

**TOWN OF CARRBORO**  
NORTH CAROLINA

**RECOMMENDED BUDGET**  
**FISCAL YEAR 2014-15**

**BOARD OF ALDERMEN**

LYDIA LAVELLE, MAYOR  
SAMMY SLADE, MAYOR PRO-TEMPORE  
JACQUELYN GIST  
RANDEE HAVEN-O'DONNELL  
MICHELLE JOHNSON  
DAMON SEILS

**TOWN MANAGER**

DAVID L. ANDREWS, ICMA-CM

**DEPARTMENT HEADS**

TRAVIS CRABTREE, FIRE-RESCUE  
CAROL DORSEY, HUMAN RESOURCES  
WALTER HORTON, POLICE  
ANITA JONES-MCNAIR, RECREATION & PARKS  
ARCHE L. MCADOO, FINANCE  
PATRICIA MCGUIRE, PLANNING  
GEORGE SEIZ, PUBLIC WORKS  
ANNETTE STONE, ECONOMIC AND COMMUNITY DEVELOPMENT  
CATHY WILSON, TOWN CLERK

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## DISTINGUISHED BUDGET PRESENTATION AWARD

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Town of Carrboro, North Carolina for its annual budget for the fiscal year beginning July 1, 2013.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. This award is valid for a period of one year only. It is believed our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Town of Carrboro  
North Carolina**

For the Fiscal Year Beginning

**July 1, 2013**

A handwritten signature in black ink, appearing to read 'Jeffrey R. Egan'.

Executive Director

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# Reader's Guide to the Budget Document

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The Mayor and Board of Aldermen adopt an annual operating budget ordinance for the Town as required by the North Carolina General Statutes (GS 159-13). The budget document describes the economic, financial, and environmental factors that translate community values into a dynamic web of services that contribute to the town's desired quality of living.

In addition to presenting the town's annual budget, the budget document includes the multi-year special revenue, capital budget, and five-year fiscal projections for general fund revenues and expenditures to present a complete picture of the Board's commitments. The purpose of presenting this holistic picture is to assist the Board, town staff, and the community in understanding the impact of current decisions on the future and to plan for expected changes or problems.

The budget document is divided into the following sections.

- Budget Message** – This section includes the Executive Summary that describes the fiscal environment faced by the Town and identifies the expenditure and revenue budget actions to be considered by the elected governing board. This section also includes the Town's budget ordinance outlining proposed revenues and expenditures for various funds as appropriated by the Board, the largest operational budget being the Town's General Fund.
- Community and Organizational Profile** – This section of the document highlights the demographic, economic and cultural features of the Carrboro community, and the goals of the community expressed by the elected Board. It also describes the public budget process, financial policies and information pertinent to the Town's operations.
- General Fund** - This is the Town's major operating fund. The general fund is divided into operational functions that represent a department or expenditure category that is authorized within the budget ordinance, except for General Government, which includes numerous departments. Larger departments show divisions for each distinctive service provided. The reader is also provided information on each department with a description of the department's purpose, service activities, coming year work plan goals, objectives, and projects, table of authorized positions, performance measures and financial spending history and budget.
- Special Revenue Funds** – The Town currently maintains several special revenue funds, including Revolving Loan Fund, Energy Efficiency Revolving Loan Fund, Business Loan Fund, Affordable Housing Fund, and Grants Fund.
- Capital Projects Fund** – This fund includes all active capital and bond funded projects, Bond Fund, Capital Reserve Fund, and the Payment-in-Lieu Fund.
- Financial Trends - Past, Present, and Future** – This section provides information on the Town's financial trends, past, present, and future. A companion document, "*Adopted Capital Improvement Program for FY 2014-15 Through FY 2019-20*" (CIP)

describes capital improvement projects and identifies funding sources for the next six fiscal years and is available at [www.townofcarrboro.org/documents](http://www.townofcarrboro.org/documents).

- ☐ **Glossary** – A list of common budgeting terms defined and explained.

Please direct comments or questions to:

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Town of Carrboro  
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Budget information is also available for viewing on the Internet at:  
[www.townofcarrboro.org/documents](http://www.townofcarrboro.org/documents)



May 13, 2014

To: Mayor and Board of Aldermen:

I am pleased to submit for your consideration the recommended budget for Fiscal Year 2014-15. This recommended budget presents careful and balanced choices among the competing needs and demands confronted by the Town. The major goals in developing the FY 2014-15 budget were to:

- implement the Board's strategic priorities,
- manage costs while improving services to the citizens,
- avoid increasing the tax burden for Town residents, and,
- provide salary adjustments for Town employees.

The proposed general fund budget for FY 2014-15 totals \$21.2 million, an increase of 2.4% over the current year's budget. Some of the initiatives in the upcoming fiscal year include affordable housing, human services programs, parking improvements, technology upgrades and capital investments in sidewalks, greenways and equipment.

In addition to maintaining the current service levels in FY 2014-15, the Town will continue to implement its Strategic Energy and Climate Protection Plan. As new projects are considered, efforts will be made to incorporate energy savings strategies which will reduce operating costs. For example, police patrol vehicles to be purchased will be equipped with a Havis Idle Manager. This will allow officers to operate mission critical electrical loads such as lights, radio, laptop, and in-car video system without the engine running. This idle manager will also reduce unnecessary engine idling, save fuel, reduce wear and tear on engine, and reduce greenhouse gas emissions. The Town will also undertake studies to improve the HVAC system at the Century Center and evaluate the use and potential renovation of Town Hall.

Total full-time equivalent positions in FY 2014-15 increase from 156 to 158. Two part-time administrative positions (one in police department; and one in fire department) will be converted to full-time. A new full-time position in the Town Manager's Office will be created to handle a number of special projects, including affordable housing as well as neighborhood and constituent services.

The accompanying Executive Summary provides additional highlights of overall budget priorities and strategies for fiscal year 2014-15.

On behalf of all Town of Carrboro employees, I want to thank the Mayor and Board of Aldermen for your leadership and dedication to the community. Your efforts are vitally important to Carrboro's unique identity and quality of life. I would also like to recognize and thank Arche McAdoo, Sandy Svoboda, and the entire Finance Team for their dedicated efforts in the development of the FY 2014-15 Town budget.

Sincerely,



David L. Andrews, ICMA-CM  
Town Manager

# EXECUTIVE SUMMARY

## BUDGET OVERVIEW

The economic outlook for North Carolina is generally positive for the year ahead. Economic indicators show that the job losses during the recession and the long-term unemployment rates have begun to reverse themselves. In March 2014 the state’s unemployment rate was 6.3% compared to the national rate of 6.7%. North Carolina is reported to be one of only three states whose unemployment rate dropped by at least two percentage points in 2013. Simultaneously there has been discussion about how much the drop in unemployment rate has been influenced by individuals leaving the work force, as well as the reforms to the state’s unemployment system enacted last year by the North Carolina General Assembly.

In terms of job growth, North Carolina experienced growth with the addition of 64,500 jobs in 2013. Bureau of Labor Statistics data indicates that total nonfarm employment was 1.7% higher in January 2014 than it was in January of last year with ten of eleven employment sectors experiencing employment growth. Only the government sector showed a decline between January 2013 and January 2014. The strongest job growth is from North Carolina’s rapidly growing professional and business services sector, a collection of generally high-paying industries that reflects the growth in the state’s high-tech sector.

Personal income growth slowed nationally in 2013, yet it remained positive overall. North Carolina’s 2.4% personal income growth in 2013 placed it in the middle at 25<sup>th</sup> nationally. Consumer confidence has increased since last year at this time. Sales in all areas except construction have already exceeded pre-recession levels and continue to trend upward. Construction-related sales are still approximately \$4 billion below the fiscal year prior to the recession, but they are beginning to show signs of rebounding after months of essentially flat sales.

Locally, signs of an economic recovery include the low unemployment rate, taxable sales, and increased value of residential building permits. Orange County’s unemployment rate is 4.4% as of March 2014. This is related to the close proximity to the University of North Carolina and Research Triangle Park. As the table below shows, the number of residential building permits declined from 2012 to 2013; however, the value of the residential construction increased. At the same time, commercial building permits continued it’s every other year cycle trend of increase and decrease; yet the value of commercial construction is higher than in 2011.

<b>Fiscal Year Ended June</b>	<b><u>COMMERCIAL</u></b>		<b><u>RESIDENTIAL</u></b>	
	<b><u>Number</u></b>	<b><u>Value</u></b>	<b><u>Number</u></b>	<b><u>Value</u></b>
2008	298	\$4,469,526	468	\$22,796,800
2009	320	1,581,608	425	19,858,118
2010	228	14,177,902	547	23,614,500
2011	123	2,794,123	556	16,089,505
2012	531	18,534,892	594	20,328,808
2013	395	6,926,461	539	21,670,200

Through the third quarter of FY 2013-14, general fund revenue collections total \$16.4 million or 79% of the adopted budget. Property tax revenue collections are \$11.6 million or 97% of budget. Sales tax revenues through January total \$1.6 million. Intergovernmental revenues are 66% of budget. Overall, total revenue collections for FY 2013-14 are expected to exceed the adopted budget.

Although the economy is improving overall, the Town has chosen a conservative projection approach in estimating revenues due to the potential adverse impact of the tax reform legislation enacted or pending by the General Assembly. For example, the method of distribution for electricity and piped natural gas has been changed with FY 2014-15 serving as the baseline for future distributions by the state. Previously sales tax did not apply to these utility sales and revenues were distributed based on service delivery within municipal boundaries. With the tax reform legislation, 44% and 20% of sales tax collected on electricity and piped natural gas, respectively, will be returned to cities and towns. General Assembly Study Commissions are also reviewing Powell Bill allocation formulas and Privilege License fees that could affect the intergovernmental revenues available to local municipalities.

In developing the FY 2014-15 budget, the Town continued its conservative fiscal approach used over the past several years. Operating expenses were identified for reduction, capital item requests were re-prioritized and some vehicle/equipment purchases deferred to future years. These efforts were undertaken as part of an overall strategy to:

- Implement the Board of Alderman's strategic priorities,
- Manage costs while improving services to the citizens,
- Avoid increasing the tax burden for Town residents, and
- Provide cost-of-living and merit pay salary adjustments for Town employees.

The total recommended general fund operating budget for FY 2014-15 is \$21,237,706, an increase of \$502,050 or 2.4% over the adopted budget for 2013-14. By state law, municipalities are required to have a balanced budget where revenues must equal budgeted expenditures.

## **BUDGET PROCESS**

The budget process is similar to past years, requiring departments to justify their operating budget for the continuation of services as well as any proposed new or expanded services. The continuation budget includes adjustments for price increases in the cost of goods and services; and may include projects and infrastructure expenditures reflected in the annual Capital Improvement Program (CIP) which includes street resurfacing costs, vehicles, equipment, and debt service payments for capital commitments. All other requests are defined as "proposed changes" and are budgeted in a separate column.

## **REVENUES**

Carrboro's revenue stream has two broad types of revenues: recurring revenues and other financing sources which represent certain one-time inflows of revenue. Recurring revenues consist of property taxes, sales taxes, other taxes/licenses, and intergovernmental revenues. Together these revenues comprise approximately 91% of general fund revenues.

For FY 2014-15 total recurring revenues are projected to increase by 2% over FY 2013-14. This increase stems from increased property tax revenue increase of 1.6% due to increased valuations; expected sales tax growth of 1.4%; and increase in permits and fees as a result of private developments beginning or nearing construction.

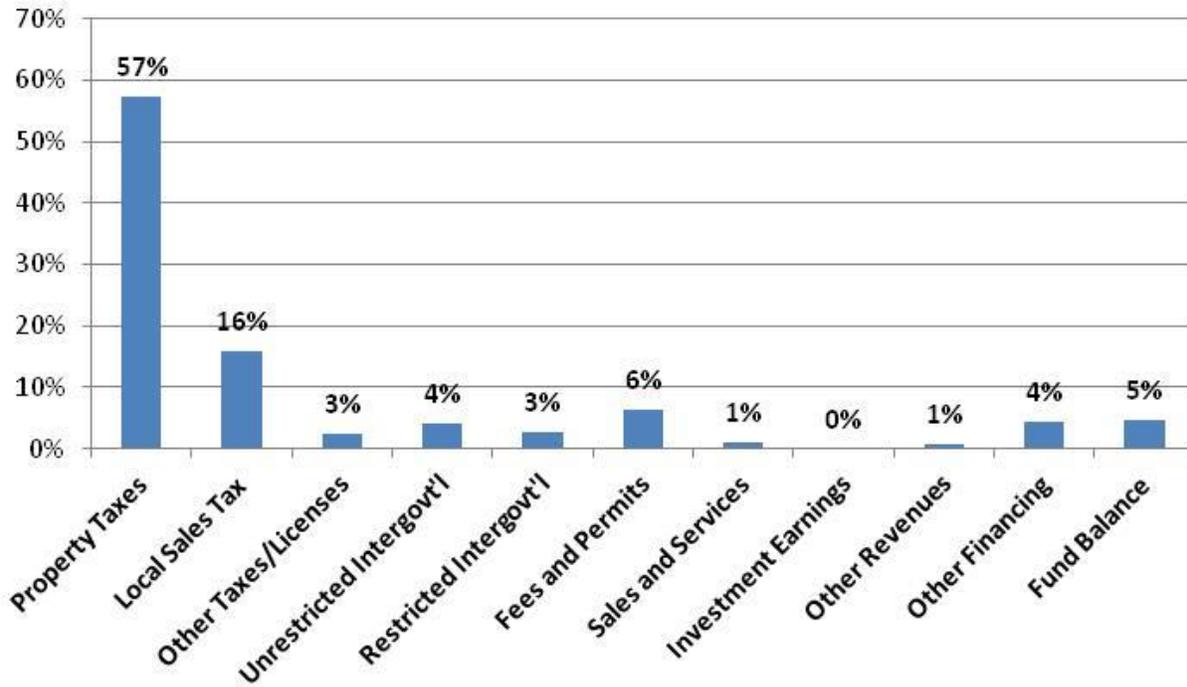
### Recurring Revenues

	<b>FY 2013-14 Adopted Budget</b>	<b>FY 2014-15 Recommended Budget</b>	<b>\$ Change</b>	<b>% Change</b>
Property Taxes	\$ 11,979,989	\$ 12,166,764	\$ 186,775	1.6%
Local Sales Taxes	\$ 3,325,816	\$ 3,371,537	\$ 45,721	1.4%
Other Taxes & Licenses	\$ 536,046	\$ 542,436	\$ 6,390	1.2%
Intergovernmental	\$ 1,492,054	\$ 1,497,513	\$ 5,459	0.4%
Fees & Permits	\$ 1,226,295	\$ 1,336,731	\$ 110,436	9.0%
Sales & Services	\$ 233,145	\$ 233,145	\$ -	0.0%
Other Misc.	\$ 154,142	\$ 182,189	\$ 28,047	18.2%
<b>Total Recurring Revenues</b>	<b>\$ 18,947,487</b>	<b>\$ 19,330,315</b>	<b>\$ 382,828</b>	<b>2.0%</b>

Of the total general fund revenues, property and sales tax revenues make up 73% of total revenues and are projected to increase 1.6% and 1.4%, respectively, in FY 2014-15. The property tax valuation at June 30, 2013 was \$2,003,169,788. For FY 2014-15 total tax valuations are expected to grow by 1.5-2% to \$2,033,220,055. Each penny on the tax rate is projected to generate approximately \$201,243. In addition, property tax relief is available for the elderly, permanently-disabled persons, and veterans who meet income and other specific exemption requirements.

Overall sales tax receipts (\$1.6 million), reflecting seven months of collections for the year, are 51% of the FY 2013-14 adopted budget (\$3.2 million) with total collections for the year anticipated to be \$3.2 million. According to the N. C. League of Municipalities report, sales tax distributions to local governments during the first six months of FY 2013-14 were up 5.2% over the same period in FY 2012-13. The League of Municipalities anticipates that sales tax revenues for the current fiscal year will be 4.5% higher than FY 2012-13. Retail sales in North Carolina are trending upward and consumer confidence is high. Because of this, the statewide local sales taxes in FY 2014-15 are expected to grow by 3.75% from the FY 2013-14 level.

**FY 2014-15 GENERAL FUND - ALL REVENUES (Percent of Total)**  
**\$21,237,706**



Intergovernmental revenues are not expected to experience any significant growth and will continue to comprise 7% general fund revenues. Restricted intergovernmental revenues are expected to decrease by 1.3% due to the conclusion of one-time operating grants (e.g., fire fighter’s grant). At the same time, Powell Bill and planning work grant revenues will slightly increase.

Unrestricted intergovernmental revenues overall are expected to grow by 1.5% in FY 2014-15, although not all sectors will experience growth. While the N. C. League of Municipalities is projecting a statewide growth of 3% for electricity sales tax and no increase for piped natural gas in FY 2014-15, historical trends indicate a 1.5% increase locally. Both of these taxes are highly sensitive to annual weather conditions. In FY 2014-15 the state will change the method of distribution to localities for these two taxes. In the past these revenues have been distributed based on the services within municipal boundaries. However, with the tax reforms enacted by the North Carolina General Assembly, North Carolina general sales tax is now applied to these sales and proceeds will be allocated to municipalities based on 44% and 20% for electricity and natural gas, respectively.

Telecommunications Sales Tax revenues are expected to decrease by 6.5% statewide in FY 2013-14 according to the N. C. League of Municipalities. This decrease reflects the national decline in the number of landlines. This trend is expected to continue into FY 2014-15 with a projected 4% decrease in telecommunications revenues statewide. Locally, we anticipate a 1% reduction based on historical trends.

Local Video Programming Revenues are being affected by cable and satellite competition with internet based programs. For FY 2013-14, revenues statewide are expected to be 1% below the prior year. For FY 2014-15 these revenues are expected to decrease by 1%. In the past unrestricted intergovernmental revenues from the beer and wine tax distributions have been under budgeted. Based on historical trends and the opening of new outlets, these revenues are expected to increase by 33%.

**OTHER FINANCING**

Other financing sources in the General Fund include inter-fund transfers, installment financing and fund balance appropriation. Revenues from other financing sources in FY 2014-15 total \$1,907,391. This is an increase of \$119,222 or 6.7% over the adopted FY 2013-14 budget.

	<b>FY13-14 ADOPTED BUDGET</b>	<b>FY1 2014-15 RECOMMENDED BUDGET</b>	<b>\$ CHANGE</b>
<b>INTERFUND TRANSFERS</b>	<b>\$176,945</b>	<b>\$176,945</b>	<b>\$0</b>
<b>INSTALLMENT FINANCING</b>	<b>\$745,176</b>	<b>\$745,176</b>	<b>\$0</b>
<b>FUND BALANCE</b>	<b>\$866,048</b>	<b>\$985,270</b>	<b>\$119,222</b>
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$1,788,169</b>	<b>\$1,907,391</b>	<b>\$119,222</b>

The transfer from the Capital Reserve Fund of \$176,945 will be continued to partially offset the debt service for the fire station #2.

Installment financing will remain level at \$745,176. This financing will be used for the purchase of 5 police patrol vehicles, 1 solid waste automated leaf loader, 1 side loader solid waste truck, and 1 V-box salt spreader. The Town’s general goal is to maintain installment financing at the same level from year to year in order to control financing costs. The estimated debt service cost for borrowing these funds is \$44,691 for 5 years (assumes a 3% annual interest rate).

Fund balance use is increased by 13.5% from \$866,048 to \$985,270; however as a percent of total revenues it is 5%.

**EXPENDITURES**

For FY 2014-15 total operating expenses increase by 2.4% to a total of \$21,237,706. Personnel costs account for 56.1% of the total budget with operations and capital outlays comprising 39.1% and 4.8%, respectively. On a percentage basis, capital outlays increase by 8.5%. On a dollar basis, the largest increase is personnel expenditures by \$298,438 or a 2.6% increase.

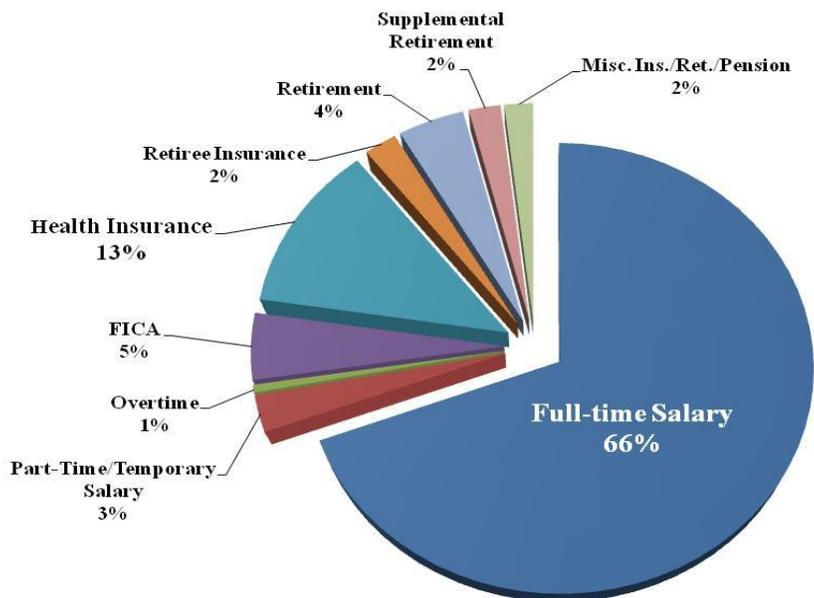
EXPENDITURE	2013-14 ADOPTED BUDGET	2014-15 RECOMMENDED BUDGET	\$ CHANGE	% CHANGE
PERSONNEL	\$ 11,614,862	\$ 11,913,300	\$ 298,438	2.6%
OPERATIONS	\$ 8,183,399	\$ 8,307,510	\$ 124,111	1.5%
CAPITAL OUTLAY	\$ 937,495	\$ 1,016,896	\$ 79,401	8.5%
<b>TOTAL</b>	<b>\$ 20,735,756</b>	<b>\$ 21,237,706</b>	<b>\$ 501,950</b>	<b>2.4%</b>

**PERSONNEL**

Factors driving the personnel cost increase include: a) 1.9% across the board pay adjustment provided to employees in FY 2013-14; b) proposed 2% across the board pay adjustment for employees in FY 2014-15 plus a fixed dollar amount of merit pay awards; and c) projected 12.5% increase in health insurance premiums.

Unlike the past two fiscal years, the Town does not anticipate a large number of retirements resulting in no increase for retiree health insurance or Law Enforcement Officers Early Separation Allowance. Thus, these costs remain unchanged from 2013-14. Contribution rates for the Local Government Employees’ Retirement System (LGERS) are expected to remain at their current rates (i.e., 7.07% for general employees and 7.55% for law enforcement officers). Depending upon future portfolio performance, the LGERS rates may increase in future years.

**FY 2014-15  
Pay and Benefits**



In addition to an across the board salary adjustment, the Town will provide merit pay for employees and implement a housing wage strategy. Merit pay will be provided to employees in the form of a fixed dollar amount based on the employee’s Annual Performance Review rating

and whether the employee is earning below or above the Minimum Housing Wage annual salary. Below is the fixed dollar amount to be awarded by performance rating.

<b>Minimum Housing Wage</b>	<b>Outstanding Performance Rating</b>	<b>Proficient Performance Rating</b>
Below Annual Salary of \$31,158	\$ 1,500	\$ 1,000
At or Above Annual Salary of \$31,158	\$ 1,000	\$ 500

The proposed merit pay plan for FY 2014-15 will make merit pay available to all employees and at the same time allow employees earning below the minimum housing wage to move closer to the housing wage. Recognizing that to raise all employees above the minimum housing wage at one time is financially not feasible, plus the salary compression issues that would result, a phased approach over time has been determined to be the best approach. The goal is to have all employees earning more than the minimum housing wage within the next five years.

It has been five years since the Town funded has provided employees with merit or Pay-for-Performance because of budgetary constraints. When the Board of Aldermen approved the pay-for-performance plan, it was understood that performance pay amounts may vary from year to year depending on budget availability and labor market conditions.

For FY 2014-15 total full-time equivalent positions increase from 156.5 to 158.0. Two part-time administrative positions (one in police department; and one in fire department) will be converted to full-time. A new full-time Assistant to the Manager will be created to handle a number of special projects, including affordable housing as well as neighborhood and constituent services.

### **OPERATIONS EXPENSES**

Operating expenses in the General Fund is \$124,111 or 1.5% more than last year. In addition to maintaining the existing services, funds are budgeted for new activities, including: matching funds for a parking study (\$30,000); Town Hall renovation study (\$60,000), traffic calming (\$53,000); relocation of mulch file to comply with DENR requirements (\$73,000) and, flood control engineering (\$20,000).

### **CAPITAL OUTLAY**

Capital outlays will increase by 8.5% from \$937,495 to \$1,016,896 in FY 2014-15. In addition to vehicles and equipment purchases, capital outlays include: Resurfacing of tennis court and basketball court at Anderson Park (\$21,222); Baldwin Court Basketball renovation (\$50,039); Digital Divide Capital Infrastructure (\$30,753); In-Car video cameras for 8 patrol vehicles; and, replacement of the large format scanner for GIS in the planning department (\$17,000).

Based on the CIP, a total of \$1.7 million for vehicles and equipment was requested by departments for FY 2014-15. After re-prioritizing, these requests were reduced to a total of \$745,176 for the following departments.

<b>Department</b>	<b>Vehicle</b>	<b>Cost</b>
Police	Patrol - 5 Replacement Vehicles @ \$45,635 each	\$ 228,176
Public Works	Solid Waste - Automated Leaf Loader	\$ 215,000
Public Works	Side Loader Solid Waste Truck	\$ 269,000
Public Works	V-Box Salt Spreader	\$ 33,000
	<b>TOTAL</b>	<b>\$ 745,176</b>

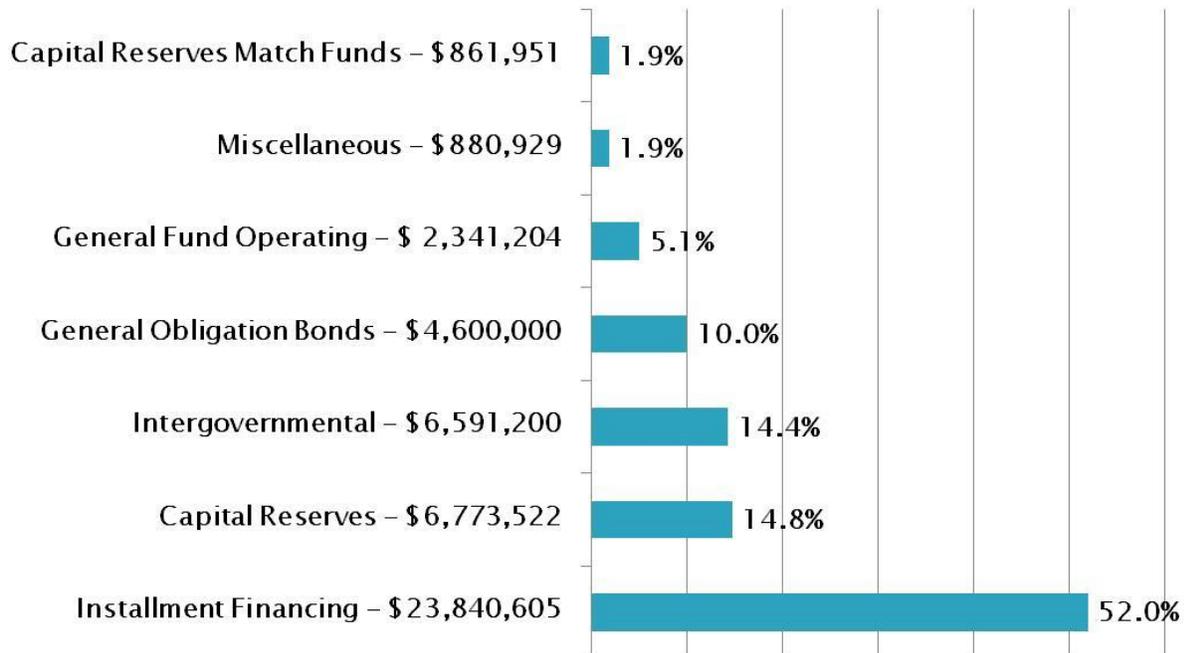
As part of the Town’s strategic energy and climate protection plan, police patrol vehicles will be equipped with a Havis Idle Manager. This will allow officers to operate mission critical electrical loads such as lights, radio, lap top and in-car video system without the engine running. This idle manager will also reduce unnecessary engine idling, save fuel, reduce wear and tear on engine, and reduce green house gas emissions.

Capital projects can affect all categories of spending in the operating budget, including personnel and operating costs in addition to capital outlay costs. Projects that are currently underway and to be completed within 1-2 years will generally not have an immediate impact on the operating budget due to their newness.

As the Town implements its Strategic Energy and Climate Protection Plan, capital projects are to be evaluated for energy savings which will reduce operating costs. The Town Manager develops and maintains a six-year capital improvement program (CIP) plan that includes long-term maintenance, infrastructure needs and technology needed for the community. For FY 2014-15 through FY 2019-20 this plan totals \$45.8 million:

<b>Type of Project</b>	<b>Amount</b>	<b>% of Total</b>
Current Projects	\$16,231,034	35.4%
Mandated Storm Water Management	2,013,086	4.4%
Vehicles & Equipment	6,275,374	13.7%
Technology	90,000	0.2%
New Projects	21,279,917	46.4%
<b>Total</b>	<b>\$45,889,411</b>	<b>100.0%</b>

Funding to undertake all projects in the CIP over the next six years would be needed from the following sources:



Details of the CIP can be reviewed on the Town’s web site at:  
<http://www.townofcarrboro.org/MS/CIP/2011/TableofContents.htm>.

**SPECIAL REVENUE FUND**

While the general fund is the major operating budget for the Town, the annual budget includes the Special Revenue Fund and Capital Projects Fund. The Special Revenue Fund accounts for revenues and expenditures legally restricted or designated by the Board for specific program activities or services. Included in the Special Revenue Fund are: revolving loans for economic development or energy efficiency, business loan program, affordable housing, and grants administration. The Special Revenue Fund total budget for FY 2014-15 is \$860,412.

**CAPITAL PROJECTS FUND**

The Capital Projects Fund accounts for capital projects that are financed by the general obligation bonds, notes, other debt instruments and pay-go for the construction or acquisition of a capital asset. Included in the Capital Projects Fund are: capital projects, capital reserve, GO bonds for sidewalks and greenways, and payment in lieu.

Capital projects (i.e., those costing more than \$100,000 or take more than one year to complete) are generally established in the CIP and funds may be appropriate in the annual general fund operating budget based on affordability. Contingent upon fund balance ratios in the Town’s general fund remaining within the stated fiscal policy goal of 22.5% to 35%, funds may be assigned or committed for funding through fund balance appropriation. At June 30, 2013, unassigned fund balance in the general fund exceeded 35% and the Town Manager, in accordance with Town policy, assigned \$2.0 million for future capital projects. For FY 2014-15 the total Capital Project Fund budget is \$7.3 million. The following new projects identified for funding by appropriation of assigned fund balance are: LED Street Lights Replacement (\$96,250); Wilson Park Tennis Court Replacement (\$168,087); and, Jones Creek Greenway (\$337,957)

A transfer from the Capital Reserve Fund of \$176,945 is budgeted to offset debt service costs for the construction of fire station #2. This transfer is recognized as revenue to the general fund under Other Financing Sources with a corresponding expense budget in the debt service budget.

## **CONCLUSION**

Economic conditions in North Carolina appear to have settled into a positive growth pattern. Job losses and unemployment rates have improved. There is uncertainty as to the impact of individuals leaving the work force and reforms to the state's unemployment system enacted last year are having on the declining state unemployment rate

Locally, economic improvements are reflected in the low unemployment rate, taxable sales and increased value of residential building permits. Town revenues are projected to meet budget for the year ending June 30, 2014. The overall revenue outlook for FY 2014-15 is expected to be 2.4% above FY 2013-14. Recurring revenues which represent 91% of the total general fund budget are projected to grow by 2%.

