

Agenda
Board of Aldermen
Town of Gibsonville

May 15, 2023
Regular Meeting

Town Hall
7:00 pm

1. Public Comments
2. Approval of agenda
3. Approval of minutes
4. Budget Ordinance Amendment #12
5. Recommended FY 2024 Budget and FY 2024-2028 Capital Improvement Plan Presentation
6. Reports
 - a. Town Manager
 - b. Mayor
 - c. Board Members

Addendum

Budget Ordinance Amendment #12 – This budget ordinance amendment is needed to account for a quarterly contribution from the Gibsonville ABC to the Police Department and one month distribution of Library State Aid grant to the Gibsonville Public Library.

Attachment: Memo, Budget Ordinance Amendment #12

Recommended FY 2024 Budget and FY 2024-2028 Capital Improvement Plan Presentation – Town Manager, Ben Baxley, will present the recommended FY 2024 Budget and FY 2024-2028 Capital Improvement Plan. The Board will need to set a public hearing for the June 5th meeting.

Attachment: Budget Message, Recommended FY 2024 Budget and FY 2024-2028 CIP

Memo

To: Mayor Williams and Members of the Board of Aldermen
From: Ben Baxley, Town Manager
Date: 5/10/2023
Re: FY 2023 Budget Ordinance Amendment #12

The attached FY 2023 Budget Ordinance Amendment #12 is needed to account for a quarterly contribution from the Gibsonville ABC to the Police Department and one month distribution of Library State Aid grant to the Gibsonville Public Library. Below is a list of the amendments with explanations.

General Fund Revenues

- Increase of \$2,120 in Miscellaneous line item to account for a quarterly contribution from the Gibsonville ABC to the Police Department
- Increase of \$611 in Library State Aid Grant line item to account for one month distribution of Library State Aid grant to the Gibsonville Public Library

General Fund Expenditures

- Increase of \$2,120 in Police line item to account for a quarterly contribution from the Gibsonville ABC to the Police Department
- Increase of \$611 in Library line item to account for one month distribution of Library State Aid

The amendments increase the General Fund budget by \$2,731.

**TOWN OF GIBSONVILLE, NORTH CAROLINA
FY 2023 BUDGET ORDINANCE AMENDMENT #12**

BE IT ORDAINED by the Board of Aldermen of the Town of Gibsonville, North Carolina, a meeting was held this the 15th day of May, 2023 that the following fund revenues and departmental expenditures together with certain restrictions and authorizations be amended.

SECTION I. GENERAL FUND

Anticipated Revenues	FY 2023	Amendment	FY 2023
	<u>Current Budget</u>	<u>Increase/Decrease</u>	<u>Revised Budget</u>
Taxes, Current Year	3,961,279	-	3,961,279
Taxes, Prior Years	31,150	-	31,150
Motor Vehicle Tax	440,000	-	440,000
Cemetery	16,000	-	16,000
Recreation	80,000	-	80,000
Sanitation Service Charge	474,222	-	474,222
Interest on Investments	23,000	-	23,000
Fire District Tax (Guilford)	15,716	-	15,716
Library	4,000	-	4,000
Transfer Perpetual Care	2,700	-	2,700
Sale of Fixed Assets	5,000	-	5,000
Guilford County Funds	55,500	-	55,500
Code Enforcement/Planning	18,000	-	18,000
Brush/White Goods Pickup Fees	4,000	-	4,000
<i>Miscellaneous</i>	<i>123,537</i>	<i>2,120</i>	<i>125,657</i>
GHA	2,340	-	2,340
Stormwater Fee	66,000	-	66,000
Solid Waste Disposal Tax	5,500	-	5,500
Intangible: Sales Tax (Alamance Co.)	1,351,360	-	1,351,360
Intangible: Sales Tax (Guilford Co.)	713,028	-	713,028
Utility Franchise	420,000	-	420,000
Beer & Wine	29,421	-	29,421
<i>Library State Aid Grant</i>	<i>5,775</i>	<i>611</i>	<i>6,386</i>
Powell Bill Funds	255,823	-	255,823
Insurance Proceeds	49,556	-	49,556
Loan Proceeds	1,110,000	-	1,110,000
Fund Balance (General Fund) Appropriation	2,139,750	-	2,139,750
<i>Total Anticipated Revenues</i>	<u>11,402,657</u>	<u>2,731</u>	<u>11,405,388</u>

Authorized Expenditures

	<u>Current Budget</u>	<u>Increase/Decrease</u>	<u>Revised Budget</u>
Governing Board	88,337	-	88,337
Administration	1,689,717	-	1,689,717
<i>Police</i>	<i>3,013,530</i>	<i>2,120</i>	<i>3,015,650</i>
Fire	2,288,899	-	2,288,899
Public Works	2,361,938	-	2,361,938
Powell Bill	112,500	-	112,500
Recreation	944,544	-	944,544
<i>Library</i>	<i>389,692</i>	<i>611</i>	<i>390,303</i>
Cemetery	23,500	-	23,500
Contingency	40,000	-	40,000
Transfer to Public Library CPF	450,000	-	450,000
Total Authorized Expenditures	<u>11,402,657</u>	<u>2,731</u>	<u>11,405,388</u>
	0	0	0

SECTION II. WATER & SEWER

	<u>Current Budget</u>	<u>Increase/Decrease</u>	<u>Revised Budget</u>
Anticipated W&S Revenues			
<u>Water Revenues</u>			
Water Service Fees	1,001,400	-	1,001,400
Tapping Fees	10,000	-	10,000
Meter Setting	20,000	-	20,000
Reconnection Fees	42,000	-	42,000
Miscellaneous Revenues	12,000	-	12,000
Retained Earnings Appropriation	2,993,623	-	2,993,623
Total Anticipated Water Revenues	<u>4,079,023</u>	<u>-</u>	<u>4,079,023</u>
<u>Sewer Revenues</u>			
Sewer Service Fees	2,172,000	-	2,172,000
Tapping Fees	10,000	-	10,000
Meter Setting	20,000	-	20,000
Reconnection Fees	42,000	-	42,000
Miscellaneous Revenues	12,000	-	12,000
Retained Earnings Appropriation	256,753	-	256,753
Transfer from Sewer Rehab CPF	370,056	-	370,056
Total Anticipated Sewer Revenues	<u>2,882,809</u>	<u>-</u>	<u>2,882,809</u>
Total Anticipated W&S Revenues	<u>6,961,832</u>	<u>-</u>	<u>6,961,832</u>
Authorized W&S Expenditures			
<u>Water Expenditures</u>			
Water Expenditures	1,146,560	-	1,146,560
Transfer To Hwy 61 N. Waterline CPF	2,932,463	-	2,932,463
Sewer Expenditures	<u>2,882,809</u>	<u>-</u>	<u>2,882,809</u>
Total Authorized Expenditures	<u>6,961,832</u>	<u>-</u>	<u>6,961,832</u>
	-	-	-

SECTION III. PERPETUAL CARE FUND

<i>Anticipated Revenues</i>	<i>2,700</i>	-	<i>2,700</i>
<i>Authorized Expenditures</i>	<i>2,700</i>	-	<i>2,700</i>
	-		-

SECTION IV. PUBLIC LIBRARY CAPITAL PROJECT FUND

<i>Anticipated Revenues</i>	<i>450,000</i>	-	<i>450,000</i>
<i>Authorized Expenditures</i>	<i>450,000</i>	-	<i>450,000</i>
	-	-	-

SECTION V. POLICE HEADQUARTERS CAPITAL PROJECT FUND

<i>Anticipated Revenues</i>	<i>1,000,000</i>	-	<i>1,000,000</i>
<i>Authorized Expenditures</i>	<i>1,000,000</i>	-	<i>1,000,000</i>
	-		-

SECTION VI. NC HIGHWAY 61 WATERLINE CONNECTOR CAPITAL PROJECT FUND

<i>Anticipated Revenues</i>	<i>3,140,000</i>	-	<i>3,140,000</i>
<i>Authorized Expenditures</i>	<i>3,140,000</i>	-	<i>3,140,000</i>
	-		-

SECTION VII. TAX RATE ESTABLISHED

An ad valorem tax rate of \$0.53 per \$100 at full valuation is hereby established as the official tax rate for the Town of Gibsonville for the fiscal year 2023. This rate is based on a total valuation of property of \$838,817,281 and an estimated collection rate of 99.00%.

SECTION VIII.

Charges for services and fees by Town Departments are levied in the amounts set forth in the Fee Schedule (See Attachment A).

SECTION IX. SPECIAL AUTHORIZATION - BUDGET OFFICER

- A. Budget Officer shall be authorized to reallocate departmental appropriations among various object of expenditures as he believes necessary.
- B. The Budget Officer shall be authorized to effect interdepartmental transfers, in the same fund, not to exceed 10% of the appropriated monies for the department whose allocations is reduced. Notation of all such transfers shall be made to the Board on the next succeeding Financial Report.
- C. He may make interfund loans for a period of not more than 60 days.
- D. Interfund transfers, established in the budget document may be accomplished without recourse to the Board.

SECTION X. RESTRICTION - BUDGET OFFICER

- A. Interfund transfer of monies, except as noted in Section VI. Shall be accomplished by the Board authorization only.
- B. The utilization of any contingency appropriations shall be accomplished only with Board authorization.

SECTION XI. UTILIZATION OF BUDGET ORDINANCE

This Ordinance Amendment and the Budget Document shall be the basis of the financial plan for the Gibsonville Municipal Government during the 2023 fiscal year. The Budget Officer shall administer the budget and shall insure that operating officials are provided guidance and sufficient details to implement their appropriate portion of the budget. The accounting section shall establish records which are consonance with the Budget and this Ordinance and the appropriate statute of the State of North Carolina.

Amended this the 15th day of May, 2023.

