

Agenda
Board of Aldermen
Town of Gibsonville

June 20, 2023
Special Meeting

Town Hall
7:00 pm

1. Public Comments
2. Approval of agenda
3. Approval of minutes
4. Public hearing - FY 2024 Budget
5. Resolution to Consider and Adopt the FY 2024-2028 Capital Improvement Plan
6. Public hearing - Ordinance Amendment – Code of Ordinances, Chapter 15 Nuisances
7. Amendment to the Capital Project Ordinance for the HWY 61 N Waterline Improvements Project
8. Budget Ordinance Amendment #13
9. Piedmont Triad Regional Council Board of Delegates Appointment
10. Reports
 - a. Town Manager
 - b. Mayor
 - c. Board Members

Addendum

4. Public hearing - FY 2024 Budget –The recommended FY 2024 Budget was presented at the May 15th Board of Aldermen meeting. This is a public hearing to consider the adoption of the FY 2024 Budget Ordinance.

Attachment: Town of Gibsonville Recommended FY 2024 Budget, FY 2024 Budget Ordinance and Fee Schedule

5. Resolution to Consider and Adopt the FY 2024-2028 Capital Improvement Plan – The CIP is to forecast and match projected revenues and major capital needs over a five-year period. Staff recommends approval of the FY 2024-2028 Capital Improvement Plan.

Attachment: Capital Improvement Plan Guide, Resolution to Consider and Adopt the Recommended FY 2024-2028 CIP

6. Public hearing - Ordinance Amendment – Code of Ordinances, Chapter 15 Nuisances – This public hearing is to consider an ordinance amendment to the Gibsonville Code of Ordinances, Section 15-11(b) to read: The animal owner or keeper shall be issued a written notice of violation and penalty civil citation by the code enforcement officer or a police officer....”.

Attachment: Ordinance to Amend Chapter 15 of the Town of Gibsonville Code of Ordinances

7. Amendment to the Capital Project Ordinance for the HWY 61 N Waterline Improvements Project – The Capital Project Ordinance for the HWY 61 N Waterline Improvements Project needs amending to account for the transfer of \$1,700,000 from the General Fund to the HWY 61 N Waterline Improvements Fund. This amendment will reduce the previous transfer from the Water & Sewer Fund.

Attachment: Memo and Capital Project Ordinance Amendment

8. Budget Ordinance Amendment #13 – This final FY 2023 budget ordinance amendment is needed to account for actual or projected revenue received, provide adequate funding to cover year-end expenditures, transfer funds from the General Fund to the HWY 61 N Waterline Improvements Capital Project Fund, transfer funds from the HWY 61 N Waterline Improvements Capital Project Fund to the Water and Sewer Fund, and account for one-month distribution of a State Aid Grant to the Gibsonville Public Library.

Attachment: Memo and Budget Ordinance Amendment #13

9. Piedmont Triad Regional Council Board of Delegates Appointment (continuation from June 5th) – The departure of Alderwoman Maizland Sturdevant has created a board member opening on the Piedmont Triad Regional Council’s Board of Delegates. Mayor Williams wishes to remain the primary but is seeking an alternate member. The board will need to decide how to proceed with the appointment. The next PTRC Delegates meeting is Wednesday, June 21st at 12:00pm.

Town of Gibsonville Recommended Fiscal Year 2024 Budget



Submitted to the Gibsonville Board of Aldermen on
June 20, 2023 (Originally submitted on May 15,
2023)

BUDGET MESSAGE

June 20, 2023

Honorable Mayor Williams and Board of Aldermen:

The Recommended Fiscal Year (FY) 2024 Budget is prepared in accordance with the North Carolina Local Government Budget and Fiscal Control Act. The Recommended FY 2024 Budget is balanced at \$15,188,666. 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. The Recommended FY 2024 Water & Sewer Fund Budget is \$3,845,114. The Recommended FY 2024 Perpetual Care Trust Fund Budget is \$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: \$2,288,825
- Loan Proceeds: \$1,106,000
- Appropriated Fund Balance of \$735,923 to purchase four vehicles (includes portion of the cost of a dump truck), purchase equipment, complete capital projects, 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).
- 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

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 position 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 for the Parks and Recreation Department 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 #1).

Debt Service

A spreadsheet showing all current debt service is provided (Attachment #2). Said information shows what items are being financed, the amount, and when the loans will be paid off.

Capital Projects

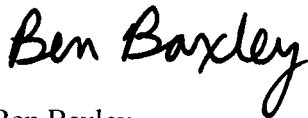
The Town is in the process of completing the Highway 70/61 water and sewer improvements project (Attachment #3). The Town is in the process of completing the Highway 61 North Waterline improvements project (Attachment #4). The Town is in the process of completing a Police Headquarters project (Attachment #5). The Town is in the process of completing a Public Library project (Attachment #6). The Town is in the process of completing the NC Highway 61 Waterline Connector project (Attachment #7).

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 was presented at the May 15, 2023 Board of Aldermen meeting and will be presented again at the Board of Aldermen meeting scheduled for 7:00 p.m. on Tuesday, June 20, 2023. The Fiscal Year 2024 Budget calendar is provided (Attachment #8).