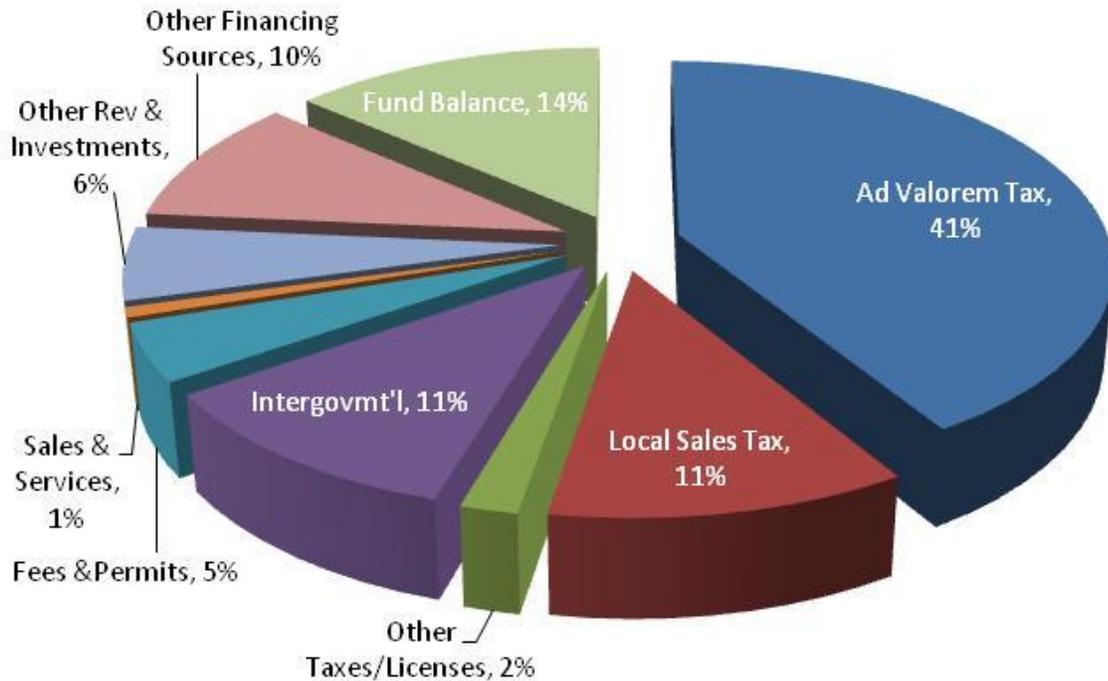
While the economic environment is showing signs of recovery and growth, there is concern about tax reform legislation that may be considered by the North Carolina General Assembly in its upcoming session. The method of distribution of electricity and piped natural gas sales taxes to localities has been changed for FY 2014-15 with no guarantee of hold harmless. Study commissions are reviewing Powell Bill allocation formulas and privilege license fees that could affect intergovernmental revenues available to local municipalities. We must continue to monitor and evaluate the potential impact of any proposed tax reforms that may be enacted by the North Carolina General Assembly.

The Town has begun to implement its strategic energy and climate protection plan with the goal of not only saving energy, but to reduce operating costs as well. All capital projects, including vehicles and equipment, will be considered for energy saving measures that will also lead to reduced operating costs. As in the past, all investments in capital equipment will be scrutinized from a cost-benefit analysis and to gain maximum use of the asset to the fullest extent possible.

Careful and balanced choices are presented in the FY 2014-15 budget that provide for continued quality service delivery, carrying out Board priorities, acquiring needed capital items, and adjusting the compensation for Town's employees.

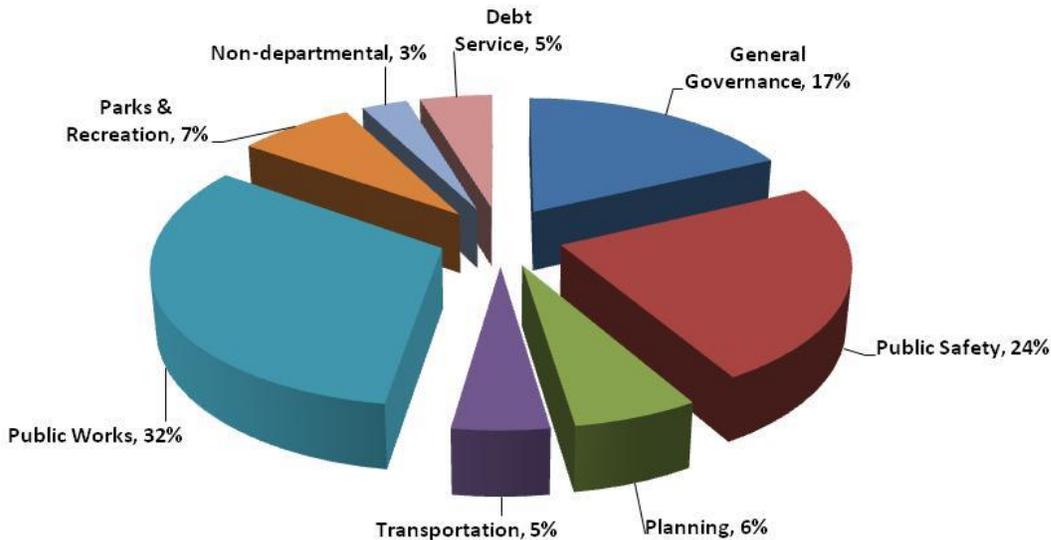
### Revenue Summary - All Funds by Fund Type

	General Fund	Special Revenue Funds	Capital Funds	Total All Funds
Ad Valorem Tax	\$12,166,764			\$ 12,166,764
Local Sales Tax	\$3,371,537			\$ 3,371,537
Other Taxes/Licenses	\$542,436			\$ 542,436
Unrestricted Intergovernmental	\$900,554			\$ 900,554
Restricted Intergovernmental	\$596,959	\$ 211,523	\$ 1,492,892	\$ 2,301,374
Fees and Permits	\$1,336,731			\$ 1,336,731
Sales and Services	\$233,145			\$ 233,145
Investment Earnings	\$7,036	\$ 88,854	\$ 39,834	\$ 135,724
Other Revenues	\$175,153	\$ 380,048	\$ 999,373	\$ 1,554,574
Other Financing Sources	\$922,121	\$ 179,987	\$ 1,825,273	\$ 2,927,381
Fund Balance Appropriated	\$985,270	\$ -	\$ 3,029,480	\$ 4,014,750
<b>Total Budgeted Revenues</b>	<b>\$ 21,237,706</b>	<b>\$ 860,412</b>	<b>\$ 7,386,852</b>	<b>\$ 29,484,970</b>



## Expense Summary - All Funds by Fund Type

	General Fund	Special Revenue Funds	Capital Funds	Total All Funds
Mayor and Board of Aldermen	\$ 265,062		\$ 30,099	\$ 295,161
Advisory Boards	\$ 17,200			\$ 17,200
Governance Support	\$ 495,867			\$ 495,867
Town Manager	\$ 340,300			\$ 340,300
Economic and Community	\$ 214,598	\$ 860,412	\$ -	\$ 1,075,010
Town Clerk	\$ 126,753			\$ 126,753
Management Services	\$ 1,097,460			\$ 1,097,460
Human Resources	\$ 529,755			\$ 529,755
Information Technology	\$ 1,301,227		\$ 30,753	\$ 1,331,980
Police	\$ 3,577,069			\$ 3,577,069
Fire	\$ 2,671,151	\$ -	\$ 683,000	\$ 3,354,151
Planning	\$ 1,327,570	\$ -	\$ 472,755	\$ 1,800,325
Transportation	\$ 1,396,423			\$ 1,396,423
Public Works	\$ 4,281,031		\$ 5,252,294	\$ 9,533,325
Parks and Recreation	\$ 1,669,102		\$ 568,112	\$ 2,237,214
Non-departmental	\$ 712,247		\$ 172,894	\$ 885,141
Debt Service	\$ 1,214,891		\$ 176,945	\$ 1,391,836
<b>Total Budgeted Expenditures</b>	<b>\$ 21,237,706</b>	<b>\$ 860,412</b>	<b>\$ 7,386,852</b>	<b>\$ 29,484,970</b>



# ABOUT THE TOWN OF CARRBORO

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The Town of Carrboro is a small local government entity overseen by a Mayor and Board of Aldermen and professionally managed by a Town Manager. The Town is a growing community located within Orange County in the north central portion of North Carolina. The area's topography is characterized by rolling hills. The Town, which was incorporated in 1911, has a population of 19,702 and is situated next to Chapel Hill, the University of North Carolina and is near the Research Triangle Park.

The growth of the Town is directly related to the expansion of the University of North Carolina at Chapel Hill and growth in the Research Triangle Park. Enrollment at the University has risen from 29,279 in 2012 to 29,139 in 2013.

The American Community Survey (ACS) provides detailed information on population, housing occupancy and ownership, educational attainment, employment and travel. The ACS, a method of continuously collecting data on these characteristics by sampling three million households each year, has been underway since 2005. Aggregated estimates for the period 2008 to 2012 for smaller communities, including Carrboro, are used in this section. More frequent data collection is considered a viable method of providing more up-to-date information about the US population, particularly at the local community level.

## POPULATION

The Carrboro added 323 people in 2012, which is approximately a 1.6 percent increase from 2011. These residents constitute 14.4 percent of the Orange County population.

## ETHNIC COMPOSITION

The chart below shows the changes in ethnic composition since the 2010 Census. The groups that have seen the most change is the Asian population (increased 59%) and the American Indian and Alaska Native population which saw a decrease of 48.1%.

<b>Ethnic Composition of Carrboro</b>			
<b>Race</b>	<b>2010</b>	<b>2012</b>	<b>Percent Change</b>
Other (two or more races)	1,518	456	-30.0%
Asian	1,225	1,945	59.0%
American Indian and Alaska Native	189	91	-48.1%
Black or African American	1,949	2,026	4.0%
White	10,217	12,335	20.0%
Hispanic or Latino	2,485	2,849	15.0%

## AGE COMPOSITION

The combined age groups of the years 20 to 54 continue to make up more than 62 percent of Carrboro's total population. The age group of 20 to 24 decreased 21 percent, an indication of a decline of the proportion of undergraduate students living in Carrboro. The biggest increases took place in the 65 to 74 age group. The largest age group in Carrboro continues to be the 25 to 34 age group, at 25 percent of the population.

Age	Number	% of Population	% Change
Under 5 Years	1,640	8.3	10%
5 to 9 Years	1,623	8.2	28%
10 to 14 Years	1,023	5.2	1%
15 to 19 Years	687	3.5	-10%
20 to 24 Years	1,754	8.9	-21%
25 to 34 Years	5,008	25.4	8%
35 to 44 Years	2,780	14.2	-1%
45 to 54 Years	2,666	13.5	1%
55-59 Years	1,268	6.4	-3%
60 to 64 Years	402	2.0	-1%
65 to 74 Years	362	1.9	37%
75 to 84 Years	328	1.7	-11%
85 Years and Over	161	0.8	-9%
Source: U. S. Census Bureau 2008-2012 American Community Survey			

## HOUSING

Carrboro continues to be mostly a community consisting of rental units as 65 percent of the housing stock is renter occupied. Owner occupied housing is 35 percent of occupied housing units. The total housing stock of 9,347 housing units had a vacancy rate of 7.1 percent. Of the total housing units, 44 percent was in single-unit structures, 54 percent was in multi-unit structures, and 2 percent was mobile homes. Less than one percent of the housing units were built since 2010.

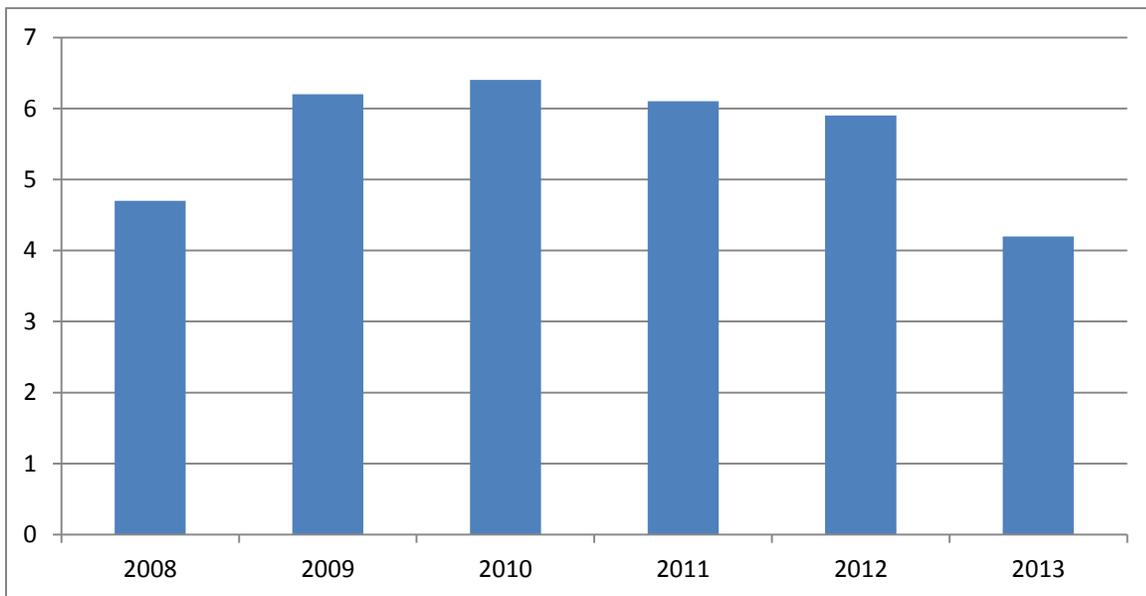
The median value of a housing unit in Carrboro in 2008-2012 was \$348,300. This is up from \$307,600 in 2010, a 13 percent increase.

## INCOME

The 2008-2012 median household income is \$45,159. Twenty eight percent of the households earn less than \$25,000 a year. Twenty- seven percent of the households make between \$25,000 and \$50,000 a year, while 45 percent of households make more than \$50,000 a year.

## EMPLOYMENT

Employment levels in Carrboro reflect national and statewide trends with a decrease in the unemployment rate from 5.9% in 2012 to 4.2 % in 2013. The unemployment rate for Orange County was 4.7 % in 2008 and has decreased to 4.2% as of December 2013, which is well below the state unemployment rate of 6.6%.

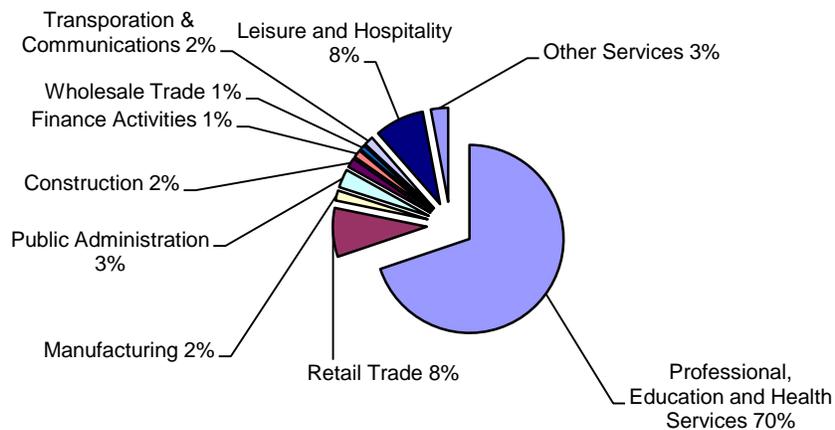


Source: homefacts.com

The major employers within Orange County in 2013 (those with 450 or more employees) reflect the dominance of the professional services and retail sectors.

Employer	# of Employees
University of North Carolina at Chapel Hill	16,217
UNC Health Care System	7,964
Blue Cross/Blue Shield of NC	1,237
Chapel Hill-Carrboro City Schools	2,138
Orange County Schools	1,329
Orange County Government	964
Town of Chapel Hill	912

### Employment by Sector, 2013



Source: Orange County Economic Development Commission

## **Key Intergovernmental Relationships**

The Town of Carrboro has many relationships with surrounding communities and with other State and regional organizations that affect the services provided to the community. A summary of these relationships follows:

### *State of North Carolina*

- Established the Town by granting a municipal charter
- Grants and imposes powers to the Town
- Constructs and maintains a road network within the Town limits
- Is the conduit for transportation improvement funds used to maintain roads
- Collects and distributes certain taxes to the Town (sales taxes, beer and wine taxes, etc.)

### *Triangle J Council of Governments (TJCOG)*

- Provides planning and other services to towns that are members of this voluntary organization that represents a region of municipal and county governments, including Carrboro
- Includes one delegate and one alternate to its board of delegates

### *City of Durham*

- Provides staff for the Durham/Chapel Hill/Carrboro Metropolitan Planning Organization (Transportation Advisory Committee)

### *Chatham County*

- Meets with town staff via Orange-Chatham Work Group on occasion to review development issues. Development at the border affects each community.

### *University of North Carolina*

- Has mutual aid agreement for police services and emergencies
- Involves town in planning for Carolina North
- Allows use of easement for Libba Cotten bikeway

### *Orange Water and Sewer Authority*

- Provides a mutual aid agreement for emergency response
- Extends water and sewer services in Carrboro zoning jurisdiction in accordance with policies of the Board
- Maintains fire hydrants used by the Carrboro Fire Department

### *Orange County*

- Provides mutual aid agreement for police services
- Provides recycling services to Carrboro
- Participates in Joint Planning Agreement
- Plans jointly with Town for use of Housing and Urban Development Funds (HUD) and receives local contribution from Town toward affordable housing initiatives

- Has community, elected board members, and other Carrboro residents serve on numerous boards, commissions, and work groups including: Solid Waste Advisory Board, Orange County Economic Development Commission, JOCCA, EMS Council, Intergovernmental Parks Work Group, and the Orange County Housing and Land Trust
- Operates 911 emergency communications system; dispatches fire and police service units
- Provides jail services for Carrboro
- Provides tax assessing and collection services for Carrboro
- Provides grants to Carrboro for recreation
- Enforces soil and erosion control ordinance in the Town
- Program cooperative recreational and educational ventures with Orange County

*Town of Chapel Hill*

- Provides fixed-route, E-Z rider and Shared Ride transit services via an interlocal agreement with Town of Carrboro and the University of North Carolina
- Has a mutual aid agreement for fire protection
- Provides use of Chapel Hill's fire training facilities
- Provides regular staff communications regarding services and policies
- Share resources with Chapel Hill, i.e., protective gear and hose tester in the Fire Department; special events staffing
- Program cooperative recreational and educational ventures with Chapel Hill

*Town of Hillsborough*

- Provides mutual aid agreement for fire and police protection

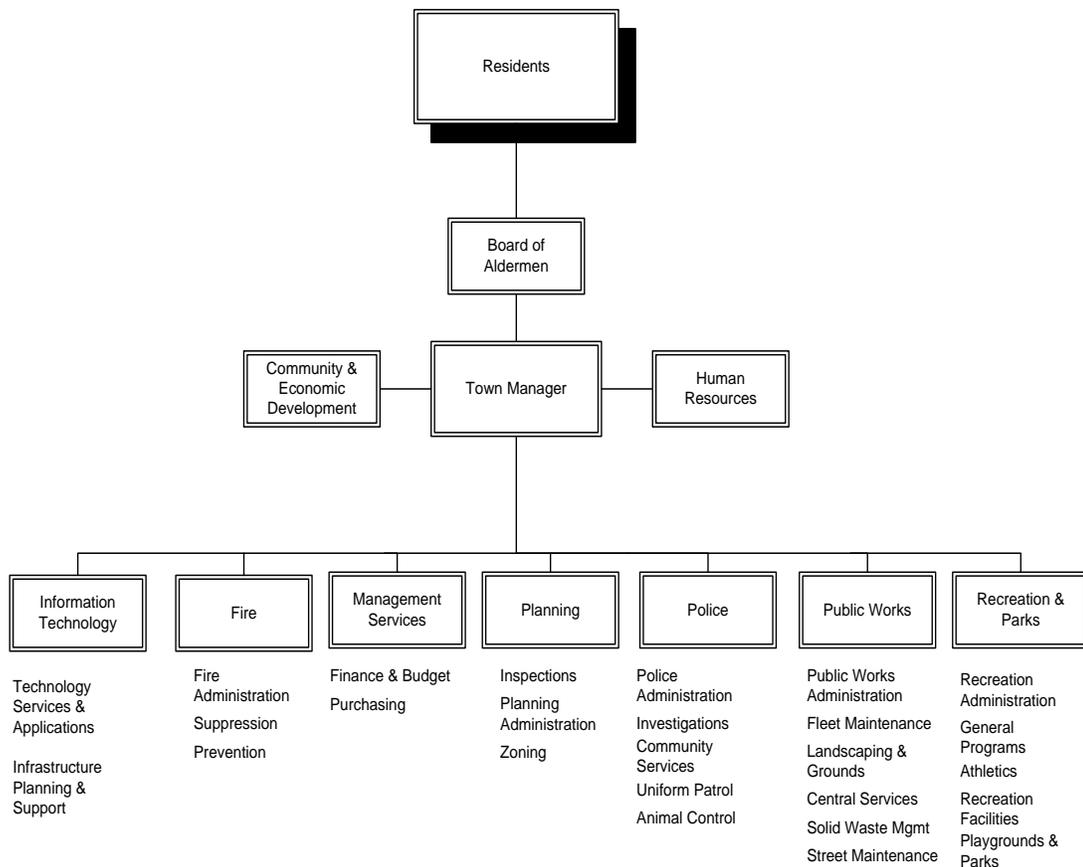
*Chapel Hill-Carrboro School System*

- Engages in joint use agreements for use of some recreation facilities
- Uses town services to provide school resource officer

## GOVERNMENTAL STRUCTURE

The Town of Carrboro has a council/manager form of municipal government. Under the council/manager form of government, the Board of Aldermen performs the legislative functions of the town: establishing laws and policies. The Board of Aldermen is an elected body representing the residents of Carrboro. Under the current electoral system, the Board of Aldermen consists of a mayor and six aldermen. The mayor and the aldermen are elected by the voters of the entire town. The mayor is elected to serve a term of two years and the aldermen are elected to serve staggered terms of four years. The mayor acts as the official head of town government and presides at board meetings. The mayor is a voting member of the board. He or she also appoints council members to advisory boards and committees.

The Board also appoints a manager who carries out the laws and policies enacted by the board. The Town Manager is responsible for managing the town's employees, finances, and resources. The Town has 158 full-time and part-time employees with 9 departments reporting to the Town Manager (see chart below). The Board of Aldermen also appoints a Town Clerk to maintain important town records, and an attorney, who represents the town administration and board in all legal matters.



Local governments in North Carolina exist to provide a wide range of basic services on which we all depend: police and fire protection; public works (garbage collection, street resurfacing, fleet maintenance, landscaping and building and grounds); planning; inspections and zoning;

economic and community development; and parks and recreation programming. The major services provided by the Town include all of the services above but exclude water and sewer services and tax collections. Certain large costs assumed by the Town reflect key services that are contracted with other governmental jurisdictions such as transit services, recycling, and landfill fees. The town also has administrative support units (personnel, technology, finance, budget, purchasing, town clerk, etc.) that provide both direct services as well as indirect support services.

The General Fund is the primary operating budget for the Town. The Town has a Special Revenue Fund and Capital Projects Fund. These are multi-year funds and dedicated to specific programs/activities.

The budget for the Town is largely supported by property taxes. The Town, facing growth in the Northern Transition Area, envisions the potential increase in the town's population to 24,000. The Town, in an effort to reduce the tax burden on residential property owners, is exploring ways to increase its commercial tax base as a percentage of its tax base.

### **BOARD PRIORITIES**

The Board has not undertaken a formal strategic planning process. However, the Board of Aldermen annually reviews and defines strategic priorities for the Town with the ultimate goal of creating and maintaining Carrboro as a sustainable community that is a highly desirable place to live. The Board's decisions ultimately affect the resource allocations for Town services and approved with the annual budget ordinance allocating expenditures and revenues for July 1 through June 30 of each year.

The current Board priorities (in bold) and departmental goals and work plans (in italics) are listed below:

#### **A. Diversify revenue stream to maintain ethnic and economic diversity**

- 1. Maximize use and revenue at recreation facilities. (Recreation & Parks)*
- 2. Diversify and expand the commercial the tax base, to create more high paying jobs in town, and to promote the town's image as a place for businesses. (Economic and Community Development)*
- 3. Create public/private partnerships for various special programs to maximize revenue and the marketing potential of the programming while minimizing program costs. (Recreation & Parks)*
- 4. Offer diversified programs reflective of citizen needs and promotes sensitivity to cultural diversity. (Recreation & Parks)*

#### **B. Protect historic neighborhoods and maintain Carrboro's unique identity**

- 1. Evaluate and schedule completion of Comprehensive LUO review/update and evaluate need for strategic or comprehensive planning/update. (Planning)*

#### **C. Improve walkability and public transportation**

- 1. Improve Quality of public transportation service. (Transportation)*
- 2. Improve level of public transportation service. (Transportation)*

3. *Work with Chapel Hill Transit to more effectively manage current level of public transportation service in Carrboro, to extend service into areas of Carrboro not served by fixed route service, and evaluate the shared-ride service in Carrboro (number of participants). (Transportation)*
4. *Improve access to public transportation. (Transportation)*

**D. Encourage development that is compact, dense, and appeals to diverse lifestyles and incomes**

1. *Increase the number of affordable energy efficient housing units in the Town. (Economic and Community Development)*

**E. Enhance and sustain quality of life/place issues for everyone**

1. *Reduce the number of known drug houses and street-level drug sales locations. (Police)*
2. *Maintain index crime clearance rates at or above the national average for comparable towns. (Police)*
3. *Ensure the safety of all employees and citizens on town property. (Police)*
4. *Provide fire suppression, light duty rescue, and emergency medical technician services on a 24-hour basis covering the Town of Carrboro and the South Orange Fire District. (Fire-Rescue)*
5. *Provide fire education for schools, day care centers, and special interest groups. (Fire-Rescue)*
6. *Achieve a well-balanced public infrastructure. (Planning)*
7. *Help citizens develop a human environment that promotes trust, mutual respect, acceptance, happiness and well being. (Planning)*
8. *Develop innovative approaches to support the community, particularly with regard to housing, transportation, energy production and consumption, and ecological restoration and protection. (Planning)*
9. *Provide timely, cost-effective maintenance of public streets, bike paths, storm drainage system and right-of-way. (Public Works)*
10. *Provide cost effective, reliable solid waste collection and disposal. (Public Works)*
11. *Provide park facility and ball field maintenance. (Public Works)*
12. *Provide classes, workshops, trips, camps and other general recreational activities to meet the varied leisure interests and needs of the community. (Recreation & Parks)*
13. *Operates 10 parks and 1 indoor community facility. (Recreation & Parks)*

Budgeting in Carrboro has become a year-round event. After adoption of the operating budget in June, work on the CIP begins in September. Much of the work presented in the annual operating budget draws from the CIP, reports and assessments, community needs identified by residents, advisory boards, staff, and the Board.

## Budget Calendar

FY 2014-15 Budget Manual Distribution	January 30, 2014
FY 2013-14 Mid-Year Budget Status Report	February 11, 2014
Notice of Public Hearing to Receive Community Input on FY 2014-15 Budget	February 4, 2014
Public Hearing to Receive Community Input on FY 2014-15 Budget	February 11, 2014
Requested Budget from Departments Due	February 21, 2014
Preliminary Budget Compiled (Finance)	February 24 - March 5, 2014
Manager Meets with Department Heads on Requested Budget	March 10 - 14, 2014
Manager's Recommended Budget Compiled (Finance)	March 17-26, 2014
Review of Recommended Budget by Manager	March 27 - 31, 2014
Revisions to Recommended Budget (Finance)	April 1-7, 2014
<i>Manager Meets One-On-One with Board of Aldermen</i>	<i>April 21-25, 2014</i>
Public Notice of Public Hearing	May 5, 2014
Manager Submits FY2014-15 Recommended Budget to Board	May 13, 2014
First Budget Work Session - Board	May 13, 2014
Public Hearing on Recommended Budget	May 20, 2013
Second Budget Work Session (if needed) - Board	June 3, 2014
Board Adopts FY 2014-15 Budget	June 17, 2014

Departmental budgets are prepared and justified using two components - a continuation budget with proposed change and/or expansion budget. In recognition that some costs incurred by the Town reflect increases beyond normal inflation, the continuation budget, includes those costs, as well as expenditures where the Town or Board has made a legal or budgetary commitment. The inclusion of these costs in the continuation budget will allow the Town to maintain the same high levels of service provided in the current year with similar operating funds. These costs include projects and infrastructure expenditures reflected in the annual Capital Improvements Plan which includes street resurfacing costs, vehicles, equipment, various specific capital projects and debt service payments for capital commitments. Other ongoing annual costs in the continuation budget includes any pay adjustments for employees, and dependent and retiree health insurance, and numerous operating costs needed to provide daily services.

All other requests are defined as “proposed changes” and are budgeted in a separate column and are categorized in a manner such that the Board and residents can understand the various dynamics involved in making funding decisions. Dynamics include improved service levels, and capital outlay – recurring capital outlay that does not meet the capital thresholds for consideration in the CIP. Justifications for proposed changes are based on the Board’s adopted goals as well as individual departmental goals and objectives.

### **FINANCIAL POLICIES**

Among the responsibilities of municipalities to its residents are the care of public funds and the wise and prudent management of municipal finances while providing service delivery to the public and the maintenance of public facilities. These financial management policies adopted by the Board are designed to ensure the fiscal stability of the Town and guide the development and administration of the annual operating and capital budgets. Except for the revision of the fund balance policy on April 5, 2011 to comply with Governmental Accounting Standards Board Statement 54 (GASB 54), *Fund Balance Reporting and Government Fund Type Definitions*, no major changes have been made in the Town’s Financial Policies.

The Town's financial policies address revenues, cash management, expenditures, debt and risk management, capital needs and budgeting and management. The specific policy objectives are to:

1. Protect the policy-making ability of the Board of Aldermen by ensuring that important policy decisions are not controlled by financial problems or emergencies.
2. Assist Town management by providing accurate and timely information on financial conditions.
3. Provide sound principles to guide the important decisions of the Board of Aldermen and of management which have significant fiscal impact.
4. Provide essential public facilities and prevent deterioration of the Town's public facilities and its capital plant.
5. Set forth-operational principles that minimize the cost of government and financial risk, to the extent consistent with services desired by the public.
6. Enhance the policy-making ability of the Board of Aldermen by providing accurate information on program costs.
7. Employ revenue policies that prevent undue or unbalanced reliance on certain revenues, which distribute the costs of municipal services fairly, and which provide adequate funds to operate desired programs.
8. Ensure the legal use of all Town funds through a system of financial security and internal controls.

Town staff shall develop and maintain methods of forecasting future revenues and expenditures. These methods shall project the Town's future revenues and expenditures through a variety of methods including but not limited to forecasts of the economy and future development of the Town. Town staff will estimate General Fund revenues using an objective and analytical process, as well as documenting and maintaining specific assumptions. In instances where there is uncertainty as to assumptions, conservative revenue projections shall be provided.

### **REVENUE POLICIES**

Important issues to consider in revenue analysis are growth, flexibility, elasticity, dependability, diversity, and administration. Under ideal situations, revenues grow at a rate equal to or greater than the combined effects of inflation and expenditures. Revenues should be sufficiently flexible to allow adjustments to changing conditions.

The Town uses the following policies to govern its operations and methods regarding revenues that are used for operations.

#### ***Sources of revenue***

The Town will strive to maintain a diversified and stable revenue system to shelter the government from short-run fluctuations in any single revenue source and ensure its ability to provide for ongoing service. A balance will be sought in the revenue structure between the proportions of elastic and inelastic revenues. New sources of revenue will be sought to achieve the desirable balance.

Restricted revenue shall only be used for the purpose intended and in a fiscally responsible manner. Programs and services funded by restricted revenue will be clearly designated as such.

Intergovernmental assistance may be in the form of restricted or unrestricted revenue.

Unrestricted intergovernmental revenues generally support operational expenses; and restricted intergovernmental revenues are used for the designated purpose, activity and/or service.

### ***Fees and cost recovery***

User fees and charges shall be reviewed annually. Town departments that generate a user fee revenue regularly monitor their fees by comparing them to other local area jurisdictions. Fees shall be adjusted where appropriate to reflect these increases.

Engineering Fees represent an exception to user fees whereby applicants are responsible for paying 80% of fees assessed by the Town's engineers. The engineers, who perform under a contractual agreement with the Town, bill the Town and the Town, in turn, sends a bill to the applicant for all such fees.