Attest:

Mayor of Gibsonville, NC

Town Clerk of Gibsonville, NC

Town of Gibsonville
Recommended Fiscal Year 2024 Budget



Submitted to the Gibsonville Board of Aldermen on
May 15, 2023

BUDGET MESSAGE

May 15, 2023

Honorable Mayor Williams and Board of Aldermen:

I am pleased to submit the Recommended Fiscal Year 2024 Budget for the Town of Gibsonville. The budget is prepared in accordance with the North Carolina Local Government Budget and Fiscal Control Act. As this recommended document is transmitted from the town manager to the Board of Aldermen, it now becomes your budget and the community's budget to review, debate, adapt and ultimately adopt. Hence, it is expected that changes will be made to the recommended budget. The town manager and staff are ready to respond with whatever information the board deems necessary in helping it make well-informed decisions regarding this budget.

The Recommended FY 2024 Budget is balanced at \$15,188,666. This is a decrease of \$3,178,522 or 17.3 percent below the FY 2023 Budget of \$18,367,189. The budget is comprised of the General Fund, Water & Sewer Fund, and Perpetual Care Trust Fund. The Recommended FY 2024 General Fund Budget is \$11,340,852. This is an decrease of \$61,904 or 0.5 percent below the FY 2023 General Fund Budget of \$11,402,657. The Recommended FY 2024 Water & Sewer Fund Budget is \$3,845,114. This is a decrease of \$3,116,718 or 44.8 percent below the FY 2023 Water & Sewer Fund Budget of \$6,961,832. The Recommended FY 2024 Perpetual Care Trust Fund Budget is \$2,700. This is the same amount as the FY 2023 Perpetual Care Trust Fund Budget of \$2,700.

The general reappraisal of real property for Gibsonville occurs once every six years for the Alamance County portion and once every five years for the Guilford County portion. In 2023, the reappraisal of real property occurred only in the Alamance County portion of Gibsonville. State law requires that units of local government, including public authorities, publish a revenue-neutral tax rate in the budget immediately following the completion of the general reappraisal of real property. The purpose of the revenue-neutral tax rate is to provide citizens with comparative information.

The FY 2024 operating budget follows the general reappraisal of real property for Gibsonville (Alamance County portion only). The revenue-neutral tax rate, as defined by G.S. 159-11(e), is the rate that is estimated to produce revenue for the next fiscal year equal to the revenue for the current fiscal year if no reappraisal had occurred.

The reappraisal produced a tax base of \$1,087,318,941 for Gibsonville. The tax levy for the current fiscal year is \$4,510,633. Using the formula mandated by state law, the revenue-neutral tax rate for Gibsonville is 41.48 cents. The recommended property tax rate for the Recommended FY 2024 Budget is 49 cents, which represents a decrease from the property tax rate of 53 cents for FY 2023.

Recommended FY 2024 Budget Revenues

General Fund

The recommended budget includes the following projected significant General Fund revenue sources:

- Property Taxes: \$4,807,076
- Sales Tax: \$2,252,226
- Loan Proceeds: \$1,106,000

- Appropriated Fund Balance of \$772,522 to complete capital projects, purchase four vehicles (includes portion of the cost of a dump truck), purchase equipment, lease land for public parking, and pay debt service
- Sanitation Fees: \$475,000
- Motor Vehicle Taxes: \$467,508
- Utility Franchise Taxes: \$422,000
- Appropriated Fund Balance of Powell Bill Funds: \$325,000
- Powell Bill Allocation: \$257,000
- One penny on the property tax rate generates approximately \$107,644.

Water and Sewer Fund

The recommended budget includes the following projected significant Water & Sewer revenue sources:

- Sewer Sales: \$2,180,000
- Water Sales: \$1,007,700
- Retained Earnings appropriation of \$503,414 to pay debt service, purchase one jet truck, and a portion of the cost of a dump truck
- Water & Sewer Reconnection Fees: \$100,000

The following fee and rate increases are recommended:

- *Water and Sewer rates:* 5 percent increase in water rates (25 cents per 1,000 gallons for in-town customers and 50 cents per 1,000 gallons for out-of-town customers) and 5 percent increase in sewer rates (63 cents per 1,000 gallons for in-town customers, and \$1.26 per 1,000 gallons for out-of-town customers, and \$2.91 for sewer only (flat rate) (Attachment #1).
- The City of Burlington charges the Town of Gibsonville for water sold and sewer (wastewater) treated. The Town's rate increases are needed to cover the City of Burlington's 5 percent increase in water and sewer rates.
- *New Fire Flow Test Fee:* new fee of \$1,200.00 will be charged for all required fire flows and retests. Fire flow tests are conducted to measure real-world pressure and flow in the water system. Hydrant flow tests are required for sprinkler design and for water modeling purposes. These tests measure the static and residual pressure as well as the rate of discharge. The Town has been performing these tests in-house which has proven to be challenging with adequate staffing availability and potential liability. In an effort to meet expectations and provide this service, staff is proposing to contract this service at a fee paid by the developer. \$1,200 is the current fee charged to the Town when these flow testing services have been contracted out and are in line with our neighboring jurisdictions.
- *New Fire Hydrant Fire Flow Modeling Fee:* new fee of \$500.00 for one hydrant and an additional \$250/additional hydrant. Water system modeling is to be completed for all new fire hydrants that will be installed on the Town's water system. The modeling fee is based upon the complexity and the number of hydrants being installed into the system. The fee is \$500 for one hydrant and an additional \$250/additional hydrant and is in addition to the Fire Flow Test Fee above. Extensive modeling may require additional modeling fees.
- *New Market at Gibsonville Vendor Fee:* new fee of \$90.00 per the 18 week market (weekly use), \$66.50 for 9 weeks (half-time use), and \$10.00 weekly fee for occasional participation to offset costs related to the Market at Gibsonville
- *Increase Fall Festival Fees:* increase of \$10.00 to each vendor fee (Non-Food Vendor Fee \$60.00, Premium Non-Food Vendor Fee \$70.00, Food Vendor \$80.00, and Premium Food Vendor \$90.00) to help offset costs related to the Fall Festival

- Provided is information showing the impact of the recommended water and sewer rates increases on typical water bills (Attachment #2).

Recommended FY 2024 Budget Expenditures

General Fund – Noteworthy Items

- Purchase fire apparatus: \$850,000. Fire apparatus will be funded through loan proceeds. Purchase of fire apparatus was approved and ordered in FY 2023, it will arrive in early FY 2027, loan will be issued in late FY 2026, fire apparatus will be paid with loan proceeds in early FY 2027, and first debt service payment will occur in FY 2027.
- Complete street resurfacing project: \$325,000. Project will be funded through Powell Bill Fund appropriated Powell Bill Fund Balance (reserves).
- Purchase additional rear loader garbage truck: \$256,000. Vehicle will be funded through loan proceeds.
- Purchase two replacement Police Department vehicles and add one vehicle for one new Police Officer position \$186,000. Vehicles will be funded through appropriated fund balance (reserves).
- Replace all mobile, portable, and station communication systems for the Fire Department: \$150,000. Project will be funded through appropriated fund balance (reserves).
- Purchase one Public Works Department dump truck: \$97,000. Vehicle will be funded through appropriated fund balance (reserves) from the General Fund in the amount of \$48,500 and appropriated retained earnings (reserves) from the Water & Sewer Fund in the amount of \$48,500. Purchase of this dump truck was approved and ordered in FY 2022 and it will arrive in early FY 2024.
- New debt service payment for one rear loader garbage truck: \$59,130. Debt service will be funded through appropriated fund balance (reserves).
- Complete Town Hall security improvements: \$50,000. Project will be completed through appropriated fund balance (reserves).
- General Fund contingency allocation: \$40,000

Water & Fund – Noteworthy Items

- Purchase one Public Works Department jet truck: \$182,000. Vehicle will be funded through appropriated retained earnings (reserves). Purchase of vehicle was approved and ordered in FY 2023 and it will arrive in FY 2024.
- Purchase one Public Works Department dump truck (same truck previously mentioned in the General Fund expenditure section): \$97,000. Vehicle will be funded through appropriated fund balance (reserves) from the General Fund in the amount of \$48,500 and appropriated retained earnings (reserves) from the Water & Sewer Fund in the amount of \$48,500. Purchase of this dump truck was approved and ordered in FY 2022 and it will arrive in early FY 2024.

Personnel – Noteworthy Items

- Four new full-time positions: \$287,00 (12 months of salary/benefits/equipment minus vehicles for one full-time police officer positions at a cost of \$85,000, 12 months of salary/benefits/equipment for one full-time firefighter positions at \$74,000, 12 months of salary/benefits for one full-time office manager/program assistant position at \$66,000, and 12 months of salary/benefits/uniform for one full-time sanitation technician position at \$62,000)
- Two percent COLA Increase: \$116,216 (includes impact on salaries, FICA/Medicare, LGERS, and 401K)
- Up to a 3 percent Merit Pay Increase: \$107,960 (includes impact on salaries, FICA/Medicare, LGERS, and 401K)

- One percent Pay Grade Progression Pay Increase: \$58,108 (includes increases on salaries, FICA/Medicare, LGERS, and 401K)
- Local Government Employment Retirement System (LGERS) mandated contribution increase: \$36,758
- No increase in health insurance premiums

A detailed recommended line item budget is provided (Attachment #3).

Debt Service

A spreadsheet showing all current debt service is provided (Attachment #4). Said information shows what items are being financed, the amount, and when the loans will be paid off.

Capital Projects

The Town is in the process of completing the Highway 70/61 water and sewer improvements project (Attachment #5). The Town is in the process of completing the Highway 61 North Waterline improvements project (Attachment #6). The Town is in the process of completing a Police Headquarters project (Attachment #7). The Town is in the process of completing a Public Library project (Attachment #8). The Town is in the process of completing the NC Highway 61 Waterline Connector project (Attachment #9).

Capital Improvement Plan (CIP)

The Recommended FY 2024-2028 CIP is provided (Attachment #10). The CIP is simply a tool to forecast major capital needs over a five-year period. Due to new or shifting service needs, special financing opportunities, emergency needs, or other directives or priorities by the Mayor and Board of Aldermen, this plan is updated annually and projects included in later planning years are not guaranteed for funding. Overall, however, we believe that while capital planning in this manner is not an exact science, it is a proven approach to building a forward looking community while vigilantly protecting the Town's fiscal health.

