\$145,200				\$145,200	TBD
Replace the gym floor at Old Recreation building		\$160,000				\$160,000	TBD
Bucket Truck		\$200,000				\$200,000	TBD
Knuckle boom Truck		\$204,000			\$210,000	\$414,000	TBD
Leaf Vacuum Truck		\$250,000				\$250,000	TBD
MACC Roof Restoration		\$295,000				\$295,000	TBD
Repave MACC Parking Lot		\$400,000				\$400,000	TBD
Pickle Ball Courts		\$400,000				\$400,000	TBD
Second Phase of Cates Farm Playground		\$500,000				\$500,000	TBD
Replace Engine 35		\$850,000				\$850,000	TBD
Replace Rescue Truck		\$1,300,000				\$1,300,000	TBD
Zodiac			\$25,000			\$25,000	TBD
Administrative Vehicle			\$60,000			\$60,000	TBD
Incident Command Vehicle			\$65,000			\$65,000	TBD
Pave Basketball Court Parking Lot			\$75,000			\$75,000	TBD
Lake Michael pier replacement			\$125,000			\$125,000	TBD
Replacement of roof at PD			\$260,000			\$260,000	TBD
Swap Loader Truck			\$350,000			\$350,000	TBD
New Police Facility			\$1,750,000	\$15,000,000		\$16,750,000	TBD
Replace Platform Truck			\$2,000,000			\$2,000,000	TBD
Sidewalk - S. Third Street Ext. - Augusta Dr to Gibson Road				\$62,500	\$350,000	\$412,500	TBD
Library roof replacement				\$181,500		\$181,500	TBD
Shade for Farmers Market				\$500,000		\$500,000	TBD
Youth/Walker Field Repurpose				\$2,000,000		\$2,000,000	TBD
Recreation Project					\$15,000,000	\$15,000,000	TBD
Total General Fund	\$13,308,894	\$6,812,001	\$5,895,395	\$18,506,567	\$16,375,980	\$60,898,837	

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.

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.

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.

Water and Sewer Utility	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	Total	Funding
Elevated Storage Tank	\$7,025,000					\$7,025,000	Debt/Grants
Air Compressor	\$25,000					\$25,000	Cash
Mebane-Graham WWTP	\$27,859	\$80,255	\$70,290	\$433,958	\$21,966	\$634,328	Cash
Water Rehab	\$38,000	\$17,000	\$250,000			\$305,000	Cash
Roof Repair Thickener Building	\$40,000					\$40,000	Cash
2" Galvanized Water Line Replacement Engineering	\$50,000	\$145,000	\$205,000			\$400,000	Cash
GE Pump Station Re-build	\$50,000				\$3,250,000	\$3,300,000	Cash/Debt
Third Street Outfall	\$50,000					\$50,000	Cash
Trucks	\$62,000	\$46,000	\$50,600	\$55,000	\$55,000	\$268,600	Cash
Sewer Jetter	\$136,818					\$136,818	Cash
Utility Oversizing	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$750,000	Cash
Meters	\$180,000					\$180,000	Cash
Rock Quarry Rd Loop and OAWS Interconnect	\$329,875	\$629,500			\$750,000	\$1,709,375	Cash/Debt
Water Plant Capital	\$375,000	\$281,500	\$115,000	\$480,000	\$3,300,000	\$4,551,500	Cash/Debt
WRRF Expansion		\$63,000,000				\$63,000,000	Cash/Grants/Debt
Vac-Truck		\$570,000				\$570,000	TBD
Inflow & Infiltration		\$500,000	\$500,000	\$500,000	\$500,000	\$2,000,000	TBD
Backhoe		\$150,000				\$150,000	TBD
Jones Road Outfall		\$112,500	\$887,500			\$1,000,000	TBD
Rotary Drum Thickener (RDT) Rehab		\$100,000				\$100,000	TBD
WRRF Vehicle			\$32,400			\$32,400	TBD
Gravelly Hill Force Main Re-route				\$798,000		\$798,000	TBD
Min-Excavator				\$110,000		\$110,000	TBD
Aqua Guard Influent Screen Rehab				\$100,000		\$100,000	TBD
Total Water and Sewer Utility	\$8,539,552	\$65,781,755	\$2,260,790	\$2,626,958	\$8,026,966	\$80,211,021	

Appendix A: General Fund Departments



	FY 23-24 Manager's Recommended Budget				
	<i>Line Item Budget Detail</i>				
	<i>Description</i>	<i>FY 22-23 Amended Budget</i>	<i>FY 23-24 Recommended Budget</i>	<i>% Change from FY 22-23 Revised Budget</i>	<i>Variance Explanations</i>
1	General Fund				
2	Council				
3	Salaries & Wages	\$ -	\$ -	N/A	
4	Part-Time Salaries	55,612	60,096	8.1%	
5	FICA	4,250	4,597	8.2%	
6	Group Insurance Contribution	300	327	9.0%	
7	Subtotal Salaries	60,162	65,020	8.1%	
8	Postage	2,736	-	(100.0%)	
9	Schools & Conferences	1,756	5,500	213.2%	
10	Departmental Supplies	1,350	1,350	0.0%	
11	Dues & Subscriptions	22,233	-	(100.0%)	
12	Subtotal Operating	28,075	6,850	-75.6%	
13	Total Council	\$ 88,237	\$ 71,870	-18.5%	
14					
15	Administration				
16	Salaries & Wages	841,669	905,174	7.5%	
17	Part-time Salaries	6,150	7,781	26.5%	
18	Overtime Salaries	-	5,000	N/A	
19	Longevity Contribution	20,880	22,804	9.2%	
20	Car Allowance	3,692	3,692	0.0%	
21	Cell Phone Stipend	1,620	1,620	0.0%	
22	FICA	67,542	72,987	8.1%	
23	Group Insurance Contribution	64,759	67,032	3.5%	
24	Retirement Contribution	197,909	220,962	11.6%	
25	401K Retirement Contribution	43,785	47,315	8.1%	
26	Utility Contra	(314,941)	(368,773)	17.1%	Underbudgeted in the prior year.
27	Subtotal Salaries	933,064	985,594	5.6%	
28	Professional Services	180,688	292,944	62.1%	
29	Postage	5,318	1,200	(77.4%)	Moved telephones to IT.
30	Schools & Conferences	22,819	25,498	11.7%	
31	Vehicle Maintenance & Repairs	-	-	N/A	
32	Advertising	7,500	8,500	13.3%	
33	Fuel	350	700	100.0%	Added additional travel for PIO.