The Recreation and Parks Department, establishes recreation fees based on numerous factors, depending upon the program or services offered. Services offered may be available at no cost (a town-sponsored event), partially subsidized based on financial need, or may be based on 80%-100% direct cost recovery. Fees for nonresident users of recreation programs shall be established after the Board of Aldermen approves the upcoming fiscal year budget. The fee shall be established by dividing the annual appropriation for the Recreation and Parks Department by the number of town residents. This will provide for a per capita cost for recreation services. An average of two activities per year in the Athletic Program and three activities per year in the General program area has been determined.

Therefore, the per activity fee shall be established for those persons not residing nor owning property in Orange County by dividing the annual out-of-county fee by two or three in the Athletic and General Program areas, respectively. An exception to this policy will be in those programs where fees are based on recovering 100% of direct costs.

### ***Grants and federal funds***

The Town shall aggressively pursue all grant opportunities; however, before accepting grants, the Town will consider the current and future implications of both accepting and rejecting the monies, including:

- a. Amount of matching funds required;
- b. Any in-kind services that are to be provided;
- c. Impact on operating expenses; and
- d. Length of grant and whether the Town is obliged to continue the services after the grant ends.

### ***Payment-in-Lieu Financing***

Payment-in-lieu revenue represents payments from developers or property owners for the purpose of providing open space areas or recreational facilities that serves or benefits residents of the development generating the funds. The Town's ordinance allows developers of certain types of projects to either provide open space and recreational facilities according to

standards set forth in the ordinance or pay a fee in accordance with the Town-established fee schedule.

Developers are also able to make payment-in-lieu of providing affordable housing under the applicable provisions of the Land Use Ordinance. Revenue is deposited in the Affordable Housing Fund.

### ***Operating Transfers***

To the maximum extent feasible and appropriate, General Fund transfers to other funds shall be defined as payments intended for the support of specific programs or services. Amounts transferred but not needed to support such specific program or service expenses shall revert back to the General Fund.

## **OPERATING BUDGET POLICIES**

The Town uses the following policies to govern its operations and methods regarding operating budget expenditures.

### **Fund Balance**

To maintain the Town's credit rating, meet seasonal cash flow shortfalls, economic downturns or a local disaster, the Town shall maintain and present fund balance for the general fund in accordance with the requirements of GASB 54. The Town will maintain an unassigned fund balance in the general fund at a level ranging from 22.5% to 35% of the General Fund budget. Unassigned fund balance will generally not be used for operating expenses.

Fund balance shall be confirmed at the end of each fiscal year by the annual independent audit and if the:

- 1) Unassigned fund balance falls below 20%, the Town Manager shall develop and implement a plan to rebuild the balance to 22.5% within one year; or
- 2) Unassigned fund balance exceeds 35%; the Town Manager may set aside an amount in assigned fund balance for transfer to the capital projects fund for future projects, unless the Town Manager determines it necessary to maintain fund balance at the current level due to existence of other fiscal, economic and/or operating conditions.

The Board of Aldermen shall take formal action to commit the use of fund balance for projects or purposes in any current year or future year's budget.

Absence a commitment of fund balance by the Board, the Town Manager has the authority to express intended uses of unrestricted or unassigned fund balance that will result in assigned funds for specific purpose.

Where an expenditure is incurred for which restricted and unrestricted fund balance is available, the restricted fund balance, to the extent feasible, should be used first.

When expenditure is incurred for which there is unrestricted fund balance available, funds should be spent in the following order: committed, assigned and unassigned.

- a. Committed fund balances are amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making

- authority. Commitments may be changed or lifted only by the government taking the same formal action that imposed the constraint originally.
- b. Assigned fund balances are amounts intended to be used by the government for specific purposes and so expressed by the governing body or by an official or body to which the governing body delegates the authority.
  - c. Unassigned fund balance is the residual classification of the general fund that includes all amounts not contained in other fund balance classifications. Unassigned amounts are technically available for any purpose.

### **Budget Process and Procedures**

The North Carolina Local Government Budget and Fiscal Control Act requires that the Town Manager submit a recommended budget and budget message to the Mayor and Board of Aldermen no later than June 1st, that the Board hold a public hearing on the budget, and that the Board adopt an annual budget or interim budget each year by July 1st. The budget must be balanced which is defined by the Fiscal Control Act as “the sum of estimated net revenues and appropriated fund balance in each fund shall be equal to appropriations in that fund.”

State laws also determine the types of services and regulatory authority, which the Town can provide as well as the revenue sources available to the Town. For example, the Town is authorized to provide police and fire protection, refuse collection, and street maintenance services, but is not authorized by the State to levy income taxes or to raise the local sales tax which is capped at the existing two and one-half (2.5) percent. In North Carolina, county governments are responsible for public health, education, and social services. County and state government decisions govern funding for the Chapel Hill- Carrboro School System.

While the budget process seeks to develop an annual financial plan for the Town, the budget is also a strategic plan whereby departmental goals and objectives are aligned with the Board’s strategic priorities, goals and commitments.

The budget is prepared by the Town Manager for a one-year fiscal cycle beginning July 1 and ending June 30 of the following year and must be adopted by the Board of Aldermen prior to the beginning of each fiscal year.

The recommended budget, as presented by the Town Manager, shall reflect the continuation of current service levels wherever appropriate and/or shall include an explanation of any decreases and increases. Any reprogramming or budget shifts from the previous budget shall be clearly identified in the budget document. The recommended budget shall be a balanced budget; recommended allocations shall not exceed projected revenues.

Public input and review of the recommended budget is encouraged. In addition to the required statutory public hearing, the Board generally holds a public hearing at the beginning of the budget development process to get input from the citizens. The entire budget document shall be available at the Town Clerk’s Office and the Town’s website for review.

### ***General Fund Budgeting***

The basic format of the budget shall identify functional programs within organizational structures defined primarily by department. Programs are defined as specific services provided to

the public by a specific department. All assumptions, transfers, and other relevant budget data shall be clearly stated. The Town will avoid budgetary procedures that balance current expenditures at the expense of meeting future years' expenses, such as postponing expenditures, accruing future years' revenues, or rolling over short-term debt.

Requests for human services and nonprofit funding shall coincide with the budget process. The Town shall set aside funds for external organizational or program services through the grant application process. The amount recommended for funding shall increase each year based on the consumer price index (CPI) over the previous twelve months, or any amount determined by the Board. If the CPI remains flat or decreases, nonprofit funding shall remain unaffected. Requests from external organizations are reviewed by the Town's Human Services Commission which in turn submits a funding recommendation to the Board of Aldermen.

Transfers between funds and transfers from the non-fuel contingency account may be authorized only by the Board of Aldermen. Appropriation of non-fuel contingency funds shall be exclusively for government operations. All other transfers may be approved by the Town Manager.

In instances where specific activities or purchases are authorized by the Board of Aldermen in a certain fiscal year and remain incomplete and thus, unexpended, fund balance may be carried forward, at Board of Aldermen's discretion, into the next fiscal year to support such activities or purchases.

Budgetary and accounting procedures will conform to Generally Accepted Accounting Principles (GAAP) for governmental agencies. Where possible, the budget and subsequent status reports will integrate performance measurement and productivity indicators.

### ***Special Fund Budgeting***

The term "Special Funds" shall be used to identify all funds other than the General Fund or Capital Project Fund, inclusive of the following fund types: Grants Administration Fund, Affordable Housing Fund, Revolving Loan Fund, Energy Efficiency Revolving Loan Fund, and Business Loan Fund. Special Funds shall be created when legally required, requested by the Board of Aldermen, or to facilitate internal accounting and financial reporting procedures.

The annual budget for each Special Fund shall be prepared in conjunction with the General Fund budget and shall be submitted to the Board of Aldermen for adoption prior to the beginning of the fiscal year. Special Funds budgetary and accounting procedures will conform to GAAP.

### ***Capital Fund Budgeting***

A local government may in its discretion, authorize and budget for a capital or grant project, either in its annual budget ordinance or in a project ordinance. At any time during the year, a capital project or grant project ordinance may be established. A project ordinance is for the life of the project and must be adopted by the governing board prior to commencement of the project.

A project ordinance must be balanced with the revenues estimated to be available for the project equal to appropriations for the project. A project ordinance shall clearly identify the project and authorize its undertaking, identify the revenues that will finance the project, and make the

appropriations necessary to complete the project. An amendment is required when the budget established for the project is not sufficient to complete the project in its entirety. A project ordinance amending the project budget will require approval by the Board of Aldermen.

Major capital decisions tend to have a fiscal and operational impact more extensive than that required of annual operating and maintenance decisions and require different planning and budgetary methods. For projects that cost over \$100,000 and will require more than one year to accomplish, departments should use a project ordinance rather than the General Fund operating budget.

### **Transfers**

Line-item adjustments within one project will be allowed via an internal budget adjustment request form, as long as the scope of the project is substantially the same and total funding for the project will not increase as a result of the transfer.

Transfer requests are prepared and signed by the department head of the requesting department and submitted to Finance for review. When transfers occur, the project manager or department head will state that the project scope can still be achieved without increasing the total funding of the project. Finance will ensure that sufficient funds are available in the authorized budget and the transfer does not increase the total appropriation for the project. All transfer requests are approved by the Finance Director and Town Manager.

A transfer of funds between projects within the same fund is only allowed with formal board approval. This process ensures transparency and keeps the Board up-to-date regarding budget changes in capital projects.

### ***Maintenance of Capital Assets***

Provisions will be made for adequate maintenance of the capital plant and equipment and for their orderly rehabilitation and replacement, within available revenue and budgetary limits. The budget should provide sufficient funds for the regular repair and maintenance of all Town capital assets. The budget should not be balanced by deferring these expenditures.

The budget shall incorporate and recognize the importance and necessity of maintaining and updating the installed technological infrastructure. End-user workstations are to be replaced on a five year cycle, servers to be replaced on a three year cycle and other network infrastructure and business applications to be replaced as dictated by financial, technical, and business criteria defined in the Technology Plan. It is noted that replacement of infrastructure with the latest technology, rather than applying major upgrades to existing infrastructure, is often the most cost effective path.

As with technology, town vehicles are also replaced on a predetermined schedule. Through a planned approach the Town looks to minimize fleet capital cost and operational cost. Age and usage criteria provide general guidance for replacement and there can be other circumstances that factor in the decision to replace a vehicle or piece of equipment either sooner or later than the recommended guidelines. These factors may include high maintenance cost, excessive down time, standardization of fleet, or change of operation.

All vehicles and capital equipment that exceeds \$25,000 per item shall be considered for installment financing.

## **CAPITAL IMPROVEMENT PROJECT POLICIES**

The Town uses the following policies to govern its capital improvement program that address particular community needs.

### ***Capital Improvement Program***

The Town Manager shall develop and maintain a projection of capital improvement projects (Capital Improvement Program) for the next six years based on the previous capital improvement plans, community needs assessments, and projects approved by the Board of Aldermen. The Capital Improvement Program (CIP) should be tied to projected revenue and expenditure constraints. Future planning should consider periods of revenue surplus and shortfall and adjust future programs accordingly. The CIP includes long-term maintenance and other operational requirements for proposed projects that meet the following criteria: 1) requested item is equipment costing more than \$25,000, or is a vehicle, and 2) requested project is multi-year in nature and exceeds \$100,000 over the life of the project. The CIP also includes information technology projects with costs equal to or greater than \$15,000. Each fiscal year, the Town Manager will update the CIP to include current information for review by the Board of Aldermen. The CIP plan is incorporated into the annual operating budget request process. Provisions are made for adequate maintenance of capital infrastructure and equipment and for their orderly replacement within available revenue and budgetary limits. Items are appropriated into the budget by the board upon adoption of the budget.

The CIP budget process shall include a financial analysis and narrative of the impact of the CIP on the Town's financial condition, including but not limited to, debt levels and operating budget.

The Town shall actively pursue outside funding sources for all projects for the CIP funding. The Town's capital program will recognize the borrowing limitation and debt tolerance of the Town.

### ***Capital Improvement Financing***

Within the limitation of existing law, various funding sources may be utilized for capital improvements. Capital projects shall not be dictated by the nature of funding available except to the extent that the projects meet an initial test of being required to achieve Town goals or to the extent that projects must be placed in priority dictated by the nature of the funds available.

Unspent capital project funds shall revert to undesignated capital reserves within the Capital Reserve Fund for future capital funding. In no case shall projects incur a funding deficit without the express approval of the Board of Aldermen.

## **DEBT MANAGEMENT POLICY**

### **POLICY STATEMENTS**

Debt policies are written guidelines and restrictions affecting the amount, issuance, process, and type of debt issued by a governmental entity. The important functions of a debt policy are to:

- Provide guidance on the types and levels of the Town’s outstanding debt obligations so as not to exceed acceptable levels of indebtedness and risk. Debt policies also serve as a framework within which the Town can evaluate each potential debt issuance;
- Direct staff on objectives to be achieved, both before bonds are sold and for the ongoing management of the debt program;
- Facilitate the debt issuance process by making important decisions ahead of time;
- Assist the Town in the management of its financial affairs, ensuring that the Town maintains a sound debt position and that its credit quality is protected;
- Allow for an appropriate balance between the established debt parameters and providing flexibility to respond to unforeseen circumstances and new opportunities; and
- Serve as a means of stimulating an open debate about the government’s outstanding obligations and lead to an informed decision by elected officials.

**Purpose and Type of Debt**

***Purpose:***

Debt is only to be incurred for financing capital assets that, because of their long-term nature or because of budgetary constraints, cannot be acquired from current or budgeted resources. Debt is not to be used for operational needs or normal recurring maintenance. Ideally, the Town will strive to restrict debt issuance to capital needs identified and formalized in a capital improvement program (CIP).

***Types of Debt:***

The types of debt instruments can include general obligation bonds, bond anticipation notes, revenue bonds, lease-installment financings, certificates of participation, special obligation bonds, or any other financing instrument allowed under North Carolina statutes. The Town will strive to use the least costly and most appropriate form of financing for its project needs.

All debt issued, including short-term installment purchase financing that the Town incurs for recurring equipment, will be repaid within a period not to exceed the expected useful life of the improvements, equipment, or vehicles financed by the debt.

**Debt Limits and Affordability**

Debt policies should define limits or acceptable ranges for each type of debt. Limits are set for legal, financial, and policy reasons. State law dictates legal limits. Financial limits may be established to achieve a desired credit rating or to exist within budgetary or other resource constraints. Debt limits alone will not result in desired ratings, but limits on debt levels can have a material impact if the local government demonstrates adherence to the policy over time. Policy limits can include the purposes for which debt may be used, the types of debt that may be issued, and minimum credit ratings.

The Town will use an objective, analytical approach to determine the amount of debt to be considered for authorization and issuance.

*Several standards or guidelines are available for establishing limits:*

***Outstanding Debt as a Percentage of Assessed Valuation***

This ratio measures debt levels against assessed valuation and assumes that property taxes are the primary source of debt repayment.

Statutorily, the Town is subject to the Local Government Bond Act of North Carolina which limits the amount of net bonded debt the Town may have outstanding to 8% of the appraised value of property subject to taxation. However, this is not considered a realistic ratio as other ratios that measure ability to pay (described below) would exceed the Town's desired debt levels.

The Town will also strive to avoid maintaining a "high" debt burden as measured by the Local Government Commission. This analysis is updated annually by the LGC.

***Debt per Capita***

This ratio reflects the philosophy that all taxes, and therefore the total principal on outstanding debt, are paid by the residents (as measured by population count). This ratio is widely used by analysts as a measure of an issuer's ability to repay debt.

The Town will also strive to avoid maintaining a "high" debt burden as measured by the Local Government Commission. This analysis is updated annually by the LGC.

***Debt Service as a Percentage of Operating Expenditures***

The ratio that measures the percentage of debt service to the general fund expenditures reflects the Town's budgetary flexibility to change spending and respond to economic downturns. Annual debt service payments (like a house payment), can be a major fixed part of a government's fixed costs and its increase may indicate excessive debt and fiscal strain.

The North Carolina Local Government Commission (LGC) advises that local governments should have a reasonable debt burden. A heavy debt burden may be evidenced by a ratio of General Fund Debt Service to General Fund Expenditures exceeding 15%, or Debt per Capita or Debt to Appraised Property Value exceeding that of similar units. Credit rating agencies, on the other hand, consider debt exceeding 20% of operating budget to be excessive. Ten percent is considered acceptable. The Town will maintain this ratio at or below 12%, considering this to be a moderate level of debt.

***Use of Debt Ratios***

This measure of debt service expenditures as a percentage of operating expenditures will be the primary ratio used to relay the impact of debt to the Board, both in terms of tax rate and ability to pay debt within budgetary constraints. No project will be included in the CIP that increases the debt ratio above 12%. Any project that is considered outside of the Capital Improvement Plan shall be revisited in context of the plan to monitor the project's impact on the Town's debt ratios. Projects shall be considered for recommendation as long as the debt service expenditures as a percentage of operating expenditures remain at or below the 12% debt ratio.

The aforementioned measures, while defined with targets in mind, shall also be judged against the necessity of and benefits derived from the proposed acquisitions. The Town will continue to update its debt affordability analyses annually along with a review of peer groups to continue to analyze and control its debt effectively.

By establishing comparative debt ratios and targets over a period of time, the Town is demonstrating that there is an analytical and informed process for monitoring and making decisions about the Town's debt burden and maintaining the Town's fiscal position on behalf of the community.

### **Bond Ratings**

The Town's current bond ratings are: **Standard and Poor's AA+**; and, **Moody's Aa2**. The Town will maintain continuing disclosure and good communications with bond rating agencies and financial institutions on the Town's financial condition and operations.

### **Debt Issuance and Structure**

The Town will strive to issue bonds no more frequently than once in any fiscal year. The scheduling of bond sales and installment purchase decisions and the amount of bonds to be sold and installment financing to be sought will be determined each year by the Board of Aldermen. These decisions will be based upon the identified cash flow requirements for each project financed, market conditions, and other relevant factors.

If cash needs for bond projects are insignificant in any given year, the Board may choose not to issue bonds. Instead, the Board may fund upfront project costs and reimburse these costs when bonds are sold. In these situations, the Board will adopt reimbursement resolutions prior to the expenditure of project funds.

For most debt issues, the actual structure and sale is conducted in conjunction with the Local Government Commission (LGC), a division of the Office of State Treasurer. The LGC functions as the financial advisor to local governments when issuing debt. Structuring must take into consideration current conditions and practices in the municipal finance market.

The Town will seek level or declining debt repayment schedules on long-term bonded debt, as encouraged by the Local Government Commission. Debt requiring balloon principal payments reserved at the end of the issue term will be avoided. General obligation bonds will be generally competitively bid with no more than a 20-year life.

For short-term installment financings on capital items and equipment, the Town will rely on a competitive bidding process and the debt term will not exceed the useful life of the asset.

### **Capital Planning and Debt Determination**

The Town will adopt a six-year capital improvements plan (CIP) annually. Debt financing and the associated policies will be considered in conjunction with the CIP with approval of funding and projects by the Board of Aldermen.

Any capital item that has not been included in the CIP, but because of its critical or emergency need where timing was not anticipated in the CIP or budgetary process, or is mandated immediately by either State or Federal requirements, will be considered for approval for debt financing.

**BUDGETARY ACCOUNTING AND REPORTING**

***Budget Adoption***

The Town operates under an annual budget ordinance in accordance with the Local Government Budget and Fiscal Control Act (North Carolina General Statutes Section 159). These statutes require that the Board of Aldermen adopt a balanced budget in which estimated revenues and appropriated fund balances equal expenditures. The Town Manager must submit a balanced budget proposal to the Board by June 1 of each year, and the Board must adopt the Budget Ordinance by July 1. A formal public hearing is required to obtain community comments of the proposed budget before the Board adopts the budget. By state law, the fiscal year begins on July 1 and ends on June 30.

An annual budget is adopted for the General Fund. All annual appropriations lapse at the fiscal year end. Project ordinances are adopted for the remaining Special Revenue Funds, and the Capital Projects Fund.

***Basis of Accounting and Budgeting***

The budget is adopted using the modified accrual method of accounting. Under this basis, revenues are recognized in the period received and accrued if considered to be both measurable and available to pay current liabilities. The Town considers all revenues available if they are collected within 90 days after year-end, except for property taxes. Those revenues susceptible to accrual include: investments, sales tax, and grants-in-aids earned. Expenditures are recognized when a liability is incurred. On a budgetary basis, revenues are recorded by source of revenue (property tax, intergovernmental, taxes and licenses, etc) and expenditures are recorded by department, function or project. Expenditures may not legally exceed appropriations at the departmental level for all annually budgeted funds and at the fund level for multi-year funds.

<b>Fund Type</b>	<b>Fund Category</b>	<b>Basis of Accounting</b>	<b>Budgetary Accounting</b>
General Fund Group	Governmental	Modified Accrual	Modified Accrual
Special Revenue	Governmental	Modified Accrual	Modified Accrual
Capital Projects	Governmental	Modified Accrual	Modified Accrual

Within the budget ordinance, the general fund is further divided into functions, which represent the level of authorization, by the governing board. Revenue functions include Ad Valorem (Property Taxes), Local Sales Taxes, Other Taxes/Licenses, Restricted and Unrestricted Intergovernmental Revenues, Permit and Fees, Sales and Services, Investment Earnings, Other Revenues, Other Financing Sources, and Fund Balance Appropriated.

Expenditure functions are primarily budgeted at the departmental level and include: Mayor and Board of Aldermen, Advisory Boards, Governance Support, Town Manager, Economic and Community Development, Town Clerk, Management Services, Personnel, Police, Fire, Planning, Transportation, Public Works, Parks and Recreation, Non-departmental, and Debt Service.

The Board of Aldermen may authorize and budget for capital projects and multi-year special revenue funds in its annual budget ordinance. The project ordinance authorizes all appropriations necessary for the completion of projects.

### ***Amending the Budget***

The Board of Aldermen must approve all transfers between funds, transfers from non-fuel contingency, and amendments to capital project ordinances.

The Town Manager can transfer between departments and functions within the General Fund without further action by the Board. In addition, all operating funds encumbered or designated within fund balance for project expenditures as confirmed in the annual June 30 audit of the previous year shall be re-appropriated to the Fiscal Year 2012-13 without further action by the Board. All other types of amendments within the General Fund must be approved by the Board (i.e., approving revenues and expenditures associated with a grant, transferring operating funds from one function to another that is not related to pay adjustments).

Capital project ordinances are approved at the project level. The Town Manager may approve line item transfers within a project as long as the project can still be achieved without increasing the total funding of the project. An amendment is required when the budget established for the project is not sufficient to complete the project in its entirety.

### ***Line Item Transfers***

While budgets are approved at the functional level within the budget ordinance, line-item budgets are controlled at three broad levels (categories) within a departmental cost center: salaries, operating, and capital outlay. Departments are only required to do a budget transfer form if there is a need to transfer funds between the broad categories of expenditures. The Finance Officer can process the transfers within a department at the request of the department head.

### ***Purchase Orders***

Purchase orders must be issued for purchases exceeding \$500 with exception of purchases specifically exempted by the Town's purchasing policy. Purchase requisitions under \$500 do not require approval by the Purchasing Officer.

### ***Capital Outlay***

All capital items (items exceeding \$5,000 and having a useful life of more than one year) must be approved in accordance with the adopted budget. With GASB 34, the definition of capital outlay was refined to include infrastructure inventory including roads, bridges, and sidewalks, amongst other assets). Thresholds exist for buildings (\$20,000 minimum) and for infrastructure inventory (\$100,000 minimum). The annual budget document outlines those capital outlay items approved for purchase. Any changes must be approved through the transfer process outlined above.

### ***Position Control***

The annual pay plan adopted by the Board in conjunction with the budget lists authorized permanent positions.

## **FINANCIAL FUND STRUCTURE**

The accounts of the Town are organized on the basis of funds or account groups with each fund constituting a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts reflecting its assets, liabilities, fund balance, revenues and expenditures. Town resources are allocated to and accounted for individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The multiple Town funds are classified as General Governmental Funds and are grouped into three generic fund types as described below.

### **General Governmental Funds**

***General Fund*** – The General Fund is the primary operating fund of the Town, which accounts for normal recurring town functions such as public works, planning, public safety, recreation, debt service, and administration. All authorized positions are funded entirely within the General Fund. Activities within the general fund are funded by revenue sources such as property tax, sales tax, and user fees.

***Special Revenue Funds*** – Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specific purposes. Funds include the Revolving Loan Fund, Energy Efficiency Revolving Loan Fund, Affordable Housing Fund, Business Loan Fund, and the Grant Administration Fund.

***Capital Projects Fund*** – The Capital Projects Fund is used to account for financial resources dedicated to the acquisition or construction of capital facilities and equipment. Include in the Capital Projects Fund are: Capital Reserve Fund, Capital Projects Fund, Bond Fund, Capital Reserve Fund and Payment-in-Lieu Fund.

GENERAL FUND REVENUE	2012-13 ACTUAL	2013-14 ADOPTED BUDGET	2013-14 Y-T-D Actual 03/31/14	% COLLECTED YTD	2013-14 ESTIMATED	RECOMMENDE D 2014-15 BUDGET	% CHANGE
<b>AD VALOREM TAX</b>							
PRIOR YEAR	121,244	\$ 95,000	\$ 125,176	132%	\$ 126,000	103,500	8.9%
CURRENT YEAR	11,607,319	11,861,266	11,462,679	97%	11,861,266	12,039,185	1.5%
PENALTY & INTEREST	25,736	23,723	26,820	113%	26,820	24,079	1.5%
<b>TOTAL AD VALOREM TAX</b>	<b>11,754,299</b>	<b>11,979,989</b>	<b>11,614,675</b>	<b>97%</b>	<b>12,014,086</b>	<b>12,166,764</b>	<b>1.6%</b>

**LOCAL SALES TAXES**

LOCAL OPTION SALES TAX 1% Art 39	1,183,608	1,109,267	550,330	50%	1,109,267	1,125,906	1.5%
LOCAL OPTION SALES TAX 1/2% Art 40	818,606	813,378	425,196	52%	813,378	825,579	1.5%
LOCAL OPTION SALES TAX 1/2% Art 42	598,597	567,565	276,969	49%	567,565	576,078	1.5%
LOCAL SALES TAX REALLOCATION	(2,507)	(1,167)	(90)	N/A	(1,167)	(1,167)	N/A
LOCAL OPTION SALES TAX 1/2% Art 44	3,517	667	559	84%	667	674	1.0%
SALES TAX - CITY HOLD HARMLESS	825,857	836,106	444,212	53%	836,106	844,467	1.0%
<b>TOTAL LOCAL SALES TAXES</b>	<b>3,427,678</b>	<b>3,325,816</b>	<b>1,697,176</b>	<b>51%</b>	<b>3,325,816</b>	<b>3,371,537</b>	<b>1.4%</b>

**OTHER TAXES/LICENSES**

MOTOR VEHICLE LICENSES	269,021	281,161	715,831	255%	715,831	283,973	1.0%
MOTOR VEHICLE LIC - TRANS ONLY	89,243	58,968	13,272	23%	58,968	59,558	1.0%
MOTOR VEHICLE LIC - GROSS RECEIPTS	1,499	926	181	20%	926	1,500	62.0%
PRIVILEGE LICENSES	99,296	79,348	67,894	86%	67,894	80,141	1.0%
BEER & WINE PRIVILEGE LICENSE	1,955	1,025	400	39%	1,955	1,500	46.3%
HOTEL/MOTEL OCCUPANCY TAX	-	114,618	38,946	34%	70,102	115,764	1.0%
<b>TOTAL OTHER TAXES/LICENSES</b>	<b>461,014</b>	<b>536,046</b>	<b>836,524</b>	<b>156%</b>	<b>915,676</b>	<b>542,436</b>	<b>1.2%</b>

**UNRESTRICTED INTERGOVERNMENTAL**

FRANCHISE TAX-ELECTRIC	419,259	440,287	211,485	48%	440,287	446,891	1.5%
PIPED NATURAL GAS TAX	54,116	33,647	17,805	53%	33,647	34,152	1.5%
VIDEO SALES PROGRAMMING	198,390	174,884	94,714	54%	174,884	173,136	-1.0%
WINE AND BEER	80,366	29,867	-	0%	80,366	40,000	33.9%
TELECOMMUNICATIONS SALES TAX	200,265	208,460	95,716	46%	208,460	206,375	-1.0%
<b>TOTAL UNRESTRICTED INTERGV</b>	<b>952,396</b>	<b>887,145</b>	<b>419,720</b>	<b>47%</b>	<b>937,644</b>	<b>900,554</b>	<b>1.5%</b>

**RESTRICTED INTERGOVERNMENTAL**

POWELL BILL	477,977	482,757	487,937	101%	487,937	487,937	1.1%
SOLID WASTE DISPOSAL TAX DIST.	11,212	10,538	6,485	62%	10,538	10,538	0.0%
PLANNING WORK GRANT	20,915	14,506	5,368	37%	20,915	20,915	44.2%
RECREATION-MUNICIPAL SUPPLEM	38,269	35,898	26,924	75%	26,924	28,269	-21.3%
RECREATION - ARTS COMM GRANT-MUS		1,500	-	0%	-	-	-100.0%
RECREATION - ORANGE CO ARTS GRANT-FIL		-	1,500	N/A	1,500	-	N/A
FIRE FIGHTERS GRANT		10,410	-	0%	-	-	-100.0%
PEG CHANNEL SUPPORT	23,999	36,000	32,097	89%	72,000	36,000	0.0%
ABC BOARD GRANT	13,300	13,300	8,072	61%	13,300	13,300	0.0%
<b>TOTAL RESTRICTED INTERGVMT</b>	<b>585,672</b>	<b>604,909</b>	<b>568,383</b>	<b>94%</b>	<b>633,114</b>	<b>596,959</b>	<b>-1.3%</b>

GENERAL FUND REVENUE	2012-13 ACTUAL	2013-14 ADOPTED BUDGET	2013-14 Y-T-D Actual 03/31/14	% COLLECTED YTD	2013-14 ESTIMATED	RECOMMENDE D 2014-15 BUDGET	% CHANGE
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**FEES AND PERMITS**

RETURNED CHECK FEE	25	101	100	99%	100	101	0.0%
TOWER REVENUE	130,463	126,364	130,592	103%	130,592	130,463	3.2%
PRIVILEGE LICENSE, LATE FEE	1,626	1,481	1,138	77%	1,138	1,481	0.0%
COURT COST OFFICER FEES	4,165	3,030	3,264	108%	3,264	3,030	0.0%
PARKING VIOLATIONS	3,365	3,535	3,315	94%	6,850	3,535	0.0%
DONATIONS	1,512	-	2,000	N/A	2,000	-	N/A
SCHOOL TRAFFIC CONTROL	10,000	10,000	5,000	50%	10,000	10,000	0.0%
CHCCS -SRO CONTRACT	110,852	107,624	55,832	52%	110,852	110,852	3.0%
DOG FEES	5,568	353	-	0%	353	-	-100.0%
ANIMAL VIOLATIONS	3,664	2,200	4,065	185%	5,000	3,000	36.4%
FIRE DIST. FEES	429,778	446,280	382,263	86%	540,270	540,270	21.1%
CAR SEAT SALES	515	364	1,080	297%	1,851	500	37.4%
FALSE ALARM FEES	-	505	-	0%	-	-	-100.0%
FIRE PERMIT FEES	10,718	10,566	9,362	89%	10,566	10,566	0.0%
RE-INSPECTION FEE	150	202	-	0%	-	202	0.0%
REPORTS	263	334	6	2%	250	334	0.0%
SIGN PERMITS	1,200	916	760	83%	760	916	0.0%
ENGINEERING FEE	12,640	26,058	14,610	56%	25,046	26,058	0.0%
DEV REVIEW FEE	72,671	45,450	28,484	63%	48,830	45,450	0.0%
TECHNICAL REVIEW-FUTURE EQPMT	34,860	21,210	11,850	56%	20,314	21,210	0.0%
BUILDING PERMITS	151,058	135,973	66,288	49%	113,637	135,973	0.0%
ELECTRIC PERMITS	82,993	71,923	57,340	80%	71,923	71,923	0.0%
MECH. PERMITS	59,839	54,641	47,461	87%	59,839	54,641	0.0%
RE-INSPECTION FEE	1,808	2,132	900	42%	1,543	2,132	0.0%
PLUMBING	49,654	46,199	38,154	83%	46,199	46,199	0.0%
HOMEOWNERS RECOVER FEES	166	163	84	52%	144	163	0.0%
RECYCLING FEES	2,148	13,556	9,109	67%	13,556	13,556	0.0%
STOCKING FEE	-	-	6,806	N/A	11,667	8,000	N/A
STREET CUTS	720	862	123	14%	123	862	0.0%
ENCROACHMENT FEE	480	162	1,400	864%	1,400	-	-100.0%
STREET SIGNS	45	-	176	N/A	176	-	N/A
DRIVEWAY PERMIT FEES	480	242	770	318%	770	242	0.0%
STREET CLOSING	2,586	2,612	4,512	173%	4,512	2,612	0.0%
PERM RGT OF WAY CLOSING FEE	-	-	48	N/A	48	83	N/A
REFUSE COLLECTION FEES	714	380	1,327	349%	1,327	1,500	294.7%
REFUSE COLLECTION - DUMPSTER	71,228	90,877	55,109	61%	71,228	90,877	0.0%
<b>TOTAL FEES &amp; PERMITS</b>	<b>1,257,954</b>	<b>1,226,295</b>	<b>943,328</b>	<b>77%</b>	<b>1,316,128</b>	<b>1,336,731</b>	<b>9.0%</b>