Closing Comments

I hope you find all the information necessary to thoroughly review and analyze the recommended budget. Please do not hesitate to contact me if you need additional information to help in your decision-making process. This document is now in your hands. The staff will make every effort to respond quickly and objectively to help you develop a budget that you feel best addresses the needs of the community.

The Recommended FY 2024 Budget will be presented at the Board of Aldermen meeting scheduled for 7:00 p.m. on Monday, May 15, 2023. Fiscal Year 2024 Budget calendar is provided (Attachment #11).

Sincerely,



Ben Baxley
Town Manager

(Attachment A)

Town of Gibsonville - Fee Schedule - Fiscal Year 2024

<u>Water & Sewer Rates</u>	Fiscal Year 2023	Fiscal Year 2024
Inside Water		
1st 1500 gallons per month	\$ 7.44	\$ 7.82
over 1500 per 1000 per month	\$ 4.96	\$ 5.21
Outside Water		
1st 1500 gallons per month	\$ 14.88	\$ 15.64
over 1500 per 1000 per month	\$ 9.92	\$ 10.42
Inside Sewer		
1st 1500 gallons per month	\$ 19.02	\$ 19.97
over 1500 per 1000 per month	\$ 12.68	\$ 13.31
Outside Sewer		
1st 1500 gallons per month	\$ 38.04	\$ 39.94
over 1500 per 1000 per month	\$ 25.36	\$ 26.62
Sewer Only (flat rate)	\$ 58.27	\$ 61.18
Water Meter 3/4 inch	\$	300.00
Water Tap 3/4 inch:		
Inside	\$	800.00
Outside	\$	1,600.00
Water Tap 1 inch:		
Inside	\$	950.00
Outside	\$	1,900.00
Water Tap over 1 inch:		
Inside		cost + 10%
Outside		double cost + 10%
Sewer Tap 4 inch:		
Inside	\$	800.00
Outside	\$	1,600.00
Sewer Tap over 4 inch		
Inside		cost + 10%
Outside		double cost + 10%
Irrigation "Y" Tap	\$	550.00
Water Deposit		
Inside	\$	100.00
Outside	\$	200.00
Late Fee (after 15th of Month)	\$	5.00
Delinquent Fee (after 25th of Month)	\$	15.00
8AM - 4PM Reconnect Fee		No Charge
After 4PM Reconnect Fee	\$	25.00
Meter Tampering Fee		\$50.00 plus damage
Sewer Use Ordinance (Fats, Oils, Grease)		\$25.00 per annual Inspection
Third Party Meter Test Charge	\$	50.00
<u>Sanitation Fee</u>		
Residential per month	\$	11.00
One Additional Garbage Cart	\$	5.00
One Additional Recycling Cart	\$	4.00
Replacement Fee for Cart (Damaged by Customer)	\$	50.00
Truck Fee	\$	100.00
Brush Pickup over 1 ton dump truck load	\$	75.00
<u>Stormwater Fee</u>		
Residential per month	\$	1.50
Business per month	\$	1.50
Stormwater & Storm Drainage Project Policy Application Fee	\$	25.00
<u>Misc Fees</u>		
Returned Check (Taxes per G.S.105-357) Greater of		\$30.00 or 10% of Check
Returned Check (non-Taxes)	\$	30.00
Copies: Letter Black/White	\$	0.15
Copies: Legal Black/White	\$	0.20
Copies: Color	\$	0.30
Beer and Wine:		
On-Premises malt beverage	\$	15.00
Off-Premises malt beverage	\$	5.00
On-Premises unfortified wine, fortified wine, or both	\$	15.00
Off-Premises unfortified wine, fortified wine, or both	\$	10.00
Peddlers Permit Fee	\$	25.00
<u>Code Enforcement Fees</u>		
Weeds/Trash		\$100 plus costs
Nuisance Vehicles		\$175 plus costs

(Attachment A)

Town of Gibsonville - Fee Schedule - Fiscal Year 2024

Planning & Dev. Fees

Certificate of Appropriateness	\$	25.00
Major Subdivision		\$150 plus \$10 per lot
Minor Subdivision	\$	75.00
Variance	\$	200.00
Rezoning	\$	200.00
Special Use Permit	\$	200.00
Sign Permit	\$	25.00
Driveway Permit	\$	25.00
Reinspection Fee	\$	30.00
Plot Plan Review Fee	\$	25.00

NEW FIRE FLOW TEST FEE

Fire Flow Test & Re-Testing Fee	\$	1,200.00
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NEW FIRE HYDRANT FIRE FLOW MODELING FEE

Fire Hydrant	\$	500.00
Additional Fire Hydrants	\$	250.00

Street, Utility Const. & Stormwater Mgt. Plan Review & Inspection Fees:

Street Plan Review & Periodic Const. Obser Fee:	\$2.00 per lineal centerline foot of st.
Water Line Plan Review & Periodic Const. Obser Fee:	\$1.50 per lineal foot of water line
Sanitary Sewer Line Plan Review & Periodic Const. Obser Fee:	\$1.50 per lineal foot of sewer line
Storm Sewer Line Plan Review & Periodic Const. Obser Fee:	\$1.00 per lineal foot of storm sewer line
Water & Sewer Services Plan Review & Periodic Const Obser Fee:	\$100 per lot -OR- \$50 per each service residential svcs. -OR- \$200 per water svcs larger than 1" -OR- \$200 per sewer svcs larger than 4"
Stormwater Mgt. Review & Periodic Const Obser Fee:	\$1000 per device w/half payable at time of plan submittal
Sanitary Sewer Lift Station Review & Periodic Const Obser Fee:	\$5000 per device w/half payable at time of plan submittal

*fees collected above in accordance with policy.

Water and Sewer System Development Fees*

Water Meter Size	Equivalent Residential Unit [‡]	Fiscal Year 2023		
		Water Fee	Sewer Fee	Total Fee
3/4"	1	\$2,000	2,000.00	\$4,000
1"	1.67	\$3,333	3,333.00	\$6,666
1 1/2"	3.33	\$6,667	6,667.00	\$13,334
2"	5.33	\$10,667	10,667.00	\$21,334
3"	11.67	\$23,333	23,333.00	\$46,666
4"	21	\$42,000	42,000.00	\$84,000
6"	43.33	\$86,667	86,667.00	\$173,334
8"	93.33	\$186,667	186,667.00	\$373,334
10"	140	\$280,000	280,000.00	\$560,000

*Applicable System Development Fee(s) for development requiring smaller or larger water meters than those depicted above will be calculated on a project
[‡]Equivalent Residential Unit is approximate multiplier adapted from AWWA

Cemetery Fees

Resident		
1 grave plot	\$	400.00
2 grave plot	\$	800.00
Non Resident		
1 grave plot	\$	1,000.00
2 grave plot	\$	2,000.00
Permit for Setting Stone		
Local Company (Guil./Alam. Co)	\$	30.00
Out of Town Company	\$	50.00

Recreation Fees

Participation Fees		
Soccer Fall		
Resident	\$	35.00
Non-Resident	\$	55.00
Soccer Spring		
Resident - uniform	\$	25.00
Non-Resident - uniform	\$	45.00
Soccer Spring		
Resident - no uniform	\$	35.00
Non-Resident - no uniform	\$	55.00
Baseball/Softball		
Resident	\$	35.00
Non-Resident	\$	55.00
Tee Ball		
Resident	\$	25.00
Non-Resident	\$	45.00

(Attachment A)

Town of Gibsonville - Fee Schedule - Fiscal Year 2024

Recreation Fees (Continued)

Basketball		
Resident	\$	35.00
Non-Resident	\$	55.00
Football		
Resident	\$	35.00
Non-Resident	\$	55.00
Flag Football		
Resident	\$	25.00
Non-Resident	\$	45.00
Picnic Shelter Rates		
Resident - Weekday	\$	15.00
Resident - Weekend	\$	25.00
Non-Resident - Weekday	\$	15.00
Non-Resident - Weekend	\$	35.00
Ball Field Rental		
Non-Town Sponsored Team		\$50 per day
Field with NO Lights		\$25 per hour
Field with Lights		\$35 per hour

Gibsonville Community Center Rental Fees

Open Gym Fee: 0-17 years old
 Open Gym Fee: 18-99+ years old

	Resident	Non-Resident
	Free	Free
	\$1.00	3.00
Room Rentals:		
GYM - per hour* (up to six hours)	\$35.00/hr	\$55.00/hr
GYM - per hour* (beyond six hours)	\$30.00/hr	\$50.00/hr
Floor covering	\$300	300.00
Scoreboard & Operator	\$150	150.00
Sound System	\$100	100.00
*required attendant	\$13.00/hr	\$13.00/hr
Additional Program fees may apply based on size of event		
Large Room - Half Day*	\$75	100.00
Large Room - Full Day*	\$150	175.00
Kitchen (waived for non-profit)	\$50	50.00
Sound System (waived for non-profit)	\$100	100.00
TV (waived for non-profit)	\$25	25.00
Cleaning Fee (if requested)	\$100	100.00
*required attendant	\$13.00/hr	\$13.00/hr
Additional Program fees may apply based on size of event		
Small Room - Half Day*	\$50	75.00
Small Room - Full Day*	\$100	125.00
Kitchen (waived for non-profit)	\$25	25.00
TV (waived for non-profit)	\$25	25.00
Cleaning Fee (if requested)	\$100	100.00
*required attendant	\$13.00/hr	\$13.00/hr
Additional Program fees may apply based on size of event		

Additional Program fees may apply based on size of event

Additional Program fees may apply based on size of event

Additional Program fees may apply based on size of event

Fall Festival Fees:

	Fiscal Year 2023	Fiscal Year 2024
Non-Food Vendor	50 \$	60.00
Premium Non-Food Vendor	60 \$	70.00
Food Vendor	70 \$	80.00
Premium Food Vendor	80 \$	90.00
Food Truck	\$	75.00
Addition of Electrical Hookup (per location)	\$	20.00