	<i>Description</i>	<i>FY 22-23 Amended Budget</i>	<i>FY 23-24 Recommended Budget</i>	<i>% Change from FY 22-23 Revised Budget</i>	<i>Variance Explanations</i>
34	Departmental Supplies	18,945	32,963	74.0%	Misc furniture and green screen for PIO and IT.
35	Technology Services & Supplies	18,973	20,543	8.3%	
36	Technology Licenses	3,348	350	(89.5%)	Moved to IT.
37	Varied Services	2,583	6,372	146.7%	Moved storage to this line.
38	Software Licensing and Maint	6,155	-	(100.0%)	Moved to IT.
39	Boards & Commissions	25,000	25,000	0.0%	
40	Small Equipment	1,695	2,000	18.0%	
41	Misellaneous	549	19,500	3451.9%	Orange & Alamance County election costs
42	Dues & Subscriptions	19,597	5,705	(70.9%)	
43	Special Activities	3,068	-	(100.0%)	Moved to Non-Dept.
44	Subtotal Operating	316,588	441,275	39.4%	
45	Capital Outlay - Other Improvements	-	-	N/A	
46	Subtotal Capital	-	-	N/A	
47	Total Administration	\$ 1,249,653	\$ 1,426,869	14.2%	
48					
49	Finance				
50	Salaries & Wages	421,344	458,054	8.7%	
51	Part-Time Salaries	4,046	13,192	226.0%	Interns for projects.
52	Overtime Salaries	-	5,000	N/A	
53	Longevity Contribution	5,753	8,099	40.8%	
54	Cell Phone Stipend	2,160	2,700	25.0%	Added one staff member
55	FICA	33,454	37,259	11.4%	
56	Group Insurance Contribution	58,693	57,456	(2.1%)	
57	Retirement Contribution	69,132	110,645	60.0%	Prior year budget was incorrect.
58	401K Retirement Contribution	21,540	23,693	10.0%	
59	Utility Contra	(205,821)	(244,196)	18.6%	
60	Subtotal Personnel	410,300	471,902	15.0%	
61	Professional Services	104,800	94,644	(9.7%)	
62	Postage	13,533	9,010	(33.4%)	Moved to telephone costs to IT.
63	Schools & Conferences	14,525	16,150	11.2%	Certification classes for staff.
64	Equipment Maintenance & Repairs	-	-	N/A	
65	Advertising	-	1,000	N/A	
66	Tax Collection Fee	100,000	108,000	8.0%	
67	Departmental Supplies	5,294	7,850	48.3%	Purchase ergonomic desks for three employees.
68	Technology Services & Supplies	30,621	35,125	14.7%	

	<i>Description</i>	<i>FY 22-23 Amended Budget</i>	<i>FY 23-24 Recommended Budget</i>	<i>% Change from FY 22-23 Revised Budget</i>	<i>Variance Explanations</i>
69	Technology Licenses	21,000	-	(100.0%)	Moved to IT
70	Small Equipment	383	600	56.7%	Cover potential replacements.
71	Small Equipment Maintenance & Repairs	900	900	0.0%	
72	Misellaneous	266	-	(100.0%)	
73	Dues & Subscriptions	3,140	3,445	9.7%	
74	Subtotal Operating	294,462	276,724	-6.0%	
75	Capital Outlay - Other Improvements	-	-	N/A	
76	Subtotal Capital	-	-	N/A	
77	Total Finance	\$ 704,762	\$ 748,626	6.2%	
78					
79	Information Technology (IT)				
80	Salaries & Wages	182,992	200,488	9.6%	
81	Part-Time Salaries	9,750	5,923	(39.3%)	No longer have long-term part-time staff.
82	Overtime Salaries	-	5,000	N/A	
83	Longevity Contribution	6,493	7,072	8.9%	
84	Cell Phone Stipend	1,080	1,080	0.0%	
85	FICA	15,242	16,797	10.2%	
86	Group Insurance Contribution	18,503	19,152	3.5%	
87	Retirement Contribution	43,800	49,885	13.9%	
88	401K Retirement Contribution	9,690	10,682	10.2%	
89	Utility Contra	(90,844)	(111,914)	23.2%	
90	Subtotal Personnel	196,706	204,165	3.8%	
91	Professional Services	138,680	223,664	61.3%	
92	Postage	3,000	-	(100.0%)	Telephones moved to Telecommunications.
93	Schools and Conferences	8,200	9,500	15.9%	
94	Equipment Maintenance & Repairs	10,500	10,000	(4.8%)	
95	Vehicle Maintenance & Repairs	1,000	1,000	0.0%	
96	Fuel	500	500	0.0%	
97	Departmental Supplies	5,560	13,400	141.0%	Copier prints have been added to IT.
98	Technology Supplies and Services	120,200	187,532	56.0%	Added all departments
99	Telecommunications	71,125	301,245	323.5%	Added all departments
100	Technology Licenses	28,141	37,117	31.9%	Added all departments
101	Varied Services	1,000	3,240	224.0%	Added a storage unit for scanned documents.
102	Software Licensing and Maint	165,309	368,172	122.7%	Added all departments
103	Small Equipment	74,605	107,640	44.3%	Added all departments

	<i>Description</i>	<i>FY 22-23 Amended Budget</i>	<i>FY 23-24 Recommended Budget</i>	<i>% Change from FY 22-23 Revised Budget</i>	<i>Variance Explanations</i>
104	Small Equipment Maintenance	31,353	40,400	28.9%	
105	Miscellaneous	-	-	N/A	
106	Dues & Subscriptions	700	700	0.0%	
107	Subtotal Operating	659,873	1,304,110	97.6%	
108	Capital Outlay - Other	73,465.00	139,202	89.5%	
109	Capital Outlay - Equipment	129,244	15,924	(87.7%)	
110	Subtotal Capital	202,709	155,126	-23.5%	
111	Total IT	1,059,288	1,663,401	57.0%	
112					
113	Economic Development				
114	Professional Services	-	-	N/A	
115	Industrial Development	1,149,421	880,214	(23.4%)	
116	Alamance County Chamber of Commerce	20,000	20,000	0.0%	
117	Subtotal Operating	1,169,421	900,214	-23.0%	
118	Capital Outlay - Other	0	-		
119	Subtotal Capital	-	-	N/A	
120	Total Econ Dev't	\$ 1,169,421	\$ 900,214	-23.0%	
121					
122	Police				
123	Salaries & Wages	2,553,252	3,332,313	30.5%	
124	Part-time Salaries	19,839	32,265	62.6%	
125	Overtime Salaries	69,125	70,690	2.3%	
126	On-Call	4,000	4,000	0.0%	
127	Temporary Salaries	71,678	77,481	8.1%	Moved Cadets from Salaries & Wages to Temporary.
128	Longevity Contribution	59,529	78,546	31.9%	
129	Bonus Payments	-	78,000	N/A	
130	LEO Separation Allowance	48,000	92,440	92.6%	Employee retirement.
131	Cell Phone Stipend	1,080	1,080	0.0%	
132	FICA	236,189	297,650	26.0%	
133	Group Insurance Contribution	411,046	450,072	9.5%	
134	Retirement Contribution	38,089	36,524	(4.1%)	
135	401K Retirement Contribution	146,895	179,780	22.4%	
136	LEO Retirement Contribution	693,226	896,333	29.3%	
137	Subtotal Personnel	4,351,948	5,627,174	29.3%	
138	Professional Services	152,578	129,078	(15.4%)	