Sincerely,

A handwritten signature in black ink that reads "Ben Baxley". The signature is written in a cursive, slightly slanted style.

Ben Baxley
Town Manager

<u>REVENUE</u>	<u>Recommended-2024</u>
<u>GENERAL FUND REVENUE</u>	
Prior Years Taxes, Int. & Penalty	31,150
2023 Taxes	
2024 Taxes	4,807,076
Alamance County Sales Taxes	1,500,600
Guilford County Sales Taxes	788,225
Motor Vehicle Tax	467,508
Powell Bill Allocation	257,000
Beer & Wine Taxes	35,500
Utility Franchise Taxes	422,000
Fire Dist.Tax/Guilford	19,271
Brush Pickup	4,000
Sanitation Fee Charge	475,000
Stormwater Fee Charge	70,500
Solid Waste Disposal Tax Dist	7,000
Cemetery Revenues	16,000
Code Enf/Planning Fees	18,000
GHA Pilot Fee	2,340
Library Revenues	4,000
Guilford Co Funds	55,500
Recreation Revenues	90,000
Interest on Investment	23,000
Sale of Fixed Assets	5,000
Miscellaneous Revenues	72,559
Loan Proceeds	1,106,000
Insurance Proceeds	-
Tran FM Perpetual Care	2,700
Approp. Fund Bal - Gen Fund	735,923
Approp. Fund Bal - Powell Bill	325,000
GENERAL FUND REVENUE	11,340,852

<u>CEMETERY REVENUE</u>	<u>Recommended-2024</u>
Cemetery Revenues	2,600
Interest on investments	100
CEMETERY REVENUE	2,700

FY2024 RECOMMENDED - BUDGET - REVENUE

<u>REVENUE</u>	<u>Recommended-2024</u>
<u>WATER REVENUE</u>	
Water Rents	1,007,700
Tapping Fees (w)	5,000
Meter Setting Charges (w)	10,000
Reconnection Fees (w)	50,000
Miscellaneous Revenues (w)	12,000
Retained Earnings Appropriation	131,039
WATER REVENUE	<u>1,215,739</u>
<u>SEWER REVENUE</u>	
Sewer Rents	2,180,000
Tapping Fees (s)	5,000
Meter Setting Charges (s)	10,000
Reconnection Fees (s)	50,000
Miscellaneous Revenues (s)	12,000
Retained Earnings Appropriation	372,375
Transfer from Sewer Rehab CPF	
SEWER REVENUE	<u>2,629,375</u>
WATER & SEWER REVENUE	<u>3,845,114</u>
TOTAL REVENUE (ALL FUNDS)	<u>15,188,666</u>
	<u>Recommend-24</u>
General Fund Total Revenue	11,340,852
General Fund Total Expenses	11,340,852
DIFF	<u>-</u>
Cemetery Total Revenue	2,700
Cemetery Total Expenses	2,700
DIFF	<u>-</u>
Water Total Revenue	1,215,739
Water Total Expenses	1,215,739
DIFF	<u>-</u>
Sewer Total Revenue	2,629,375
Sewer Total Expenses	2,629,375
DIFF	<u>-</u>
	15,188,666
	<u>15,188,666</u>
	<u>-</u>

EXPENDITURES

GOVERNING BOARD EXPENSES

Recommended-2024

BOARD SALARIES	21,400
FICA	1,637
LEGAL FEES	24,000
AUDITOR FEES	25,000
TRAVEL & TRAINING	2,500
CELL PHONE	800
MISCELLANEOUS	500
ELECTION EXPENSE	5,000
DUES & SUBSCRIPTIONS	13,500
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	94,337
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ADMINISTRATIVE EXPENSES

Recommended-2024

SALARIES	554,275
F I C A	42,402
RETIREMENT	66,567
GROUP INSURANCE	67,411
401 K	25,156
RETIRED INSURANCE	13,644
UNEMPLOY RE-IMBURSMNT	3,000
MED/PHY/MEN/DRUG	48,000
GAS/OIL/ADM	3,000
ADVERTISING	2,000
PRINTING	3,000
TELEPHONE/INTERNET	5,000
POSTAGE	3,000
UTILITIES	12,000
CELL PHONE	1,600
TRAVEL & TRAINING	4,000
M & R EQUIPMENT	5,000
DUES & SUBSCRIPTIONS	3,500
TOWN INSURANCE & BONDS	215,000
SUPPLIES & MATERIALS	13,000
SMALL EQUIPMENT/FURNITURE	5,000
MISCELLANEOUS	9,191
BEAUTIFICATION/REVITALIZATION	8,000
CAPITAL OUTLAY/OTHER	123,000
CONTRACTED SERVICES	245,000
FORCED MOW/DEMOLITION	5,000
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	1,485,746
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EXPENDITURES