**SALES & SERVICES**

RECREATION FEES	198,619	170,273	172,689	101%	172,689	170,273	0.0%
DISCOUNT-RECREATION FEES	(11,888)	(11,760)	(9,294)	N/A	(9,294)	(11,760)	N/A
SALES- MERCH & CONCESSIONS-MUSIC	1,352	1,821	1,967	108%	1,967	1,821	0.0%
SALES- MERCH & CONCESSIONS-POETRY	47	47	108	230%	108	47	0.0%
SALES- MERCH & CONCESSIONS-JULY	43	-	-	N/A	-	-	N/A
SALES- MERCH & CONCESSIONS-HALLO	191	193	226	117%	226	193	0.0%
SALES- MERCH & CONCESSIONS-FILM	100	101	1,811	1793%	1,811	101	0.0%
TOWN CENTER FEES	82,538	80,800	66,400	82%	80,800	80,800	0.0%
DISCOUNT - TOWN CENTER FEES	(10,101)	(8,330)	(12,585)	N/A	(12,585)	(8,330)	N/A
<b>TOTAL SALES &amp; SERVICES</b>	<b>260,901</b>	<b>233,145</b>	<b>221,322</b>	<b>95%</b>	<b>235,722</b>	<b>233,145</b>	<b>0.0%</b>

GENERAL FUND REVENUE	2012-13 ACTUAL	2013-14 ADOPTED BUDGET	2013-14 Y-T-D Actual 03/31/14	% COLLECTED YTD	2013-14 ESTIMATED	RECOMMENDE D 2014-15 BUDGET	% CHANGE
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**INVESTMENT EARNINGS**

INTEREST EARNED	11,565	7,036	1,429	20%	2,450	7,036	0.0%
<b>TOTAL INVESTMENT EARNINGS</b>	<b>11,565</b>	<b>7,036</b>	<b>1,429</b>	<b>20%</b>	<b>2,450</b>	<b>7,036</b>	<b>0.0%</b>

**OTHER REVENUES**

RENT-FARMER'S MKT	2,370	2,394	2,370	99%	2,370	2,394	0.0%
ATM FEES	-	-	74	N/A	100	100	N/A
MISCELLANEOUS	4,245	3,955	15,291	387%	15,291	3,955	0.0%
SALES OF CEMETERY LOTS	17,925	16,589	4,500	27%	9,000	16,589	0.0%
SALE/ FIXED ASSETS	20,528	70,733	25	0%	24,076	70,733	0.0%
DONATIONS-ADVISORY BOARDS & COMM	255	258	1,180	457%	1,180	258	0.0%
BB&T SECURITY DEPOSITS	-	-	4,502	N/A	4,502	-	N/A
RENTAL INCOME - CSFP UNDER 6	-	-	500	N/A	1,000	1,200	N/A
RENTAL INCOME - FLEET FEET	-	-	36,017	N/A	45,022	27,013	N/A
RENTAL INCOME - CARRBORO COMM SOLAR	-	-	40	N/A	40	40	N/A
DONATIONS - CD & MEMORABILIA	3,210	3,000	2,180	73%	2,180	3,000	0.0%
BANNER REVENUES	3,150	3,182	-	0%	-	-	-100.0%
MISCELLANEOUS - MANAGEMENT SERVICES	7,593	4,768	4,095	86%	4,768	4,768	0.0%
SEIZURE REVENUE-STATE	2,546	10,607	143	1%	10,607	10,607	0.0%
SEIZURE REVENUE-FEDERAL	3,057	-	2,739	N/A	5,478	3,000	N/A
POLICE MISCELLANEOUS	12,843	4,203	6,420	153%	6,420	6,000	42.8%
FIRE MISCELLANEOUS	6,286	5,753	1,345	23%	1,345	5,753	0.0%
MISCELLANEOUS-PW	482	356	709	199%	709	356	0.0%
REFUSE CART SALES	4,963	4,453	3,988	90%	3,988	4,453	0.0%
YARD WASTE CONTAINERS	3,405	2,507	1,860	74%	3,720	2,507	0.0%
MISCELLANEOUS R & P	305	274	26	9%	26	274	0.0%
DONATIONS	2,115	1,980	165	8%	165	1,980	0.0%
DONATIONS - CARRBORO DAY	450	424	570	134%	1,140	424	0.0%
DONATIONS - MUSIC FESTIVAL	7,698	7,634	13,357	175%	13,357	7,634	0.0%
DONATIONS-POETRY ALIVE IN CARRBORO	60	61	75	123%	75	61	0.0%
DONATIONS - JULY 4TH	785	-	140	N/A	280	-	N/A
DONATIONS - FILM FESTIVAL	3,882	3,921	1,883	48%	1,883	2,000	-49.0%
DONATIONS ARTS COMMITTEE	-	54	-	0%	-	-	-100.0%
PLANNING MISC.	53	-	-	N/A	54	54	N/A
<b>TOTAL OTHER REVENUES</b>	<b>108,206</b>	<b>147,106</b>	<b>104,194</b>	<b>71%</b>	<b>158,776</b>	<b>175,153</b>	<b>19.1%</b>

**OTHER FINANCING SOURCES**

INSTALLMENT FINANCING PROCEEDS	397,320	745,176	-	0%	745,176	745,176	0.0%
FUND BALANCE APPROPRIATED	-	866,048	-	0%	866,048	985,270	13.8%
TRANSFER FR CAP RESERVE FUND	176,945	176,945	-	0%	176,945	176,945	0.0%
<b>TOTAL OTHER FINANCING SRCE</b>	<b>574,265</b>	<b>1,788,169</b>	<b>-</b>	<b>0%</b>	<b>1,788,169</b>	<b>1,907,391</b>	<b>6.7%</b>
<b>TOTAL REVENUES</b>	<b>\$19,393,950</b>	<b>\$20,735,656</b>	<b>\$16,406,751</b>	<b>79%</b>	<b>\$21,327,581</b>	<b>\$21,237,706</b>	<b>2.4%</b>

## **GENERAL FUND REVENUE DESCRIPTIONS**

The following information briefly explains the major sources of revenue for the Town of Carrboro in the FY 2013-14 Budget.

### **AD VALOREM TAXES**

The largest single source of revenue to municipalities in North Carolina is the Ad Valorem revenue which represents a tax paid by those owning property within the municipality. Ad Valorem Taxes or property tax income includes real property, motor vehicle and business personal property taxes. The property tax base is estimated at \$2,033,220,055. Each penny on the tax rate generates approximately \$201,243. The General Assembly has approved various higher exemptions for senior citizens aged 65 or older and for citizens, including veterans, who are 100% disabled and subsist on a specified household income.

### **LOCAL SALES TAXES**

The State collects and distributes the proceeds from the local levied tax on retail sales consisting of a 1% sales tax (Article 39); and three ½% sales tax (Articles 40, 42 & 44). The Article 44 sales tax was implemented in 2002. Food is exempted from this tax. In exchange for Article 44, the General Assembly repealed local government reimbursements for inventory tax, intangibles tax, tax on food stamp purchases, and homestead exemption. In 2007, the General Assembly passed legislation to have the State assume county Medicaid costs and eliminate the Article 44 local sales tax. Effective October 1, 2008, the state took over one quarter cent of the Article 44 local options sales tax and effective October 1, 2009, the state took over the remaining one-quarter cent of that local tax. *The legislation provides for municipalities to be completely reimbursed for the loss of their share of these tax revenues, including growth.* The first one-quarter cent was replaced by a payment equal to 50% of the amount each municipality receives from the Article 40 local sales tax and the second one-quarter cent will be replaced by a payment equal to 25% of the amount each municipality receives for the Article 39 local sales tax.

Funds for the hold harmless payment to municipalities come from the counties' share of sales tax revenues. There is no expiration date on the hold harmless payments. The legislation also changes the distribution for the Article 42 local option sales tax from per capita to point of delivery distribution. *A hold harmless provision ensures that this change will not affect municipal distributions.*

### **OTHER TAXES AND LICENSES**

This category of revenue is comprised of motor vehicle licenses, privilege licenses, and the Time-Warner Franchise.

*Privilege Licenses* - Privilege Licenses are issued annually to entities conducting business within the Town of Carrboro. The type of business conducted determines the fee charged. Businesses, where not restricted by state law, are assessed a fee based on gross receipts earnings.

*Motor Vehicle License Tax* –The vehicle license tax is \$30 per car. The Town allocates \$5 of this motor vehicle license fee to offset costs paid by the Town for the transit partnership with Chapel Hill and UNC-Chapel Hill.

*Hotel and Motel Room Occupancy Tax* – The occupancy tax implemented in 2013 is 3% of the gross receipts derived from the rental of any room, lodging, or accommodation furnished by a hotel, motel, inn, tourist camp, or similar place within the Town that is subject to sales tax imposed by the State under G.G. 105-164.4(a)(3). The Town is required to distribute these receipts to the Carrboro Tourism Development Authority.

## **UNRESTRICTED INTERGOVERNMENTAL REVENUE**

This category of revenue is primarily comprised of state-collected *local* revenues that are not directed to specific programs or services. This category of revenue was previously known as utility franchise tax.

*Local Video Programming Revenues*- Beginning January 1, 2007, local governments were no longer able to impose franchise taxes on video programming services. A sales tax on video programming services was added by the State that covered some of the same revenue received directly by local governments.

*Electricity Franchise Tax* – As part of the tax reform legislation approved by the General Assembly in 2013, effective July 1, 2014, the general sales tax rate is applied to the sale of electricity. From the proceeds of that tax, 44 percent is allocated to be distributed to cities and towns. Each city receives a franchise tax share and an ad valorem share of these proceeds. The franchise tax share is equivalent to the electricity franchise tax distribution that each city received as its quarterly distribution in Fiscal Year 2013-14. If there is insufficient revenue to provide each municipality with the same distribution that it received in FY 2013-14, then every municipality's distribution will be reduced proportionally. If there is excess sales tax revenue after distributing every municipality's franchise tax share, then each municipality will receive an ad valorem share. The excess sales tax revenue will be distributed based on each city's ad valorem taxes levied as a percentage of all cities' ad valorem taxes levied [G.S. 105-164.44K].

*Piped Natural Gas Excise Tax* - As part of the tax reform legislation approved by the General Assembly in 2013, effective July 1, 2014, the general sales tax rate is applied to the sale of piped natural gas. From the proceeds of that tax, 20 percent is allocated to be distributed to cities and towns. Each city receives a franchise tax share and an ad valorem share of these proceeds. The franchise tax share is equivalent to the piped natural gas franchise tax distribution that each city received as its quarterly distribution in Fiscal Year 2013-14. If there is insufficient revenue to provide each municipality with the same distribution that it received in FY 2013-14, then every municipality's distribution will be reduced proportionally. If there is excess sales tax revenue after distributing every municipality's franchise tax share, then each municipality will receive an ad valorem share. The excess sales tax revenue will be distributed based on each city's ad valorem taxes levied as a percentage of all cities' ad valorem taxes levied [G.S. 105-164.44L]. .

*Wine and Beer Tax* – provides for the distribution of state beer tax collections to local governmental units in which beer is legally sold. It further provides for taxes on unfortified wine and 22% of collections for taxes on fortified wine to local governmental units in which wine is legally sold. This revenue is distributed on a per capita basis.

*Telecommunication Sales Tax*- In 2001, the General Assembly replaced the utility franchise tax on local telephone service with a new sales tax on telecommunications.

## **RESTRICTED INTERGOVERNMENTAL REVENUE**

Restricted intergovernmental revenues represent state and federal grants or other local governmental revenues received for specific purposes by the Town, the largest of which is the recurring Powell Bill grant funds for street resurfacing.

*Powell Bill* – These grant revenues are generated from the State's gasoline tax and a percentage of this tax is returned to the municipality through a formula based on population and street mileage. Powell Bill funds can only be used for street maintenance, construction, traffic signs, sidewalks, curbs, gutters, drainage and other related needs.

*Durham-Chapel Hill-Carrboro Urban Area Planning Work Program Grant* – This grant provides support toward the Transportation Planner salary costs.

*Recreation Municipal Supplement* – Orange County provides a supplement to the Town for recreation programs in recognition of Town services offered to county residents.

*ABC (Alcoholic Beverage Control) Board Grant* – The Police Department applies annually for a grant to assist the ABC Board in managing alcohol violation programs.

## **FEES AND PERMITS**

The Town charges various types of permits and fees to residences and commercial establishments needing specific services. A large portion of the fees and permits received by the Town relate to development and growth within the Town.

*Fire District Fees* - The Carrboro Fire Department provides fire protection services to the South Orange Fire District located in Orange County and outside of the Town's limits. A three-member fire district board meets annually and approves the tax rate for the fire district based on a formula developed by the County and the Town of Carrboro. Orange County pays the Town for the fire protection services based on the approved fire district tax rate.

*Chapel Hill-Carrboro School District* - It is anticipated that the Chapel Hill Carrboro School District will continue to contract with the Town to provide two School Resource Officers and traffic control management. One office is stationed at McDougle Middle School and one at Carrboro High School.

*Engineering Fees* - Applicants are responsible for paying 80% of fees assessed by the Town's Engineers (Sungate Design Group). Sungate bills the Town and the Town, in turn, sends a bill to the applicant for such fees.

*Development Review Fees* - Applicants wishing to receive a Zoning Permit, Special Use Permit, or Conditional Use Permit must pay the appropriate fee for the Town to review plans for adherence to the Land Use Ordinance before a permit may be issued. The fee is paid one-time even though the plans may be reviewed multiple times before a permit is issued.

*Building Permits* are issued on new and existing buildings when the buildings are renovated or newly constructed for commercial property, single-family dwellings, townhouses, condominiums and duplexes.

*Electric Permits* are issued on new and existing buildings for service changes, premises wiring and commercial up-fits.

*Mechanical Permits* are issued on new installation of residential and commercial buildings and replacement of heating and cooling equipment.

*Plumbing Permits* are issued on new and renovated buildings i.e. water and sewer, irrigation and backflow.

*Dumpster Collection Fees* represent the full cost of pickup and disposal of all refuse the Town collects from all commercial dumpsters in Town.

*Tower Revenue* - The Town owns a cell tower and leases space via a multi-year contract for antennas.

## **SALES AND SERVICES**

*Recreational Fees and Town Center Fees* represent fees for a variety of recreational services and activities offered to town residents. The Town's Park facilities, such as picnic shelters, ball fields and the multi-purpose areas are also available for rent. The Town also offers for rent meeting rooms and facility space within the Century Center to the public for various functions.

## **INVESTMENT EARNINGS**

*Interest Income* - The Town generates interest income by investing idle cash in interest paying checking accounts and money market accounts.

## **OTHER REVENUES**

Representing a very small portion of the overall revenue stream, this revenue is comprised of donations, rent, reimbursements for town services provided to other jurisdictions, fixed asset sales, and other sundry sales.

## **OTHER FINANCING SOURCES**

This category of revenue represents debt proceeds received by the Town or funds that are transferred from another fund into the General Fund. Highlights include:

*Lease-purchase or Bond Proceeds* – This represents the full cost of equipment or other capital purchase that the Town has obtained through installment or bond financing. Following generally accepted accounting practices, the full cost of the financed equipment is budgeted (equipment purchased in that fiscal year) in addition to the lease payment. However, an offsetting entry equal to the full cost value of the equipment is budgeted on the revenue side as lease proceeds. Thus, the true tax impact of the financed equipment is the lease or debt service payment only.

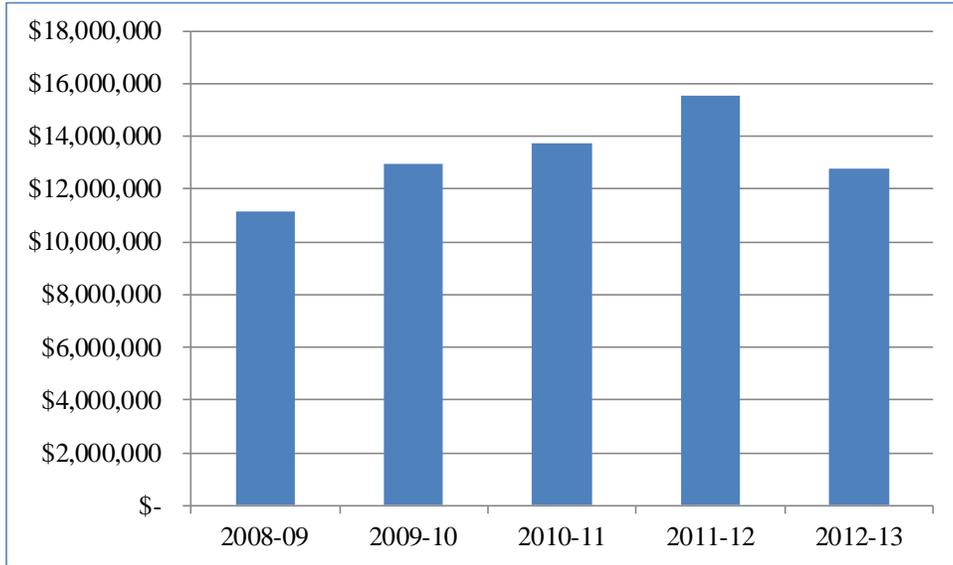
*Transfers from Other Funds* – While the General Fund is the major operating budget for the Town, several other funds exist where the Town may choose to transfer resources from those funds to the General Fund.

## **Fund Balance Appropriated**

Funds accumulated through the under-expenditure of budgeted appropriations and the receipt of revenues that exceed budgeted projections result in fund balance or reserves. An appropriation of fund balance is sometimes necessary to balance projected revenues with expenditures. The level of appropriation is determined by the differences between estimated expenditures and the expected revenues.

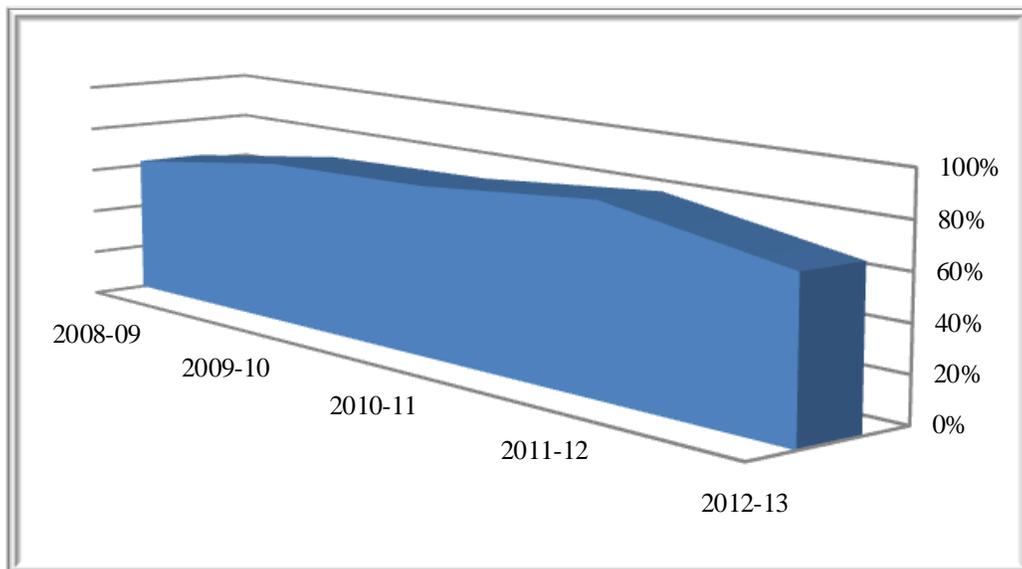
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## General Fund Balance as of June 30



Fund balance at the end of FY 2012-13 was \$12,810,981, which was a decrease of \$2,689,019 from FY 2011-12.

## General Fund Balance as a Percentage of Operating Revenues



Fund balance as a percentage of operating revenues decreased 13.8% from 80.9% in FY 2011-12 to 67.1% for FY 2012-13.

**GENERAL FUND SUMMARY OF EXPENDITURES**

2011-12 ACTUAL	2012-13 YTD 31-Mar-12	2012-13 ADOPTED BUDGET	% SPENT YTD	2013-14 PROPOSED CHANGES	2013-14 RECOMMENDED BUDGET	CHANGE
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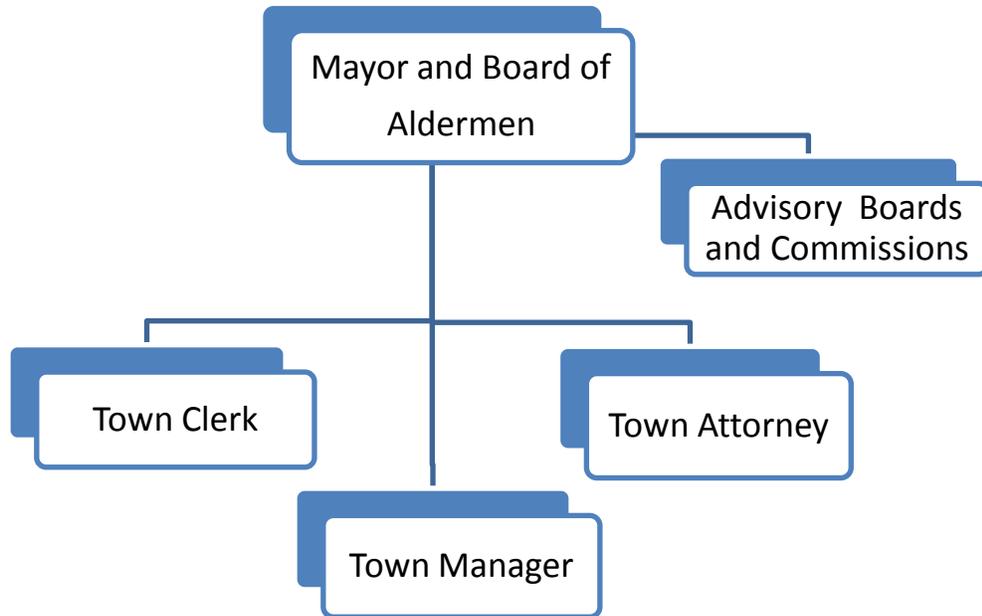
**SUMMARY**

PERSONNEL	10,509,013	7,947,874	11,614,862	68.4%	298,932	11,913,300	3%
OPERATIONS	7,093,194	4,779,658	8,183,399	58.4%	126,617	8,267,035	1%
CAPITAL OUTLAY	899,354	278,068	937,495	29.7%	80,901	1,016,896	8%
<b>TOTAL</b>	<b>18,501,560</b>	<b>13,005,600</b>	<b>20,735,756</b>	<b>62.7%</b>	<b>506,450</b>	<b>21,197,231</b>	<b>2%</b>

DEPARTMENT	PERSONNEL SERVICES	OPERATING COSTS	CAPITAL OUTLAY	TOTAL
MAYOR & ALDERMEN	88,462	176,600	0	265,062
ADVISORY BOARDS	0	17,200	0	17,200
GOVERNANCE SUPPORT	0	495,867	0	495,867
TOWN MANAGER	325,715	14,585	0	340,300
ECONOMIC & COMM DEV.	120,748	93,850	0	214,598
TOWN CLERK	106,353	20,400	0	126,753
MANAGEMENT SERVICES	539,651	557,809	0	1,097,460
HUMAN RESOURCES	452,948	76,807	0	529,755
INFORMATION TECHNOLOGY	259,494	847,798	193,935	1,301,227
POLICE	2,907,621	445,023	224,425	3,577,069
FIRE	2,351,609	316,542	3,000	2,671,151
PLANNING	1,079,437	248,133	0	1,327,570
TRANSPORTATION	0	1,396,423	0	1,396,423
PUBLIC WORKS	1,965,945	1,790,811	524,275	4,281,031
PARKS & RECREATION	1,139,774	458,067	71,261	1,669,102
NON-DEPARTMENTAL	575,543	136,704	0	712,247
DEBT SERVICE	0	1,214,891	0	1,214,891
<b>TOTALS</b>	<b>11,913,300</b>	<b>8,307,510</b>	<b>1,016,896</b>	<b>21,237,706</b>

# MAYOR AND BOARD OF ALDERMEN

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## PURPOSE

As elected officials within the framework of the council/manager form of town government, members of the Board of Aldermen make decisions and set policies to ensure the safety, health, attractiveness and social well-being of the community.

## GOALS

- Diversify revenue stream to maintain ethnic and economic diversity.
- Protect historic neighborhoods and maintain Carrboro's unique identity.
- Improve walkability and public transportation.
- Encourage development that is compact, dense, and appeals to diverse lifestyles and incomes.
- Enhance and sustain quality of life / place issues for everyone.

## SERVICES PROVIDED & ACTIVITIES

- Establishes annual goals for the organization.
- Reviews, reinforces, or alters public policies and long-range planning governing municipal operations and functions.
- Establishes priorities and funding limits through adoption of an annual budget.
- Grants or denies requests for conditional use permits.
- Responds to and communicates with citizens regarding their concerns, perspectives, and initiatives.
- Supervises work and responsibilities of Town Manager, Town Attorney, and Town Clerk.
- Makes appointments to and serves on committees and task forces.
- Participates in county and regional-wide planning and establishment of public policy.

## PREVIOUS YEAR ACCOMPLISHMENTS

- Purchased Public Parking Lot on South Greensboro Street
- Entered into an Economic Development Agreement between Fleet Feet, Kalisher, and Main Street Properties.

- Held annual Arbor Day Observance.
- Tree City USA for 27<sup>th</sup> year.
- Approved Main Street Road Diet.
- Solar energy system installed at Town Commons.
- Town ATM installed at Town Commons to benefit the Farmers Market and Town of Carrboro.
- Opening of 300 E. Main Street Project and Parking Garage.

### UPCOMING FISCAL YEAR OBJECTIVES

- Review downtown parking situation.
- Encourage commercial development, especially local, “green collar”, and arts-related businesses, through zoning changes, the Revolving Loan Fund, the Local Living Economy Task Force, and other initiatives identified at the annual retreat.
- Work to improve housing affordability.

### BUDGET SUMMARY

#### MAYOR AND BOARD OF ALDERMEN - DEPARTMENTAL TOTAL

2012-13 ACTUAL	2013-14 ADOPTED BUDGET	2013-14 YTD 31-Mar-13	% SPENT	2014-15 PROPOSED CHANGES	2014-15 RECOMMENDED BUDGET	CHANGE
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#### SUMMARY

PERSONNEL	113,606	88,149	70,096	79.5%	313	88,462	0%
OPERATIONS	160,547	168,100	103,556	61.6%	8,500	176,600	5%
CAPITAL OUTLAY	-	-	-	N/A	-	-	0%
<b>TOTAL</b>	<b>274,153</b>	<b>256,249</b>	<b>173,653</b>	<b>67.8%</b>	<b>8,813</b>	<b>265,062</b>	<b>3%</b>

### CHANGES IN BUDGET FROM PRIOR YEAR ADOPTED BUDGET

Changes in operating cost are associated with the increase contract services for attorney fees and Board retreat.

# ADVISORY BOARDS AND COMMISSIONS

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## PURPOSE

The Advisory Boards and Commissions advise the Board of Aldermen on issues and policy decisions as provided for in the Carrboro Town Code.

## SERVICES PROVIDED & ACTIVITIES

- Review and make comments to the Board of Aldermen on proposed policies, plans and ordinances.
- Make recommendations to the Board of Aldermen as to the need for policies and ordinances.

## BUDGET SUMMARY

### ADVISORY BOARDS/COMMISSIONS - DEPARTMENTAL TOTAL

2012-13 ACTUAL	2013-14 ADOPTED BUDGET	2013-14 YTD 31-Mar-14	% SPENT	2014-15 PROPOSED CHANGES	2014-15 RECOMMENDED BUDGET	CHANGE
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<b>SUMMARY</b>
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PERSONNEL	-	-	-	N/A	-	-	0%
OPERATIONS	6,178	16,650	2,504	15.0%	550	17,200	3%
CAPITAL OUTLAY	-	-	-	N/A	-	-	0%
<b>TOTAL</b>	<b>6,178</b>	<b>16,650</b>	<b>2,504</b>	<b>15.0%</b>	<b>550</b>	<b>17,200</b>	<b>3%</b>

## CHANGES IN BUDGET FROM PRIOR YEAR ADOPTED BUDGET

The increase in operations is mainly due to an increase activity by the Boards ( Community forums, arts committee, etc.).

# GOVERNANCE SUPPORT

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**PURPOSE**

This budget supports local and regional agencies providing community services or information vital to the execution of Board of Aldermen priorities.

**BUDGET SUMMARY**

**GOVERNANCE SUPPORT - DEPARTMENTAL TOTAL**

2012-13 ACTUAL	2013-14 ADOPTED BUDGET	2013-14 YTD 31-Mar-14	% SPENT	2014-15 PROPOSED CHANGES	2014-15 RECOMMENDED BUDGET	CHANGE
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<b>SUMMARY</b>
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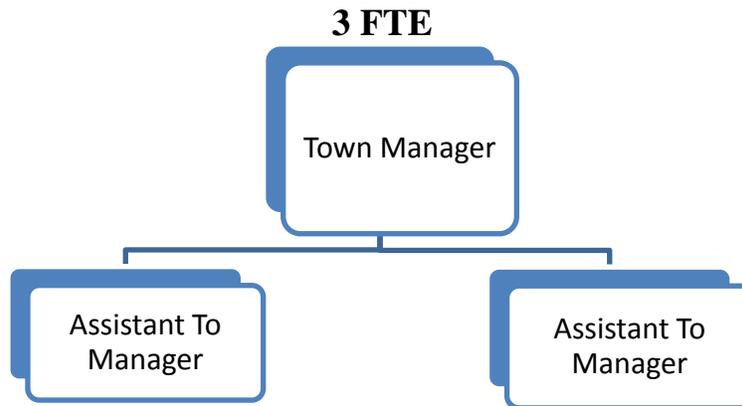
PERSONNEL	-	-	-	N/A	-	-	0%
OPERATIONS	279,275	444,468	329,409	74.1%	51,399	495,867	12%
CAPITAL OUTLAY	-	-	-	N/A	-	-	0%
<b>TOTAL</b>	<b>279,275</b>	<b>444,468</b>	<b>329,409</b>	<b>74.1%</b>	<b>51,399</b>	<b>495,867</b>	<b>12%</b>

**CHANGES IN BUDGET FROM PRIOR YEAR ADOPTED BUDGET**

The main increase in operations is in the Human Services Grant Program. The Partnership to End Homelessness previously budgeted in Non-departmental is now budgeted under Governance Support.

# TOWN MANAGER

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## PURPOSE

The Town Manager serves as primary advisor to, and implements the policies of, the Mayor and Board of Aldermen. The Town Manager communicates these policies to residents and staff, and effectively organizes and manages town staff and resources to respond to the community and residents' needs.

## GOALS

- To lead an organization that functions well internally and implements Board policies in a timely, effective, efficient, and friendly manner.
- To give well-informed, helpful advice to the Board on policy options and other matters.
- To facilitate effective Board action through the presentation of clear, concise agendas.
- To adhere to the professional code of ethics and always work towards the long-term best interests of the Town.
- To ensure staff satisfaction and retention.

## SERVICES PROVIDED & ACTIVITIES

- Provides general guidance and support to town departments in achieving town-wide goals and objectives.
- Seeks capital improvement strategies to meet the needs of the town and organization.
- Studies, develops, and implements policy and program recommendations at the direction of the Board of Aldermen.
- Provides support for the Board of Aldermen.
- Represents the town's interests on local, regional, and state-wide bodies dealing with issues important to Carrboro.
- Conducts and facilitates public communication with the Mayor and Board of Aldermen, residents, employees, and other users of town services.