	<i>Description</i>	<i>FY 22-23 Amended Budget</i>	<i>FY 23-24 Recommended Budget</i>	<i>% Change from FY 22-23 Revised Budget</i>	<i>Variance Explanations</i>
139	Postage	67,188	3,360	(95.0%)	Moved telephones to IT.
140	Utilities	13,230	15,782	19.3%	
141	Schools & Conferences	25,135	29,500	17.4%	
142	Building & Grounds Maintenance	27,804	37,820	36.0%	Costs for services have increased.
143	Vehicle Maintenance & Repairs	95,566	91,206	(4.6%)	
144	Advertising	-	1,080	N/A	
145	Fuel	130,000	140,400	8.0%	
146	Departmental Supplies	78,557	74,628	(5.0%)	
147	Technology Services & Supplies	85,973	93,399	8.6%	
148	Technology Licenses	57,095	56,638	(0.8%)	
149	Employee Employee Uniforms & Accessories	69,750	45,000	(35.5%)	
150	Federal Equitable Sharing Expense	-	-	N/A	
151	Small Equipment	5,300	-	(100.0%)	
152	Miscellaneous	73	-	(100.0%)	
153	Investigations	5,000	5,000	0.0%	
154	Public Education Supplies & Materials	5,000	9,080	81.6%	Elementary school SRO supplies & community outreach
155	Dues & Subscriptions	5,598	5,470	(2.3%)	
156	Special Activities	2,000	2,000	0.0%	
157	Pet Adoption Center Subsidy	76,393	99,316	30.0%	Our share of the shelter maintained by Burlington.
158	Subtotal Operating	902,240	838,757	-7.0%	
159	Capital Outlay - Buildings	57,580	-		
160	Capital Outlay - Other	42,495	-	(100.0%)	
161	Capital Outlay - Vehicles	420,767	413,058	(1.8%)	
162	Capital Outlay - Federal Equitable	-	-	N/A	
163	Capital Outlay - Equipment	-	-	N/A	
164	Equipment - Federal Equitable Sharing	9,823	-	(100.0%)	
165	Subtotal Capital	530,665	413,058	-22.2%	
166	Total Police	\$ 5,784,853	\$ 6,878,989	18.9%	
167					
168	Fire				
169	Salaries & Wages	1,898,505	2,360,208	24.3%	Personnel lines increased to accommodate the full year for the six firefighters hired on January 1, 2023.
170	Part-time Salaries & Wages	55,196	70,452	27.6%	
171	Overtime Salaries	88,300	95,419	8.1%	
172	Longevity Contribution	45,365	57,076	25.8%	
173	Volunteer Reimbursements	25,000	27,016	8.1%	

	<i>Description</i>	<i>FY 22-23 Amended Budget</i>	<i>FY 23-24 Recommended Budget</i>	<i>% Change from FY 22-23 Revised Budget</i>	<i>Variance Explanations</i>
174	Fire Separation Allowance	-	35,355	N/A	
175	Cell Phone Stipend	5,940	5,940	0.0%	
176	FICA	155,681	212,194	36.3%	
177	Group Insurance Contribution	305,287	452,466	48.2%	
178	Fraternal Insurance Contribution	10,000	10,900	9.0%	
179	Retirement Contribution	471,481	624,919	32.5%	
180	401K Retirement Contribution	104,310	133,785	28.3%	
181	Fire Retirement Contribution	4,500	4,905	9.0%	
182	Pension Expense	57,600	62,784	9.0%	
183	Subtotal Personnel	3,227,165	4,153,419	28.7%	
184	Professional Services	-	30,000	N/A	
185	Postage	18,000	3,700	(79.4%)	
186	Bank Charges	1,600	1,600	0.0%	
187	Utilities	29,850	40,620	36.1%	Inflationary increase.
188	Schools & Conferences	24,000	25,000	4.2%	
189	Building & Grounds Maintenance	53,925	26,653	(50.6%)	Small repairs completed in prior fiscal year are not needed.
190	Equipment Maintenance & Repairs	8,040	9,400	16.9%	
191	Vehicle Maintenance & Repairs	87,183	85,000	(2.5%)	
192	Fuel	47,250	56,605	19.8%	
193	Departmental Supplies	33,650	44,800	33.1%	Inflationary increase.
194	EMT Equipment	16,900	17,488	3.5%	
195	Technology Services & Supplies	44,336	2,200	(95.0%)	Moved to IT
196	Technology Licenses	14,174	20,016	41.2%	Moved from Miscellaneous
197	Employee Employee Uniforms & Accessories	183,981	79,050	(57.0%)	Cost of new firefighters full uniforms was in prior year.
198	Small Equipment	44,505	66,800	50.1%	Gear rack for Station 2 and replacement hose.
199	Small Equipment Maintenance & Repairs	13,640	13,640	0.0%	
200	Miscellaneous	-	-	N/A	
201	Investigations	6,290	4,478	(28.8%)	
202	Public Education Supplies & Materials	5,000	5,000	0.0%	
203	Dues & Subscriptions	8,522	8,147	(4.4%)	
204	Special Activities	37,763	13,500	(64.3%)	The Fire Department anniversary was held last year.
205	Subtotal Operating	678,609	553,697	-18.4%	
206	Capital Outlay - Land	-	-	N/A	
207	Capital Outlay - Buildings	165,000.00	26,524	(83.9%)	
208	Capital Outlay - Other		68,271	N/A	