NEW MARKET AT GIBSONVILLE VENDOR Fees:

	Fiscal Year 2024
Market Vendor - 18 weeks (NEW)	\$ 90.00
Market Vendor - 9 weeks (NEW)	\$ 66.50
Market Vendor - 1 week (NEW)	\$ 10.00

Library Fees

Lost or Unreturned Item	Replacement cost of Item
Black and White Prints/Copies	\$0.15 per page
Color Prints	\$0.30 per page
Fax (send or receive)	\$0.25 per page

Police Fees

Storage Fees (Seized Vehicles)	\$10 per day
Fingerprinting Fee	
Resident	No Charge
Non-Resident	\$ 10.00
False Alarms 4th call within 30 day period	\$ 50.00
Police Report	\$ 5.00
Taxi Driver's Permit	\$ 25.00
Parking Ticket	\$ 10.00

Attachment # 2

Proposed Water/Sewer Rates FY2024 Typical Bill for Single Person Household (Based on minimum)

	FY2023	FY2024
	<u>Recommended</u>	<u>Recommended</u>
Water	\$ 7.44	\$ 7.82
Sewer	\$ 19.02	\$ 19.97
Solid Waste/Recycling	\$ 11.00	\$ 11.00
Stormwater	\$ 1.50	\$ 1.50
Total Every Month	\$ 38.96	\$ 40.29
Amount (monthly) above FY2023 >>	\$ 2.52	\$ 1.33

Proposed Water/Sewer Rates FY2024 Typical Bill for Average Household (Based on 5,000 gallons)

	FY2023	FY2024
	<u>Recommended</u>	<u>Recommended</u>
Water	\$ 24.80	\$ 26.05
Sewer	\$ 63.40	\$ 66.55
Solid Waste/Recycling	\$ 11.00	\$ 11.00
Stormwater	\$ 1.50	\$ 1.50
Total Every Month	\$ 100.70	\$ 105.10
Amount (monthly) above FY2023 >>	\$ 3.75	\$ 4.40

Attachment #3

<u>REVENUE</u>	<u>Budget-2023</u>	<u>Recommended-2024</u>		
<u>GENERAL FUND REVENUE</u>				
Prior Years Taxes, Int. & Penalty	31,150	31,150	-	0.0%
2023 Taxes	3,961,279			
2024 Taxes		4,807,076	845,797	21.4%
Alamance County Sales Taxes	1,351,360	1,464,001	112,641	8.3%
Guilford County Sales Taxes	713,028	788,225	75,197	10.5%
Motor Vehicle Tax	440,000	467,508	27,508	6.3%
Powell Bill Allocation	255,823	257,000	1,177	0.5%
Beer & Wine Taxes	29,421	35,500	6,079	20.7%
Utility Franchise Taxes	420,000	422,000	2,000	0.5%
Fire Dist.Tax/Guilford	15,716	19,271	3,555	22.6%
Brush Pickup	4,000	4,000	-	0.0%
Sanitation Fee Charge	474,222	475,000	778	0.2%
Stormwater Fee Charge	66,000	70,500	4,500	6.8%
Solid Waste Disposal Tax Dist	5,500	7,000	1,500	27.3%
Cemetery Revenues	16,000	16,000	-	0.0%
Code Enf/Planning Fees	18,000	18,000	-	0.0%
GHA Pilot Fee	2,340	2,340	-	0.0%
Library Revenues	4,000	4,000	-	0.0%
Library State Aid Grant	5,775	-	(5,775)	-100.0%
Guilford Co Funds	55,500	55,500	-	0.0%
Recreation Revenues	80,000	90,000	10,000	12.5%
Interest on Investment	23,000	23,000	-	0.0%
Sale of Fixed Assets	5,000	5,000	-	0.0%
Miscellaneous Revenues	123,536	72,559	(50,977)	-41.3%
Loan Proceeds	1,110,000	1,106,000	(4,000)	-0.4%
Insurance Proceeds	49,556	-	(49,556)	-100.0%
Tran FM Perpetual Care	2,700	2,700	-	0.0%
Approp. Fund Bal - Gen Fund	2,139,750	772,522	(1,367,228)	-63.9%
Approp. Fund Bal - Powell Bill	-	325,000	325,000	100.0%
GENERAL FUND REVENUE	11,402,657	11,340,852	(61,804)	-0.5%

<u>CEMETERY REVENUE</u>	<u>Budget-2023</u>	<u>Recommended-2024</u>		
Cemetery Revenues	2,600	2,600	-	0.0%
Interest on Investments	100	100	-	0.0%
CEMETERY REVENUE	2,700	2,700	-	0.0%

<u>WATER REVENUE</u>	<u>Budget-2023</u>	<u>Recommended-2024</u>		
Water Rents	1,001,400	1,007,700	6,300	0.6%
Tapping Fees (w)	10,000	5,000	(5,000)	-50.0%
Meter Setting Charges (w)	20,000	10,000	(10,000)	-50.0%
Reconnection Fees (w)	42,000	50,000	8,000	19.0%
Miscellaneous Revenues (w)	12,000	12,000	-	0.0%
Retained Earnings Appropriation	2,993,623	131,039	(2,862,584)	-95.6%
WATER REVENUE	4,079,023	1,215,739	(2,863,284)	-70.2%

FY2024 RECOMMENDED - BUDGET - REVENUE

<u>REVENUE</u>	<u>Budget-2023</u>	<u>Recommended-2024</u>		
<u>SEWER REVENUE</u>	<u>Budget-2023</u>	<u>Recommended-2024</u>		
Sewer Rents	2,172,000	2,180,000	8,000	0.4%
Tapping Fees (s)	10,000	5,000	(5,000)	-50.0%
Meter Setting Charges (s)	20,000	10,000	(10,000)	-50.0%
Reconnection Fees (s)	42,000	50,000	8,000	19.0%
Miscellaneous Revenues (s)	12,000	12,000	-	0.0%
Retained Earnings Appropriation	256,753	372,375	115,622	45.0%
Transfer from Sewer Rehab CPF	370,056		(370,056)	-100.0%
SEWER REVENUE	2,882,809	2,629,375	(253,434)	-8.8%
	-	-		
WATER & SEWER REVENUE	6,961,832	3,845,114	(3,116,718)	-44.8%
TOTAL REVENUE (ALL FUNDS)	18,367,189	15,188,666	(3,178,522)	-17.3%

FY2024 RECOMMENDED - BUDGET - REVENUE

<u>REVENUE</u>	<u>Budget-2023</u>	<u>Recommended-2024</u>		
	<u>Budget-2023</u>	<u>Recommend-24</u>		
General Fund Total Revenue	11,402,657	11,340,852	(61,804)	-0.5%
General Fund Total Expenses	11,402,657	11,340,852	(61,805)	-0.5%
DIFF	-	-	-	
Cemetery Total Revenue	2,700	2,700	-	0.0%
Cemetery Total Expenses	2,700	2,700	-	0.0%
DIFF	-	-	-	
Water Total Revenue	4,079,023	1,215,739	(2,863,284)	-70.2%
Water Total Expenses	4,079,023	1,215,739	(2,863,284)	-70.2%
DIFF	-	-	-	
Sewer Total Revenue	2,882,809	2,629,375	(253,434)	-8.8%
Sewer Total Expenses	2,882,809	2,629,375	(253,434)	-8.8%
DIFF	-	-	-	
	18,367,189	15,188,666	(3,178,522)	-17.3%
	18,367,189	15,188,666	(3,178,523)	-17.3%
	-	-	-	

EXPENDITURES

GOVERNING BOARD EXPENSES

	<u>Budget-2023</u>	<u>DH Req-2024</u>	<u>Recommended-2024</u>	<u>Rec24-Bud23</u>	
BOARD SALARIES	21,400	21,400	21,400	-	0%
FICA	1,637	1,637	1,637	-	0%
LEGAL FEES	24,000	24,000	24,000	-	0%
AUDITOR FEES	25,000	25,000	25,000	-	0%
TRAVEL & TRAINING	2,500	2,500	2,500	-	0%
CELL PHONE	800	800	800	-	0%
MISCELLANEOUS	500	500	500	-	0%
ELECTION EXPENSE	-	5,000	5,000	5,000	100%
DUES & SUBSCRIPTIONS	12,500	13,500	13,500	1,000	8%
	88,337	94,337	94,337	6,000	7%

ADMINISTRATIVE EXPENSES

	<u>Budget-2023</u>	<u>DH Req-2024</u>	<u>Recommended-2024</u>	<u>Rec24-Bud23</u>	
SALARIES	517,401	554,275	554,275	36,873	7%
F I C A	39,581	42,402	42,402	2,821	7%
RETIREMENT	57,240	66,567	66,567	9,328	16%
GROUP INSURANCE	67,116	67,411	67,411	295	0%
401 K	23,098	25,156	25,156	2,058	9%
RETIRED INSURANCE	13,991	13,644	13,644	(347)	-2%
UNEMPLOY RE-IMBURSMNT	3,000	3,000	3,000	-	0%
MED/PHY/MEN/DRUG	44,000	48,000	48,000	4,000	9%
GAS/OIL/ADM	2,000	3,000	3,000	1,000	50%
ADVERTISING	2,000	2,000	2,000	-	0%
PRINTING	3,000	3,000	3,000	-	0%
TELEPHONE/INTERNET	8,000	5,000	5,000	(3,000)	-38%
POSTAGE	3,000	3,000	3,000	-	0%
UTILITIES	12,000	12,000	12,000	-	0%
CELL PHONE	1,600	1,600	1,600	-	0%
TRAVEL & TRAINING	3,000	4,000	4,000	1,000	33%
M & R EQUIPMENT	5,000	5,000	5,000	-	0%
DUES & SUBSCRIPTIONS	3,500	3,500	3,500	-	0%
TOWN INSURANCE & BONDS	190,000	215,000	215,000	25,000	13%
SUPPLIES & MATERIALS	13,000	13,000	13,000	-	0%
SMALL EQUIPMENT/FURNITURE	8,000	5,000	5,000	(3,000)	-38%
MISCELLANEOUS	9,191	9,191	9,191	0	0%
BEAUTIFICATION/REVITALIZATION	8,000	8,000	8,000	-	0%
CAPITAL OUTLAY/OTHER	428,000	123,000	123,000	(305,000)	-71%
CONTRACTED SERVICES	220,000	245,000	245,000	25,000	11%
FORCED MOW/DEMOLITION	5,000	5,000	5,000	-	0%
	1,689,717	1,485,746	1,485,746	(203,971)	-12%