## PREVIOUS YEAR ACCOMPLISHMENTS

- Received Tree City USA designation for 28<sup>th</sup> Year
- Received GFOA Distinguished Budget Presentation
- Received GFOA Award for Excellence in Financial Reporting

**UPCOMING FISCAL YEAR OBJECTIVES**

- Look for ways to continue providing quality services in ways that minimize the impact on the property tax rate.
- Focus on Board’s economic development initiatives.
- Continue to implement Strategic Energy & Climate Protection Plan.
- Increase community development activities, such as affordable housing, neighborhood and constituent services.

**BUDGET SUMMARY**

**TOWN MANAGER - DEPARTMENTAL TOTAL**

2012-13 ACTUAL	2013-14 ADOPTED BUDGET	2013-14 YTD 31-Mar-14	% SPENT	2014-15 PROPOSED CHANGES	2014-15 RECOMMENDED BUDGET	CHANGE
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**SUMMARY**

PERSONNEL	249,532	260,570	193,624	74.3%	65,145	325,715	25%
OPERATIONS	17,100	10,600	7,513	70.9%	3,985	14,585	38%
CAPITAL OUTLAY	-	1,000	-	0.0%	(1,000)	-	0%
<b>TOTAL</b>	<b>266,632</b>	<b>272,170</b>	<b>201,138</b>	<b>73.9%</b>	<b>68,130</b>	<b>340,300</b>	<b>25%</b>

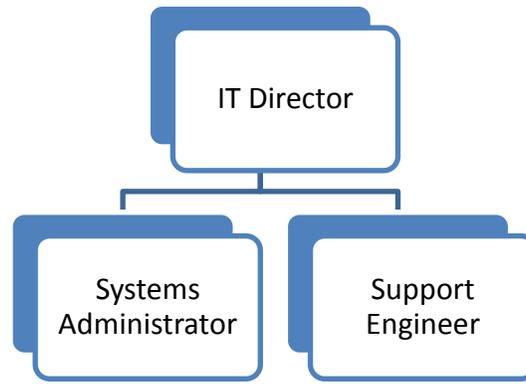
**CHANGES IN BUDGET FROM PRIOR YEAR ADOPTED BUDGET**

The Town Manager’s budget increased due to personnel changes of hiring an assistant and an intern. Operations increased with the additional costs for the Management Team retreat, which was previously budgeted under Non-departmental.

# INFORMATION TECHNOLOGY

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3 FTE



## PURPOSE

To deliver technology-based solutions that are cost-effective and increase the effectiveness and efficiency of many Town services. This is accomplished in a spirit of customer service, partnership, and consultation with our stakeholders, which fosters a customer-focused environment that integrates people, processes, and technology.

## GOALS

- To provide the technology to enhance the delivery of Town services and to increase the access to and the quality of vital government data.
- To partner with our customers to understand their business processes and needs and then identify activities that can be effectively streamlined through the application of technology in a manner that is cost-effective, convenient and satisfactory.
- To align technology to business processes throughout Town government.
- To increase business continuity and limit service interruption through the application of technology and infrastructure redundancy.

## SERVICES PROVIDED & ACTIVITIES

- Create a Town wide Information Technology Budget and facilitate long term planning through the Capital Improvements Program.
- Provide technology support services for computer, voice and web presence to all departments.
- Provide technology project support and management for departments.
- Manage ongoing departmental application upgrade, patching and security. Manage ongoing operating system upgrades, patching and security.
- Maintain a replacement cycle for desktops and emergency services mobile computers through ongoing replacement cycles of aging inventory.
- Facilitate the collection, storage, security and integrity of electronic data while ensuring appropriate access.
- Provide, maintain and upgrade a reliable, scalable and secure infrastructure.
- Maintain reliable historical data backups for discrete data loss incidents and catastrophic events.
- Maintain, expand and upgrade Town wide phone system.
- Provide technology purchasing expertise to all departments.

## PREVIOUS YEAR ACCOMPLISHMENTS

- Began integration of Police and Fire records management system with Orange County emergency services computer aided dispatch system.
- Virtualized all servers greatly reducing operating costs, increasing business continuity and significantly reducing electrical consumption for greener operations.
- Various departmental application upgrades and related hardware upgrades.

## UPCOMING FISCAL YEAR OBJECTIVES

- Continue to work with national Gig.U and regional NCNGN initiatives. NCNGN is a regional effort by four leading Universities and six municipalities seeking to accelerate the deployment of ultra high-speed networks to their surrounding communities.
- Complete integration of Police and Fire records management system with Orange County emergency services computer aided dispatch system.
- Complete advanced/multi-factor authentication implementation for Police Department for compliance with CJIS standards.
- Investigate (potentially implement) PD patrol car in car video system.

## BOARD PRIORITIES

IT supports all departments in their effort to meet board priorities & objectives.

## OBJECTIVES

1. Identify activities that can be effectively streamlined through the application of technology in a manner that is cost-effective, convenient and satisfactory.
2. Increase access to and the quality of vital government data.
3. Provide the technology to enhance the delivery of town services.
4. Improve business continuity.
5. Maintain reliable historical data backups for discrete data loss incidents and catastrophic events.

## PERFORMANCE MEASURES

	<b>FY2011-12 ACTUAL</b>	<b>FY2012-13 ACTUAL</b>	<b>FY2013-14 ESTIMATED</b>	<b>FY2014-15 PROJECTED</b>
# of Workstations Supported	170	173	175	175
# of Emergency Services Mobile Terminals Supported	43	43	48	48
Average Hours per Month of Unplanned Application Downtime During Business Hours	<1	<1	<1	<1
# Unsuccessful Backups per Month	4	2	0	0

## BUDGET SUMMARY

### INFORMATION TECHNOLOGY - DEPARTMENTAL TOTAL

2012-13 ACTUAL	2013-14 ADOPTED BUDGET	2013-14 YTD 31-Mar-14	% SPENT	2014-15 PROPOSED CHANGES	2014-15 RECOMMENDED BUDGET	CHANGE
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#### SUMMARY

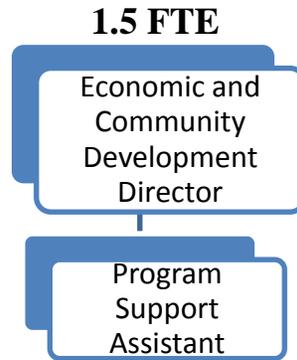
PERSONNEL	248,637	255,851	188,754	73.8%	3,643	259,494	1%
OPERATIONS	693,623	810,467	600,523	74.1%	37,331	847,798	5%
CAPITAL OUTLAY	48,315	102,750	38,471	37.4%	91,185	193,935	89%
<b>TOTAL</b>	<b>990,575</b>	<b>1,169,068</b>	<b>827,748</b>	<b>70.8%</b>	<b>132,159</b>	<b>1,301,227</b>	<b>11%</b>

### CHANGES IN BUDGET FROM PRIOR YEAR ADOPTED BUDGET

Operations increased due to rising license fees and contract services. Capital Outlay includes the purchase of police car video cameras.

# ECONOMIC AND COMMUNITY DEVELOPMENT

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## PURPOSE

To promote and enhance the economic well-being of Carrboro; administer the Human Services Grants program and promote and facilitate the development of safe, decent, and affordable housing for Carrboro residents.

## GOALS

- Diversify and expand the commercial tax base, to create more high paying jobs in town, and to promote the town's image as a place for businesses.
- Create synergy in the downtown through support for the arts and cultural events, promoting and supporting healthy lifestyles and creating a positive business environment for merchants and customers.
- Promote and support locally owned expanding and new start-up business with an emphasis on green and sustainable ventures.
- Seek to provide adequate parking in the downtown to support existing and potential businesses.
- Support the outside agency organizations that provide unmet human services for low-moderate income persons.
- Create and Arts and Entertainment District to support and sustain the community's creative economy and expand access to the arts.
- Promote travel and tourism in Carrboro.

## SERVICES PROVIDED & ACTIVITIES

- Work with all developers and new or expanding businesses to facilitate the project review process and project implementation.
- Town liaison with neighborhood associations, non-profits, local and regional partners, and business leaders.
- Provide staffing to the Economic Sustainability Commission.
- Provide staffing to the Human Services Advisory Board and administer grant program.
- Provide staffing and administrative support to the Carrboro Tourism Development Authority.
- Coordinate housing as an Orange County HOME Consortium member.
- Produce annual Community Resource and Visitor's Guide.
- Market Carrboro Revolving Loan Funds and the Energy Efficiency Revolving Loan Fund.

## **PREVIOUS YEAR ACCOMPLISHMENTS**

- Created a new revolving loan fund and established guidelines.
- Adopted a new brand for Carrboro and begin marketing to launch.
- Continued to work with developers and the planning staff on recommendations from the Developer's Roundtable discussion.
- Held a parking summit with downtown businesses.
- Ran a successful business promotion campaign "For the Love of Carrboro."
- Worked with the Farmer's Market on providing an ATM on the Town Commons.
- Negotiated an Economic Development Agreement with Fleet Feet, Main Street Partners and Kalisher.
- Started a Carrboro Entrepreneurial Networking group.

## **UPCOMING FISCAL YEAR OBJECTIVES**

- Update the recommendations of the Local Living Economy Task Force.
- Continue to market the Revolving Loan, the Energy Efficiency Revolving Loan Fund and the newly created Carrboro Business Loan Fund.
- Work with the Arts Center on developing a plan for a Cultural Arts and Entertainment District.
- Work with the newly established TDA in administration of the local occupancy tax.
- Work with planning staff on developing a downtown parking management plan.
- Explore second wave business development including services, infrastructure, and job development.

## **BOARD PRIORITIES**

Diversify revenue stream to maintain ethnic and economic diversity.

Enhance and sustain quality of life/place issues for everyone.

## **OBJECTIVES**

1. Diversify and expand the commercial tax base to create more high paying jobs in town and to promote the town's image as a place for businesses.
2. Promote and support locally owned expanding and new start-up business with an emphasis on green and sustainable ventures.
3. Explore second wave business development, including services, infrastructure, and job development.
4. Increase the number of affordable energy efficient housing units.
5. Support the outside agency organizations that provide unmet human services for low-moderate income persons.

**PERFORMANCE MEASURES**

	<b>FY2011-12 ACTUAL</b>	<b>FY2012-13 ACTUAL</b>	<b>FY2013-14 ESTIMATED</b>	<b>FY2014-15 PROJECTED</b>
Increase the Commercial Space Square Footage	1,656,632	1,681,632	1,961,786	1,991,786
Business Privilege License Issued	948	1200	1203	1223
Business Contacts/Counseling	6	10	12	15
Annual Savings on the EERLF	\$440	\$4,324	19,332	\$25,000
Funds Allocated to Non-Profits	\$145,883	\$153,177	\$175,000	\$175,000
Number of Non-Profits Applying	48	45	48	52
Number of Affordable Housing Units Approved	0	20	19	50
Number of Affordable Housing Units Built	3	8	8	9

**BUDGET SUMMARY**

**ECONOMIC AND COMMUNITY DEVELOPMENT - DEPARTMENTAL TOTAL**

	<b>2012-13 ACTUAL</b>	<b>2013-14 ADOPTED BUDGET</b>	<b>2013-14 YTD 31-Mar-14</b>	<b>% SPENT</b>	<b>2014-15 PROPOSED CHANGES</b>	<b>2014-15 RECOMMENDED BUDGET</b>	<b>CHANGE</b>
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**SUMMARY**

PERSONNEL	118,993	118,141	87,692	74.2%	2,607	120,748	2%
OPERATIONS	32,150	141,793	53,070	37.4%	(47,943)	93,850	-34%
CAPITAL OUTLAY	-	-	-	N/A	-	-	0%
<b>TOTAL</b>	<b>151,143</b>	<b>259,934</b>	<b>140,762</b>	<b>54.2%</b>	<b>(45,336)</b>	<b>214,598</b>	<b>-17%</b>

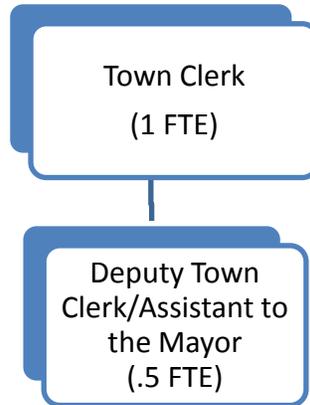
**CHANGES IN BUDGET FROM PRIOR YEAR ADOPTED BUDGET**

The change in the Economic and Community Development Operations budget is the inclusion of the Entrepreneurial Program and the reduction of advertising and 300 E. Main parking lot which will be expensed through the Carrboro Tourism and Development budget.

# TOWN CLERK

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**1.5 FTE**



## PURPOSE

Prepares Board of Aldermen meeting agendas and minutes and make them available to citizens and town staff; maintain official town documents; prepare and make available updates to the Town Code and provide support for the Mayor and Board of Aldermen.

## GOALS

- Serve the Board and the public by facilitating the production of meeting agendas and minutes in a clear, timely fashion.
- Provide complete, accurate, and error free minutes to the Board of Aldermen so they can be approved without amendments.
- Maintain and organize official town documents, including the Town Code and all Town Contracts, for the use of the Board, staff, and the public.
- Provide multiple public access points for all minutes and agendas.
- Increase the use of available technology in storage and retrieval of all town documents.

## SERVICES PROVIDED & ACTIVITIES

- Prepares minutes and agendas of Board of Aldermen meetings and makes these documents available electronically through the Town's website and stores the documents permanently.
- Posts video and audio of all Board of Aldermen meetings to the website.
- Maintains updated Town Code and posts on the town website.
- Maintains an accurate record of all ordinances approved by the Board of Aldermen.
- Prepares and distributes the monthly Calendar of Meetings.
- Prepares the Calendar of Agenda Items for review by the Town Manager.
- Maintains a roster of advisory boards and commissions and facilitates the application and appointment process.
- Plans the annual advisory board recognition dinner.
- Researches town records upon request.
- Indexes and stores all Town Contracts and/or agreements.

## PREVIOUS YEAR ACCOMPLISHMENTS

- Scanned 15 years of Board of Aldermen's meeting minutes and made them available on the Town's website.

- Posted 100% of the updates to the Town Code on the Town's website within one week of adoption.
- Attended 42 Board of Aldermen meetings.
- Prepared agendas and minutes for 42 Board of Aldermen meetings.

**UPCOMING FISCAL YEAR OBJECTIVES**

- To increase the number of electronically indexed contracts.
- To continue scanning back-up files for pre-1994 Board of Aldermen's meetings and make them searchable on the town's website.
- To increase the number of scanned contracts from 25% to 50%.
- To continue using Granicus agenda, meeting, and minute management software.

**BOARD PRIORITIES**

Enhance and sustain quality of life/place issues for everyone.

**OBJECTIVES**

1. Index and store all Town contracts and/or agreements.
2. Prepare minutes and make available on the website.
3. Increase the number of scanned contracts.
4. Increase the number of electronically indexed contracts.
5. Implement Granicus agenda, meeting, and minute management software.

**PERFORMANCE MEASURES**

	<b>FY2011-12 ACTUAL</b>	<b>FY2012-13 ACTUAL</b>	<b>FY2013-14 ESTIMATED</b>	<b>FY2014-15 PROJECTED</b>
# of Town Contracts on file with the Town Clerk	1,730	1,800	1,870	1,925
# of Board of Aldermen Minutes Prepared by Town Clerk	35	30	35	35
# Employee Hours Spent Electronically Indexing Contracts	120	120	120	120
# of Town Contracts Electronically Indexed	1,750	1,770	1,800	1,870
Employee Hours Per Set of Aldermen Minutes Prepared	2.5	2.5	2.5	2.0

## BUDGET SUMMARY

### TOWN CLERK - DEPARTMENTAL TOTAL

2012-13 ACTUAL	2013-14 ADOPTED BUDGET	2013-14 YTD 31-Mar-14	% SPENT	2014-15 PROPOSED CHANGES	2014-15 RECOMMENDED BUDGET	CHANGE
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<b>SUMMARY</b>
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PERSONNEL	74,273	104,121	64,900	62.3%	2,232	106,353	2%
OPERATIONS	10,634	20,400	8,652	42.4%	-	20,400	0%
CAPITAL OUTLAY	-	-	-	N/A	-	-	0%
<b>TOTAL</b>	<b>84,906</b>	<b>124,521</b>	<b>73,552</b>	<b>59.1%</b>	<b>2,232</b>	<b>126,753</b>	<b>2%</b>

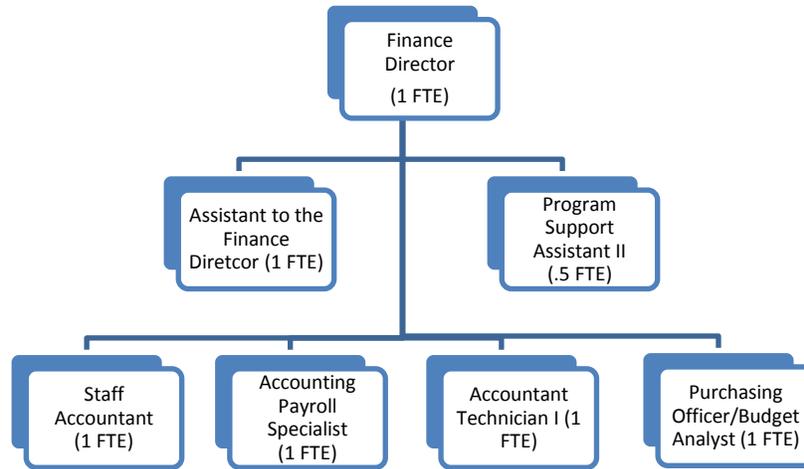
### CHANGES IN BUDGET FROM PRIOR YEAR ADOPTED BUDGET

No significant changes are proposed for the Town Clerk's budget.

# FINANCE

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**6.5 FTE**



## PURPOSE

To provide financial management support for the delivery of town-wide services through the administration of financial, budget, payroll, accounts payables, billing and collections, and project development through best business practices.

## SERVICES PROVIDED & ACTIVITIES

- Coordinate the annual independent audit and CAFR.
- Coordinate development of operating and capital budgets.
- Provide financial reporting as required by state and federal law.
- Process payroll and accounts payables.
- Perform billing and collections for privilege license applications; dumpster billing; and other various Town delivered services.
- Manage cash and investments to ensure sufficient cash is available to pay current obligations and that idle cash is invested in accordance with state law.
- Issues purchase orders for goods and services, solicits bids, and manages procurement card program.
- Manage risk and insurance program, including claims management, general liability, police, and public officials, and auto/property liability.

## GOALS

- To strengthen financial accountability throughout the organization.
- To process and record all transactions accurately and timely.
- To make financial information available to decision makers on a regular and timely basis.
- To evaluate and implement strategies to utilize technology for increased operating efficiency, effectiveness, and cost savings.

## PREVIOUS YEAR ACCOMPLISHMENTS

- Completed successful audit for year ending June 30, 2013 with no audit findings.
- Upgrade MUNIS financial accounting system from version 8.3 to 10.3
- Revised procurement card policy and procedure
- Implemented Town hotel and motel occupancy tax

- Received Distinguished Budget Presentation Award from the Government Finance Officers Association.
- Received Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association.
- Coordinated successful public auction for the sale of surplus property.

**UPCOMING FISCAL YEAR ACTIVITIES**

- Increase knowledge and awareness among departments on the use of MUNIS financial system.
- Implement on-line processing of accounts payables
- Identify and develop on-line time and attendance system for payroll processing
- Secure favorable financing for vehicles and equipment replacement.
- Continue to identify strategies for streamlining administrative processes.
- Review and update policies and procedures.
- Coordinate annual audit and file all required financial reports with state and/or federal agencies.
- Continue to review opportunities for local purchasing.

**BOARD PRIORITIES**

Management Services supports all departments in their effort to meet board priorities & objectives.

**OBJECTIVES**

1. Process and record all transactions accurately and in a timely manner.
2. Coordinate development of operating and capital budgets.
3. Coordinate annual independent audit and CAFR.

**PERFORMANCE MEASURES**

	<b>FY2011-12 ACTUAL</b>	<b>FY2012-13 ACTUAL</b>	<b>FY2013-14 ESTIMATED</b>	<b>FY2014-15 PROJECTED</b>
Process Payroll for Town Employees According to Schedule	26	26	26	26
Number of Invoices Processed	4,992	5,277	5,283	5,283
Number of Purchase Orders Issued	370	389	400	400
Close Each Accounting Period According to Schedule	12	12	12	12
Develop an Annual Budget that Qualifies for GFOA Distinguished Budget Presentation Award	1	1	1	1
Issue a CAFR that Qualifies for the GFOA Certificate of Achievement	1	1	1	1

## BUDGET SUMMARY

### FINANCE - DEPARTMENTAL TOTAL

2012-13 ACTUAL	2013-14 ADOPTED BUDGET	2013-14 YTD 31-Mar-14	% SPENT	2014-15 PROPOSED CHANGES	2014-15 RECOMMENDED BUDGET	CHANGE
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#### SUMMARY

PERSONNEL	360,305	501,406	338,665	67.5%	38,245	539,651	8%
OPERATIONS	566,280	561,029	458,330	81.7%	(3,220)	557,809	-1%
CAPITAL OUTLAY	-	-	-	N/A	-	-	0%
<b>TOTAL</b>	<b>926,585</b>	<b>1,062,435</b>	<b>796,995</b>	<b>75.0%</b>	<b>35,025</b>	<b>1,097,460</b>	<b>3%</b>

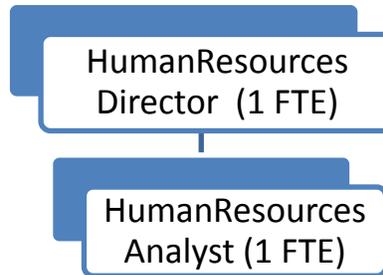
#### CHANGES IN BUDGET FROM PRIOR YEAR ADOPTED BUDGET

The change in personnel is due to full staffing of the department and inclusion of overtime pay.  
The decrease in Operations is in insurance costs.

# HUMAN RESOURCES

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**2 FTE**



## PURPOSE

Partner with the management team to recruit, hire, develop, and retain a highly qualified diverse staff dedicated to delivering exemplary customer service and to creating an atmosphere of positive employee relations that focuses on the health and well-being of all employees.

## GOALS

- Provide rewarding equal employment opportunities conducive to attracting applicants and retaining employees who have the education and experience commensurate with the position requirements.
- Focus on efforts to maintain positive employee relations through training, communication, and effective leadership.
- Research, review, and recommend competitive and affordable fringe benefits through careful, continuing assessment of all costs, services, and commissions.
- Research and review pay and position classification policies and programs that support the Board's goals for competitive, living wages that also provide employees with an affordable housing wage.
- Begin a 5-Year Wellness Education program.

## SERVICES PROVIDED & ACTIVITIES

- Advertises vacant positions, receives and screens employment applications, assists departments with interview process, background checks, and verifies employment eligibility (E-Verify)
- Conducts new employee orientations, including benefits enrollment sessions and surveys
- Administers town provided and voluntary benefits, including counseling all employees on benefits plan(s) and options
- Coordinates Healthy Outcomes wellness activities
- Coordinates administration of DOT substance abuse testing
- Coordinates administration of workers compensation benefits
- Coordinates administration of family medical leave (FMLA) benefits
- Coordinates employee assistance program (EAP) services
- Coordinates COBRA administration services
- Counsels supervisors and employees on performance issues
- Conducts and responds to salary surveys
- Provides staff development training to employees
- Assists departments with personnel and employee relations issues
- Administers and monitors the performance evaluation process
- Monitors third party vendor/consultant services to insure compliance with contractual performance standards, terms and conditions

- Keeps supervisors and department heads abreast of legislative changes and guidelines that affect personnel administration
- Maintains confidential personnel files in accordance with the General Statutes and completes reports according to state and federal regulations

### **PREVIOUS YEAR ACCOMPLISHMENTS**

- Coordinated the BCBS Healthy Outcomes wellness program
- Sponsored 2013 flu shot clinic
- Coordinated the 2013 Town of Carrboro Combined Giving Campaign
- Sponsored employee retirement recognition and appreciation activities
- Conducted new employee orientation sessions and benefits enrollment seminars
- Assisted in the resolution of employee relations matters
- Filed 2013 EEO-4 report
- Provided Town Manager a vehicle, worker's compensation and other lines of insured coverage loss analysis for the fiscal year July 1, 2008 through June 30, 2013 time period
- Used \$60,368 of Early Retirement Reinsurance Program (ERRP) funds
- Assisted with nationwide search for Human Resources Director, Carol Dorsey was selected and reported to work on February 24, 2014

### **UPCOMING FISCAL YEAR OBJECTIVES**

- Conduct review of Personnel Ordinance and recommend policy changes
- Develop Career Advancement Program proposal for appropriate position classifications
- Partner with the Town's benefits broker and insurance providers to seek ways to reduce town-provided and voluntary benefits costs while maintaining a comprehensive and competitive benefits package.
- Collaborate with Management Services to enhance human resources and payroll operations and procedures using the MUNIS Financial System
- Change Flexible Spending Account plan to the new IRS carry-over rule effective July 1, 2014
- Provide wellness education opportunities to staff and explore the use of incentives to boost participation in wellness events
- Continue compliance with current and future Affordable Care Act regulations

### **BOARD PRIORITIES**

Enhance quality of life/place issues for everyone.

### **OBJECTIVES**

1. Provide wellness education opportunities.

**PERFORMANCE MEASURES**

	<b>FY2011-12 ACTUAL</b>	<b>FY2012-13 ACTUAL</b>	<b>FY2013-14 ESTIMATED</b>	<b>FY2014-15 PROJECTED</b>
# Applications Received and Processed	520	408	600	450
# Trainings, Orientation & Other Information Sessions	23	25	28	24
# Positions Advertised	18	11	20	10
# Employee Recognition Events	2	2	3	5
Employee Turnover Rate	7.5%	8%	7.5%	5%
Probationary Completion Rate	87%	90%	100%	100%
Average # Days from Position Post to Date of Hire	78	70	60	45
% Commercial Drivers Passing Random Alcohol & Drug Testing	100%	100%	94%	100%

**BUDGET SUMMARY**

**HUMAN RESOURCES- DEPARTMENTAL TOTAL**

<b>2012-13 ACTUAL</b>	<b>2013-14 ADOPTED BUDGET</b>	<b>2013-14 YTD 31-Mar-14</b>	<b>% SPENT</b>	<b>2014-15 PROPOSED CHANGES</b>	<b>2014-15 RECOMMENDED BUDGET</b>	<b>CHANGE</b>
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**SUMMARY**

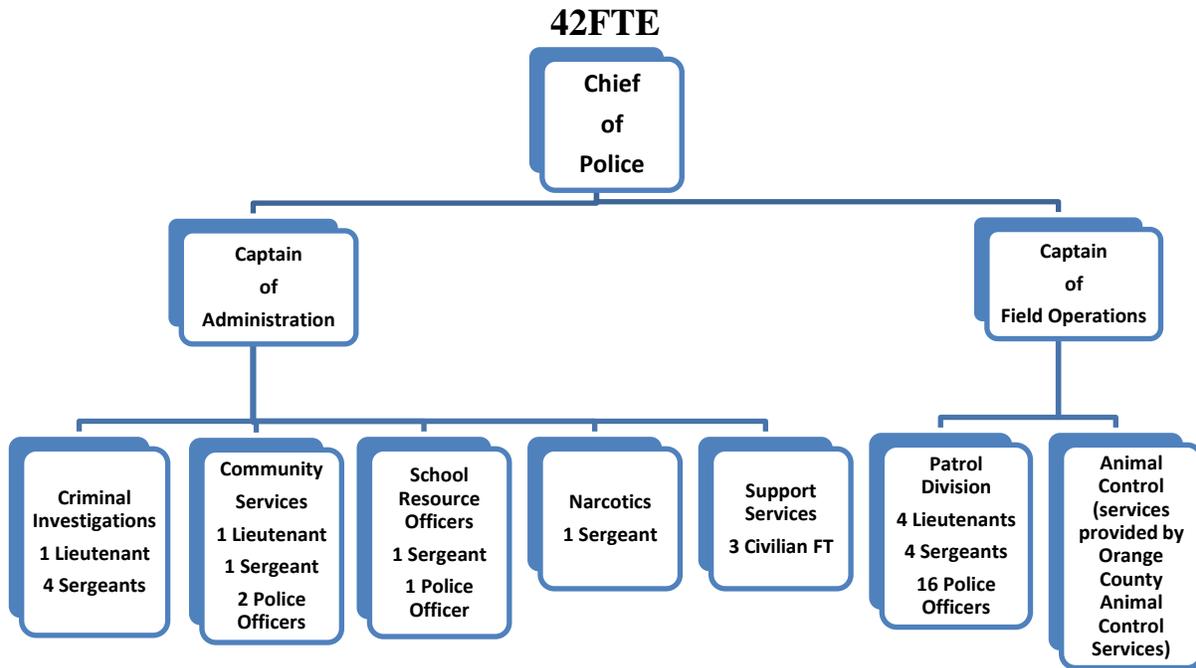
PERSONNEL	348,160	474,642	375,561	79.1%	(21,694)	452,948	-5%
OPERATIONS	65,899	65,402	61,072	93.4%	11,405	76,807	17%
CAPITAL OUTLAY	-	-	-	N/A	-	-	0%
<b>TOTAL</b>	<b>414,059</b>	<b>540,044</b>	<b>436,633</b>	<b>80.9%</b>	<b>(10,289)</b>	<b>529,755</b>	<b>-2%</b>

**CHANGES IN BUDGET FROM PRIOR YEAR ADOPTED BUDGET**

The decrease in personnel is due to personnel turnover. Operations increased due to the addition of a new Employee Wellness initiative.

# POLICE DEPARTMENT

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## PURPOSE

The Police Department maintains public safety and contributes to improving the quality of life through the enforcement of criminal and traffic laws. Police Department personnel utilize and maximize all available resources, technological advances, and educational opportunities in an effort to provide professional police services.

## GOALS

- Ensure Carrboro will continue to be a safe community for all residents, business owners/operators, and guests.
- Monitor and address traffic and pedestrian safety issues.
- Meet mandated training requirements.
- Develop and retain personnel who effectively deal with emergency, crisis, and/or complex situations and handle routine duties carefully and professionally.
- Train and develop employees for advancement and/or for expanding job responsibilities.
- Implement Career Progression program for officers.
- Implement Naloxone program.
- Increase our efforts in Community Policing.
- Continue to develop a Citizen’s Academy and Summer Camp for teens.
- Continue to use social media to inform and involve the community.

## SERVICES PROVIDED & ACTIVITIES

- The Uniform Patrol Division provides 24-hour service and emergency response; effectively answers and initiates calls for service; conducts preliminary criminal investigations and initiates arrests; provides necessary traffic control and enforcement; investigates traffic accidents; and provides basic business/residential security checks.

- The Criminal Investigations Division investigates major criminal cases and offenses involving juveniles, sexual assault, and domestic violence; processes crime scenes; coordinates efforts with relevant area authorities and service providers; maintains the evidence/ property room; conducts prospective employee background investigations; and provides on-call service.
- The Community Services Division provides law enforcement and other community-related services; partners with the community to meet specific neighborhood-driven requests for assistance; follows-up on complaints of suspected gang-related activity; initiates narcotics investigations; provides School Resource Officers at McDougle Middle and Carrboro High Schools and works with other schools to enhance safety and security; provides general crime prevention and community watch services; works with business owners to enhance safety and security; and provides other community outreach activities.
- The Administrative Division provides direct service to walk-in visitors and answers telephone inquiries; maintains incident reports and other departmental records and compiles monthly Uniform Crime Report; administers Department budget; and ensures that Department personnel receive appropriate training and adhere to the Department's policies and procedures.