NON-DEPARTMENTAL EXPENSES

CONTINGENCY

Recommended-2024

40,000

40,000

POLICE DEPARTMENT EXPENSE

Recommended-2024

SALARIES	1,725,866
Parttime	28,943
OVERTIME	50,000
F I C A	138,068
RETIREMENT	247,787
GROUP INSURANCE	240,716
401(K) CONTRIBUTION	88,243
UNIFORM PURCHASES	32,200
GAS/OIL/POLICE	65,000
TIRES/POLICE	7,000
SAFETY (POLICE)	13,750
SUPPLIES & MATERIALS	9,500
SMALL EQUIPMENT/FURNITURE	17,900
ANIMAL CONTROL	500
AMMUNITION	22,200
TRAVEL & TRAINING	20,000
TELEPHONE	10,000
CELL PHONES	27,940
M & R EQUIPMENT	3,800
M&R VEHICLES	20,000
M&R BLDGS/GROUNDS	5,000
DRUG/INVESTIGATIONS	10,000
MISCELLANEOUS	3,000
DARE/COMMUNITY POLICING	5,000
K-9 POLICE DOGS	20,000
D.C.I. / P I N RENTAL	3,500
DUES & SUBSCRIPTIONS	2,300
CAPITAL OUTLAY/EQUIP	218,400
CONTRACTED SERVICES	204,243
	<u>3,240,857</u>

EXPENDITURES

<u>FIRE DEPARTMENT EXPENSES</u>	<u>Recommended-2024</u>
SALARIES	775,256
VOLUNTEER FIRE PAY (&Trexler)	31,500
OVERTIME	41,715
PARTTIME	88,796
FICA	68,510
RETIREMENT	100,021
GROUP INSURANCE	114,630
401 K	38,738
UNIFORM PURCHASES	15,000
NFPA PHYSICALS	1,000
SUPPLIES & MATERIALS	8,000
GAS/OIL/FIRE	12,000
TIRES/FIRE	5,000
SMALL EQUIPMENT	8,000
SAFETY (FIRE)	3,500
TRAVEL & TRAINING	14,500
TELEPHONE	3,000
EQUIPMENT MAINT.	7,000
CELL PHONES	2,500
UTILITIES	12,500
M&R BUILDINGS/GROUNDS	10,000
M&R VEHICLES	30,000
MISCELLANEOUS	1,750
DUES & SUBSCRIPTIONS	2,000
CAPITAL OUTLAY/EQUIPMENT	1,009,000
CONTRACTED SERVICES	17,000
DEBT SERV	92,122
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	2,513,038
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EXPENDITURES

<u>PUBLIC WORKS DEPARTMENT EXPENSES</u>	<u>Recommended-2024</u>
SALARIES	664,409
OVERTIME	13,000
F I C A	51,822
RETIREMENT	87,131
GROUP INSURANCE	114,094
401 K	33,745
SUPPLIES & MATERIALS	20,000
UNIFORMS	14,000
GAS/OIL/PW	39,500
TIRES/PW	12,500
SAFETY/PW	3,000
GARBAGE/RECYCLE CARTS	22,000
TRAVEL & TRAINING	2,000
TELEPHONE	4,000
CELL PHONES	4,000
UTILITIES	95,000
M & R EQUIPMENT	12,500
M & R BUILDING/GROUND	19,000
M & R VEHICLE	20,000
MISCELLANEOUS	1,000
Phase II Stormwater	66,000
CAPITAL OUTLAY/EQUIPMENT	304,500
CONTRACTED SERVICES	470,000
DEBT SERVICE	180,604
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	2,253,804
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EXPENDITURES

POWELL BILL EXPENSES

Recommended-2024

PROFESSIONAL SERVICES	30,000
SUPPLIES & MATERIALS	8,500
GAS /OIL VEH.	15,000
TIRES	2,500
M&R EQUIPMENT	6,000
PATCHING STREETS	8,000
PAVING STREETS	-
SIDEWALKS	8,000
STORM/CATCH BASIN	2,500
CURB & GUTTER	2,500
POWELL BILL EQUIPMENT RENT	1,000
CAPITAL OUTLAY/EQUIPMENT	335,000
POWELL BILL CONTRACTED SERV	1,000
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	420,000
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CEMETARY EXPENSES

Recommended-2024

MISCELLANEOUS	2,500
CONTRACTED SERVICES	26,000
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	28,500
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EXPENDITURES

<u>LIBRARY EXPENSES</u>	<u>Recommended-2024</u>
SALARIES	124,298
PART-TIME SALARIES	41,300
F I C A	12,668
RETIREMENT	16,021
GROUP INSURANCE	19,120
401 K	6,205
BOOKS/MAGAZINES	15,000
SAFETY	750
SUPPLIES & MATERIALS	6,000
SMALL EQUIPMENT/FURNITURE	3,000
TRAVEL & TRAINING	2,500
TELEPHONE	1,800
UTILITIES	4,500
M & R BLDGS & GROUNDS	3,000
M & R EQUIPMENT	1,700
MISCELLANEOUS	1,000
DEBT SVS	86,562
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	345,425
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EXPENDITURES