NON-DEPARTMENTAL EXPENSES

	<u>Budget-2023</u>	<u>DH Req-2024</u>	<u>Recommended-2024</u>	<u>Rec24-Bud23</u>	
CONTINGENCY	40,000	40,000	40,000	-	0%
	40,000	40,000	40,000	-	0%

EXPENDITURES

<u>POLICE DEPARTMENT EXPENSE</u>	<u>Budget-2023</u>	<u>DH Req-2024</u>	<u>Recommended-2024</u>	<u>Rec24-Bud23</u>	
SALARIES	1,555,050	1,814,868	1,725,866	170,816	11%
Parttime	28,088	28,943	28,943	856	3%
OVERTIME	50,000	50,000	50,000	-	0%
F I C A	124,935	144,877	138,068	13,133	11%
RETIREMENT	209,298	260,283	247,787	38,489	18%
GROUP INSURANCE	231,276	259,593	240,716	9,440	4%
401(K) CONTRIBUTION	80,252	92,693	88,243	7,991	10%
UNIFORM PURCHASES	32,200	32,200	32,200	-	0%
GAS/OIL/POLICE	65,000	65,000	65,000	-	0%
TIRES/POLICE	7,000	7,000	7,000	-	0%
SAFETY (POLICE)	11,750	15,000	13,750	2,000	17%
SUPPLIES & MATERIALS	9,000	10,000	9,500	500	6%
SMALL EQUIPMENT/FURNITURE	17,900	17,900	17,900	-	0%
ANIMAL CONTROL	500	500	500	-	0%
AMMUNITION	20,600	25,000	22,200	1,600	8%
TRAVEL & TRAINING	12,000	20,000	20,000	8,000	67%
TELEPHONE	10,000	10,000	10,000	-	0%
CELL PHONES	24,900	28,900	27,940	3,040	12%
M & R EQUIPMENT	3,800	3,800	3,800	-	0%
M&R VEHICLES	20,000	20,000	20,000	-	0%
M&R BLDGS/GROUNDS	10,000	10,000	5,000	(5,000)	-50%
DRUG/INVESTIGATIONS	10,000	10,000	10,000	-	0%
MISCELLANEOUS	1,500	3,000	3,000	1,500	100%
DARE/COMMUNITY POLICING	30,738	5,000	5,000	(25,738)	-84%
K-9 POLICE DOGS	20,000	20,000	20,000	-	0%
D.C.I. / P I N RENTAL	3,500	3,500	3,500	-	0%
DUES & SUBSCRIPTIONS	1,500	2,300	2,300	800	53%
CAPITAL OUTLAY/EQUIP	249,500	286,400	218,400	(31,100)	-12%
CONTRACTED SERVICES	173,243	204,243	204,243	31,000	18%
	3,013,530	3,451,001	3,240,857	227,327	8%

EXPENDITURES

FIRE DEPARTMENT EXPENSES

	<u>Budget-2023</u>	<u>DH Req-2024</u>	<u>Recommended-2024</u>	<u>Rec24-Bud23</u>	
SALARIES	634,029	822,243	775,256	141,227	22%
VOLUNTEER FIRE PAY (&Trexler)	25,500	31,500	31,500	6,000	24%
OVERTIME	43,870	41,715	41,715	(2,155)	-5%
PARTTIME	68,466	88,796	88,796	20,330	30%
FICA	59,048	72,104	68,510	9,462	16%
RETIREMENT	82,433	106,087	100,021	17,588	21%
GROUP INSURANCE	101,786	124,086	114,630	12,844	13%
401 K	33,895	41,087	38,738	4,843	14%
UNIFORM PURCHASES	18,000	15,000	15,000	(3,000)	-17%
NFPA PHYSICALS	-	1,000	1,000	1,000	100%
SUPPLIES & MATERIALS	8,000	8,000	8,000	-	0%
GAS/OIL/FIRE	15,000	12,000	12,000	(3,000)	-20%
TIRES/FIRE	5,000	5,000	5,000	-	0%
SMALL EQUIPMENT	8,000	8,000	8,000	-	0%
SAFETY (FIRE)	3,500	3,500	3,500	-	0%
TRAVEL & TRAINING	10,000	14,500	14,500	4,500	45%
TELEPHONE	3,000	3,000	3,000	-	0%
EQUIPMENT MAINT.	7,000	7,000	7,000	-	0%
CELL PHONES	2,500	2,500	2,500	-	0%
UTILITIES	12,500	12,500	12,500	-	0%
M&R BUILDINGS/GROUNDS	10,000	10,000	10,000	-	0%
M&R VEHICLES	25,000	30,000	30,000	5,000	20%
MISCELLANEOUS	1,750	1,750	1,750	-	0%
DUES & SUBSCRIPTIONS	2,000	2,000	2,000	-	0%
CAPITAL OUTLAY/EQUIPMENT	1,004,500	1,069,000	1,009,000	4,500	0%
CONTRACTED SERVICES	12,000	17,000	17,000	5,000	42%
DEBT SERV	92,122	92,122	92,122	-	0%
	<u>2,288,899</u>	<u>2,641,490</u>	<u>2,513,038</u>	<u>224,139</u>	<u>10%</u>

PUBLIC WORKS DEPARTMENT EXPENSES

	<u>Budget-2023</u>	<u>DH Req-2024</u>	<u>Recommended-2024</u>	<u>Rec24-Bud23</u>	
SALARIES	625,131	704,977	664,409	39,278	6%
OVERTIME	13,000	13,000	13,000	-	0%
F I C A	48,817	54,925	51,822	3,005	6%
RETIREMENT	77,597	92,368	87,131	9,534	12%
GROUP INSURANCE	122,922	123,502	114,094	(8,828)	-7%
401 K	31,907	35,774	33,745	1,839	6%
SUPPLIES & MATERIALS	20,000	20,000	20,000	-	0%
UNIFORMS	12,500	14,000	14,000	1,500	12%
GAS/OIL/PW	38,000	39,500	39,500	1,500	4%
TIRES/PW	9,000	12,500	12,500	3,500	39%
SAFETY/PW	3,000	3,000	3,000	-	0%
GARBAGE/RECYCLE CARTS	22,000	22,000	22,000	-	0%
TRAVEL & TRAINING	2,000	2,000	2,000	-	0%
TELEPHONE	4,000	4,000	4,000	-	0%
CELL PHONES	2,000	4,000	4,000	2,000	100%
UTILITIES	95,000	95,000	95,000	-	0%
M & R EQUIPMENT	14,200	12,500	12,500	(1,700)	-12%
M & R BUILDING/GROUND	12,500	19,000	19,000	6,500	52%
M & R VEHICLE	20,000	20,000	20,000	-	0%
MISCELLANEOUS	1,000	1,000	1,000	-	0%
Phase II Stormwater	66,000	66,000	66,000	-	0%
CAPITAL OUTLAY/EQUIPMENT	549,631	304,500	304,500	(245,131)	-45%
CONTRACTED SERVICES	445,000	470,000	470,000	25,000	6%
DEBT SERVICE	126,734	229,109	180,604	53,870	43%
	<u>2,361,938</u>	<u>2,362,655</u>	<u>2,253,804</u>	<u>(108,134)</u>	<u>-5%</u>

EXPENDITURES

POWELL BILL EXPENSES

	<u>Budget-2023</u>	<u>DH Req-2024</u>	<u>Recommended-2024</u>	<u>Rec24-Bud23</u>	
PROFESSIONAL SERVICES	55,000	30,000	30,000	(25,000)	-45%
SUPPLIES & MATERIALS	7,000	8,500	8,500	1,500	21%
GAS /OIL VEH.	11,000	15,000	15,000	4,000	36%
TIRES	2,500	2,500	2,500	-	0%
M&R EQUIPMENT	6,000	6,000	6,000	-	0%
PATCHING STREETS	8,000	8,000	8,000	-	0%
PAVING STREETS	-	8,000	8,000	8,000	100%
SIDEWALKS	16,000	2,500	2,500	(13,500)	-84%
STORM/CATCH BASIN	2,500	2,500	2,500	-	0%
CURB & GUTTER	2,500	1,000	1,000	(1,500)	-60%
POWELL BILL EQUIPMENT RENT	1,000	-	-	(1,000)	-100%
CAPITAL OUTLAY/EQUIPMENT	-	335,000	335,000	335,000	100%
POWELL BILL CONTRACTED SERV	1,000	1,000	1,000	-	0%
	<u>112,500</u>	<u>420,000</u>	<u>420,000</u>	<u>307,500</u>	<u>273%</u>

CEMETARY EXPENSES

	<u>Budget-2023</u>	<u>DH Req-2024</u>	<u>Recommended-2024</u>	<u>Rec24-Bud23</u>	
MISCELLANEOUS	2,500	2,500	2,500	-	0%
CONTRACTED SERVICES	21,000	26,000	26,000	5,000	24%
	<u>23,500</u>	<u>28,500</u>	<u>28,500</u>	<u>5,000</u>	<u>21%</u>