### **PREVIOUS YEAR ACCOMPLISHMENTS**

- Met all mandated training goals.
- Fuel usage down from previous 3-year average.
- Continued the Fit for Duty Program to ensure that all officers are physically and mentally prepared to protect and serve.
- Partnered with local law enforcement agencies, NC SBI, NC National Guard Narcotics Task Force, US Marshals, US Drug Enforcement Agency, and US Alcohol, Tobacco and Firearms during narcotics investigations thus reducing the number of drug houses and street-level drug sales locations.
- Provided police services during all special events that required them.
- Maintained the number of directed patrols and speed enforcement campaigns involving Uniform Patrol Division.
- Increased the number of pedestrian safety operations involving Community Services Division personnel by 200% to date.
- Obtained new or enhanced revenue sources.
- Continued succession planning efforts.
- Maintained staffing levels with the addition of 3 new officers hired.
- Partnered with Public Works and Recreation and Parks staff to provide a safe setting for 4<sup>th</sup> of July Celebration, Carrboro Day, Carrboro Music Festival, the Tift Merritt concert, and several road races.
- Introduced Coffee with A Cop program for citizens.
- Transitioned to new Police Chief and Police Captain.
- Introduced pilot program on idling reduction equipment on patrol vehicles.
- Participated in the NCWatch4Me program concerning pedestrian and bicycle safety.

### **UPCOMING FISCAL YEAR OBJECTIVES**

- Decrease Fuel Consumption by 5 %
- Meet mandated training goals.
- Finalize Policy Manual Update.
- Maintain Carrboro's Safety for residents, business owners/operators and visitors.
- Increase the number of directed patrols and speed enforcement campaigns involving Uniform Patrol Division personnel.
- Maintain the number of pedestrian safety operations involving Community Services Division personnel.
- Reduce the number of traffic accidents.

- Implement management/leadership training for supervisors.
- Reduce the number of known drug houses and street-level drug sales locations.
- Obtain new or enhanced revenue sources.
- Increase the number of Bicycle Safety Campaign operations performed by Community Services Division.
- Continue partnership with Public Works and Recreation and Parks staff to provide a safe setting for all special events.

## BOARD PRIORITIES

Enhance and sustain quality of life/place issues for everyone.  
 Improve walkability and public transportation.

## OBJECTIVES

1. Maintain Carrboro’s safety for residents.
2. Reduce number of traffic accidents.
3. Increase pedestrian safety operations.
4. Increase bicycle safety operations.
5. Maintain Carrboro’s safety for residents by reducing open air drug market.
6. Increase Community Service outreach.

## PERFORMANCE MEASURES

	<b>FY2011-12 ACTUAL</b>	<b>FY2012-13 ACTUAL</b>	<b>FY2013-14 ESTIMATED</b>	<b>FY2014-15 PROJECTED</b>
Calls for Service	21,586	22,203	22,869	23,783
Motor Vehicle Accidents	475	477	477	488
Criminal Arrests	829	768	783	798
Pedestrian Crossing Citations Issued	29	101	80	73
Bicycle Safety Ops Conducted	n/a	n/a	8	10
Pedestrian Safety Ops Conducted	5	21	24	24
Narcotics Arrests	149	105	137	142
Community Events Involvement	7	73	70	70
Percentage Increase of Pedestrian Safety Ops Conducted	n/a	100%	14%	0%
Percent Change in Pedestrian Crossing Citations Issued	n/a	100%	20% reduction	10% reduction
Percentage Increase of Bicycle Safety Ops Conducted	n/a	n/a	100%	25%

**BUDGET SUMMARY**  
**POLICE - DEPARTMENTAL TOTAL**

2012-13 ACTUAL	2013-14 ADOPTED BUDGET	2013-14 YTD 31-Mar-14	% SPENT	2014-15 PROPOSED CHANGES	2014-15 RECOMMENDED BUDGET	CHANGE
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**SUMMARY**

PERSONNEL	2,800,392	2,853,401	2,063,678	72.3%	54,220	2,907,621	2%
OPERATIONS	332,871	464,469	334,960	72.1%	(19,446)	445,023	-4%
CAPITAL OUTLAY	127,788	241,576	205,495	85.1%	(17,151)	224,425	-7%
<b>TOTAL</b>	<b>3,261,051</b>	<b>3,559,446</b>	<b>2,604,132</b>	<b>73.2%</b>	<b>17,623</b>	<b>3,577,069</b>	<b>0%</b>

**CHANGES IN BUDGET FROM PRIOR YEAR ADOPTED BUDGET**

Personnel costs increased due to promotions within divisions, increase in insurance costs and the conversion of a part-time position to full-time. The operations budget decreased based on one-time costs from the previous year. Decrease in capital outlay reflects the purchase of different replacement vehicles at less than the prior year costs.

*Division Level Summaries*

**POLICE ADMINISTRATIVE SUPPORT**  
**510**

2012-13 ACTUAL	2013-14 ADOPTED BUDGET	2013-14 YTD 31-Mar-14	% SPENT	2014-15 PROPOSED CHANGES	2014-15 RECOMMENDED BUDGET	CHANGE
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**SUMMARY**

PERSONNEL	473,296	471,647	408,822	86.7%	56,923	528,570	12%
OPERATIONS	49,478	37,553	30,903	82.3%	808	38,361	2%
CAPITAL OUTLAY	-	38,896	35,452	91.1%	(38,896)	-	0%
<b>TOTAL</b>	<b>522,774</b>	<b>548,096</b>	<b>475,176</b>	<b>86.7%</b>	<b>18,835</b>	<b>566,931</b>	<b>3%</b>

**CHANGES IN BUDGET FROM PRIOR YEAR ADOPTED BUDGET**

The increase in the Administrative Support Division personnel budget is due to the conversion of a part-time position to full-time. Capital Outlay decreased due to no vehicle replacement purchases in 2014-15.

**POLICE PATROL  
511**

2012-13 ACTUAL	2013-14 ADOPTED BUDGET	2013-14 YTD 31-Mar-14	% SPENT	2014-15 PROPOSED CHANGES	2014-15 RECOMMENDED BUDGET	CHANGE
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**SUMMARY**

PERSONNEL	1,662,260	1,561,757	1,150,456	73.7%	71,944	1,633,701	5%
OPERATIONS	212,140	292,795	223,368	76.3%	(38,034)	254,761	-13%
CAPITAL OUTLAY	98,266	202,680	170,043	83.9%	21,745	224,425	11%
<b>TOTAL</b>	<b>1,972,666</b>	<b>2,057,232</b>	<b>1,543,866</b>	<b>75.0%</b>	<b>55,655</b>	<b>2,112,887</b>	<b>3%</b>

**CHANGES IN BUDGET FROM PRIOR YEAR ADOPTED BUDGET**

The Patrol Division personnel budget increased due to promotions and insurance cost increase. Changes in Operations include a decrease due to the one-time cost for P25 flash radio upgrades in the previous year. Capital Outlay increased with the purchase of more replacement vehicles than the prior year.

**POLICE COMMUNITY SERVICES  
512**

2012-13 ACTUAL	2013-14 ADOPTED BUDGET	2013-14 YTD 31-Mar-14	% SPENT	2014-15 PROPOSED CHANGES	2014-15 RECOMMENDED BUDGET	CHANGE
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**SUMMARY**

PERSONNEL	351,514	471,947	244,912	51.9%	(124,038)	347,909	-26%
OPERATIONS	32,149	38,588	18,608	48.2%	(754)	37,834	-2%
CAPITAL OUTLAY	29,522	-	-	N/A	-	-	0%
<b>TOTAL</b>	<b>413,186</b>	<b>510,535</b>	<b>263,520</b>	<b>51.6%</b>	<b>(124,792)</b>	<b>385,743</b>	<b>-24%</b>

**CHANGES IN BUDGET FROM PRIOR YEAR ADOPTED BUDGET**

The Community Services Division budget reflects changes in personnel. Operations budget changed due to a decrease in fuel costs.

**POLICE INVESTIGATIONS**  
515

2012-13 ACTUAL	2013-14 ADOPTED BUDGET	2013-14 YTD 31-Mar-14	% SPENT	2014-15 PROPOSED CHANGES	2014-15 RECOMMENDED BUDGET	CHANGE
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**SUMMARY**

PERSONNEL	292,855	348,050	259,489	74.6%	49,391	397,441	14%
OPERATIONS	30,949	37,311	32,970	88.4%	3,094	40,405	8%
CAPITAL OUTLAY	-	-	-	N/A	-	-	0%
<b>TOTAL</b>	<b>323,805</b>	<b>385,361</b>	<b>292,459</b>	<b>75.9%</b>	<b>52,485</b>	<b>437,846</b>	<b>14%</b>

**CHANGES IN BUDGET FROM PRIOR YEAR ADOPTED BUDGET**

The Investigations Division personnel budget reflects an increase in salary and increased insurance costs. Operations budget increased in Contractual Services.

**POLICE ANIMAL CONTROL**  
518

2012-13 ACTUAL	2013-14 ADOPTED BUDGET	2013-14 YTD 31-Mar-14	% SPENT	2014-15 PROPOSED CHANGES	2014-15 RECOMMENDED BUDGET	CHANGE
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**SUMMARY**

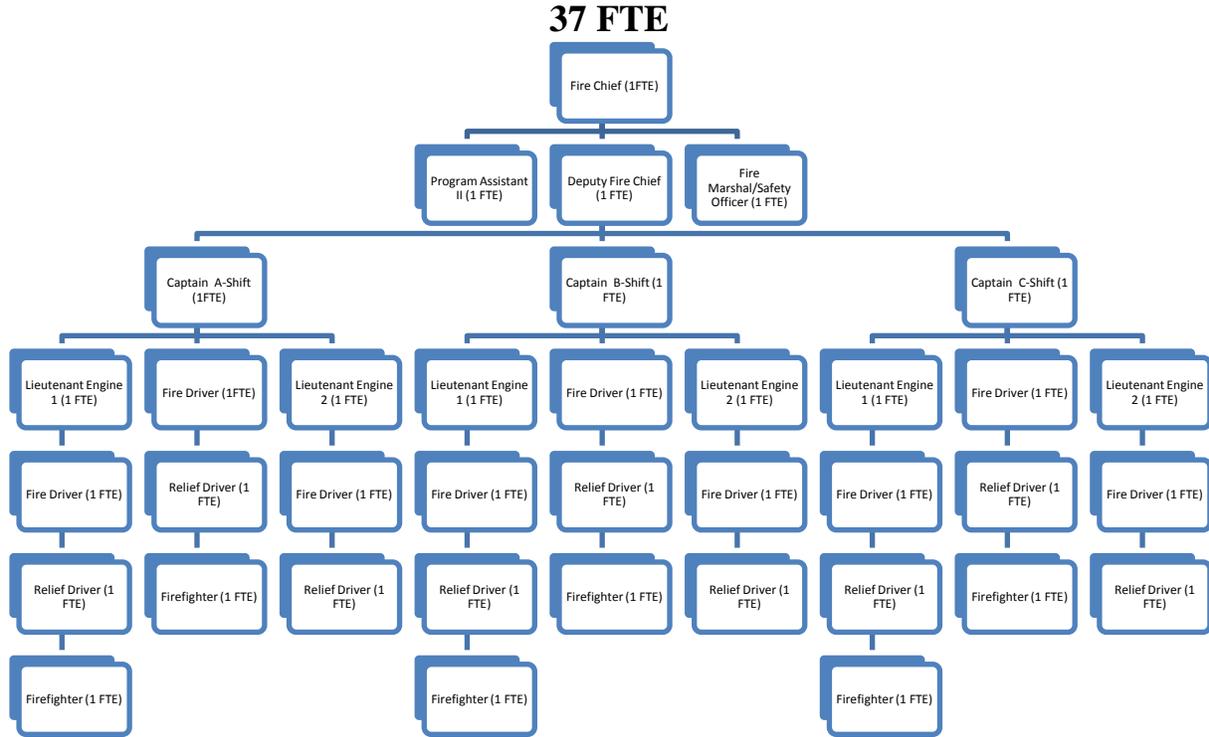
PERSONNEL	20,466	-	-	N/A	-	-	0%
OPERATIONS	8,155	58,222	29,111	50.0%	15,440	73,662	27%
CAPITAL OUTLAY	-	-	-	N/A	-	-	0%
<b>TOTAL</b>	<b>28,621</b>	<b>58,222</b>	<b>29,111</b>	<b>50.0%</b>	<b>15,440</b>	<b>73,662</b>	<b>27%</b>

**CHANGES IN BUDGET FROM PRIOR YEAR ADOPTED BUDGET**

The increase in the Animal Control budget is due to the implementation of the second phase of the contract with Orange County Animal Control Services for the Town.

# FIRE AND RESCUE DEPARTMENT

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## PURPOSE

To protect lives, property, and the community from the destructive effects of fire, natural disasters, and hazards by providing public education, incident prevention, and emergency response services. Exceed all expectations of the customers we serve.

## GOALS

- Continue preparation to become an “accredited agency” through the Commission on Fire Accreditation International with the implementation of the Carrboro Fire-Rescue Strategic Plan.
- Provide a higher level of emergency medical care by responding to all medical emergencies within the Carrboro city limits and the South Orange Fire District. Train six more personnel to the EMT-Intermediate level.
- Increase the sustainability of the Carrboro Fire-Rescue Department by participating in the Chief’s Energy Challenge and reducing our station energy usage by 10% FY 2014-15.
- Increase Suppression Division staffing and Administration Division staffing with the addition of three additional suppression personnel and the upgrade of our current part-time Administrative Assistant to full-time.

## SERVICES PROVIDED & ACTIVITIES

- Provides 24-hour fire suppression, light rescue, and emergency medical services for the Town of Carrboro and the South Orange Fire District.
- Certified as a Light Rescue agency recognized by the North Carolina Association of Rescue and Emergency Medical Services.
- Conducts fire investigations in order to effectively determine the cause and origin of fires within the Town and the extra-territorial jurisdiction (ETJ).

- Provide risk management services through an extensive fire prevention and life safety education program, including CPR and First Aid classes, to schools, day cares, businesses and community groups.
- Provides fire prevention and code enforcement by performing fire inspections throughout the Town in accordance with the NC Fire Code.
- Provides plan reviews, acceptance tests and fire inspections with cooperation from Orange County Fire Marshal's Office, Carrboro Management Services, and the Carrboro Planning Department.
- Provides emergency staffing and special services during town-sanctioned activities and events.
- Responds to and/or initiates Chapter 11 complaints and enforces town code.
- Ensures department personnel receive all mandated training as required by OSHA, OSFM, and NFPA.
- Educates parents and guardians on the proper care, use, and maintenance of child passenger safety seats.
- Administers a smoke alarm installation and maintenance program that is free to all residents of Carrboro and the South Orange Fire District.

### **PREVIOUS YEAR ACCOMPLISHMENTS**

- Maintained a cardiac arrest save rate of 25%.
- Recorded 2212 public education contacts.
- Checked and/or installed 355 child passenger seats.
- Installed 119 smoke and CO alarms and distributed 166 address markers.
- Promoted 2 Captains, 3 Lieutenants, 3 Drivers and 5 Relief Drivers.
- Enrolled three personnel in the EMT-Intermediate program at DTCC
- Provided CPR and First Aid classes to schools, businesses and community organizations.

### **UPCOMING FISCAL YEAR OBJECTIVES**

- Continue to pursue Accreditation through the Commission on Fire Accreditation International; Implement a Strategic Plan and develop a Standard of Cover for Carrboro Fire-Rescue Dept.
- Respond to all medical emergencies within the Carrboro city limits and the South Orange Fire District.
- Enroll six personnel in the EMT-Intermediate program at Durham Technical Community College.
- Purchase new Rescue Pumper Tanker.
- Investigate alternative fuel options for command staff vehicles.
- Replace obsolete gasoline powered extrication equipment with battery powered extrication equipment.

### **BOARD PRIORITIES**

Protect historic neighborhoods and maintain Carrboro's unique identity.  
Enhance and sustain quality of life/place issues for everyone.

### **OBJECTIVES**

1. Provide OSHA mandated safety training. Conduct quarterly training session with mutual-aid partner.
2. Move to unit dispatching with Orange County 9-1-1 to provide faster response.
3. Conduct state mandated fire inspections.
4. Provide 24-hour fire suppression, light rescue, and emergency medical services for the Town and South Orange Fire District.
5. Conduct OSHA mandated safety inspections.
6. Contain at least half of all structure fires in the Town limits to the room of origin in order to reduce property damage.

**PERFORMANCE MEASURES**

	<b>FY2011-12 ACTUAL</b>	<b>FY2012-13 ACTUAL</b>	<b>FY2013-14 ESTIMATED</b>	<b>FY2014-15 PROJECTED</b>
Training Hours	230.25	415.5	430	460
Median Response Times	4:25	4:32	4:20	4:15
Plans Reviewed	193	207	210	220
Turnout time	55 seconds	67 seconds	62 seconds	58 seconds
Fire Inspections	1,047	1060	1,260	1,300
Fire & EMS Responses - Town	1,179	1252	1,557	1,700
Fire & EMS Responses - County	227	205	158	300
Safety Inspections	18	28	40	42
Cost per Response	\$1,782	\$1,737	\$1,532	\$1,500
Fire Loss	\$68,805	\$79,508	\$208,534	\$150,000

**BUDGET SUMMARY**

**FIRE - DEPARTMENTAL TOTAL**

<b>2012-13 ACTUAL</b>	<b>2013-14 ADOPTED BUDGET</b>	<b>2013-14 YTD 31-Mar-14</b>	<b>% SPENT YTD</b>	<b>2014-15 PROPOSED CHANGES</b>	<b>2014-15 RECOMMENDED BUDGET</b>	<b>CHANGE</b>
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**SUMMARY**

PERSONNEL	2,362,347	2,308,037	1,733,505	75.1%	43,572	2,351,609	2%
OPERATIONS	241,065	320,116	228,889	71.5%	(3,574)	316,542	-1%
CAPITAL OUTLAY	29,157	6,000	-	0.0%	(1,500)	3,000	0%
<b>TOTAL</b>	<b>2,632,569</b>	<b>2,634,153</b>	<b>1,962,394</b>	<b>74.5%</b>	<b>38,498</b>	<b>2,671,151</b>	<b>1%</b>

**CHANGES IN BUDGET FROM PRIOR YEAR ADOPTED BUDGET**

The change in personnel is due an increase in salary and conversion of a part-time position to full-time position. Changes in Operations include a decrease in one-time costs from last fiscal year.

## Division Level Summaries

**FIRE SUPERVISION**  
530

2012-13 ACTUAL	2013-14 ADOPTED BUDGET	2013-14 YTD 31-Mar-14	% SPENT YTD	2014-15 PROPOSED CHANGES	2014-15 RECOMMENDED BUDGET	CHANGE
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**SUMMARY**

PERSONNEL	123,376	122,225	92,834	76.0%	27,168	149,393	22%
OPERATIONS	30,695	31,838	26,346	82.8%	1,903	33,741	6%
CAPITAL OUTLAY	-	3,000	-	0.0%	(1,500)	1,500	0%
<b>TOTAL</b>	<b>154,070</b>	<b>157,063</b>	<b>119,181</b>	<b>75.9%</b>	<b>27,571</b>	<b>184,634</b>	<b>18%</b>

**CHANGES IN BUDGET FROM PRIOR YEAR ADOPTED BUDGET**

The change in personnel reflects an increase in salary due to last fiscal year increase which was budgeted in non-departmental and the conversion of a part-time position to full-time. Capital Outlay includes replacement of office furniture.

**FIRE SUPPRESSION**  
531

2012-13 ACTUAL	2013-14 ADOPTED BUDGET	2013-14 YTD 31-Mar-14	% SPENT YTD	2014-15 PROPOSED CHANGES	2014-15 RECOMMENDED BUDGET	CHANGE
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**SUMMARY**

PERSONNEL	2,172,643	2,114,745	1,579,352	74.7%	3,403	2,118,148	0%
OPERATIONS	200,561	272,910	195,109	71.5%	-12,270	260,640	-4%
CAPITAL OUTLAY	29,157	3,000	-	0.0%	-1,500	1,500	-50%
<b>TOTAL</b>	<b>2,402,362</b>	<b>2,390,655</b>	<b>1,774,461</b>	<b>74.2%</b>	<b>-10,367</b>	<b>2,380,288</b>	<b>0%</b>

**CHANGES IN BUDGET FROM PRIOR YEAR ADOPTED BUDGET**

The change in personnel is due to an increase in salary. Changes in Operations and Capital Outlay decreased because of the one-time costs for P25 flash radio updates and furniture.

**FIRE PREVENTION AND SAFETY**  
532

2012-13 ACTUAL	2013-14 ADOPTED BUDGET	2013-14 YTD 31-Mar-14	% SPENT YTD	2014-15 PROPOSED CHANGES	2014-15 RECOMMENDED BUDGET	CHANGE
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**SUMMARY**

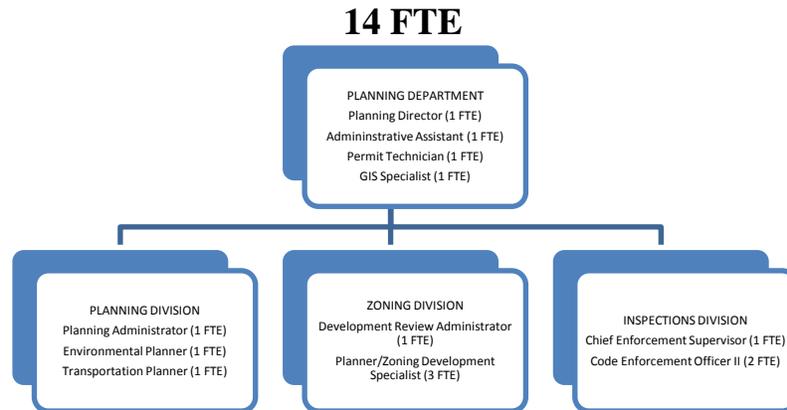
PERSONNEL	66,328	71,067	61,319	86.3%	13,001	84,068	18%
OPERATIONS	9,808	15,368	7,434	48.4%	6,793	22,161	44%
CAPITAL OUTLAY	-	-	-	N/A	-	-	0%
<b>TOTAL</b>	<b>76,137</b>	<b>86,435</b>	<b>68,753</b>	<b>79.5%</b>	<b>19,794</b>	<b>106,229</b>	<b>23%</b>

**CHANGES IN BUDGET FROM PRIOR YEAR ADOPTED BUDGET**

The change in personnel reflects an increase in salary due to last fiscal year increase which was budgeted in non-departmental. Operations increased due to the purchase of Fire Prevention code books and defibrillators for Century Center and Town Hall.

# PLANNING DEPARTMENT

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## PURPOSE

The Planning Department's mission is to help the Town define and carry out its vision for sustaining existing and future populations. The department monitors the availability and use of resources needed to maintain a balance desired by the community as a whole. The department fulfills this mission by offering professional planning, zoning, building code, and engineering and geographic information services to residents, property owners, and businesses.

## GOALS

- To deliver excellent service in a timely and responsive manner, ensuring effective and efficient use of financial, human and physical resources, innovative and engaging support for community initiatives, and clear and successful communication strategies.
- To emphasize the protection of existing neighborhoods, development that is compact, energy-considerate and ecologically appropriate, therefore promoting trust, mutual respect, acceptance, happiness, and well-being.
- To coordinate development of a well balanced public infrastructure, including green infrastructure which improves walkability and access to transit.
- To evaluate and support commercial/ office/business/residential mixed use developments in new or redeveloping areas in support of strategic priorities to diversify revenue streams and maintain ethnic and economic diversity.

## SERVICES PROVIDED & ACTIVITIES

- Development Review and Permitting
- Minimum Housing Code Enforcement
- Building Inspections and Code Enforcement
- Intergovernmental Relations
- Geographic Information Services
- Land Use Planning
- Transportation Planning – bikeways, greenways, sidewalks, streets
- Environmental Planning
- Engineering Review Services
- Storm Water, Floodplain, and Watershed Management

- Energy Planning and climate protection/resiliency
- Staff Support for Advisory Boards

### **PREVIOUS YEAR ACCOMPLISHMENTS**

- Completion of Wilson Park Multi-use Path (Bolin Creek, Phase 1A) planning, design, and construction.
- Closeout of the \$311,000 energy efficiency retrofit grant that produced improvements in 113 pre-existing single-family and multifamily units and provided 5 small commercial loans for projects in 3 separate commercial buildings, surpassing the goal of 100 residential units and 4 commercial loans. Energy and cost savings are estimated to be 21 percent or more, which converts to almost \$40,000 a year at current utility rates.
- Certificates of Occupancy for 73 new residential units valued at \$14.1 M; 17,600 square feet of renovated and 21,000 square feet of new commercial space valued at \$2.8 M and \$3.2 M, respectively.
- Initiation of corporate strategic energy planning initiative.
- Reconfiguration of GIS data to AROnline; launching of GIS web applications for small screen users.

### **UPCOMING FISCAL YEAR OBJECTIVES**

- Complete a Parking Management planning process.
- Complete construction planning and support for construction administration of Bolin Creek Phase 1B and Morgan Creek greenways.
- Initiate preliminary design process for sidewalk on South Greensboro Street.
- Coordinate sustainability action planning effort; maintain engagement with local governments in the region and statewide on energy efficiency initiatives, including planning for ongoing sustainability of local efforts (e.g. residential and commercial retrofits, LED street lights)
- Update and streamline permit application processes, maximizing use of technology.

### **BOARD PRIORITIES**

Diversify revenue stream.

Enhance and sustain quality of life/place issues for everyone.

Protect historic neighborhoods and maintain Carrboro's unique identity.

### **OBJECTIVES**

1. Evaluate and schedule completion of Comprehensive LUO review/update.
2. Evaluate need for strategic or comprehensive planning/update.

**PERFORMANCE MEASURES**

	<b>FY2011-12 ACTUAL</b>	<b>FY2012-13 ACTUAL</b>	<b>FY2013-14 ESTIMATED</b>	<b>FY2014-15 PROJECTED</b>
# of LUO Amendments	5	6	12	5
# of Conditional Use Permits	3	3	1	1
# of Special Use Permits	2	0	1	1
# of Zoning Permits	86	89	90	90
# of Bldg Permits for New Residential Units in Town	92	55	50	60
Estimated Building Permit Construction Value for New Residential in Town	\$14.5 M	\$11.2 M	\$10.9 M	\$10 M
Estimated Building Permit Value for New Commercial in Town	\$15.6 M	\$4 M	\$ 4.5 M	\$6.9 M
# of Cos Issued for New Residential Units in Town	79	56	53	50
Inspections per day per Inspector FTE	8.7	10.1	9.4	10

## BUDGET SUMMARY

### PLANNING - DEPARTMENTAL TOTAL

	2012-13 ACTUAL	2013-14 ADOPTED BUDGET	2013-14 YTD 31-Mar-14	% SPENT YTD	2014-15 PROPOSED CHANGES	2014-15 RECOMMENDED BUDGET	CHANGE
<b>SUMMARY</b>							
PERSONNEL	967,485	1,054,246	738,090	70.0%	25,191	1,079,437	2%
OPERATIONS	121,320	207,658	81,625	39.3%	40,475	248,133	19%
CAPITAL OUTLAY	-	-	-	N/A	-	-	0%
<b>TOTAL</b>	<b>1,088,804</b>	<b>1,261,904</b>	<b>819,715</b>	<b>65.0%</b>	<b>56,830</b>	<b>1,327,570</b>	<b>5%</b>

### CHANGES IN BUDGET FROM PRIOR YEAR ADOPTED BUDGET

The change in personnel reflects an increase in salary. Operations increased with additional engineering services and parking plan study cost.

## Planning Department *Division Level Summaries*

### PLANNING SUPERVISION

540

	2012-13 ACTUAL	2013-14 ADOPTED BUDGET	2013-14 YTD 31-Mar-14	% SPENT YTD	2014-15 PROPOSED CHANGES	2014-15 RECOMMENDED BUDGET	CHANGE
<b>SUMMARY</b>							
PERSONNEL	454,214	463,498	343,237	74.1%	11,334	474,832	2%
OPERATIONS	100,015	175,734	71,657	40.8%	39,513	215,247	22%
CAPITAL OUTLAY	-	-	-	N/A	-	-	0%
<b>TOTAL</b>	<b>554,228</b>	<b>639,232</b>	<b>414,894</b>	<b>64.9%</b>	<b>50,847</b>	<b>690,079</b>	<b>8%</b>

### CHANGES IN BUDGET FROM PRIOR YEAR ADOPTED BUDGET

The change in personnel reflects an increase in salary. Operations increased due to additional engineering services and parking plan study cost.

**PLANNING ZONING**  
541

2012-13 ACTUAL	2013-14 ADOPTED BUDGET	2013-14 YTD 31-Mar-14	% SPENT YTD	2014-15 PROPOSED CHANGES	2014-15 RECOMMENDED BUDGET	CHANGE
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**SUMMARY**

PERSONNEL	257,285	334,503	204,529	61.1%	7,773	342,276	2%
OPERATIONS	10,715	13,968	3,711	26.6%	81	14,049	1%
CAPITAL OUTLAY	-	-	-	N/A	-	-	0%
<b>TOTAL</b>	<b>268,000</b>	<b>348,471</b>	<b>208,240</b>	<b>59.8%</b>	<b>7,854</b>	<b>356,325</b>	<b>2%</b>

**CHANGES IN BUDGET FROM PRIOR YEAR ADOPTED BUDGET**

The change in personnel reflects an increase in salary.

**PLANNING INSPECTIONS**  
542

2012-13 ACTUAL	2013-14 ADOPTED BUDGET	2013-14 YTD 31-Mar-14	% SPENT YTD	2014-15 PROPOSED CHANGES	2014-15 RECOMMENDED BUDGET	CHANGE
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**SUMMARY**

PERSONNEL	255,985	256,245	190,325	74.3%	6,084	262,329	2%
OPERATIONS	10,590	17,956	6,257	34.8%	881	18,837	5%
CAPITAL OUTLAY	-	-	-	N/A	-	-	0%
<b>TOTAL</b>	<b>266,575</b>	<b>274,201</b>	<b>196,582</b>	<b>71.7%</b>	<b>6,965</b>	<b>281,166</b>	<b>3%</b>

**CHANGES IN BUDGET FROM PRIOR YEAR ADOPTED BUDGET**

The change in personnel reflects an increase in salary.

# TRANSPORTATION

## PURPOSE

The Transportation Cost Center is used to account for expenditures associated with the partnership with the Town of Chapel Hill and the University of North Carolina for the provision of public transportation services throughout the Chapel Hill, Carrboro, and UNC community.

## GOALS

- Improve quality of public transportation service.
- Improve level of public transportation service.
- Improve access to public transportation.

## SERVICES PROVIDED & ACTIVITIES

- Fixed route transit encompasses all regular bus service to Carrboro residents.
- EZ Rider is a special demand-response service using lift-equipped vehicles to transport individuals with mobility limitations that prevent them from using regular fixed route buses.
- Tar Heel Express is a special service for UNC home basketball and football games.
- Bike-on-bus allows transit riders to put their bicycle on the front of any bus.

## PREVIOUS YEAR ACCOMPLISHMENTS

Chapel Hill Transit overall:

- Service area of approximately 62 square miles.
- Statistics for calendar year 2012 are provided in the table below.

<b>Service Consumption</b>	<b>Amount</b>
Annual Passenger Miles	14,464,348
Annual Unlinked Trips	6,944,066
Average Weekday Unlinked Trips	26,500
Average Saturday Unlinked Trips	1,779
Average Sunday Unlinked Trips	1,215
<b>Service Supplied</b>	
Annual Vehicle Revenue Miles	2,123,604
Annual Vehicle Revenue Hours	182,575
Vehicles Operated in Maximum Service	87
Vehicles Available for Maximum Service	119
Base Period Requirement	27

Source: National Transit Database, 2012 data ([www.ntdprogram.gov](http://www.ntdprogram.gov))

- In the 2012-2013 fiscal year, total system ridership was 6.92 million, which was virtually equal to the 2011-2012 fiscal year.
- 91% of customer survey respondents rated Chapel Hill Transit service as excellent or good (2010 Passenger and Resident Survey).
- Chapel Hill Transit's fleet increased from 98 vehicles in 2005 to 143 in 2012.
- Fleet fuel economy increased from 4.10 MPG in 2005 to 4.74 in 2012.
- Starting in August 2013, UNC and Chapel Hill Transit park-and-ride lots began to be fee-based.
- In November 2012, Orange County voters approved a referendum establishing a half-cent sales tax for funding transit improvements regionally and locally, including increasing Chapel Hill Transit service.

- Chapel Hill Transit is currently conducting a long-range financial sustainability study and an Alternatives Analysis for improved bus service on Martin Luther King, Jr., Blvd., in Chapel Hill.