RECREATION EXPENSES

Recommended-2024

SALARIES	286,972
PART-TIME SALARIES	190,421
F I C A	36,521
RETIREMENT	40,185
GROUP INSURANCE	47,600
401 K	17,685
UNIFORMS	1,500
ATHLETIC EQUIP/SUPPLIES	76,000
GAS/OIL/REC	5,000
TIRES/REC	1,000
SUPPLIES & MATERIALS	10,000
SAFETY - RECREATION	500
SENIOR ACTIVITIES	6,000
PARTICIPANT FUNDED ACT	4,000
TRAVEL & TRAINING	500
TELEPHONE	5,000
CELL PHONES	2,500
UTILITIES	23,500
M&R EQIP/BLDG/GRD.	28,000
M&R VEHICLE	3,000
MISCELLANEOUS	1,000
TREE REMOVAL	3,000
SPECIAL EVENTS	27,000
DUES & SUBSCRIPTIONS	1,000
DEBT SERVICE	66,261
CONTRACTED SERVICES	35,000
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	919,145
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(10) - GENERAL FUND

11,340,852

CEMETERY EXPENSES

Recommended-2024

TRAN TO GENERAL FUND	2,700
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(51) - PERPETUAL CARE TRUST FUND	2,700
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EXPENDITURES

WATER EXPENSES

Recommended-2024

SALARIES	113,121
OVERTIME	6,750
F I C A	9,170
RETIREMENT	15,437
GROUP INSURANCE	19,029
401 K	5,979
SUPPLIES & MATERIALS	38,000
UNIFORMS	2,000
GAS/OIL	7,000
TIRES	2,000
SAFETY	500
TRAVEL & TRAINING	1,500
CELL PHONES	1,500
UTILITIES	1,000
DEHNR & WATER SAMPLES	12,500
BURLINGTON WATER CHARGES	720,000
M&R BLDGS/GROUNDS	500
M & R EQUIPMENT	1,000
M & R VEHICLE	3,000
MISCELLANEOUS	32,027
WATER TANK MAINT	24,688
INSURANCE	7,000
DUES & SUBSCRIPTIONS	3,000
CAPITAL OUTLAY/OTHER IMPROVE.	34,250
CONTRACTED SERVICES	50,000
DEBT SERV	104,789
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	1,215,739

(61) - WATER FUND

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1,215,739**

EXPENDITURES

<u>SEWER EXPENSES</u>	<u>Recommended-2024</u>
SALARIES	300,803
OVERTIME	3,500
F I C A	23,279
RETIREMENT	39,247
GROUP INSURANCE	47,763
401 K	15,025
SUPPLIES & MATERIALS	26,000
UNIFORMS	2,000
GAS/OIL	13,000
TIRES	2,000
SAFETY	1,500
TRAVEL & TRAINING	1,500
CELL PHONES	700
UTILITIES	15,000
BURLINGTON SEWER FEES	753,000
ELON SEWER FEES	876,000
M&R BLDGS/GROUNDS	6,500
M & R EQUIPMENT	5,000
M & R VEHICLE	3,000
MISCELLANEOUS	32,377
INSURANCE	14,000
DUES & SUBSCRIPTIONS	1,500
CAPITAL OUTLAY/OTHER IMPROVE.	216,250
CONTRACTED SERVICES	60,000
DEBT SERV	164,125
Reserve for Short Lived Assets per USDA	6,306
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	2,629,375
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 (61) - SEWER FUND	 2,629,375
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	15,188,666
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Attachment # 3

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.

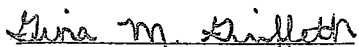
Section 6. Copies of this project ordinance shall be made available to the Town Manager and the Finance Officer for direction in carrying out this project.

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:

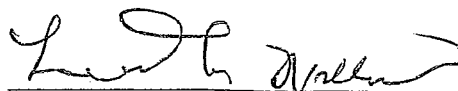
Transfer from Water & Sewer Fund	\$3,257,463
<u>Transfer from Capital Reserve Fund (SDF)</u>	<u>\$557,600</u>
Total Revenues	\$3,815,063

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

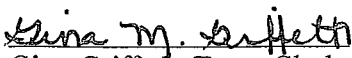
Construction	\$3,096,100
Engineering Services	\$325,000
Contingency	\$303,963
Easement Acquisition	\$50,000
Legal	\$30,000
<u>Miscellaneous</u>	<u>\$10,000</u>
Total Expenditures	\$3,815,063

- 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 Griffith, Town Clerk

**CAPITAL PROJECT ORDINANCE
POLICE HEADQUARTERS 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 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:

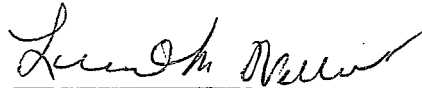
Design Services	\$645,000
Construction	\$339,000
Miscellaneous	\$10,000
Legal	\$6,000
Total Expenditures	\$1,000,000

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 Griffith, 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:

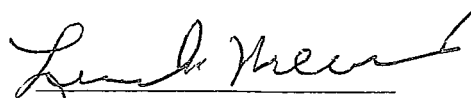
Design Services	\$434,000
Miscellaneous	\$10,000
<u>Legal</u>	\$6,000
Total Expenditures	\$450,000

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.

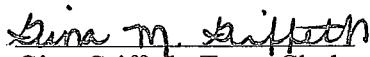
Section 6. Copies of this project ordinance shall be made available to the Town Manager and the Finance Officer for direction in carrying out this project.