LIBRARY EXPENSES

	<u>Budget-2023</u>	<u>DH Req-2024</u>	<u>Recommended-2024</u>	<u>Rec24-Bud23</u>	
SALARIES	112,443	124,298	124,298	11,855	11%
PART-TIME SALARIES	30,595	41,300	41,300	10,705	35%
F I C A	10,942	12,668	12,668	1,726	16%
RETIREMENT	13,673	16,021	16,021	2,348	17%
GROUP INSURANCE	19,031	19,120	19,120	89	0%
401 K	5,622	6,205	6,205	583	10%
BOOKS/MAGAZINES	13,100	15,000	15,000	1,900	15%
STATE AID EXPENSES	5,775	-	-	(5,775)	-100%
LSTA GRANT EXP	11,750	-	-	(11,750)	-100%
LSTA BIG IDEAS GRANT	1,820	-	-	(1,820)	-100%
CORONAVIRUS AID FUND	40,128	-	-	(40,128)	-100%
SAFETY	750	750	750	-	0%
SUPPLIES & MATERIALS	5,000	6,000	6,000	1,000	20%
BILINGUAL GRANT EXP	-	-	-	-	0%
SMALL EQUIPMENT/FURNITURE	7,000	3,000	3,000	(4,000)	-57%
TRAVEL & TRAINING	2,000	2,500	2,500	500	25%
TELEPHONE	1,800	1,800	1,800	-	0%
UTILITIES	4,500	4,500	4,500	-	0%
M & R BLDGS & GROUNDS	3,000	3,000	3,000	-	0%
M & R EQUIPMENT	1,700	1,700	1,700	-	0%
MISCELLANEOUS	4,500	1,000	1,000	(3,500)	-78%
Capital Outlay	8,000	-	-	(8,000)	-100%
DEBT SVS	86,562	86,562	86,562	-	0%
	<u>389,692</u>	<u>345,425</u>	<u>345,425</u>	<u>(44,268)</u>	<u>-11%</u>

EXPENDITURES

RECREATION EXPENSES

	<u>Budget-2023</u>	<u>DH Req-2024</u>	<u>Recommended-2024</u>	<u>Rec24-Bud23</u>	
SALARIES	292,789	286,972	286,972	(5,817)	-2%
PART-TIME SALARIES	111,964	190,421	190,421	78,457	70%
F I C A	30,964	36,521	36,521	5,557	18%
RETIREMENT	35,603	40,185	40,185	4,582	13%
GROUP INSURANCE	42,627	47,600	47,600	4,973	12%
401 K	14,639	17,685	17,685	3,046	21%
UNIFORMS	1,500	1,500	1,500	-	0%
ATHLETIC EQUIP/SUPPLIES	70,000	76,000	76,000	6,000	9%
GAS/OIL/REC	5,000	5,000	5,000	-	0%
TIRES/REC	1,000	1,000	1,000	-	0%
SUPPLIES & MATERIALS	10,000	10,000	10,000	-	0%
SAFETY - RECREATION	500	500	500	-	0%
SENIOR ACTIVITIES	4,000	6,000	6,000	2,000	50%
PARTICIPANT FUNDED ACT	4,000	4,000	4,000	-	0%
TRAVEL & TRAINING	500	500	500	-	0%
TELEPHONE	5,000	5,000	5,000	-	0%
CELL PHONES	2,500	2,500	2,500	-	0%
UTILITIES	23,500	23,500	23,500	-	0%
M&R EQIP/BLDG/GRD.	28,000	28,000	28,000	-	0%
M&R VEHICLE	4,197	3,000	3,000	(1,197)	-29%
MISCELLANEOUS	1,000	1,000	1,000	-	0%
TREE REMOVAL	3,000	3,000	3,000	-	0%
SPECIAL EVENTS	27,000	27,000	27,000	-	0%
DUES & SUBSCRIPTIONS	1,000	1,000	1,000	-	0%
CAPITAL OUTLAY/EQUIPMENT	130,000	400,000	-	(130,000)	-100%
DEBT SERVICE	66,261	66,261	66,261	-	0%
CONTRACTED SERVICES	28,000	60,000	35,000	7,000	25%
	<u>944,544</u>	<u>1,344,145</u>	<u>919,145</u>	<u>(25,400)</u>	<u>-3%</u>

Transfer to Public Library CPF	<u>450,000</u>			<u>(450,000)</u>	<u>-100%</u>
(10) - GENERAL FUND	<u>11,402,657</u>	<u>12,213,298</u>	<u>11,340,852</u>	<u>(61,805)</u>	<u>-1%</u>

CEMETERY EXPENSES

	<u>Budget-2023</u>	<u>DH Req-2024</u>	<u>Recommended-2024</u>	<u>Rec24-Bud23</u>	
TRAN TO GENERAL FUND	2,700	2,700	2,700	-	0%
(51) - PERPETUAL CARE TRUST FUND	<u>2,700</u>	<u>2,700</u>	<u>2,700</u>	<u>-</u>	<u>0%</u>

EXPENDITURES

<u>WATER EXPENSES</u>	<u>Budget-2023</u>	<u>DH Req-2024</u>	<u>Recommended-2024</u>	<u>Rec24-Bud23</u>	
SALARIES	107,732	113,121	113,121	5,389	5%
OVERTIME	6,750	6,750	6,750	-	0%
F I C A	8,758	9,170	9,170	412	5%
RETIREMENT	13,921	15,437	15,437	1,516	11%
GROUP INSURANCE	18,983	19,029	19,029	46	0%
401 K	5,724	5,979	5,979	254	4%
SUPPLIES & MATERIALS	36,000	38,000	38,000	2,000	6%
UNIFORMS	2,000	2,000	2,000	-	0%
GAS/OIL	7,000	7,000	7,000	-	0%
TIRES	1,500	2,000	2,000	500	33%
SAFETY	500	500	500	-	0%
TRAVEL & TRAINING	1,500	1,500	1,500	-	0%
CELL PHONES	1,000	1,500	1,500	500	50%
UTILITIES	1,000	1,000	1,000	-	0%
DEHNR & WATER SAMPLES	12,500	12,500	12,500	-	0%
BURLINGTON WATER CHARGES	680,000	720,000	720,000	40,000	6%
M&R BLDGS/GROUNDS	500	500	500	-	0%
M & R EQUIPMENT	1,000	1,000	1,000	-	0%
M & R VEHICLE	3,000	3,000	3,000	-	0%
MISCELLANEOUS	32,222	32,027	32,027	(195)	-1%
WATER TANK MAINT	24,688	24,688	24,688	0	0%
INSURANCE	7,000	7,000	7,000	-	0%
DUES & SUBSCRIPTIONS	3,000	3,000	3,000	-	0%
CAPITAL OUTLAY/OTHER IMPROVE.	-	34,250	34,250	34,250	100%
CONTRACTED SERVICES	65,000	50,000	50,000	(15,000)	-23%
DEBT SERV	105,282	104,789	104,789	(493)	0%
	<u>1,146,560</u>	<u>1,215,739</u>	<u>1,215,739</u>	<u>69,179</u>	<u>6%</u>
Transfer to HWY61N Waterline CPF - Water	2,932,463			(2,932,463)	-100%
(61) - WATER FUND	4,079,023	1,215,739	1,215,739	(2,863,284)	-70%

EXPENDITURES

<u>SEWER EXPENSES</u>	<u>Budget-2023</u>	<u>DH Req-2024</u>	<u>Recommended-2024</u>	<u>Rec24-Bud23</u>	
SALARIES	144,871	300,803	300,803	155,932	108%
OVERTIME	3,500	3,500	3,500	-	0%
F I C A	11,350	23,279	23,279	11,929	105%
RETIREMENT	18,042	39,247	39,247	21,205	118%
GROUP INSURANCE	28,378	47,763	47,763	19,385	68%
401 K	7,419	15,025	15,025	7,607	103%
SUPPLIES & MATERIALS	26,000	26,000	26,000	-	0%
UNIFORMS	2,000	2,000	2,000	-	0%
GAS/OIL	10,000	13,000	13,000	3,000	30%
TIRES	1,500	2,000	2,000	500	33%
SAFETY	1,500	1,500	1,500	-	0%
TRAVEL & TRAINING	1,500	1,500	1,500	-	0%
CELL PHONES	700	700	700	-	0%
UTILITIES	15,000	15,000	15,000	-	0%
BURLINGTON SEWER FEES	1,200,000	753,000	753,000	(447,000)	-37%
ELON SEWER FEES	550,000	876,000	876,000	326,000	59%
M&R BLDGS/GROUNDS	6,500	6,500	6,500	-	0%
M & R EQUIPMENT	5,000	5,000	5,000	-	0%
M & R VEHICLE	3,000	3,000	3,000	-	0%
MISCELLANEOUS	33,562	32,377	32,377	(1,185)	-4%
INSURANCE	14,000	14,000	14,000	-	0%
DUES & SUBSCRIPTIONS	1,500	1,500	1,500	-	0%
CAPITAL OUTLAY/OTHER IMPROVE.	182,000	216,250	216,250	34,250	19%
CONTRACTED SERVICES	75,000	60,000	60,000	(15,000)	-20%
DEBT SERV	534,181	164,125	164,125	(370,056)	-69%
Reserve for Short Lived Assets per USDA	6,306	6,306	6,306	-	0%
	2,882,809	2,629,375	2,629,375	(253,434)	-9%
Transfer to HWY61N Waterline CPF - Sewer	-	-	-	-	0%
(61) - SEWER FUND	2,882,809	2,629,375	2,629,375	(253,434)	-9%
	18,367,189	16,061,113	15,188,666	(3,178,523)	-17%