**UPCOMING FISCAL YEAR OBJECTIVES**

- Work with Chapel Hill Transit to more effectively manage current level of public transportation service in Carrboro.
- Work with Chapel Hill Transit to extend service into areas of Carrboro that are currently not served by fixed route service.
- Work with Chapel Hill Transit, Triangle Transit, and Orange County jurisdictions to continue planning for transit investments in the county, including service extensions to or within Carrboro

<b>PERFORMANCE MEASURES</b>	<b>FY2011-12 ACTUAL</b>	<b>FY2012-13 ACTUAL</b>	<b>FY2013-14 ESTIMATED</b>	<b>FY2014-15 PROJECTED</b>
Average Daily Ridership (Boarding)	3,436	3,370	3,580	3,616
Average Daily Ridership (Alighting)	3,353	3,123	3,330	3,363

**BUDGET SUMMARY**

**TRANSPORTATION- DEPARTMENTAL TOTAL**

<b>2012-13 ACTUAL</b>	<b>2013-14 ADOPTED BUDGET</b>	<b>2013-14 YTD 31-Mar-14</b>	<b>% SPENT YTD</b>	<b>2014-15 PROPOSED CHANGES</b>	<b>2014-15 RECOMMENDED BUDGET</b>	<b>CHANGE</b>
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**SUMMARY**

PERSONNEL	-	-	-	N/A	-	-	0%
OPERATIONS	1,286,714	1,396,423	643,357	46.1%	-	1,396,423	0%
CAPITAL OUTLAY	-	-	-	N/A	-	-	0%
<b>TOTAL</b>	<b>1,286,714</b>	<b>1,396,423</b>	<b>643,357</b>	<b>46.1%</b>	<b>-</b>	<b>1,396,423</b>	<b>0%</b>

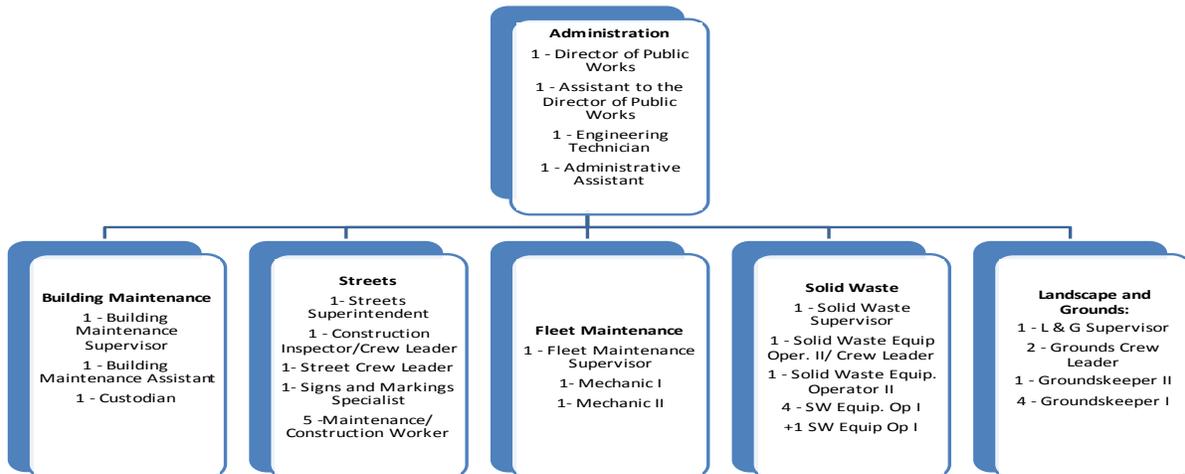
**CHANGES IN BUDGET FROM PRIOR YEAR ADOPTED BUDGET**

The transportation budget remains unchanged at this point in time.

# PUBLIC WORKS DEPARTMENT

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**35 FTEs**



**PURPOSE**

The Public Works Department provides basic municipal services that promote a healthy and safe environment for the residents of Carrboro and the general public.

**GOALS**

- Provide timely, cost effective maintenance of public street system, including signage, storm drainage system, bike paths, and right-of-way.
- Provide cost effective, reliable solid waste collection and disposal services.
- Maintain public buildings and grounds in an environmentally friendly manner so they are pleasant and safe gathering spaces.
- Provide cost effective maintenance of the town's motor vehicle fleet and equipment.
- Administer construction projects within budget and on schedule.

**SERVICES PROVIDED & ACTIVITIES**

- Provide administration and general support for service delivery and construction projects.
- Provide general street and right-of-way maintenance services which include street repair, street sweeping, sign installations, pavement markings, mowing, and litter control.
- Responsible for inclement weather street maintenance, e.g. ice and snow removal, hurricane and other types of storm clean-up.
- Provide municipal solid waste collection to single family residences and multi-family units. Solid Waste collection is also provided to commercial users who elect to use the town's service. Yard waste collection and bulky waste collection is provided to single family residences.
- Provide building maintenance and repair for Town Hall, Century Center complex, Fire Department, Public Works facility, bus shelters, and park facilities.

- Manage cemetery operations which include selling and marking plots at the town's two cemeteries.
- Maintain and repair town vehicles and equipment. Maintenance activities include preventative maintenance and inspections.
- Beautify the town's parks and planting areas with landscaping and ornamental design.
- Provide annual leaf collection program.
- Provide park facility and ball field maintenance at the town's parks, and assist the Recreation and Parks Department with special annual events such as Carrboro and Independence Day celebrations, Halloween, and the Carrboro Music Festival.
- Provide construction monitoring and inspection of public improvements within private development projects.

### **PREVIOUS YEAR ACCOMPLISHMENTS**

- Provided routine municipal services – solid waste collection, street and right-of-way maintenance, mowing of town properties, tree trimming and removal, ball field preparation, leaf collection, facility maintenance, vehicle and equipment maintenance, cemetery maintenance and burials.
- Provided construction inspection and administration for Davie Road sidewalk project.
- Continued working on design for Rogers Road sidewalk project.
- Provided construction inspection and administration for Davie Rd. sidewalk project, Roberson Sewer project, and bi-annual resurfacing project.
- Successfully implemented new residential trash and yard waste collection schedule.
- Provided compliance assurance of Public Works NPDES permit requirements.
- Began implementation of mulch pile re-configuration to be in compliance with DENR requirements.
- Organized and conducted survey of residents along Tom's Creek dealing with flooding issues.
- Sent out RFQ for Town Commons Study. Study to be completed before June 30, 2014.
- Developed RFQ to study solid waste issues such as Pay-as-you-throw & organic waste collection.
- Administered pavement condition survey (survey done every three years).
- Construction monitoring and inspection for the following developments: 300 E. Main St (including Boyd Street construction), Winmore, Claremont North, Ballentine & PTA Thrift Shop.
- Began implementation of an algae control plan for Anderson Park pond. Mechanical removal and draining of portion of pond during winter.
- Continued Town wide effort for fuel conservation with the purchase of fuel efficient vehicles when possible, monitoring town wide fuel usage, encouraging all employees to conserve fuel when distributing quarterly fuel usage reports.
- Carrboro recognized as a Tree City USA for the 28<sup>th</sup> year. Conducted annual Arbor Day Observance.
- Completed annual purchase of new vehicles and equipment.
- Helped to facilitate annual town auction of vehicles and equipment.
- Provided support for 8 special events (4 races, Carrboro Day, July 4<sup>th</sup>, Open Streets, Fall Music Fest)

- Used contractor to refinish floor in Century Hall.
- Implemented second year of Adopt-A-Planting Bed program – now two volunteer groups
- Continued replacing T-12 bulbs with T-8 bulbs. Completed first year of 4 year replacement program.
- Installation of Bolin Creek Mural at Town Commons.
- Provided coordination for installation of ATM structure at the Town Commons.
- Installed 9 recycling containers in downtown area utilizing DENR grant monies.
- Submitted grant application to DENR for the purchase of roll-out carts to be used for residential recycling as part of a joint venture with Orange County and other local agencies.
- Maintained information map about Local Road Construction Projects on Town web page.

### **UPCOMING FISCAL YEAR OBJECTIVES**

- Maintain service levels of existing operations.
- Planning and administration of Rogers Road sidewalk project.
- Replace retaining walls on Jones Ferry Rd. from Barnes to Laurel Ave.
- Assist Planning Department with implementation of the Bolin Creek and Morgan Creek Greenways.
- Put out RFQ for Town Commons design changes based on study from previous year.
- Administer HVAC study for Century Center.
- Administer usability/infrastructure study of Town Hall.
- Purchase and begin using a fully automated leaf collection unit to improve efficiency of leaf collection operations.
- Begin implementation of transition to Municipal owned street light option if available (switch to LED)
- Install new outdoor signs incorporating new logo (building identification and gateway) at various locations depending on final design and available funding. Will replace existing signs.
- Continue implementing mulch pile re-configuration to be in compliance with DENR requirements.
- Continue evaluating storm water flooding areas.
- Continue algae control plan for Anderson Park pond. Second year of 3 year plan.
- Provide construction monitoring and inspection of the following developments: Winmore & Ballentine.
- Continue replacement of T-12 bulbs with T-8 bulbs in various facilities to reduce energy consumption and replace bulbs that are on 24/7 with LED bulbs.
- Increase amount of interior painting at various facilities to improve appearance. Use low VOL paints where possible.

### **BOARD PRIORITIES**

Improve walkability and public transportation.  
Enhance and sustain quality of life.

### **OBJECTIVES**

1. Planning and administration for Rogers Road sidewalk project.
2. Maintain service levels of existing operations.

3. Continue replacement of T-12 bulbs with T-8 bulbs in various facilities to reduce energy consumption.
4. Increase amount of interior painting at various facilities to improve appearance. Use low VOL paints where possible.
5. Use fully automated leaf collection unit to improve efficiency of leaf collection operations.

**PERFORMANCE MEASURES**

	<b>FY2011-12 ACTUAL</b>	<b>FY2012-13 ACTUAL</b>	<b>FY2013-14 ESTIMATED</b>	<b>FY2014-15 PROJECTED</b>
# of Construction Contracts Administered	3	3	3	3
# of Maintenance Contracts Administered	3	3	2	2
Miles of Road Maintained	44.22	44.22	44.72	47.11
Miles of Bike Path Maintained	1.15	1.15	1.45	1.45
# of Rollout Containers	4002	4060	4120	4268
# of Multi-family and Commercial Dumpsters	187	187	187	187
Square feet of Building Space Maintained	61,317	31,317	61,317	61,317
# of Burials	10	17	15	15
Total # of Vehicles Maintained	97	97	97	99
Total # of Additional Rolling Stock Maintained	28	28	28	29
Acres of Park Maintained	96	96	96	96
# of Play Fields Maintained	7	7	7	7
Cost of Asphalt Maintenance per Lane Mile	\$440	\$442	\$445	\$450
Cost of Centerline Mile Resurfaced (every 2 yrs)	\$104,824	N/A	\$120,280	N/A
Refuse Tons per 1,000 Population (all sources)	387	402	400	400
Cost per Ton Collected (all tons)	\$128	\$135	\$140	\$140
# of Work Orders per Fleet Technician FTE per Year	535	500	510	525
% of Construction Contracts Completed	100%	100%	100%	100%
% of Maintenance Contracts Completed	100%	100%	100%	100%
Street Pavement Index Rating	89	N/A	90	N/A

## BUDGET SUMMARY

### PUBLIC WORKS - DEPARTMENTAL TOTAL

	2012-13 ACTUAL	2013-14 ADOPTED BUDGET	2013-14 YTD 31-Mar-14	% SPENT YTD	2014-15 PROPOSED CHANGES	2014-15 RECOMMENDED BUDGET	CHANGE
<b>SUMMARY</b>							
PERSONNEL	1,863,714	1,961,899	1,344,584	69%	4,046	1,965,945	0%
OPERATIONS	1,521,353	1,603,294	944,946	59%	187,517	1,790,811	12%
CAPITAL OUTLAY	658,612	586,169	12,212	2%	(61,894)	524,275	-11%
<b>TOTAL</b>	<b>4,043,679</b>	<b>4,151,362</b>	<b>2,301,742</b>	<b>55%</b>	<b>129,669</b>	<b>4,281,031</b>	<b>3%</b>

### CHANGES IN BUDGET FROM PRIOR YEAR ADOPTED BUDGET

The change in personnel reflects an increase in. Operating costs increased due storm water engineering costs, Town Hall Improvement Study, new Town signs with updated logo, and Contractual Services. Capital Outlay costs decreased with the one-time replacement equipment cost from the previous fiscal year. Details of the changes are highlighted in the division descriptions.

## Public Works Department *Division Level Summaries*

### PUBLIC WORKS SUPERVISION

550

	2012-13 ACTUAL	2013-14 ADOPTED BUDGET	2013-14 YTD 31-Mar-14	% SPENT YTD	2014-15 PROPOSED CHANGES	2014-15 RECOMMENDED BUDGET	CHANGE
<b>SUMMARY</b>							
PERSONNEL	325,904	324,756	242,664	75%	11,129	335,885	3%
OPERATIONS	21,025	43,429	9,680	22%	78,792	122,221	181%
CAPITAL OUTLAY	-	-	-	N/A	-	-	0%
<b>TOTAL</b>	<b>346,929</b>	<b>368,185</b>	<b>252,344</b>	<b>69%</b>	<b>89,921</b>	<b>458,106</b>	<b>24%</b>

### CHANGES IN BUDGET FROM PRIOR YEAR ADOPTED BUDGET

The change in personnel reflects an increase in salary. A study for Town Hall improvements and storm water engineering costs are included in operations for 2014-15.

**PUBLIC WORKS STREET MAINTENANCE**

**560**

	<b>2012-13 ACTUAL</b>	<b>2013-14 ADOPTED BUDGET</b>	<b>2013-14 YTD 31-Mar-14</b>	<b>% SPENT YTD</b>	<b>2014-15 PROPOSED CHANGES</b>	<b>2014-15 RECOMMENDED BUDGET</b>	<b>CHANGE</b>
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**SUMMARY**

PERSONNEL	490,141	507,741	313,218	62%	(27,771)	479,970	-5%
OPERATIONS	373,823	413,123	293,081	71%	40,351	453,474	10%
CAPITAL OUTLAY	387,342	-	-	N/A	33,075	33,075	0%
<b>TOTAL</b>	<b>1,251,305</b>	<b>920,864</b>	<b>606,299</b>	<b>66%</b>	<b>45,655</b>	<b>966,519</b>	<b>5%</b>

**CHANGES IN BUDGET FROM PRIOR YEAR ADOPTED BUDGET**

The change in personnel reflects personnel changes. Operations cost increased for traffic calming on Oak Ave. The purchase of a V-Box spreader is included in Capital Outlay

**PUBLIC WORKS SOLID WASTE MANAGEMENT**

**580**

	<b>2012-13 ACTUAL</b>	<b>2013-14 ADOPTED BUDGET</b>	<b>2013-14 YTD 31-Mar-14</b>	<b>% SPENT YTD</b>	<b>2014-15 PROPOSED CHANGES</b>	<b>2014-15 RECOMMENDED BUDGET</b>	<b>CHANGE</b>
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**SUMMARY**

PERSONNEL	354,633	395,300	255,328	65%	4,998	400,298	1%
OPERATIONS	588,494	540,087	302,973	56%	(55,386)	484,701	-10%
CAPITAL OUTLAY	231,000	583,800	-	0%	(315,000)	268,800	-54%
<b>TOTAL</b>	<b>1,174,126</b>	<b>1,519,187</b>	<b>558,301</b>	<b>37%</b>	<b>(365,388)</b>	<b>1,153,799</b>	<b>-24%</b>

**CHANGES IN BUDGET FROM PRIOR YEAR ADOPTED BUDGET**

The change in personnel reflects an increase in salary. Operations expenses decreased due to reduction in fuel and contract services. Capital Outlay reflects a decrease based on the purchase of a refuse truck in the previous fiscal year.

**PUBLIC WORKS CENTRAL SERVICES**  
590

2012-13 ACTUAL	2013-14 ADOPTED BUDGET	2013-14 YTD 31-Mar-14	% SPENT YTD	2014-15 PROPOSED CHANGES	2014-15 RECOMMENDED BUDGET	CHANGE
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**SUMMARY**

PERSONNEL	165,996	162,605	122,127	75%	4,289	166,894	3%
OPERATIONS	314,926	335,178	198,358	59%	4,635	339,813	1%
CAPITAL OUTLAY	-	-	-	N/A	-	-	0%
<b>TOTAL</b>	<b>480,922</b>	<b>497,783</b>	<b>320,484</b>	<b>64%</b>	<b>8,924</b>	<b>506,707</b>	<b>2%</b>

**CHANGES IN BUDGET FROM PRIOR YEAR ADOPTED BUDGET**

The change in personnel reflects an increase in salary. Operating costs increased due to increased cost for building maintenance.

**PUBLIC WORKS FLEET MAINTENANCE**  
591

2012-13 ACTUAL	2013-14 ADOPTED BUDGET	2013-14 YTD 31-Mar-14	% SPENT YTD	2014-15 PROPOSED CHANGES	2014-15 RECOMMENDED BUDGET	CHANGE
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**SUMMARY**

PERSONNEL	180,177	178,885	132,795	74%	5,032	183,917	3%
OPERATIONS	28,457	45,009	18,625	41%	-11,748	33,261	-26%
CAPITAL OUTLAY	-	-	12,212	N/A	7,100	7,100	0%
<b>TOTAL</b>	<b>208,635</b>	<b>223,894</b>	<b>163,631</b>	<b>73%</b>	<b>384</b>	<b>224,278</b>	<b>0%</b>

**CHANGES IN BUDGET FROM PRIOR YEAR ADOPTED BUDGET**

The change in personnel reflects an increase in salary. The Fleet Division operating costs decreased in equipment repairs and maintenance. Capital Outlay includes the purchase of a nitrogen machine.

**PUBLIC WORKS LANDSCAPING**  
592

2012-13 ACTUAL	2013-14 ADOPTED BUDGET	2013-14 YTD 31-Mar-14	% SPENT YTD	2014-15 PROPOSED CHANGES	2014-15 RECOMMENDED BUDGET	CHANGE
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**SUMMARY**

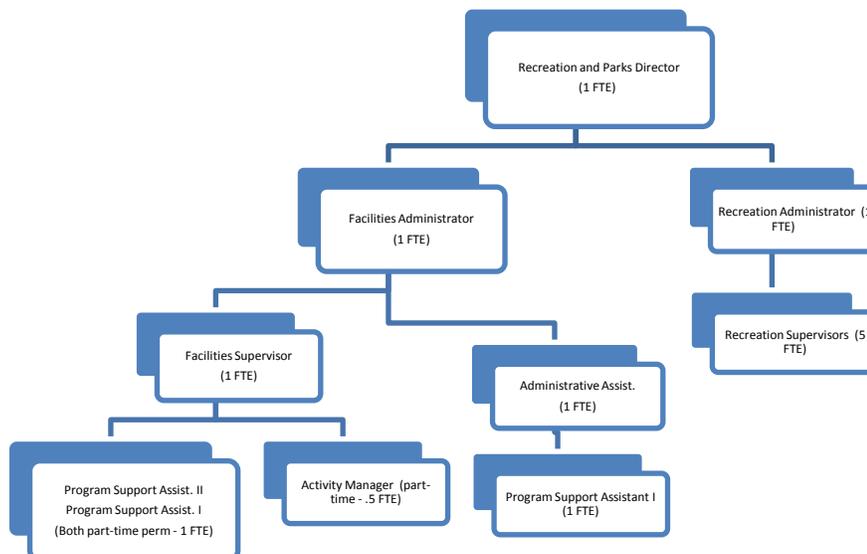
PERSONNEL	346,863	392,612	278,453	71%	6,369	398,981	2%
OPERATIONS	194,628	226,468	122,230	54%	130,873	357,341	58%
CAPITAL OUTLAY	40,271	2,369	-	0%	212,931	215,300	8988%
<b>TOTAL</b>	<b>581,762</b>	<b>621,449</b>	<b>400,683</b>	<b>64%</b>	<b>350,173</b>	<b>971,622</b>	<b>56%</b>

**CHANGES IN BUDGET FROM PRIOR YEAR ADOPTED BUDGET**

The change in personnel reflects an increase in salary. Operating costs increased due to the purchase of the new Town signs and contract services for the mulch pile relocation and extension. Capital Outlay includes the purchase of an automated leaf truck.

# RECREATION AND PARKS DEPARTMENT

12.5 FTE



## PURPOSE

Enrich the leisure needs and quality of life for citizens by providing accessible facilities, creative and diverse recreation opportunities and a safe public park system.

## GOALS

- Develop new marketing strategies and tools to make the public aware of programs and events.
- Continue to manage facilities in a manner which minimizes usage conflicts, overcrowding, and costs.
- Create public/private partnerships for various special programs to maximize revenue and the marketing potential of the programming while minimizing program costs for the Town of Carrboro.
- Ensure the attractiveness of the Century Center and parks by providing properly functioning equipment and facilities that are properly maintained to ensure they are aesthetically pleasing, clean, sanitary and safe.
- Evaluate community events and related marketing efforts to further promote Carrboro's local economic development efforts with emphasis on the arts and entertainment industries.
- Use evaluations and surveys to provide citizens with creative programs.
- Increase and improve our cultural diversity in programs through outreach and program accessibility.
- Work as needed with local citizens' group to raise money for park enhancements.
- Expand volunteer recruitment and enhance utilization of volunteers to offset costs of events and programs.
- Improve the efficiency and effectiveness of the Facilities Division by continuing to update standard operating procedures and obtaining evaluations from renters and other patrons.

## **SERVICES PROVIDED & ACTIVITIES**

- Develop, market, and implement recreation and leisure programs such as leagues, classes and other events that improve the quality of life for the citizens of Carrboro.
- Oversee parks and facilities that provide space to enjoy nature, build family unity, meet friends and build strong bodies.
- Demonstrate excellent customer service to citizens who register for programs and reserve or use recreation and park facilities.
- Facilitate in planning and staging community events that enhance the Paris of the Piedmont philosophy and community pride.
- Operate a variety of indoor and outdoor facilities which help bring the community together by providing space, promoting values, community activity and healthy living.

## **PREVIOUS YEAR ACCOMPLISHMENTS**

- Expanded special events, classes, and workshops - Carrboro Music Festival (second day; collaborated with NC Folklore Society), Carrboro Film Festival (second day; added online ticket sales, added ArtsCenter as a venue), Carrboro Day (more activities and collaboration), Music on the Streets, Lunch Box Series (more publicity), Open Mic Night, acting workshops, singing classes, teen programs and tennis classes.
- More than doubled the number of patrons directly reached through social media usage.
- Took over supervision of the cleaning contract for the Century Center & hired a new contracting service.
- Awarded grant from NCRPA for Track Trail Program which will provide signage for the Adams Tract and track children's participation.
- Purchased and installed new curtains and drapes in Century Hall and audio/visual upgrades including TV's and monitoring system in meeting rooms.
- On-line field and court facility reservations are now available to patrons/customers.

## **UPCOMING FISCAL YEAR OBJECTIVES**

- Conduct a public input study to gain information concerning needs & programming desires.
- Incorporate new branding campaign and how to reach teens into our marketing plan.
- Staff will work with local citizen groups to raise money for park enhancements & other projects.
- Staff will work to complete ongoing Capital Improvement Projects, e.g. MLK Jr. Park Master plan, Replacement of Anderson Park Bathroom and Anderson Park multi-use field renovation.
- Long term renters and the Program Division will be able to book the Century Center within in a five year booking period which provides maximum utilization of space.
- Increase public/private partnerships with local businesses and non-profit organizations to determine programming needs and opportunities.
- Increase utilization of existing parks or other town-owned property for programs.

## **BOARD PRIORITIES**

Enhance and sustain quality of life/place issues for everyone.

Diversify revenue stream to maintain ethnic and economic diversity.

## **OBJECTIVES**

1. Conduct public input study for information concerning public needs and programming desires.
2. Incorporate new branding campaign into marketing plan.
3. Increase utilization of Town-owned parks and property for programs.
4. Partner with local businesses to create affordable programs.
5. Offer diversified programs reflective of citizen needs that promote sensitivity to cultural diversity.

**PERFORMANCE MEASURES**

	<b>FY2011-12 ACTUAL</b>	<b>FY2012-13 ACTUAL</b>	<b>FY2013-14 ESTIMATED</b>	<b>FY2014-15 PROJECTED</b>
% Change in Volunteer Hours Supporting Programs	1%	1%	9%	5%
Revenue Driven Facility Usage Hours (External, Courses, Administrative)	13,300.05	12,992.46	12,144.84	12,225.14
Revenue Driven Facility Usage Hours Percent Change (External, Courses, Administrative)	-3%	-2%	-7%	1%
Non-Revenue Facility Usage Hours (Partnerships, Community/Informational Meetings)	225	344	530	583
Non-Revenue Facility Usage Hours Percent Change (Partnerships, Community/Informational Meetings)	22%	53%	54%	10%
% Change in Program Division Revenue	2%	5%	1%	2%
% Change in Programming Hours	1%	6%	5%	1%
% Change of Operational Budget Supported by Program Revenue Generated	1%	3%	-4%	1%
% Change of Fees Waived for Low Income Participants	4%	2%	0%	2%
% Change in Enrolled Participants	2%	8%	2%	3%

## BUDGET SUMMARY

### RECREATION AND PARKS - DEPARTMENTAL TOTAL

2012-13 ACTUAL	2013-14 ADOPTED BUDGET	2013-14 YTD 31-Mar-14	% SPENT YTD	2014-15 PROPOSED CHANGES	2014-15 RECOMMENDED BUDGET	CHANGE
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#### SUMMARY

PERSONNEL	1,001,569	1,103,492	748,725	67.9%	36,776	1,139,774	3%
OPERATIONS	274,455	402,004	245,711	61.1%	55,569	458,067	14%
CAPITAL OUTLAY	35,482	-	21,891	N/A	71,261	71,261	0%
<b>TOTAL</b>	<b>1,311,507</b>	<b>1,505,496</b>	<b>1,016,327</b>	<b>67.5%</b>	<b>163,606</b>	<b>1,669,102</b>	<b>11%</b>

### CHANGES IN BUDGET FROM PRIOR YEAR ADOPTED BUDGET

The change in personnel reflects an increase in as well as increased insurance costs. Operations increased with the increased cost of special programs and events, purchase of new tables for the Century Center and Contract Services.

## Recreation and Parks Department Division Level Summaries

### RECREATION SUPERVISION 620

2012-13 ACTUAL	2013-14 ADOPTED BUDGET	2013-14 YTD 31-Mar-14	% SPENT YTD	2014-15 PROPOSED CHANGES	2014-15 RECOMMENDED BUDGET	CHANGE
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#### SUMMARY

PERSONNEL	113,022	113,586	85,469	75.2%	2,456	116,042	2%
OPERATIONS	16,164	19,104	12,689	66.4%	3,600	22,704	19%
CAPITAL OUTLAY	-	-	-	N/A	-	-	0%
<b>TOTAL</b>	<b>129,186</b>	<b>132,690</b>	<b>98,157</b>	<b>74.0%</b>	<b>6,056</b>	<b>138,746</b>	<b>5%</b>

### CHANGES IN BUDGET FROM PRIOR YEAR ADOPTED BUDGET

The change in personnel reflects an increase in salary. Operations budget increased with additional contract services.

### RECREATION PLAYGROUNDS AND PARKS 621

2012-13 ACTUAL	2013-14 ADOPTED BUDGET	2013-14 YTD 31-Mar-14	% SPENT YTD	2014-15 PROPOSED CHANGES	2014-15 RECOMMENDED BUDGET	CHANGE
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#### SUMMARY

PERSONNEL	-	-	-	N/A	-	-	0%
OPERATIONS	8,173	17,078	1,683	9.9%	-	17,078	0%
CAPITAL OUTLAY	35,482	-	21,891	N/A	71,261	71,261	0%
<b>TOTAL</b>	<b>43,655</b>	<b>17,078</b>	<b>23,574</b>	<b>138.0%</b>	<b>71,261</b>	<b>88,339</b>	<b>417%</b>

**CHANGES IN BUDGET FROM PRIOR YEAR ADOPTED BUDGET**

Capital outlay includes the resurfacing of Anderson Park tennis court and basketball court, and Baldwin Park basketball court renovation and expansion.

**GENERAL PROGRAMS  
623**

2012-13 ACTUAL	2013-14 ADOPTED BUDGET	2013-14 YTD 31-Mar-14	% SPENT YTD	2014-15 PROPOSED CHANGES	2014-15 RECOMMENDED BUDGET	CHANGE
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**SUMMARY**

PERSONNEL	542,389	629,345	401,887	63.9%	12,850	641,701	2%
OPERATIONS	243,659	325,289	190,009	58.4%	17,009	342,792	5%
CAPITAL OUTLAY	-	-	-	N/A	-	-	0%
<b>TOTAL</b>	<b>786,049</b>	<b>954,634</b>	<b>591,895</b>	<b>62.0%</b>	<b>29,859</b>	<b>984,493</b>	<b>3%</b>

**CHANGES IN BUDGET FROM PRIOR YEAR ADOPTED BUDGET**

The change in personnel reflects an increase in salary. Operations increased due to the increased cost of special programs and events.

**RECREATION FACILITIES  
624**

2012-13 ACTUAL	2013-14 ADOPTED BUDGET	2013-14 YTD 31-Mar-14	% SPENT YTD	2014-15 PROPOSED CHANGES	2014-15 RECOMMENDED BUDGET	CHANGE
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**SUMMARY**

PERSONNEL	346,158	360,561	261,369	72.5%	21,470	382,031	6%
OPERATIONS	6,459	40,533	41,331	102.0%	34,960	75,493	86%
CAPITAL OUTLAY	-	-	-	N/A	-	-	0%
<b>TOTAL</b>	<b>352,616</b>	<b>401,094</b>	<b>302,700</b>	<b>75.5%</b>	<b>56,430</b>	<b>457,524</b>	<b>14%</b>

**CHANGES IN BUDGET FROM PRIOR YEAR ADOPTED BUDGET**

The change in personnel reflects an increase in salary. Operations expenses include the janitorial services contract costs and purchase of tables for the Century Center.

# NONDEPARTMENTAL

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**PURPOSE**

Non-Departmental appropriations are used to account for items not readily identified with other organizational functions.

**SERVICES PROVIDED & ACTIVITIES**

- Budgeted funds, when necessary and available, are set aside for:
  - Compensation Adjustments
  - Dependent Health Insurance
  - General
  - Transfers to Other Funds

Non-department funds are allocated to departments as needed.

**BUDGET SUMMARY**

**NONDEPARTMENTAL - TOTAL**

2012-13 ACTUAL	2013-14 ADOPTED BUDGET	2013-14 YTD 31-Mar-14	% SPENT YTD	2014-15 PROPOSED CHANGES	2014-15 RECOMMENDED BUDGET	CHANGE
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**SUMMARY**

PERSONNEL	-	530,907	-	0.0%	44,636	575,543	8%
OPERATIONS	300,700	197,383	-	0.0%	(57,679)	136,704	-31%
CAPITAL OUTLAY	-	-	-	N/A	-	-	0%
<b>TOTAL</b>	<b>300,700</b>	<b>728,290</b>	<b>-</b>	<b>0.0%</b>	<b>(13,043)</b>	<b>712,247</b>	<b>-2%</b>

**CHANGES IN BUDGET FROM PRIOR YEAR ADOPTED BUDGET**

The personnel budget sets aside funds for a 2% across-the-board salary adjustment and merit pay for employees, anticipated increase in health insurance costs and required unemployment insurance reserve.

The operating cost includes a \$136,704 transfer of funds from the General Fund to Capital Reserve Fund for street resurfacing.

## Nondepartmental *Division Level Summaries*

**NON-DEPARTMENTAL  
660**

	2012-13 ACTUAL	2013-14 ADOPTED BUDGET	2013-14 YTD 31-Mar-14	% SPENT YTD	2014-15 PROPOSED CHANGES	2014-15 RECOMMENDED BUDGET	CHANGE
<b>SUMMARY</b>							
PERSONNEL	-	530,907	-	0.0%	44,636	575,543	8%
OPERATIONS	-	60,679	-	0.0%	(57,679)	-	-100%
CAPITAL OUTLAY	-	-	-	N/A	-	-	0%
<b>TOTAL</b>	-	<b>591,586</b>	-	<b>0.0%</b>	<b>(13,043)</b>	<b>575,543</b>	<b>-3%</b>

**CHANGES IN BUDGET FROM PRIOR YEAR ADOPTED BUDGET**

Personnel costs increased due to 2% across-the-board salary adjustment and merit pay for employees, anticipated increase in health insurance costs and required unemployment insurance reserve. Operations decreased due to moving the Partnership to End Homelessness budget to the Governance Support budget and the Board Contingency to the Mayor and Board of Aldermen budget and the elimination of the fuel contingency.