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:

<u>Guilford County ARPA/CSLFRF Awarded</u>	\$3,140,000
Total Revenues	\$3,140,000

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

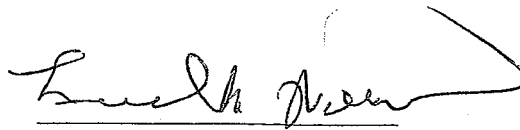
Construction	\$2,640,000
Consultant (Professional Service)	\$400,000
<u>Easement and Legal</u>	<u>\$100,000</u>
Total Expenditures	\$3,140,000

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.

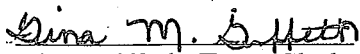
Section 6. Copies of this project ordinance shall be made available to the Town Manager and the Finance Officer for direction in carrying out this project.

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

**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 – May 12, 2023	Budget and CIP requests analyzed, reviewed, and recommended budget and CIP prepared
Monday, May 15, 2023	Town Manager submits recommended budget and CIP to Mayor and Board of Aldermen (Budget and CIP presented to Mayor and Board of Aldermen)
Tuesday, June 20, 2023	Board of Aldermen conducts public hearing regarding FY 2024 budget and adopts budget and CIP (if not adopted on June 5, 2023)
Saturday, July 1, 2023	Fiscal Year 2024 begins

**TOWN OF GIBSONVILLE, NORTH CAROLINA
FISCAL YEAR 2024 BUDGET ORDINANCE**

BE IT ORDAINED by the Board of Aldermen of the Town of Gibsonville, North Carolina, a meeting was held this the 20th day of June, 2023 that the following fund revenues and departmental expenditures together with certain restrictions and authorizations.

SECTION I. GENERAL FUND:

<u>Anticipated Revenues</u>	<u>FY 2024</u>
Taxes, Current Year	4,807,076
Taxes Prior Years, Interest & Penalties	31,150
Motor Vehicle Tax	467,508
Cemetery	16,000
Recreation	90,000
Sanitation Service Charge	475,000
Interest on Investments	23,000
Fire District Tax(Guilford)	19,271
Library	4,000
Transfer Perpetual Care	2,700
Sale of Fixed Assets	5,000
Guilford County Funds	55,500
Code Enforcement/Planning	18,000
Brush/White Goods Pickup Fees	4,000
Miscellaneous	72,559
GHA	2,340
Stormwater Fee	70,500
Solid Waste Disposal Tax	7,000
Intangible: Sales Tax(Alamance Co.)	1,500,600
Intangible: Sales Tax(Guilford Co.)	788,225
Utility Franchise	422,000
Beer & Wine	35,500
Powell Bill Funds	257,000
Loan Proceeds	1,106,000
Fund Balance (General Fund) Appropriation	735,923
Fund Balance (Powell Bill) Appropriation	325,000
Total Anticipated Revenues	11,340,852

Authorized Expenditures**FY 2024**

Governing Board	94,337
Administration	1,485,746
Police	3,240,857
Fire	2,513,038
Public Works	2,253,804
Powell Bill	420,000
Recreation	919,145
Library	345,425
Cemetery	28,500
Contingency	40,000
Total Authorized Expenditures	11,340,852

SECTION II. WATER & SEWER:**Anticipated W&S Revenues****FY 2024****Water Revenues**

Water Service Fees	1,007,700
Tapping Fees	5,000
Meter Setting	10,000
Reconnection Fees	50,000
Miscellaneous Revenues	12,000
Retained Earnings Appropriation	131,039
Total Anticipated Water Revenues	1,215,739

Sewer Revenues

Sewer Service Fees	2,180,000
Tapping Fees	5,000
Meter Setting	10,000
Reconnection Fees	50,000
Miscellaneous Revenues	12,000
Retained Earnings Appropriation	372,375
Total Anticipated Sewer Revenues	2,629,375

Total W&S Anticipated Revenues**3,845,114****Authorized W&S Expenditures**

Water Expenditures	1,215,739
Sewer Expenditures	2,629,375
Total Authorized Expenditures	3,845,114

SECTION III. PERPETUAL CARE FUND

FY 2024

Anticipated Revenues

2,700

Authorized Expenditures

2,700

SECTION IV. TAX RATE ESTABLISHED

An ad valorem tax rate of \$0.49 per \$100 at full valuation is hereby established as the official tax rate for the Town of Gibsonville for the fiscal year 2024. This rate is based on a total valuation of property of \$1,087,318,941 and an estimated collection rate of 99.00%.

SECTION V. FEE SCHEDULE

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

SECTION VI. 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 VII. 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 VIII. UTILIZATION OF BUDGET ORDINANCE

This Ordinance and the Budget Document shall be the basis of the financial plan for the Gibsonville Municipal Government during the 2024 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.

Adopted this the 20th day of June, 2023.