FY2024 Recommended Budget Debt Service Schedule

Description	FY	FY	FY	FY	FY	FY	FY	FY	FY	FY	FY	FY	FY	FY	FY 2034 & Beyond	
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033						
Fire Truck (Pumper) - Fire Dept; original 6/7/2019 for \$586,083 final payment 1/2026 (2.69%, 7-years)	\$ 92,122	\$ 92,122	\$ 92,122													
Burlington Water Connection (ARRA Loan) - Water/Sewer; original 5/10 for \$61,298.00 final payment 5/2/30 (0%, 20-years)	\$ 3,065	\$ 3,065	\$ 3,065	\$ 3,065	\$ 3,065	\$ 3,065	\$ 3,065									
Springwood Ave/Cedar Street Waterline Proj. - WATER; Original 7/2020 for \$643,822 final payment 5/2040 (1.53%, 20-years)	\$ 4,186	\$ 3,940	\$ 3,694	\$ 3,448	\$ 3,201	\$ 2,955	\$ 2,709	\$ 2,463	\$ 2,216	\$ 1,970	\$ 6,895					
Semi-Annual Payments on 11/1 (int.only) and 5/1 (principal & interest) starting 5/1/21.	\$ 36,378	\$ 36,131	\$ 35,885	\$ 35,639	\$ 35,393	\$ 35,146	\$ 34,900	\$ 34,654	\$ 34,407	\$ 34,131	\$ 232,233					
Community Center: original 12/11/17 for \$1,170,355* final payment 12/11/57 (3.25%, 40-years)	\$ 51,671	\$ 51,671	\$ 51,671	\$ 51,671	\$ 51,671	\$ 51,671	\$ 51,671	\$ 51,671	\$ 51,671	\$ 51,671	\$ 1,291,775					
*10% Reserve Account for \$1,170M (pay 10% per year until one Annual Payment is held)	\$ 5,168	\$ 5,168	\$ 5,168	\$ 5,168	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Community Center: original 12/11/17 for \$202,000 final payment 12/57 (2.875%, 40-years)	\$ 8,565	\$ 8,565	\$ 8,565	\$ 8,565	\$ 8,565	\$ 8,565	\$ 8,565	\$ 8,565	\$ 8,565	\$ 8,565	\$ 214,125					
*10% Reserve Account for \$202K (pay 10% per year until one Annual Payment is held)	\$ 857	\$ 857	\$ 857	\$ 857	\$ 857	\$ 857	\$ 857	\$ 857	\$ 857	\$ 857	\$ -					
**Sewer Rehabilitation Project: original 8/20 for \$2,272,000 final payment 10/61 (2.375%, 40-years)	\$ 81,247	\$ 81,247	\$ 81,247	\$ 81,247	\$ 81,247	\$ 81,247	\$ 81,247	\$ 81,247	\$ 81,247	\$ 81,247	\$ 2,193,669					
*10% Reserve Account for \$2,272M (pay 10% per year until one Annual Payment is held)	\$ 8,125	\$ 8,125	\$ 8,125	\$ 8,125	\$ 8,125	\$ 8,125	\$ 8,125	\$ 8,125	\$ 8,125	\$ 8,125	\$ -					
Short Lived Asset Reserve: Spend \$6,306 on Short Lived Assets or Allocate that into Reserve	**	**	**	**	**	**	**	**	**	**	\$ -					
Hwy61 & Hwy70 Water & Sewer Extension Project: original 3/21 for \$1,465,075 final payment 2/33 (1.69%, 12-years)	\$ 135,913	\$ 135,913	\$ 135,913	\$ 135,913	\$ 135,913	\$ 135,913	\$ 135,913	\$ 135,913	\$ 135,913	\$ 135,913	\$ 1,630,955					
Leaf Truck - Debt: original 2/9/23 for \$244,944.00 final payment (4.05% 5-years) Final payment (3/9/27)	\$ 53,143	\$ 53,143	\$ 53,143	\$ 53,143												
Garbage Truck - Debt: original 10/15/21 for \$325,662.24 (1.610%, 5-years) Preliminary final payment 10/21/26	\$ 68,330	\$ 68,330	\$ 68,330	\$ 68,330												
Garbage Truck - Debt: not yet issued for \$256,000 Preliminary final payment 3/2028 (5.0%, 5-years)	\$ 59,130	\$ 59,130	\$ 59,130	\$ 59,130	\$ 59,130											
Minneapolis St. (502-552) - Debt: origin 4/15/22 for \$125,000 final payment 10/24 (2.49% 3yrs)	\$ 43,281	\$ 43,281														
Minneapolis St. (534-564) - Debt: origin 4/15/22 for \$125,000 final payment 10/24 (2.49% 3yrs)	\$ 43,281	\$ 43,281														
Debt Service	\$ 694,462	\$ 693,969	\$ 606,915	\$ 514,300	\$ 386,310	\$ 326,687	\$ 318,070	\$ 314,512	\$ 314,020	\$ 313,497	\$ 5,569,652					

* USDA loans require reserve build up of 10% per year until a full annual payment is in reserve.
 **USDA (In regard to Sewer Rehabilitation Project) requires TOG to Spend at least \$6,306 toward Short Lived Assets or set aside the difference in a reserve account.

Attachment # 4

Attachment # 5

CAPITAL PROJECT ORDINANCE
HIGHWAY 61 & HIGHWAY 70 WATER AND SEWER EXTENSION PROJECT

BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE TOWN OF GIBSONVILLE, NORTH CAROLINA, that pursuant to Section 13.2, Chapter 159 of the General Statutes of North Carolina, the following Capital Project Ordinance is hereby amended:

- Section 1. The Project authorized is Highway 61 & Highway 70 Water and Sewer Extension Project.
- Section 2. The officials of the Town of Gibsonville are hereby directed to proceed with this program within the terms of the project.

Section 3. The following revenues are anticipated to be available to the Town to complete the project:

Loan Proceeds	\$1,465,075
Transfer from Water & Sewer Fund	\$837,625
<u>Transfer from Capital Reserve Fund (SDF)</u>	<u>\$627,450</u>
Total Revenues	\$2,930,150

Section 4. The following amounts are appropriated for this project:

Construction	\$2,188,456
Design Services	\$297,000
Contingency	\$159,694
Construction Management	\$105,000
Easement Acquisition	\$90,000
Legal	\$50,000
Easement Preparation (Surveying)	\$30,000
<u>Miscellaneous</u>	<u>\$10,000</u>
Total Expenditures	\$2,930,150

Section 5. The Town Manger shall report on the financial status of this project as directed by the Board of Aldermen and will inform the Board of any unusual occurrences.

Section 6. Copies of this project ordinance shall be made available to the Town Manager and the Finance Officer for direction in carrying out this project.

Section 7. That this ordinance amendment shall take effect upon passage.

This the 15th day of March, 2021.


Leonard Williams, Mayor

ATTEST:


Gina Griffith, Town Clerk

**CAPITAL PROJECT ORDINANCE
HIGHWAY 61 NORTH WATERLINE IMPROVEMENTS PROJECT**

BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE TOWN OF GIBSONVILLE, NORTH CAROLINA, that pursuant to Section 13.2, Chapter 159 of the General Statutes of North Carolina, the following Capital Project Ordinance is hereby amended:

Section 1. The Project authorized is Highway 61 North Waterline Improvements Project.

Section 2. The officials of the Town of Gibsonville are hereby directed to proceed with this program within the terms of the project.

Section 3. The following revenues are anticipated to be available to the Town to complete the project:

Transfer from Water & Sewer Fund	\$3,257,463
<u>Transfer from Capital Reserve Fund (SDF)</u>	<u>\$557,600</u>
Total Revenues	\$3,815,063

Section 4. The following amounts are appropriated for this project:

Construction	\$3,096,100
Engineering Services	\$325,000
Contingency	\$303,963
Easement Acquisition	\$50,000
Legal	\$30,000
<u>Miscellaneous</u>	<u>\$10,000</u>
Total Expenditures	\$3,815,063

Section 5. The Town Manager shall report on the financial status of this project as directed by the Board of Aldermen and will inform the Board of any unusual occurrences.

Section 6. Copies of this project ordinance shall be made available to the Town Manager and the Finance Officer for direction in carrying out this project.

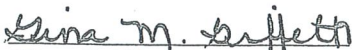
Section 7. That this ordinance shall take effect upon passage.

This the 9th day of January, 2023.



Leonard Williams, Mayor

ATTEST:


Gina Griffeth, Town Clerk

**CAPITAL PROJECT ORDINANCE
POLICE HEADQUARTERS PROJECT**

Attachment # 7

BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE TOWN OF GIBSONVILLE, NORTH CAROLINA, that pursuant to Section 13.2, Chapter 159 of the General Statutes of North Carolina, the following Capital Project Ordinance is hereby amended:

Section 1. The Project authorized is Police Headquarters Project.

Section 2. The officials of the Town of Gibsonville are hereby directed to proceed with this program within the terms of the project.

Section 3. The following revenues are anticipated to be available to the Town to complete the project:

State Capital Infrastructure Fund Grant	\$1,000,000
Total Revenues	\$1,000,000

Section 4. The following amounts are appropriated for this project:

Design Services	\$645,000
Construction	\$339,000
Miscellaneous	\$10,000
Legal	\$6,000
Total Expenditures	\$1,000,000

Section 5. The Town Manger shall report on the financial status of this project as directed by the Board of Aldermen and will inform the Board of any unusual occurrences.

Section 6. Copies of this project ordinance shall be made available to the Town Manager and the Finance Officer for direction in carrying out this project.

Section 7. That this ordinance shall take effect upon passage.

This the 20th day of March, 2023.


Leonard Williams, Mayor

ATTEST:


Gina Griffeth, Town Clerk

CAPITAL PROJECT ORDINANCE
PUBLIC LIBRARY PROJECT

BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE TOWN OF GIBSONVILLE, NORTH CAROLINA, that pursuant to Section 13.2, Chapter 159 of the General Statutes of North Carolina, the following Capital Project Ordinance is hereby adopted:

Section 1. The Project authorized is Public Library Project.

Section 2. The officials of the Town of Gibsonville are hereby directed to proceed with this program within the terms of the project.

Section 3. The following revenues are anticipated to be available to the Town to complete the project:

<u>Transfer from General Fund</u>	\$450,000
Total Revenues	\$450,000

Section 4. The following amounts are appropriated for this project:

Design Services	\$434,000
Miscellaneous	\$10,000
<u>Legal</u>	\$6,000
Total Expenditures	\$450,000

Section 5. The Town Manger shall report on the financial status of this project as directed by the Board of Aldermen and will inform the Board of any unusual occurrences.

Section 6. Copies of this project ordinance shall be made available to the Town Manager and the Finance Officer for direction in carrying out this project.

Section 7. That this ordinance shall take effect upon passage.

This the 17th day of October, 2022.