	<i>Description</i>	<i>FY 22-23 Amended Budget</i>	<i>FY 23-24 Recommended Budget</i>	<i>% Change from FY 22-23 Revised Budget</i>	<i>Variance Explanations</i>
209	Capital Outlay - Vehicles	1,352,977.80	89,554	(93.4%)	
210	Capital Outlay - Equipment	143,912.00	80,000	(44.4%)	
211	Subtotal Capital	1,661,890	264,349	-84.1%	
212	Total Fire	\$ 5,567,664	\$ 4,971,465	-10.7%	
213					
214	Planning				
215	Salaries & Wages	197,635	216,960	9.8%	
216	Part-time Salaries	14,066	29,248	107.9%	Part-time staff funded for a full year.
217	Overtime Salaries wages	5,025	5,430	8.1%	
218	Longevity Contribution	1,948	2,276	16.8%	
219	Cell Phone Stipend	1,620	1,620	0.0%	
220	FICA	17,062	19,549	14.6%	
221	Group Insurance Contribution	27,754	28,728	3.5%	
222	Retirement Contribution	50,196	52,838	5.3%	
223	401K Retirement Contribution	11,105	11,315	1.9%	
224	Utility Contra	(32,980)	(51,495)	56.1%	
225	Subtotal Personnel	293,431	316,469	7.9%	
226	Professional Services	284,676	220,000	(22.7%)	
227	Postage	5,973	1,000	(83.3%)	Moved telephones to IT.
228	Schools & Conferences	7,810	9,310	19.2%	
229	Building & Grounds Maintenance	13,830	13,354	(3.4%)	
230	Equipment Maintenance & Repairs	875	875	0.0%	
231	Advertising	13,750	13,750	0.0%	
232	Fuel	465	1,200	158.1%	Staff will utilized a shared vehicle when needed.
233	Departmental Supplies	7,300	7,000	(4.1%)	
234	Technology Services & Supplies	1,500	2,500	66.7%	
235	Technology Licenses	-	-	N/A	
236	Varied Services	1,400	1,200	(14.3%)	
237	Employee Uniforms & Accessories	500	500	0.0%	
238	Miscellaneous	-	-	N/A	Moved items to appropriate accounts.
239	Impact Alamance Grant	-	-	N/A	
240	Partners for Green Growth	-	-	N/A	
241	Downtown Revitalization	-	-	N/A	
242	Small Equipment	1,300	-	(100.0%)	
243	Small Equipment Maintenance & Repairs	-	-	N/A	

	<i>Description</i>	<i>FY 22-23 Amended Budget</i>	<i>FY 23-24 Recommended Budget</i>	<i>% Change from FY 22-23 Revised Budget</i>	<i>Variance Explanations</i>
244	Dues & Subscriptions	9,062	10,185	12.4%	
245	Subtotal Operating	348,441	280,874	-19.4%	
246	Capital Outlay - Other	-	-	N/A	
247	Capital Outlay - Vehicles	-	-	N/A	
248	Capital Outlay - Equipment	9,665	-	(100.0%)	
249	Subtotal Capital	9,665	-	-100.0%	
250	Total Planning	\$ 651,537	\$ 597,343	-8.3%	
251					
252	Main Street Program				
253	Salaries & Wages	-	-	N/A	
254	Subtotal Personnel	-	-	N/A	
255	Professional Services	88,799	-	(100.0%)	This department will not be used moving forward.
256	Postage	1,666	-	(100.0%)	
257	Schools & Conferences	3,057	-	(100.0%)	
258	Advertising	11,000	-	(100.0%)	
259	Social Media and Marketing	16,100	-	(100.0%)	
260	Departmental Supplies	1,866	-	(100.0%)	
261	Employee Employee Uniforms & Accessories	-	-	N/A	
262	Downtown Façade City Grant	93,410	-	(100.0%)	
263	Small Equipment	1,631	-	(100.0%)	
264	Miscellaneous	663	-	(100.0%)	
265	Dues & Subscriptions	500	-	(100.0%)	
266	Property & Liability Insurance	2,843	-	(100.0%)	
267	Subtotal Operating	221,535	-	0.0%	
268	Total Downtown Development	\$ 221,535	\$ -	#VALUE!	
269					
270	Inspections				
271	Salaries & Wages	472,676	512,466	8.4%	
272	Part-time Salaries	5,434	59,817	1000.8%	Adding two part-time inspectors.
273	Overtime Salaries wages	5,430	5,868	8.1%	
274	Longevity Contribution	9,862	11,835	20.0%	
275	Cell Phone Stipend	3,240	3,240	0.0%	
276	FICA	37,162	45,382	22.1%	
277	Group Insurance Contribution	64,759	67,032	3.5%	
278	Retirement Contribution	109,210	124,551	14.0%	

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279	401K Retirement Contribution	24,161	26,671	10.4%	
280	Utility Contra	(15,995)	(37,429)	134.0%	
281	Subtotal Personnel	715,939	819,433	14.5%	
282	Professional Services	8,000	8,800	10.0%	
283	Postage	8,014	440	(94.5%)	Moved telephones to IT.
284	Bank Charges	31,836	45,000	41.3%	Anticipated increase in volume because of iWorq
285	Schools & Conferences	10,362	11,650	12.4%	
286	Vehicle Maintenance & Repairs	5,487	8,400	53.1%	New tire for vehicle 104.
287	Advertising	-	-	N/A	
288	Fuel	6,800	7,500	10.3%	
289	Departmental Supplies	3,987	20,900	424.2%	Furniture for staff.
290	Technology Services & Supplies	22,250	1,500	(93.3%)	Moved to IT.
291	Technolofy Licenses	-	-	N/A	
292	Emloyee Uniforms & Accessories	1,650	2,000	21.2%	
293	Small Equipment	3,806	-	(100.0%)	
294	Small Equipment Maintenance & Repairs	-	-	N/A	
295	Miscellaneous	-	-	N/A	
296	Dues & Subscriptions	600	660	10.0%	
297	Subtotal Operating	102,792	106,850	3.9%	
298	Capital Outlay - Buildings	-	-	N/A	
299	Capital Outlay - Other	35	-	(100.0%)	
300	Capital Outlay - Vehicles	59,373	35,000	(41.1%)	
301	Subtotal Capital	59,408	35,000	-41.1%	
302	Total Inspections	\$ 878,139	\$ 961,283	9.5%	
303					
304	Engineering				
305	Professional Services - Powell Bill	75,000	96,500	28.7%	
306	City Engineer	90,000	95,500	6.1%	
307	Technical Review	31,000	22,000	(29.0%)	
308	Construction Inspection	108,000	90,000	(16.7%)	
309	Dept. Engineering Services	71,500	68,500	(4.2%)	
310	Stormwater Engineering	70,000	73,000	4.3%	
311	Subtotal Operating	445,500	445,500	0.0%	
312	Total Engineering - General Fund	\$ 445,500	\$ 445,500	0.0%	
313					