Attest:

Mayor of Gibsonville, NC

Town Clerk of Gibsonville, NC

(Attachment A)
Town of Gibsonville - Recommended Fee Schedule - Fiscal Year 2024

<u>Water & Sewer Rates</u>	<u>Fiscal Year 2024</u>
Inside Water	
1st 1500 gallons per month	\$ 7.82
over 1500 per 1000 per month	\$ 5.21
Outside Water	
1st 1500 gallons per month	\$ 15.64
over 1500 per 1000 per month	\$ 10.42
Inside Sewer	
1st 1500 gallons per month	\$ 19.97
over 1500 per 1000 per month	\$ 13.31
Outside Sewer	
1st 1500 gallons per month	\$ 39.94
over 1500 per 1000 per month	\$ 26.62
Sewer Only (flat rate)	\$ 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 - Recommended 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

<u>Participation Fees</u>		
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 - Recommended 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

Room Rentals:

GYM - per hour* (up to six hours)
GYM - per hour* (beyond six hours)
 Floor covering
 Scoreboard & Operator
 Sound System
 *required attendant

Additional Program fees may apply based on size of event

Large Room - Half Day*

Large Room - Full Day*

Kitchen (waived for non-profit)
 Sound System (waived for non-profit)
 TV (waived for non-profit)
 Cleaning Fee (if requested)
 *required attendant

Additional Program fees may apply based on size of event

Small Room - Half Day*

Small Room - Full Day*

Kitchen (waived for non-profit)
 TV (waived for non-profit)
 Cleaning Fee (if requested)
 *required attendant

Additional Program fees may apply based on size of event

	Resident	Non-Resident
	Free	Free
	\$1.00	3.00
	\$35.00/hr	\$55.00/hr
	\$30.00/hr	\$50.00/hr
	\$300	300.00
	\$150	150.00
	\$100	100.00
	\$13.00/hr	\$13.00/hr
	\$75	100.00
	\$150	175.00
	\$50	50.00
	\$100	100.00
	\$25	25.00
	\$100	100.00
	\$13.00/hr	\$13.00/hr
	\$50	75.00
	\$100	125.00
	\$25	25.00
	\$25	25.00
	\$100	100.00
	\$13.00/hr	\$13.00/hr

Fiscal Year 2024

Fall Festival Fees:

Non-Food Vendor	\$	60.00
Premium Non-Food Vendor	\$	70.00
Food Vendor	\$	80.00
Premium Food Vendor	\$	90.00
Food Truck	\$	75.00
Addition of Electrical Hookup (per location)	\$	20.00

Fiscal Year 2024

New Market At Gibsonville Vendor Fees:

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	\$
False Alarms 4th call within 30 day period	\$
Police Report	\$
Taxi Driver's Permit	\$
Parking Ticket	\$

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	Fund Balance	9,000	-	-	-	9,000
	Paint Ceiling and Paint Outside Metal	Fund Balance	-	60,000	-	-	60,000
	Replace 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	Loan	-	-	-	850,000	850,000
Fire Total		159,000	100,000	125,000	850,000	1,234,000	

Admin	Town Hall Security Improvements	Fund Balance	50,000	-	-	-	50,000
	Replace Accounting Software	Fund Balance	-	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

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	Project	Primary Funding Source	FY 2024	FY 2025	FY 2026	FY 2027	Total Capital Cost
	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	Multi Source	500,000	3,800,000	-	-	4,300,000
Water Total			2,433,282	3,815,000	24,250	15,000	6,287,532

Sewer	Project	Primary Funding Source	FY 2024	FY 2025	FY 2026	FY 2027	Total Capital Cost
	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	Fund Balance	-	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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A RESOLUTION TO CONSIDER AND ADOPT THE RECOMMENDED CAPITAL IMPROVEMENT PLAN – FISCAL YEAR 2024 THROUGH FISCAL YEAR 2028

WHEREAS, the Town of Gibsonville recognizes that a Capital Improvement Plan enables staff and the Board to plan for a vibrant community; and

WHEREAS, the Capital Improvement Plan is a five-year planning tool designed to help the Town plan for the repair, replacement, and acquisition of capital items; to assist in financial planning; to ensure better coordination and evaluation of projects; to provide necessary lead time for project planning, permitting, and design; and to maintain or improve the Town’s credit rating and fiscal health; and

WHEREAS, this plan is updated annually for the Board of Aldermen to review; and

WHEREAS, adjustments for anticipated projects can also be made each year during the annual revision of the Town’s budget; and

WHEREAS, this flexibility in the planning and implementation of capital needs makes Gibsonville’s Capital Improvement Plan responsive to the changing needs of the community.

NOW, THEREFORE, BE IT RESOLVED that the Town of Gibsonville Board of Aldermen has received the *Recommended Capital Improvement Plan – Fiscal Year 2024 through Fiscal Year 2028* and adopts this capital plan.

Adopted this the 20th day of June 2023.

Mayor

Attest:

Town Clerk

**AN ORDINANCE TO AMEND CHAPTER 15 OF THE
TOWN OF GIBSONVILLE CODE OF ORDINANCES**

WHEREAS, in Chapter 15 Nuisances. Article II “Animal Nuisances” of the Code of Ordinances, the Board of Aldermen desires to specify that police officers as well as the code enforcement officer are authorized to write civil citations for violations of animal nuisances.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE TOWN OF GIBSONVILLE:

The following amendments to Chapter 15 Article II Animal Nuisances of the Gibsonville Code of Ordinances are hereby adopted:

Section 1. That the title of Section 15-11 is hereby amended to read as follows: Section 15-11 Penalties and Enforcement.