Leonard Williams, Mayor

ATTEST:


Gina Griffith, Town Clerk

**CAPITAL PROJECT ORDINANCE
NC HIGHWAY 61 WATERLINE CONNECTOR PROJECT**


BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE TOWN OF GIBSONVILLE, NORTH CAROLINA, that pursuant to Section 13.2, Chapter 159 of the General Statutes of North Carolina, the following Capital Project Ordinance is hereby adopted:

- Section 1. The Project authorized is NC Highway 61 Waterline Connector Project.
- Section 2. The officials of the Town of Gibsonville are hereby directed to proceed with this program within the terms of the project.
- Section 3. The following revenues are anticipated to be available to the Town to complete the project:

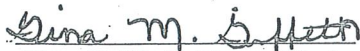
Guilford County ARPA/CSLFRF Awarded	\$3,140,000
Total Revenues	\$3,140,000
- Section 4. The following amounts are appropriated for this project:

Construction	\$2,640,000
Consultant (Professional Service)	\$400,000
<u>Easement and Legal</u>	<u>\$100,000</u>
Total Expenditures	\$3,140,000
- Section 5. The Town Manager shall report on the financial status of this project as directed by the Board of Aldermen and will inform the Board of any unusual occurrences.
- Section 6. Copies of this project ordinance shall be made available to the Town Manager and the Finance Officer for direction in carrying out this project.
- Section 7. That this ordinance shall take effect upon passage.

This the 17th day of April, 2023.


Leonard Williams, Mayor

ATTEST:


Gina Griffith, Town Clerk

Capital Improvement Plan Guide

Purpose and Definitions:

The purpose of the capital improvement plan (CIP) is to forecast and match projected revenues and major capital needs over a five-year period. Capital planning is an important management tool that strengthens the linkages between community infrastructure needs and the financial capacity of the Town.

The Town defines CIP capital expenditures as any expenditure of major value that results in the acquisition of a fixed asset, and has a useful life greater than one year. As a rule of thumb, items in the CIP include those which:

- Involve acquisition, renovation, and/or construction of a single fixed asset equal to or greater than \$10,000
- Involve any land purchases equal to or greater than 10,000 not associated with or included in another CIP project.

Capital Improvement Plan Development:

The CIP is updated annually as part of the Town's regular budget process. Projects are reviewed and evaluated based on Mayor and Board of Aldermen's service desires, other Town infrastructure needs, the financial capacity of the Town and the impact the projects will create on the Town's operating budget.

Once the projects are evaluated, a recommended CIP is developed that identifies the selection and timing of capital projects into future fiscal years. First-year projects are incorporated in the town manager's recommended annual operating budget. The Mayor and Board of Aldermen are also presented the future, non-appropriated planning years for their consideration, review and endorsement so staff can proceed with planning and evaluation of potential capital projects.

Capital Improvement Plan:

The capital improvement plan is simply that – a plan. As such, projects are subject to change based on new or shifting needs, special financing opportunities, emergency needs, or other directives or priorities established by the Mayor and Board of Aldermen. Because priorities can change, projects included in outward planning years are not guaranteed for funding.

The Gibsonville CIP achieves five major objectives as a component of the Town's budget and financial planning process:

1. To help the Town plan for the repair, replacement, and acquisition of capital items and facilities that are necessary in providing high quality services to residents.
2. To assist in financial planning by forecasting capital demands together with future revenues and expenditures.

3. To insure better coordination, evaluation, prioritization, and planning of projects to serve the community and its needs.
4. To provide lead time for project planning, regulatory permitting, design, land acquisition, and construction to assure projects will be ready when needed.
5. To maintain or improve the Town's credit rating and fiscal health through promoting strong budgetary and financial management planning.

CAPITAL IMPROVEMENT PLAN (CIP) SUMMARY

Department	Project	Primary Funding Source	FY 2024	FY 2025	FY 2026	FY 2027	Total Capital Cost
Police	Replace Vehicle(s)	Fund Balance	186,000	186,000	186,000	186,000	744,000
	Hand Held Radios	Fund Balance	18,000	18,000	18,000	18,000	72,000
	Police Headquarters	Grant/Loans	800,000	9,000,000	500,000	-	10,300,000
Police Total		1,004,000	9,204,000	704,000	204,000	11,116,000	

Fire	Replace mobile, portable, and station communication systems	Fund Balance	150,000	-	-	-	150,000
	Project Gas Detector		9,000	-	-	-	9,000
	Paint Ceiling and Paint Outside Metal	Fund Balance	-	60,000	-	-	60,000
	Peplace Carpet, Tile, Bathroom, Office Furniture Front Offices	Fund Balance	-	40,000	-	-	40,000
	Replace State Generator	Fund Balance	-	-	75,000	-	75,000
	Replace SCBA Filling Station	Fund Balance	-	-	50,000	-	50,000
	Replace Fire Truck	Pending	-	-	-	850,000	850,000
Fire Total		159,000	100,000	125,000	850,000	1,234,000	

Admin	Town Hall Security Improvements		50,000		-	-	50,000
	Replace Accounting Software			120,000	-	-	120,000
Admin Total			50,000	120,000	-	-	170,000

CAPITAL IMPROVEMENT PLAN (CIP) SUMMARY (continued)

Department	Project	Primary Funding Source	FY 2024	FY 2025	FY 2026	FY 2027	Total Capital Cost
Public Works	Replace Garbage Truck	Debt Financing	-	-	-	325,000	325,000
	Multipurpose Path (Burl. Avenue)	Fund Balance	-	200,000	2,300,000	-	2,500,000
	Replace Dump Truck (water,sewer,street)	Fund Balance	48,500	-	48,500	-	97,000
	Skid Steer w/Attachments	Fund Balance	-	90,000	-	-	90,000
	Service Truck (water,sewer, street)	Fund Balance	-	15,000	-	15,000	30,000
	Zero Turn Mower	Fund Balance	-	12,000	-	-	12,000
	Dump Truck	Fund Balance	-	45,000	-	-	45,000
	Knucke Boom Truck	Debt Financing	-	185,000	-	-	185,000
	Rear Loader Refuse Truck	Debt Financing	256,000	-	-	-	256,000
	Purchase Mowing Tractor w/side boom	Fund Balance	-	105,000	-	-	105,000
Public Works M & R Building	Fund Balance	-	150,000	-	-	150,000	
Public Works Total			304,500	802,000	2,348,500	340,000	3,795,000

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Department	Project	Fund	FY 2024	FY 2025	FY 2026	FY 2027	Total Capital Cost
Powell Bill	Street Resurfacing	Balance/Operating	325,000	-	325,000	-	650,000
	Plow and or Spreader for Trucks	Operating	-	-	-	10,000	10,000
Powell Bill Total			325,000	-	325,000	10,000	660,000

Department	Project	Fund	FY 2024	FY 2025	FY 2026	FY 2027	Total Capital Cost
Recreation	New Playground for Moricle Park	Fund Balance	-	-	200,000	-	200,000
	New Playgrounds for Murrell Park	Fund Balance	-	200,000	-	-	200,000
Recreation Total			-	200,000	200,000	-	400,000

CAPITAL IMPROVEMENT PLAN (CIP) SUMMARY (continued)

Department	Project	Primary Funding Source	FY 2024	FY 2025	FY 2026	FY 2027	Total Capital Cost
Library	Library	Debt Financing	450,000	6,000,000	4,000,000	-	10,450,000
Library Total			450,000	6,000,000	4,000,000	-	10,450,000

General Fund CIP Total			2,292,500	16,426,000	7,702,500	1,404,000	27,825,000
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Water		Fund Balance	24,250	-	24,250	-	48,500
	Dump Truck (shared)	Fund Balance	24,250	-	24,250	-	48,500
	Service Truck (water, sewer, street)	Fund Balance	-	15,000	-	15,000	30,000
	Hwy 61 N Waterline Replacement	Multi Source	1,909,032	-	-	-	1,909,032
	New Water Tank	Pending	500,000	3,800,000	-	-	4,300,000
Water Total			2,433,282	3,815,000	24,250	15,000	6,287,532

Sewer		Fund Balance	24,250	-	24,250	-	48,500
	Dump Truck (shared)	Fund Balance	24,250	-	24,250	-	48,500
	Service Truck (water, sewer, street)	Fund Balance	-	15,000	-	15,000	30,000
	Purchase Jet Vac Combo Truck	Fund Balance	182,000	-	-	-	182,000
	Sullivan Court Lift Station Rehab	Fund Balance	-	15,000	-	-	15,000
	Broad Street Lift Station Rehab	Fund Balance	-	-	-	18,000	18,000
	Scott Drive Lift Station Rehab	Fund Balance	-	-	25,000	-	25,000
	Hwy 61 N Outfall Upgrade	Pending	-	500,000	-	-	500,000
Sewer Total			206,250	530,000	49,250	33,000	818,500

Water & Sewer Total			2,639,532	4,345,000	73,500	48,000	7,106,032
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CIP Grand Total			4,932,032	20,771,000	7,776,000	1,452,000	34,931,032
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**Town of Gibsonville
Fiscal Year 2024 Budget Calendar**

Friday, January 6, 2023	Budget and Capital Improvement Plan (CIP) guidelines provided to Department Heads
Saturday, February 18, 2023	Board of Aldermen Budget Planning Retreat (Department Heads present budget needs and Mayor and Board of Aldermen set budget priorities)
Friday, March 10, 2023	Department Heads submit budget and CIP requests to Town Manager
March 13 – March 17, 2023	Department Heads meet with Town Manager and Finance Officer to discuss budget and CIP requests
March 20 – April 28, 2023	Budget and CIP requests analyzed, reviewed, and recommended budget and CIP prepared
Monday, May 1, 2023	Town Manager submits recommended budget and CIP to Mayor and Board of Aldermen (Budget and CIP presented to Mayor and Board of Aldermen)
Monday, May 15, 2023	Budget work session
Monday, June 5, 2023	Board of Aldermen conducts public hearing regarding FY 2024 budget and adopts budget and CIP
Tuesday, June 20, 2023	Board of Aldermen adopts budget and CIP (if not adopted on June 5, 2023)
Saturday, July 1, 2023	Fiscal Year 2024 begins