		<i>FY 22-23 Amended Budget</i>	<i>FY 23-24 Recommended Budget</i>	<i>% Change from FY 22-23 Revised Budget</i>	<i>Variance Explanations</i>
314	Public Works				
315	Salaries & Wages	645,480	677,020	4.9%	
316	Part-time Salaries	41,200	44,522	8.1%	
317	Overtime Salaries Wages	18,100	26,226	44.9%	
318	On-Call	276	-	(100.0%)	
319	Longevity Contribution	8,891	10,104	13.6%	
320	Cell Phone Stipend	1,620	1,620	0.0%	
321	Fica	57,571	61,245	6.4%	
322	Group Insurance Contribution	129,517	134,064	3.5%	
323	Retirement Contribution	160,767	179,010	11.3%	
324	401K Retirement Contribution	35,568	37,691	6.0%	
325	Utility Contra	(67,128)	(71,949)	7.2%	
326	Subtotal Personnel	1,031,862	1,099,553	6.6%	
327	Professional Services	43,607	30,000	(31.2%)	
328	Postage	11,978	3,000	(75.0%)	Moved telephones to IT.
329	Bank Charges	22	-	(100.0%)	
330	Utilities	194,445	229,889	18.2%	
331	Schools & Conferences	18,500	28,800	55.7%	Continued certifications for staff.
332	Building & Grounds Maintenance	74,003	61,392	(17.0%)	
333	Sidewalk Maintenance & Repair	35,977	44,500	23.7%	
334	Storm Sewer & Driveway Pipe Maintenance	30,500	42,000	37.7%	Increased cost of supplies.
335	Street Maintenance & Repair	967,900	898,000	(7.2%)	
336	Equipment Maintenance & Rep	14,700	19,000	29.3%	
337	Vehicle Maintenance & Repair	41,310	44,910	8.7%	
338	Fuel	40,000	40,000	0.0%	
339	Departmental Supplies	36,975	39,500	6.8%	
340	Technology Services & Supplies	11,800	10,800	(8.5%)	
341	Technology Licenses	23,996	2,500	(89.6%)	Moved to IT.
342	Employee Uniforms & Accessories	23,800	15,640	(34.3%)	
343	Small Equipment	2,600	9,400	261.5%	Tire balancer.
344	Small Equipment Maintenance & Repairs	3,120	750	(76.0%)	
345	Miscellaneous	3,650	-	(100.0%)	
346	Dues & Subscriptions	2,570	4,504	75.3%	Added CDL reimbursements and staff memberships.
347	Subtotal Operating	1,581,453	1,524,585	-3.6%	
348	Capital Outlay - Buildings	117,000	109,300	-6.6%	

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349	Capital Outlay - Other Improvements	993,238	330,000	(66.8%)	
350	Capital Outlay - Vehicles	47,000	145,400	209.4%	
351	Capital Outlay - Equipment	43,000	95,600	122.3%	
352	Subtotal Capital	1,200,238	680,300	-43.3%	
353	Total Public Works	\$ 3,813,552	\$ 3,304,438	-13.4%	
354					
355	Public Facilities				
356	Salaries & Wages	215,118	349,409	62.4%	Incentives and full staffing.
357	Part-time Salaries & Wages	33,598	45,000	33.9%	
358	Overtime Salaries Wages	2,172	5,676	161.3%	
359	On-Call	-	-	N/A	
360	Longevity Contribution	4,729	5,378	13.7%	
361	Cell Phone Stipend	1,620	1,620	0.0%	
362	FICA	19,574	31,142	59.1%	
363	Group Insurance Contribution	46,256	57,456	24.2%	
364	Retirement Contribution	50,233	84,547	68.3%	
365	401K Retirement Contribution	11,113	18,106	62.9%	
366	Utility Contra	(33,644)	(30,131)	(10.4%)	
367	Subtotal Personnel	350,769	568,203	62.0%	
368	Professional Services	-	-	N/A	
369	Utilities	26,000	30,200	16.2%	
370	Schools & Conferences	-	1,730	N/A	
371	Building Maintenance	45,850	42,950	(6.3%)	
372	Lake & Marina Maint & Ops	98,800	190,995	93.3%	Costs for improvements shared with Graham.
373	Library Maint & Repairs	64,247	82,800	28.9%	
374	Grounds Maintenance	147,500	208,300	41.2%	
375	Fuel	3,000	3,000	0.0%	
376	Departmental Supplies	15,000	14,250	(5.0%)	
377	Signage and Branding	29,538	22,000	(25.5%)	
378	Technology Supplies and Services	-	-	N/A	
379	Technology Licenses	750	750	0.0%	
380	Employee Uniforms & Accessories	750	5,500	633.3%	Replacement uniforms for all five employees.
381	Facility Rental	4,800	4,800	0.0%	
382	Miscellaneous	-	-	N/A	
383	Subtotal Operating	436,235	607,275	39.2%	

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384	Capital Outlay - Land	-	-	N/A	
385	Capital Outlay - Buildings	6,700	17,250	157.5%	
386	Capital Outlay - Other Improvements	74,142	21,000	(71.7%)	
387	Capital Outlay - Equipment	-	48,600	N/A	
388	Capital Outlay - Library	45,853	9,250	(79.8%)	
389	Subtotal Capital	126,695	96,100	-24.1%	
390	Total Public Facilities	\$ 913,699	\$ 1,271,578	39.2%	
391					
392	Sanitation				
393	Salaries & Wages	336,166	409,070	21.7%	
394	Overtime Salaries Wages	6,340	7,198	13.5%	
395	Longevity Contribution	5,808	7,872	35.5%	
396	Cell Phone Stipend	540	540	0.0%	
397	FICA	27,335	32,449	18.7%	
398	Group Insurance Contribution	74,010	76,608	3.5%	
399	Retirement Contribution	80,753	99,163	22.8%	
400	401K Retirement Contribution	17,866	21,234	18.9%	
401	Subtotal Personnel	548,818	654,134	19.2%	
402	Postage	3,400	4,000	17.6%	
403	Equipment Maintenance & Repairs	3,000	7,500	150.0%	Installation of new tarps on equipment. Required.
404	Vehicle Maintenance & Repairs	220,474	175,000	(20.6%)	
405	Fuel	108,500	94,500	(12.9%)	
406	Departmental Supplies	17,250	19,250	11.6%	
407	Roll-out Garbage Cans	49,000	50,000	2.0%	
408	Employee Uniforms & Accessories	9,500	8,270	(12.9%)	
409	Small Equipment	5,156	-	(100.0%)	
410	Material Hauling & Disposal	592,200	640,000	8.1%	
411	Miscellaneous	-	-	N/A	
412	Dues & Subscriptions	450	864	92.0%	CDL reimbursements.
413	Subtotal Operating	1,008,930	999,384	-0.9%	
414	Capital Outlay - Other	-	-	N/A	
415	Capital Outlay - Vehicles	610,000	525,150	(13.9%)	
416	Capital Outlay - Equipment	-	-	N/A	
417	Subtotal Capital	610,000	525,150	-13.9%	
418	Total Sanitation	2,167,748	2,178,668	0.5%	