Section 2. That Section 15-11(b) is hereby amended to read as follows: The animal owner or keeper shall be issued a written ~~notice of violation and penalty~~ civil citation by the code enforcement officer or a police officer and shall be required to make payment to the town clerk within ten days of receipt of notice. If the applicable civil penalty is not paid within the period prescribed, a civil action may be commenced to recover the penalty and costs associated with the collection of the penalty.

Section 4. That all ordinances or parts of ordinances inconsistent or in conflict with this ordinance as amended are hereby repealed.

Section 5. That this ordinance shall take effect upon passage.

This the 20th day of June 2023

ATTEST:

BY:

CLERK

MAYOR

Memo

To: Mayor Williams and Members of the Board of Aldermen

From: ^{BB} Ben Baxley, Town Manager

Date: 6/15/2023

Re: Amendment to the Capital Project Ordinance for Highway 61 North Waterline Improvements Project

The Capital Project Ordinance for the Highway 61 North Waterline Improvements Project needs amending to account for a transfer of \$1,700,000 from the General Fund to the Highway 61 North Waterline Improvements Fund. This amendment will reduce the previous transfer from the Water & Sewer Fund. Attached with this memo is the capital project ordinance amendment.

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 General Fund	\$1,700,000
Transfer from Water & Sewer Fund	\$1,557,463
<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 20th day of June, 2023.

Leonard Williams, Mayor

ATTEST:

Gina Griffeth, Town Clerk

Memo

To: Mayor Williams and Members of the Board of Aldermen

From: ^{BB} Ben Baxley, Town Manager

Date: 6/16/2023

Re: FY 2023 Budget Ordinance Amendment #13

The attached FY 2023 Budget Ordinance Amendment # 13 is needed to account for actual or projected revenue received, provide adequate funding to cover year end expenditures, transfer funds from General Fund to the Highway 61 North Waterline Improvements Capital Project Fund, transfer funds from the Highway 61 North Waterline Improvements Capital Project Fund to the Water and Sewer Fund, and account for one-month distribution of a State Aid Grant to the Gibsonville Public Library. Below is a list of the amendments with explanations.

General Fund Revenues

- Increase of \$58,000 in Intangible: Sales Tax (Alamance Co.) line item to account for projected revenue received
- Increase of \$30,000 in Intangible: Sales Tax (Guilford Co.) line item to account for projected revenue received
- Increase of \$12,000 in Beer & Wine Taxes line item to account for actual revenue received
- Increase of \$24,000 in Sanitation Fee Charge line item to account for projected revenue received
- Increase of \$10,000 in Stormwater Fee Charge line item to account for projected revenue received
- Increase of \$17,000 in Cemetery Revenues line item to account for actual revenue received
- Increase of \$32,000 in Recreation Revenues line item to account for actual revenue received
- Increase of \$23,000 in Sale of Fixed Assets line item to account for actual revenue received
- Increase of \$611 in Library State Aid Grant line item to account for one month of said funding

- Increase of \$71,000 in Miscellaneous line item to account for actual revenue received
- Increase of \$1,700,000 in Fund Balance (General Fund) Appropriation line item to transfer to the NC Highway 61 North Waterline improvements Capital Project Fund

General Fund Expenditures

- Increase of \$12,000 in the Governing Board line item to assist with providing adequate funding to cover year end expenditures. Said increase is necessary to provide a cushion for unforeseen expenditures in order to comply with the Local Government Budget and Fiscal Control Act.
- Increase of \$150,000 in the Administration line item to assist with providing adequate funding to cover year end expenditures. Said increase is necessary to provide a cushion for unforeseen expenditures in order to comply with the Local Government Budget and Fiscal Control Act.
- Increase of \$100,000 in the Public Works line item to assist with providing adequate funding to cover year end expenditures. Said increase is necessary to provide a cushion for unforeseen expenditures in order to comply with the Local Government Budget and Fiscal Control Act.
- Increase of \$50,000 in the Recreation line item to assist with providing adequate funding to cover year end expenditures. Said increase is necessary to provide a cushion for unforeseen expenditures in order to comply with the Local Government Budget and Fiscal Control Act.
- Increase of \$611 in the Library line item to assist with providing adequate funding to cover year end expenditures and account for one-month distribution of a State Aid Grant to the Gibsonville Public Library. Said increase is necessary to provide a cushion for unforeseen expenditures in order to comply with the Local Government Budget and Fiscal Control Act.
- Increase of \$5,000 in the Cemetery line item to assist with providing adequate funding to cover year end expenditures. Said increase is necessary to provide a cushion for unforeseen expenditures in order to comply with the Local Government Budget and Fiscal Control Act.
- Decrease of \$40,000 in the Contingency line item to offset adjustments to expenditures in other departments. Said decrease is a routine annual reduction to comply with the Local Government Budget and Fiscal Control Act.
- Increase of \$1,700,000 in Transfer to NC Highway 61 North Waterline Improvements line item

Water & Sewer Fund Revenues

- Decrease of \$1,580,000 in Water Revenue Retained Earnings Appropriation line item

Water & Sewer Fund Expenditures

- Increase of \$120,000 in the Water Expenditures line item to assist with providing adequate funding to cover year end expenditures. Said increase is necessary to provide a cushion for unforeseen expenditures in order to comply with the Local Government Budget and Fiscal Control Act.
- Decrease of \$1,700,000 in Transfer to Hwy 61 N. Waterline Capital Project Fund line item

The amendments increase the General Fund budget by \$1,977,611 and decrease the Water and Sewer Fund by \$1,580,000.

**TOWN OF GIBSONVILLE, NORTH CAROLINA
FY 2023 BUDGET ORDINANCE AMENDMENT #13**

BE IT ORDAINED by the Board of Aldermen of the Town of Gibsonville, North Carolina, a meeting was held this the 20th day of June, 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
<i>Cemetery</i>	<i>16,000</i>	<i>17,000</i>	<i>33,000</i>
<i>Recreation</i>	<i>80,000</i>	<i>32,000</i>	<i>112,000</i>
<i>Sanitation Service Charge</i>	<i>474,222</i>	<i>24,000</i>	<i>498,222</i>
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
<i>Sale of Fixed Assets</i>	<i>5,000</i>	<i>23,000</i>	<i>28,000</i>
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>125,657</i>	<i>71,000</i>	<i>196,657</i>
GHA	2,340	-	2,340
<i>Stormwater Fee</i>	<i>66,000</i>	<i>10,000</i>	<i>76,000</i>
Solid Waste Disposal Tax	5,500	-	5,500
<i>Intangible: Sales Tax (Alamance Co.)</i>	<i>1,351,360</i>	<i>58,000</i>	<i>1,409,360</i>
<i>Intangible: Sales Tax (Guilford Co.)</i>	<i>713,028</i>	<i>30,000</i>	<i>743,028</i>
Utility Franchise	420,000	-	420,000
<i>Beer & Wine</i>	<i>29,421</i>	<i>12,000</i>	<i>41,421</i>
<i>Library State Aid Grant</i>	<i>6,386</i>	<i>611</i>	<i>6,997</i>
Powell Bill Funds	255,823	-	255,823
Insurance Proceeds	49,556	-	49,556
Loan Proceeds	1,110,000	-	1,110,000
<i>Fund Balance (General Fund) Appropriation</i>	<i>2,139,750</i>	<i>1,700,000</i>	<i>3,839,750</i>
Total Anticipated Revenues	<u>11,405,388</u>	<u>1,977,611</u>	<u>13,382,999</u>

Authorized Expenditures

	<u>Current Budget</u>	<u>Increase/Decrease</u>	<u>Revised Budget</u>
<i>Governing Board</i>	88,337	12,000	100,337
<i>Administration</i>	1,689,717	150,000	1,839,717
<i>Police</i>	3,015,650	-	3,015,650
<i>Fire</i>	2,288,899	-	2,288,899
<i>Public Works</i>	2,361,938	100,000	2,461,938
<i>Powell Bill</i>	112,500	-	112,500
<i>Recreation</i>	944,544	50,000	994,544
<i>Library</i>	390,303	611	390,914
<i>Cemetery</i>	23,500	5,000	28,500
<i>Contingency</i>	40,000	(40,000)	-
<i>Transfer to Public Library CPF</i>	450,000	-	450,000
<i>Transfer To Hwy 61 N. Waterline CPF</i>		1,700,000	1,700,000
Total Authorized Expenditures	<u>11,405,388</u>	<u>1,977,611</u>	<u>13,382,999</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>			
<i>Water Service Fees</i>	1,001,400	-	1,001,400
<i>Tapping Fees</i>	10,000	-	10,000
<i>Meter Setting</i>	20,000	-	20,000
<i>Reconnection Fees</i>	42,000	-	42,000
<i>Miscellaneous Revenues</i>	12,000	-	12,000
<i>Retained Earnings Appropriation</i>	2,993,623	(1,580,000)	1,413,623
Total Anticipated Water Revenues	<u>4,079,023</u>	<u>(1,580,000)</u>	<u>2,499,023</u>
<u>Sewer Revenues</u>			
<i>Sewer Service Fees</i>	2,172,000	-	2,172,000
<i>Tapping Fees</i>	10,000	-	10,000
<i>Meter Setting</i>	20,000	-	20,000
<i>Reconnection Fees</i>	42,000	-	42,000
<i>Miscellaneous Revenues</i>	12,000	-	12,000
<i>Retained Earnings Appropriation</i>	256,753	-	256,753
<i>Transfer from Sewer Rehab CPF</i>	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>(1,580,000)</u>	<u>5,381,832</u>
Authorized W&S Expenditures			
<i>Water Expenditures</i>	1,146,560	120,000	1,266,560
<i>Transfer To Hwy 61 N. Waterline CPF</i>	2,932,463	(1,700,000)	1,232,463
<i>Sewer Expenditures</i>	2,882,809	-	2,882,809
Total Authorized Expenditures	<u>6,961,832</u>	<u>(1,580,000)</u>	<u>5,381,832</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 20th day of June, 2023.

Attest:

Mayor of Gibsonville, NC

Town Clerk of Gibsonville, NC