	<i>Description</i>	<i>FY 22-23 Amended Budget</i>	<i>FY 23-24 Recommended Budget</i>	<i>% Change from FY 22-23 Revised Budget</i>	<i>Variance Explanations</i>
419					
420	Recreation				
421	Salaries & Wages	636,758	689,970	8.4%	
422	Part Time Salaries & Wages	158,505	171,284	8.1%	
423	Overtime Salaries	-	20,000	N/A	
424	Longevity Contribution	18,386	19,868	8.1%	
425	Car Allowance	3,692	3,692	0.0%	
426	Cell Phone Stipend	540	540	0.0%	
427	FICA	62,244	69,260	11.3%	
428	Group Insurance Contribution	92,511	95,760	3.5%	
429	Retirement Contribution	148,063	171,406	15.8%	
430	401K Retirement Contribution	32,757	36,704	12.0%	
431	Subtotal Personnel	1,153,456	1,278,484	10.8%	
432	Professional Services	100,000	75,000	(25.0%)	
433	Postage	25,380	300	(98.8%)	Moved telephones to IT.
434	Bank Charges	5,240	7,000	33.6%	Increased online payments.
435	Utilities	92,182	90,420	(1.9%)	
436	Ballfield Lights	29,150	46,500	59.5%	Additional usage by teams.
437	Schools & Conferences	6,150	17,550	185.4%	Classes for Parks Superintendent.
438	Building & Grounds Maintenance	293,068	247,000	(15.7%)	
439	Equipment Maintenance & Repairs	8,250	14,700	78.2%	Quoted costs for services increased.
440	Vehicle Maintenance & Repairs	8,164	13,350	63.5%	
441	Social Media and Marketing	19,700	15,700	(20.3%)	
442	Fuel	31,000	38,300	23.5%	
443	Departmental Supplies	45,651	50,000	9.5%	
444	Athletic Programs	86,200	81,750	(5.2%)	
445	Technology Services & Supplies	2,152	-	(100.0%)	Moved to IT.
446	Technology Licenses	9,371	12,315	31.4%	
447	Varied Services	-	5,500	N/A	
448	Employee Uniforms & Accessories	4,150	4,360	5.1%	
449	Small Equipment	30,314	21,200	(30.1%)	
450	Material Hauling & Disposal	4,500	4,750	5.6%	
451	Miscellaneous	3,021	-	(100.0%)	
452	Dues & Subscriptions	3,730	6,200	66.2%	Added membership for staff.
453	Special Activities	125,000	126,000	0.8%	

	<i>Description</i>	<i>FY 22-23 Amended Budget</i>	<i>FY 23-24 Recommended Budget</i>	<i>% Change from FY 22-23 Revised Budget</i>	<i>Variance Explanations</i>
454	Camps	16,200	19,850	22.5%	
455	Sports Hall of Fame Gala	-	-	N/A	
456	Subtotal Operating	948,574	897,745	-5.4%	
457	Capital Outlay - Land	-	22,500.00	N/A	
458	Capital Outlay - Buildings	220,367	-	(100.0%)	
459	Capital Outlay - MACC Renovation	12,146	480,000.00	3851.9%	
460	Capital Outlay - Other Improvements	163,500	-	(100.0%)	
461	Capital - First St Pocket Park	83,212	-	(100.0%)	
462	Capital Outlay - Cates Farm Park	-	-	N/A	
463	Capital Outlay - Lake Michael	-	-	N/A	
464	Capital Outlay - Vehicles	35,003	-	(100.0%)	
465	Capital Outlay - Lebanon Rd./Lake Michael Connector	16,820	375,000.00	2129.5%	
466	Capital Outlay - Youth/Walker & Old Rec Updates	-	-	N/A	
467	Capital Outlay - Holt St Greenway	-	-		
468	Capital Outlay - Equipment	35,770	40,000.00	11.8%	
469	Subtotal Capital	566,817	917,500	61.9%	
470	Total Recreation	\$ 2,668,847	\$ 3,093,729	15.9%	
471			-		
472	Non-Departmental				
473	Group Insurance Contribution	251,555	150,173	(40.3%)	
474	Retirement Contribution	-	-	N/A	
475	Unemployment Insurance Contribution	20,000	20,000	0.0%	
476	Subtotal Personnel	271,555	170,173	-37.3%	
477	Website Hosting	-	-	N/A	
478	Train Collection Expenses	10,000	10,000	0.0%	
479	Downtown Façade City Grant	-	50,000	N/A	
480	Dues & Subscriptions	-	27,450	N/A	
481	Property & General Liability Insurance	545,000	489,232	(10.2%)	
482	Special Activities	-	13,000	N/A	
483	Alamance County Arts Council Subsidy	10,000	10,000	0.0%	
484	ACTA Subsidy	6,500	6,500	0.0%	
485	Mebane Historical Museum Subsidy	39,700	43,700	10.1%	
486	United Way	5,000	5,000	0.0%	

	<i>Description</i>	<i>FY 22-23 Amended Budget</i>	<i>FY 23-24 Recommended Budget</i>	<i>% Change from FY 22-23 Revised Budget</i>	<i>Variance Explanations</i>
487	Downtown Mebane Development Corp.	-	100,000	N/A	
488	Alamance County Visitors Bureau Match	-	9,500	N/A	
489	Contingency	-	500,000	N/A	
490	Subtotal Operating	616,200	1,264,382	105.2%	
491	Principal - 2008 Issue (Rec & City Hall)	213,334	-	(100.0%)	
492	Principal - FY 22-23 Fire Engine PEMC	-	104,000	N/A	
493	Principal - FY 22-23 Rolling Stock	93,468	174,879	87.1%	
494	Principal - FY 22-23 Holt St Greenway	44,081	-	(100.0%)	
495	Principal - FY 24 Rolling Stock	-	254,013	N/A	
496	Principal - Fire Station BB&T	173,334	173,334	0.0%	
497	Principal - Fire Station PEMC	140,889	-	(100.0%)	
498	Principal - New Park	388,667	388,668	0.0%	
499	Principal - Fire Truck 2017	46,833	104,000	122.1%	
500	Principal - Fire Radios	43,187	-	(100.0%)	
501	Principal - Police Vehicles 2019	53,294	53,294	0.0%	
502	Principal - Police Radios	93,800	46,900	(50.0%)	
503	Principal - New PW Vehicles	86,100	86,100	0.0%	
504	Principal - FY 22 Vehicle & Apparatus	257,698	271,517	5.4%	
505	Interest - 2008 Issue (Rec & City Hall)	5,632	-	(100.0%)	
506	Interest - FY 22-23 Fire Engine PEMC	-	3,141	N/A	
507	Interest - FY 22-23 Rolling Stock	12,718	23,921	88.1%	
508	Interest - FY 22-23 Holt St Greenway	5,097	-	(100.0%)	
509	Interest - FY 24 Rolling Stock	-	39,340	N/A	
510	Interest - Fire Station BB&T	33,228	28,306	(14.8%)	
511	Interest - New Park	94,139	84,710	(10.0%)	
512	Interest - Fire Truck 2017	-	-	N/A	
513	Interest - Fire Radios	399	-	(100.0%)	
514	Interest - Police Vehicles 2019	2,441	1,047	(57.1%)	
515	Interest - New PW Vehicles	3,815	724	(81.0%)	
516	Interest - Police Radios	3,596	2,641	(26.6%)	
517	Interest - FY22 Vehicles & Apparatus	11,958	9,982	(16.5%)	
	Transfer to Capital Reserve		1,260,477	N/A	
518	Subtotal Debt Service	1,807,708	3,110,994	72.1%	
519	Total Nondepartmental	\$ 2,695,463	\$ 4,545,549	\$ 1	
520					

	<i>Description</i>	<i>FY 22-23 Amended Budget</i>	<i>FY 23-24 Recommended Budget</i>	<i>% Change from FY 22-23 Revised Budget</i>	<i>Variance Explanations</i>
521	Total General Fund Expenses	<u>\$ 30,079,898</u>	<u>\$ 33,059,522</u>	9.9%	
522					
523					
524	Personnel	13,545,176	16,413,723	21.2%	
525	Operating	8,589,507	10,448,222	21.6%	
526	Capital	4,968,087	3,086,583	(37.9%)	
527	Debt Service	1,807,708	3,110,994	72.1%	
528	Total General Fund	<u>28,910,477</u>	<u>33,059,522</u>	14.4%	
529					

APPENDIX B: WATER & SEWER FUND DEPARTMENTS



	FY 23-24 Manager's Recommended Budget				
	<i>Line Item Budget Detail</i>				
	<i>Description</i>	<i>FY 22-23 Amended Budget</i>	<i>FY 23-24 Recommended Budget</i>	<i>% Change from FY 22-23 Revised Budget</i>	<i>Variance Explanations</i>
530	Water and Sewer Fund				
531	Billing and Metering				
532	Salaries & Wages	53,636	57,961	8.1%	
533	Longevity Contribution	525	568	8.3%	
534	FICA	4,143	4,478	8.1%	
535	Group Insurance Contribution	9,217	9,576	3.9%	
536	Retirement Contribution	12,241	13,667	11.6%	
537	401K Retirement Contribution	2,708	2,926	8.1%	
538	Pension Expense	-	-	N/A	
539	Indirect Contra	744,976	915,887	22.9%	
540	Subtotal Personnel	827,446	1,005,063	21.5%	
541	Professional Services	24,300	30,000		
542	Postage	32,200	32,500	0.9%	
543	Bank Charges	289,800	294,800	1.7%	
544	Schools & Conferences	735	1,000	36.1%	Additional training.
545	Equipment Maintenance & Repairs	1,000	1,000	0.0%	
546	Utility Billing Services	51,555	54,112	5.0%	
547	Departmental Supplies & Meters	800	1,000	25.0%	
548	Technology Services & Supplies	12,100	13,245	9.5%	
549	Technology Licenses	-	-		
550	Small Equipment	-	1,000		
551	Miscellaneous	-	-	N/A	
552	Over - Short	-	-	N/A	
553	Subtotal Operating	412,490	428,657	3.9%	
554	Capital Outlay - Other	200,000	180,000	(10.0%)	
555	Subtotal Capital	200,000	180,000	-10.0%	
556	Total Billing & Metering	\$ 1,439,936	\$ 1,613,720	12.1%	
557					
558	Utility Maintenance				
559	Salaries & Wages	798,739	955,336	19.6%	
560	Part-time Salaries & Wages	5,406	5,842	8.1%	
561	Overtime Salaries	60,949	83,566	37.1%	
562	On-Call	13,200	13,200	0.0%	

	<i>Description</i>	<i>FY 22-23 Amended Budget</i>	<i>FY 23-24 Recommended Budget</i>	<i>% Change from FY 22-23 Revised Budget</i>	<i>Variance Explanations</i>
563	Longevity Contribution	17,822	20,810	16.8%	
564	Car Allowance	3,692	3,692	0.0%	
565	Cell Phone Stipend	540	540	0.0%	
566	FICA	69,212	82,598	19.3%	
567	Group Insurance Contribution	156,675	162,792	3.9%	
568	Retirement Contribution	203,247	250,681	23.3%	
569	401K Retirement Contribution	44,966	53,679	19.4%	
570	Pension Expense	-	-	N/A	
571	Subtotal Personnel	1,374,448	1,632,736	18.8%	
572	Professional Services	444,664	103,500	(76.7%)	Received State AIA grant last year.
573	Postage	12,060	-	(100.0%)	Moved telephones to IT.
574	Utilities	97,000	111,350	14.8%	
575	Schools & Conferences	22,000	8,360	(62.0%)	Sent more staff for CDL classes last year.
576	Building & Grounds Maintenance	11,500	9,000	(21.7%)	
577	Street Maintenance & Repair	17,686	20,000	13.1%	
578	Fire Hydrant Maintenance & Repair	32,346	35,000	8.2%	
579	Equipment Maintenance & Repairs	130,500	136,000	4.2%	
580	Infrastructure - Maintenance & Repairs	451,173	596,000	32.1%	
581	Vehicle Maintenance & Repairs	26,500	28,000	5.7%	
582	Advertising	500	500	0.0%	
583	Fuel	34,000	34,000	0.0%	
584	Departmental Supplies	119,145	130,000	9.1%	
585	Chemicals	220,187	233,833	6.2%	
586	Technology Services and Supplies	10,605	100	(99.1%)	Moved to IT.
587	Technology Licenses	26,821	20,360	(24.1%)	
588	Varied Services	-	4,000	N/A	
589	Software Licensing and Maint	865	575	(33.5%)	
590	Employee Uniforms & Accessories	20,700	21,600	4.3%	
591	Small Equipment	9,900	16,650	68.2%	Replace routine items.
592	Graham Sewer Services	20,000	25,000	25.0%	
593	Miscellaneous	5,738	-	(100.0%)	
594	Laboratory Services	10,000	15,000	50.0%	UCMR5 Analysis needed.
595	SCADA Services	24,500	29,300	19.6%	
596	Purchase of Water	1,159,600	1,333,540	15.0%	
597	Dues & Subscriptions	17,455	17,590	0.8%	

	<i>Description</i>	<i>FY 22-23 Amended Budget</i>	<i>FY 23-24 Recommended Budget</i>	<i>% Change from FY 22-23 Revised Budget</i>	<i>Variance Explanations</i>
598	Subtotal Operating	2,925,445	2,929,258	0.1%	
599	Capital Outlay - Land	-	-	N/A	
600	Capital Outlay - Buildings	12,612	425,000	3269.8%	
601	Capital Outlay - Other Improvements	1,156,854	617,875	(46.6%)	
602	Capital Outlay - GKN Pump Station	-	-	N/A	
603	Capital Outlay - Vehicles	122,240	198,818	62.6%	
604	Capital Outlay - Equipment	71,571	51,266	(28.4%)	
605	Subtotal Capital	1,363,277	1,292,959	-5.2%	
606	Total Utility Maintenance	\$ 5,663,170	\$ 5,854,953	3.4%	
607					
608	Engineering				
609	City Engineer	107,098	122,000	13.9%	
610	Technical Review	23,000	30,000	30.4%	
611	Construction Inspection	120,000	100,000	(16.7%)	
612	Dept. Engineering Services	48,000	33,000	(31.3%)	
613	Subtotal Operating	298,098	285,000	-4.4%	
614	Total Engineering	\$ 298,098	\$ 285,000	-4.4%	
615					
616	Water Resources Recovery Facility (WRRF)				
617	Salaries & Wages	547,119	672,358	22.9%	New position added.
618	Part-Time Salaries	37,000	48,628	31.4%	
619	Overtime Salaries	20,055	32,075	59.9%	
620	On-Call	5,000	5,000	0.0%	
621	Longevity Contribution	12,776	16,479	29.0%	
622	Car Allowance	3,692	3,692	0.0%	
623	Cell Phone Stipend	2,520	2,655	5.4%	
624	FICA	47,618	59,167	24.3%	
625	Group Insurance Contribution	55,297	69,426	25.6%	
626	Retirement Contribution	132,312	169,238	27.9%	
627	401K Retirement Contribution	29,273	36,240	23.8%	
628	Pension Expense	-	-	N/A	
629	Subtotal Personnel	892,662	1,114,958	24.9%	
630	Professional Services	10,000	10,000	0.0%	
631	Postage	8,264	2,064	(75.0%)	Moved telephones to IT.
632	Utilities	192,660	184,154	(4.4%)	

	<i>Description</i>	<i>FY 22-23 Amended Budget</i>	<i>FY 23-24 Recommended Budget</i>	<i>% Change from FY 22-23 Revised Budget</i>	<i>Variance Explanations</i>
633	Schools & Conferences	4,400	3,500	(20.5%)	
634	Buildings & Grounds Maintenance	33,605	30,964	(7.9%)	
635	Equipment Maintenance & Repairs	181,832	195,700	7.6%	
636	Vehicle Maintenance & repair	1,000	1,100	10.0%	
637	Advertising	100	115	15.0%	
638	Fuel	8,790	10,716	21.9%	
639	Departmental Supplies	20,164	21,380	6.0%	
640	Chemicals	134,716	271,273	101.4%	
641	Technology Supplies & Services	6,710	1,500	(77.6%)	Moved to IT.
642	Technology Licenses	-	-	N/A	
643	Software Licensing and Maint	10,624	2,040	(80.8%)	Moved to IT.
644	Employee Uniforms & Accessories	4,192	5,969	42.4%	
645	Small Equipment	28,466	25,000	(12.2%)	
646	Small Equipment Maintenance & Repairs	600	-	(100.0%)	
647	Material Hauling & Disposal	473,704	522,667	10.3%	
648	Miscellaneous	-	-	N/A	
649	Laboratory Services	58,120	67,699	16.5%	
650	SCADA Services	30,506	42,985	40.9%	
651	Dues & Subscriptions	13,503	14,873	10.1%	
652	Subtotal Operating	1,221,957	1,413,699	15.7%	
653	Capital Outlay - Buildings	-	40,000	N/A	
654	Capital Outlay - Other Improvements	55,397	27,859	(49.7%)	
655	Capital Outlay - Vehicles	11,700	-	(100.0%)	
656	Capital Outlay - Equipment	121,965	37,062	(69.6%)	
657	Subtotal Capital	189,062	104,921	-44.5%	
658	Total WRRF	\$ 2,303,681	\$ 2,633,578	14.3%	
659					
660	Non-Departmental				
661	Professional Services	1,300	1,300	0.0%	
662	Property & Liability Insurance	13,754	11,100	(19.3%)	
663	Subtotal Operating	15,054	12,400	-17.6%	
664	Principal - 2007 Issue (SE Pump Station)	-	-	N/A	
665	Principal - 2009 Issue (9th St. Sewer)	4,806	4,806	0.0%	
666	Principal - Water Upgrade/Extension	-	-	N/A	
667	Water Plant Capacity Payment	127,403	127,403	0.0%	

	<i>Description</i>	<i>FY 22-23 Amended Budget</i>	<i>FY 23-24 Recommended Budget</i>	<i>% Change from FY 22-23 Revised Budget</i>	<i>Variance Explanations</i>
668	Principal - Graham Sewer Capacity Payments	150,000	150,000	0.0%	
669	Principal - WRRF FY 22 Revenue Bond	964,000	980,000	1.7%	
670	Principal - WRRF Upgrade FY19	-	24,467	N/A	
671	Principle FY 22 Vehicles & Apparatus	35,144	-	(100.0%)	
672	Graham WWTP Expansion	-	-	N/A	
673	Interest - Water Upgrade/Expansion	-	-	N/A	
674	Interest - 2007 Issue (SE Pump Station)	-	-	N/A	
675	Interest - WRRF FY 22 Revenue Bond	219,840	204,227	(7.1%)	
676	Interest - FY22 Vehicles & Apparatus	1,628	465	(71.4%)	
677	Interest - WRRF Upgrade FY19	-	-	N/A	
678	Interest - Trucks	-	-	N/A	
679	Transfer to Utility Projects Capital Reserve	-	-	N/A	
680	Transfer to Capital Project Ordinances	475,000	-	(100.0%)	
681	Subtotal Debt	1,977,821	1,491,368	-24.6%	
682	Total Non-Departmental	1,992,875	1,503,768	-24.5%	
683					
684	Utility Fund Total	<u>11,697,760</u>	<u>11,891,019</u>	1.7%	
685					
686	Salaries & Benefits	3,094,556	3,752,757	21.3%	
687	Operations	4,873,044	5,069,014	4.0%	
688	Capital Outlay	1,752,339	1,577,880	(10.0%)	
689	Debt	1,977,821	1,491,368	(24.6%)	
690	Total Water and Sewer Fund	<u>11,697,760</u>	<u>11,891,019</u>	1.7%	
691					

APPENDIX C: UTILITY CAPITAL RESERVE FUND



	FY 23-24 Manager's Recommended Budget				
	<i>Line Item Budget Detail</i>				
	<i>Description</i>	<i>FY 22-23 Amended Budget</i>	<i>FY 23-24 Recommended Budget</i>	<i>% Change from FY 22-23 Revised Budget</i>	<i>Variance Explanations</i>
692	Capital Reserve Fund				
693	System Development Fees - Water	460,000	500,000	8.7%	
694	System Development Fees - Sewer	1,138,000	1,170,000	2.8%	
695	Interest Earnings	3,000	3,000	0.0%	
696	Appropriated Fund Balance	0	-	N/A	
697	Total Revenues	\$ 1,601,000	\$ 1,673,000	4.5%	