**TRANSFERS  
661**

	2012-13 ACTUAL	2013-14 ADOPTED BUDGET	2013-14 YTD 31-Mar-14	% SPENT YTD	2014-15 PROPOSED CHANGES	2014-15 RECOMMENDED BUDGET	CHANGE
<b>SUMMARY</b>							
PERSONNEL	-	-	-	N/A	-	-	0%
OPERATIONS	300,700	136,704	-	0.0%	-	136,704	0%
CAPITAL OUTLAY	-	-	-	N/A	-	-	0%
<b>TOTAL</b>	<b>300,700</b>	<b>136,704</b>	-	<b>0.0%</b>	-	<b>136,704</b>	<b>0%</b>

**CHANGE IN BUDGET FROM PRIOR YEAR ADOPTED BUDGET**

Transfer to the Capital Reserve Fund of \$136,704 is for street resurfacing.

# DEBT SERVICE

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**PURPOSE**

The Debt Service cost center accounts for expenditures used for the payment of principal and interest associated with the Town’s general obligation bonds and other financings.

**BACKGROUND**

In North Carolina, the Local Government Commission in the State Treasurer’s Office oversees local government bonded debt and assists local governments in all areas of fiscal management. This agency conducts all bond sales, and ensures that local units have sufficient fiscal capacity to repay debt. The Town is subject to the Local Government Bond Act of North Carolina which limits the amount of net bonded debt the Town may have outstanding to 8% of the appraised value of property subject to taxation.

Like most municipalities, the Town of Carrboro uses debt to finance long-term capital projects and it is the Town’s policy that the financing period shall not exceed the useful life of the asset. As of June 30, 2013, the Town had approximately \$13.9 million in long term debt.

Approximately \$8.0 million or 58% of this debt is infrastructure development to acquire major equipment and vehicles, land and buildings.

	<b>Long Term Debt 6/30/2012</b>	<b>Long Term Debt 6/30/2013</b>
General Obligation debt	\$ -	\$ 4,600,000
Bond Anticipation Note	\$ 2,590,000	\$ 0
Installment purchases - improvements & equipment	\$ 5,405,219	\$ 3,444,437
Compensated absences	\$ 519,865	\$ 556,378
Other Post-employment benefits	\$ 3,701,243	\$ 4,984,883
Net pension obligation	\$ 372,766	\$ 387,238
<b>Total</b>	<b>\$ 12,589,093</b>	<b>\$ 13,972,936</b>

The NC General Statutes 160A-20 allows local governments to enter into installment contracts to finance the purchase of equipment and land, or for construction projects. Under this method of financing, the unit enters into a contract with a financial institution in which the financial institution provides funding for the purchase of equipment, land, or for construction projects. The financial institution maintains a security interest in the equipment or project until the governmental unit repays the loan. For these contracts, local units pledge to pay the installments from any revenues available, but do not pledge the “full faith and credit” of the unit. Contracts under \$500,000 and less than a five-year maturity do not require approval by the Local Government Commission (LGC). Installment contracts for equipment greater than \$500,000 or maturities over five years require approval by the LGC, except the purchase of vehicles and rolling stock which may be purchased in any amount without LGC approval. Installment contracts involving improvements to land or buildings require approval by the LGC regardless of the dollar amount or maturity involved.

In January 2013 the Town issued \$4.6 million of general obligation bonds for construction of sidewalks and greenways. These general obligation bonds were authorized by the voters in November 2003. The Town began construction of projects in FY 2005-06 by issuing a series of bond anticipation notes requiring only interest payments until the issuance of the general obligation bonds in January 2013. General obligation bonds are collateralized by the full faith, credit, and taxing power of the Town and generally allow for longer term loan terms than other types of financing (up to 20 years) and require a lower interest rate than other types of financing.

Other long term debt noted above includes reserves for compensated absences which is the amount the Town owes for future payments for employee vacation. Net pension obligations represent the annual required contribution for retirement benefit to law enforcement officers.

**CURRENT AND FUTURE DEBT**

The Town does not anticipate acquiring any additional major debt in the next three to five years, except for installment financing for vehicles and equipment.

**BUDGET SUMMARY**

**DEBT SERVICE - DEPARTMENTAL TOTAL**

2012-13 ACTUAL	2013-14 ADOPTED BUDGET	2013-14 YTD 31-Mar-14	% SPENT YTD	2014-15 PROPOSED CHANGES	2014-15 RECOMMENDED BUDGET	% CHANGE CHANGE 0
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**SUMMARY**

PERSONNEL	-	-	-	N/A	-	-	0%
OPERATIONS	1,183,031	1,353,143	675,540	50%	(138,252)	1,214,891	-10%
CAPITAL OUTLAY	-	-	-	N/A	-	-	0%
<b>TOTAL</b>	<b>1,183,031</b>	<b>1,353,143</b>	<b>675,540</b>	<b>0</b>	<b>(138,252)</b>	<b>1,214,891</b>	<b>-10%</b>

**CHANGES IN BUDGET FROM PRIOR YEAR ADOPTED BUDGET**

Debt Service costs decreased slightly due to retiring some of the debt.

Project	Issue \$	Principal	Interest	Total
SIDEWALKS & GREENSWAYS GO BONDS	\$ 4,600,000	\$ 250,000	\$ 100,000	\$ 350,000
<b>TOTAL GENERAL OBLIGATION BONDS</b>		<b>\$ 250,000</b>	<b>\$ 100,000</b>	<b>\$ 350,000</b>
FIRE SUBSTATION	\$ 3,250,000	\$ 216,667	\$ 90,388	\$ 307,055
<b>TOTAL LONG-TERM INSTALLMENT DEBT</b>		<b>\$ 216,667</b>	<b>\$ 90,388</b>	<b>\$ 307,055</b>

**FY 2014-15 PURCHASES TO BE FUNDED WITH INSTALLMENT DEBT:**

Department	Vehicle	Cost
Police	Patrol - 5 Replacement Vehicles @ \$45,635 each	\$ 228,176
Public Works	Solid Waste - Automated Leaf Loader	\$ 215,000
Public Works	Side Loader Solid Waste Trck	\$ 269,000
Public Works	V-Box Salt Spreader	\$ 33,000
	<b>TOTAL</b>	<b>\$ 745,176</b>

# SPECIAL REVENUE FUNDS

The Special Revenue Fund was restructured in 2011 to comply with GASB 54. The Capital Reserve Fund and Payment In Lieu Fund previously presented as part of the Special Revenue Fund are now part of the Capital Projects Fund. The Special Revenue Fund includes: Affordable Housing Fund, Grant Fund, Revolving Loan Fund, and Energy Efficiency Revolving Loan Fund.

**Affordable Housing Fund** – This fund was created to advance the Town’s goal of increasing the stock of affordable, safe and decent housing within the Town and its’ planning jurisdiction. The fund was established by a resolution on June 26, 2007. Payments to the fund, made by developers, in lieu of providing affordable housing under the applicable provisions of the Land Use Ordinance, are deposited into the fund in addition to any other revenues such as grants, donations, loans, interest payments, or other contributions.

**Grant Fund** – This fund accounts for grant awards made to the Town that are legally restricted to expenditures for specific programs, activities, and purposes.

**Revolving Loan Fund** - The Revolving Loan Fund is used to encourage economic and community development in Carrboro by offering loans to new businesses and encouraging businesses to locate in Carrboro.

**Energy Efficiency Revolving Loan Fund** – The Energy Efficiency Revolving Loan Fund was initially funded with grant funds from the US Department of Energy through a grant award to the Southeast Energy Efficiency Alliance to offer loans to businesses with the goal of increasing energy efficiency in commercial buildings.

**Business Loan Fund** – The Business Loan Fund was created to provide loans to supplement other financing where a project may not meet the requirement for job creation, but the Board believes the business would contribute to the Towns commercial growth.

## BUDGET SUMMARY

SPECIAL REVENUE FUNDS, TOTAL

	TOTAL APPROPRIATED	PRIOR YEARS ACTUAL	2013-14 ADOPTED BUDGET	2013-14 YTD 03/31/14	% YTD	2014-15 RECOMMENDED BUDGET	CHANGE
<i>REVENUE</i>							
INVESTMENT EARNINGS	654,760	-	83,310	10,713	13%	88,854	7%
GRANT REVENUES	815,604	447,900	290,957	509,592	175%	211,523	-27%
OTHER REVENUES	850,128	128,128	81,920	102,028	125%	380,048	364%
TRANSFERS	307,246	-	62,001	29,950	48%	179,987	190%
<b>TOTAL REVENUE</b>	<b>2,627,738</b>	<b>576,028</b>	<b>518,188</b>	<b>652,283</b>	<b>126%</b>	<b>860,412</b>	<b>66%</b>
			518,188				
<i>EXPENDITURE</i>							
COMMUNITY DEVELOPMENT	-	-	-	9,000	0%	-	N/A
GENERAL GOVERNMENT	30,386	-	16,628	-	0%	3,707	-78%
OTHER APPROPRIATIONS (LOANS)	975,128	79,000	25,000	78,128	313%	303,132	1113%
TRANSFERS TO OTHER FUNDS	69,200	-	-	83,128	0%	-	N/A
GRANT EXPENDITURES	899,943	447,900	315,604	304,014	96%	237,803	-25%
COMMITMENTS	-	-	-	-	0%	-	N/A
RESERVES	653,081	-	160,956	-	0%	315,770	96%
<b>TOTAL EXPENDITURES</b>	<b>2,627,738</b>	<b>526,900</b>	<b>518,188</b>	<b>474,270</b>	<b>92%</b>	<b>860,412</b>	<b>66%</b>

# AFFORDABLE HOUSING FUND

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This fund was created in 2007 with the goal of increasing the stock of affordable, safe and decent housing within the Town and its planning jurisdiction. Funding for the fund is from developers that make a cash payment, in lieu of providing affordable housing under the applicable provisions of the Land Use Ordinance, and other revenues such as grants, donations, loans, interest payments, or other contributions that are received.

## BUDGET SUMMARY

<b>AFFORDABLE HOUSING FUND</b>	<b>TOTAL APPROPRIATED</b>	<b>PRIOR YEARS ACTUAL</b>	<b>2013-14 ADOPTED BUDGET</b>	<b>2013-14 YTD 03/31/14</b>	<b>% YTD</b>	<b>2014-15 RECOMMENDED BUDGET</b>	<b>CHANGE</b>
<i>REVENUE</i>							
INVESTMENT EARNINGS			957	420	43.9%	560	-41%
TRANSFERS	28,707		11,750	-	0.0%	28,707	144%
<b>SUBTOTAL</b>	<b>28,707</b>	-	<b>12,707</b>	<b>420</b>	<b>3.3%</b>	<b>29,267</b>	130%
<i>EXPENDITURE</i>							
HILLSBOROUGH HOUSING CO-OPERATIVE	-	-	9,000	9,000	100.0%	-	-100%
PEST CONTROL	3,707	-	3,707	-	0.0%	3,707	0%
RESERVES	25,000	-	-	-	N/A	25,560	N/A
<b>SUBTOTAL</b>	<b>28,707</b>	-	<b>12,707</b>	<b>9,000</b>	<b>70.8%</b>	<b>29,267</b>	130%

# GRANT FUND

The Grant Fund accounts for grant awards made to the Town by other public or private funding sources. In FY 2012-13 the following grants were closed out:

- Fire Sprinkler System Grant
- Clean Water Act Grant
- Southeast Energy Efficiency Alliance (SEEA) Grant
- Physical Activity ARRA Grant
- Safe Route to School Non-Infrastructure Grant

Below is a summary of the grants currently in the Grant Fund:

- Small Business and Entrepreneurial Assistance Community Development Block Grant award from the North Carolina Department of Commerce, Community Investment and Assistance, for Roberson Street Sewer Project in downtown.
- Cultural Arts and Entertainment District. Several funding sources have been secured for planning a Cultural Arts and Entertainment District. These include the Orange County Arts Commission (\$1,500), Strowd Rose Foundation (\$9,800) and the Town of Carrboro (\$15,000).

## BUDGET SUMMARY

GRANT FUND	TOTAL APPROPRIATED	PRIOR YEARS ACTUAL	2013-14 ADOPTED BUDGET	2013-14 YTD 03/31/14	% YTD	2014-15 RECOMMENDED BUDGET	CHANGE
<b>REVENUE</b>							
INVESTMENT EARNINGS	-		-	20	N/A	20	N/A
NC DENR - CLEAN WATER	205,000	205,000	-	-	N/A	-	N/A
SOUTHEAST ENERGY EFFICIENCY ALLIANCE GRANT	242,900	242,900	-	377,068	N/A	-	N/A
NC DHHS - PHYSICAL ACTIVITY	24,900		9,447		0%	-	-100%
NC SAFE ROUTES TO SCHOOL NON-INFRA	12,864		2,860		0%	-	-100%
FIRE SPRINKLER SYSTEM GRANT	75,000		75,000	59,117	79%	-	-100%
CDBG - ROBERSON STREET SEWER	171,700		171,700	25,137	15%	146,563	-15%
CDBG PRORAM/OTHER INCOME	7,000		31,950	7,000	22%	-	-100%
ORANGE COUNTY CDBG MATCH	64,940		-		N/A	64,940	N/A
ORANGE COUNTY ARTS COMM - A & E DISTRICT	1,500		-	1,500	N/A	-	N/A
STROWD ROSE FOUNDATION - A & E DISTRICT	9,800		-	9,800	N/A	-	N/A
TRANSFER	153,539		24,647	29,950	122%	26,280	7%
<b>SUBTOTAL</b>	<b>969,143</b>	<b>447,900</b>	<b>315,604</b>	<b>509,592</b>	<b>161%</b>	<b>237,803</b>	<b>-25%</b>
<b>EXPENDITURE</b>							
WATER RESTORATION - CLEAN WATER	205,000	205,000	-		N/A	-	N/A
ENERGY EFFICIENCY PROGRAM	242,900	242,900	-		N/A	-	N/A
PHYSICAL ACTIVITY GRANT - NC DHHS	24,900		13,053		0%	-	-100%
NC SAFE ROUTES TO SCHOOL NON-INFRASTRUCTURE	12,864		2,860		0%	-	-100%
FIRE SPRINKLER SYSTEM	75,000		75,000	66,241	88%	-	-100%
CDBG - ROBERSON STREET SEWER	312,979		223,191	154,645	69%	211,503	-5%
CULTURAL A & E DISTRICT	26,300		1,500		0%	26,300	1653%
TRANSFERS	69,200		-	83,128	N/A	-	N/A
<b>SUBTOTAL</b>	<b>969,143</b>	<b>447,900</b>	<b>315,604</b>	<b>304,014</b>	<b>96%</b>	<b>237,803</b>	<b>-25%</b>

# REVOLVING LOAN FUND

The Revolving Loan Fund sustains itself with the interest earned on loans provided to businesses. With this interest, a reserve is created that enables the Town to continue loaning funds to businesses. As loans are paid off, the Town closes the loans and removes them from financial records.

The Revolving Loan Fund contains the following active loans to businesses:

Business	Amount Borrowed	Date of Original Loan
Alphabet Soup	\$48,000	2001
Bryan's Guitar and Music, Inc	\$90,000	2004
Art in a Pickle	\$105,000	2007
Carrboro Co-Working	\$90,000	2008
Beehive	\$56,000	2009
Carrboro Citizen	\$50,000	2009
The Kind Coffee	\$57,000	2009
Second Wind, LLC	\$45,000	2012
PTA Thrift Store	\$24,000	2013

## BUDGET SUMMARY

REVOLVING LOAN FUND	TOTAL APPROPRIATED	PRIOR YEARS ACTUAL	2013-14 ADOPTED BUDGET	2013-14 YTD 03/31/14	% YTD	2014-15 RECOMMENDED BUDGET	CHANGE
<i>REVENUE</i>							
INVESTMENT EARNINGS	654,760		81,070	5,275	7%	81,070	0%
OTHER REVENUE - LOAN REPAYMENTS	743,000		74,821	58,219	78%	60,000	-20%
OTHER FINANCING SOURCES	-		-		0%	299,140	N/A
<b>SUBTOTAL</b>	<b>1,397,760</b>	-	<b>155,891</b>	<b>63,494</b>	<b>41%</b>	<b>440,210</b>	<b>182%</b>
<i>EXPENDITURE</i>							
GENERAL GOVERNMENT EXPENSE	26,679		12,921	-	0%		-100%
ECONOMIC AND PHYSICAL DEVELOPMENT LOANS	743,000		25,000	50,000	0%	150,000	500%
TRANSFERS	-		-		0%	-	N/A
COMMITMENTS	-		-		0%	-	N/A
RESERVES FOR LOANS	628,081		117,970		0%	290,210	146%
<b>SUBTOTAL</b>	<b>1,397,760</b>	-	<b>155,891</b>	<b>50,000</b>	<b>32%</b>	<b>440,210</b>	<b>182%</b>

# ENERGY EFFICIENCY REVOLVING LOAN FUND

The Energy Efficiency Revolving Loan was started in 2010 with US Department of Energy funds through a grant to Southeastern Energy Efficiency Alliance (SEEA) for the Town to implement a small business energy efficiency revolving loan fund with the goal of increasing energy efficiency in commercial buildings.

ENERGY EFFICIENCY REVOLVING LOAN FUND							
	TOTAL APPROPRIATED	PRIOR YEARS ACTUAL	2013-14 ADOPTED BUDGET	2013-14 YTD 03/31/14	% YTD	2014-15 RECOMMENDED BUDGET	CHANGE
<i>REVENUE</i>							
INVESTMENT EARNINGS	-		2,240	5,418	242%	7,764	247%
OTHER REVENUE - LOAN REPAYMENTS	7,128		7,099	15,681	221%	20,908	1077%
OTHER FINANCING SOURCES	100,000	128,128	-	28,128	N/A	-	N/A
<b>SUBTOTAL</b>	<b>107,128</b>	<b>128,128</b>	<b>9,339</b>	<b>49,227</b>	<b>527%</b>	<b>28,672</b>	<b>207%</b>
<i>EXPENDITURE</i>							
GENERAL GOVERNMENT EXPENSE				-	N/A		N/A
ECONOMIC AND PHYSICAL DEVELOPMENT LOANS	107,128	79,000	-	28,128	N/A	28,132	N/A
OTHER FINANCING SOURCES				-	N/A		N/A
TRANSFERS	-			-	N/A		N/A
RESERVES			9,339	-	0%		-100%
<b>SUBTOTAL</b>	<b>107,128</b>	<b>79,000</b>	<b>9,339</b>	<b>28,128</b>	<b>301%</b>	<b>28,132</b>	<b>201%</b>

Below is a list of active Energy Efficiency Revolving Loan Fund loans:

Business	Amount Borrowed
Surplus Sids	\$ 30,000.00
Sophie Piesse	\$ 7,000.00
LB Bradley	\$ 7,000.00
Dispute Settlement Center	\$ 35,000.00
The Arts Center	\$ 28,128.00

# BUSINESS LOAN FUND

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The Business Loan Fund was created to provide loans to supplement other financing where a project may not meet the requirement for job creation, but the Board believes the business would contribute to the Towns commercial growth.

BUSINESS LOAN FUND	TOTAL APPROPRIATED	PRIOR YEARS ACTUAL	2013-14 ADOPTED BUDGET	2013-14 YTD 03/31/14	% YTD	2014-15 RECOMMENDED BUDGET	CHANGE
<i>REVENUE</i>							
INVESTMENT EARNINGS			-	-			
TRANSFERS	125,000		-	-	N/A	125,000	N/A
<b>SUBTOTAL</b>	<b>125,000</b>	-	-	-	N/A	<b>125,000</b>	N/A
<i>EXPENDITURE</i>							
ECONOMIC AND PHYSICAL DEVELOPMENT LOANS	125,000	-	-	-	N/A	125,000	0%
RESERVE FOR LOANS		-	-	-	N/A	-	N/A
TRANSFERS	-	-	-	-	N/A	-	N/A
<b>SUBTOTAL</b>	<b>125,000</b>	-	-	-	N/A	<b>125,000</b>	N/A

# CAPITAL PROJECTS FUND

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The Capital Projects Fund is comprised of the following:

- Capital Projects
- GO Bonds, Sidewalks and Greenways
- Capital Reserve
- Payment In Lieu

Capital projects are projects financed (in whole or in part) by the proceeds of bonds, notes or debt instruments involving the construction or acquisition of a capital asset. Capital projects are approved via a balanced project ordinance as required by the North Carolina General Statutes (GS 159-13.2) whereby the Town budgets for the life of the capital project. A project ordinance is balanced when revenues estimated to be available for the project equal appropriations for the project. Projects that show a zero balance are no longer active and considered completed and are removed from the general ledger one year following project completion.

**CAPITAL PROJECTS FUND, SUMMARY**

	<b>TOTAL APPROPRIATED</b>	<b>PRIOR YEARS ACTUAL</b>	<b>2013-14 ADOPTED BUDGET</b>	<b>2013-14 YTD 03/31/14</b>	<b>% YTD</b>	<b>2014-15 RECOMMENDED BUDGET</b>	<b>CHANGE</b>
<i>REVENUE</i>							
INVESTMENT EARNINGS	178,282	157,567	153,895	125,478	82%	39,834	-74%
OTHER FINANCING SOURCES	8,617,000	5,589,560	2,041,798	2,111,968	103%	1,825,273	-11%
RESTRICTED INTERGOVERNMENTAL	2,663,811	532,666	2,249,237	308,433	14%	1,492,892	-34%
OTHER	1,660,779	272,408	355,612	152,686	43%	999,373	181%
FUND BALANCE APPROPRIATED	1,378,315	1,047,908	2,285,143	-	0%	3,029,480	33%
<b>SUBTOTAL</b>	<b>14,498,187</b>	<b>7,600,109</b>	<b>7,085,685</b>	<b>2,698,565</b>	<b>38%</b>	<b>7,386,852</b>	<b>4%</b>
<i>EXPENDITURES</i>							
CAPITAL PROJECTS	5,653,621	2,774,415	1,869,723	206,970	11%	2,377,090	27%
GO SIDEWALK & GREENWAYS	7,465,958	2,665,599	3,860,844	1,706,692	44%	3,624,644	-6%
CAPITAL RESERVES	1,235,338	544,806	1,205,338	-	0%	1,235,338	2%
PAYMENT IN-LIEU	143,270	149,780	149,780	-	0%	149,780	0%
<b>SUBTOTAL</b>	<b>14,498,187</b>	<b>6,134,600</b>	<b>7,085,685</b>	<b>1,913,662</b>	<b>27%</b>	<b>7,386,852</b>	<b>4%</b>

**Capital Projects**

For FY 2014-15 active capital projects total \$1.9 million. Capital Improvement Project Ordinances have been authorized for the following projects:

- Storm Water Management - \$80,000
- Rogers Road Remediation - \$900,000
- Anderson Park bathroom Renovations - \$251,459
- Anderson Park Multi-Purpose Field Renovations and Lights - \$148,566
- Recreational Trails Program - \$93,751
- Bicycle Loop Detectors - \$37,500
- Fire Pumper Truck Acquisition - \$683,000
- Wilson Park Tennis Court Replacement - \$168,087
- LED Street Light Project - \$96,250

<b>CAPITAL PROJECTS</b>	<b>TOTAL</b>	<b>PRIOR</b>	<b>2013-14</b>	<b>2013-14</b>	<b>%</b>	<b>2014-15</b>	<b>CHANGE</b>
	<b>APPROPRIATED</b>	<b>YEAR</b>	<b>ADOPTED</b>	<b>YTD</b>	<b>YTD</b>	<b>RECOMMENDED</b>	
		<b>ACTUALS</b>	<b>BUDGET</b>	<b>03/31/14</b>		<b>BUDGET</b>	
<b>REVENUE</b>							
INVESTMENT EARNINGS	22,232	25,548	0	-	N/A	9,555	N/A
FUND BALANCE APPROPR	-		930025		N/A	1,644,362	0%
OTHER FINANCING SOURCES	4,017,000	2,730,285	902,198	-	0%	685,673	-24%
RESTRICTED INTERGOVERNMENTAL	106,296	479,119	30,000	-	0%	30,000	0%
OTHER	1,508,093	270,611	7,500	-	0%	7,500	0%
<b>SUBTOTAL</b>	<b>5,653,621</b>	<b>3,505,563</b>	<b>1,869,723</b>	<b>-</b>	<b>0%</b>	<b>2,377,090</b>	<b>27%</b>
<b>EXPENDITURES</b>							
ROGERS ROAD REMEDIATION	900,000		450,000		0%	900,000	100%
STORM WATER MANAGEMENT PROJECTS	80,000		80,000		0%	80,000	0%
WILSON PARK TENNIS COURT REPLACEMENT					0%	168,087	N/A
LED STREET LIGHTS PROJECT					0%	96,250	N/A
ANDERSON PARK BATHROOM RENOVATIONS	251,459		251,459		0%	251,459	0%
ANDERSON PARK MULTI-PURPOSE FIELD RENOVATION AND LIGHTS	148,566		148,566		0%	148,566	0%
BICYCLE LOOP DECTECTORS	37,500	-	37,500	18,525	49%	18,975	-49%
FIRE PUMPER TRUCK	683,000		683,000		0%	683,000	0%
FIBER OPTICS PROJECT AT FIRE STATION #2	219,198	-	219,198	188,445	86%	30,753	-86%
FIRE STATION #2	3,250,000	2,727,860	-	-	0%	-	N/A
TRANSFERS	83,898	46,555	-	-	0%	-	N/A
<b>SUBTOTAL</b>	<b>5,653,621</b>	<b>2,774,415</b>	<b>1,869,723</b>	<b>206,970</b>	<b>11%</b>	<b>2,377,090</b>	<b>27%</b>

### GO Bond-Funded Sidewalks and Greenways

The Town continues its sidewalks and greenways construction program authorized by the voters in 2003. In January 2013, the Town discontinued the use of bond anticipation notes to finance this construction and issued \$4.6 million of general obligation bonds.

GO BOND, SIDEWALK AND GREENWAYS	TOTAL APPROPRIATED	PRIOR YEAR ACTUALS	2013-14 ADOPTED BUDGET	2013-14 YTD 03/31/14	% YTD	2014-15 RECOMMENDED BUDGET	CHANGE
<b>REVENUE</b>							
INTEREST EARNINGS	155,757	127,873	153,895	125,478	82%	30,279	-80%
OTHER FINANCING SOURCES	4,600,000	2,853,228	1,139,600	2,111,968	185%	1,139,600	0%
RESTRICTED INTERGOVERNMENTAL	2,557,515	53,547	2,219,237	308,433	14%	1,462,892	-34%
OTHER	152,686		348,112	152,686	44%	991,873	185%
<b>SUBTOTAL</b>	<b>7,465,958</b>	<b>3,034,648</b>	<b>3,860,844</b>	<b>2,698,565</b>	<b>70%</b>	<b>3,624,644</b>	<b>-6%</b>
<b>EXPENDITURES</b>							
QUAIL ROOST SIDEWALK	145,999	145,999	-	-	0%	-	N/A
LISA DRIVE SIDEWALK	127,800	127,800	-	-	0%	-	N/A
BOLIN FOREST SIDEWALK	25,141	25,141	-	-	0%	-	N/A
HANNAH ST SIDEWALK	66,659	66,659	-	-	0%	-	N/A
N. GREENSBORO ST SIDEWALK	348,864	348,864	-	-	0%	-	N/A
WILLIAMS ST SIDEWALK	31,555	31,555	-	-	0%	-	N/A
LLOYD ST SIDEWALK	10,855	10,855	-	-	0%	-	N/A
JONES FERRY RD SIDEWALK	15,918	15,918	-	-	0%	-	N/A
FOWLER ST. SIDEWALK	16,535	16,535	-	-	0%	-	N/A
S GREENSBORO ST SIDEWALK	43,153	43,153	-	-	0%	-	N/A
ASHE/BIM SIDEWALKS	327,300	112,321	214,839	-	0%	-	-100%
MORGAN CREEK GREENWAY	1,361,471	259,603	1,030,212	173,067	0%	435,904	-58%
BOLIN CREEK GREENWAY							N/A
HOMESTEAD CHAPEL HILL HIGH SCHOOL MU	-			214,740		537,760	
JONES CREEK GREENWAY	-			-		337,957	
ELM ST. SIDEWALK	382,000	18,045	163,898	-	0%	-	-100%
PHASE IB SIDEWALK PROJECTS	1,410,786	1,227,620	-	1,190,333	0%	67,567	N/A
NCDOT ENHANCEMENT PROJECTS	126,848	126,848	-	-	0%	-	N/A
WILSON PARK MULTIUSE PATH	341,000	35,470	84,879	-	0%	-	-100%
SHELTON STREET SIDEWALK	212,000	-	212,000	-	0%	212,000	0%
DAVIE STREET SIDEWALK	648,000	-	636,410	-	0%	648,000	2%
PINE STREET SIDEWALK	353,000	-	71,321	-	0%	-	-100%
ROGERS ROAD SIDEWALK	1,088,000	-	1,058,243	74,989	0%	1,013,011	-4%
PROFESSIONAL SVCS	73,000	-	-	53,563	0%	53,563	N/A
MISCELLANEOUS	68,141	-	147,459	-	0%	-	-100%
DESIGN	1,945	-	1,595	-	0%	-	-100%
GO BOND ISSUANCE COST	-	53,213	-	-		-	N/A
TRANSFER TO CAP RES FD	239,988	-	239,988	-	0%	318,882	33%
<b>SUBTOTAL</b>	<b>7,465,958</b>	<b>2,665,599</b>	<b>3,860,844</b>	<b>1,706,692</b>	<b>44%</b>	<b>3,624,644</b>	<b>-6%</b>

# CAPITAL RESERVE

The Town has established a capital reserve fund to set aside funds for specific purposes and future projects. The Town has set aside funds for specific purposes.

**Teal Place Sidewalk Installation** - The Town of Carrboro received \$2,000 from the Teal Place Townhouse Association towards construction of the sidewalk.

**Brewer Lane Signal Crossings** – The Town has been advised to setup signal crossings on Brewer Lane.

**Street Resurfacing** – The Town sets aside reserves annually for street resurfacing.

**Debt Service**- funds set aside for debt related to capital projects..

**Smith Level Sidewalk project** –To cover the cost of sidewalk construction for DOT planned project.

**Undesignated** – Revenues generated from unexpended project funds and interest earnings within the fund that have not been designated by the Board.

CAPITAL RESERVE FUND	TOTAL APPROPRIATED	PRIOR YEAR ACTUALS	2013-14 ADOPTED BUDGET	2013-14 YTD 03/31/14	% YTD	2014-15 RECOMMENDED BUDGET	CHANGE
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**REVENUE**

INVESTMENT EARNINGS		3,683					N/A
OTHER FINANCING SOURCES							N/A
RESTRICTED INTERGOVERNMENTAL							N/A
OTHER		1,797					N/A
FUND BALANCE APPROPRIATION	1,235,338	904,638	1,205,338	-		1,235,338	2%
<b>SUBTOTAL</b>	<b>1,235,338</b>	<b>910,118</b>	<b>1,205,338</b>	<b>-</b>		<b>1,235,338</b>	<b>2%</b>

**EXPENDITURE**

OTHER FINANCING SOURCES	1,235,338	544,806	1,205,338			1,235,338	2%
<b>SUBTOTAL</b>	<b>1,235,338</b>	<b>544,806</b>	<b>1,205,338</b>	<b>-</b>		<b>1,235,338</b>	<b>2%</b>

RESERVES AUTHORIZED FOR FOLLOWING:	FY 2011-12	FY 2012-13	TOTAL RESERVE
TEAL PLACE SIDEWALK INSTALLATION	2,000		2,000
ADAMS TRACT PEDESTRIAN BRIDGE			30,000
BREWER LANE SIGNAL CROSSINGS	15,000		15,000
STREET RE-SURFACING	300,700	300,700	601,400
BOARD ROOM EQUIPMENT	30,099		30,099
SMITH LEVEL ROAD SIDEWALKS - DOT LOCAL MATCH	207,000		207,000
DEBT SERVICE	176,945	-	176,945
UNDESIGNATED	172,894		172,894
<b>TOTAL RESERVES</b>	<b>904,638</b>	<b>300,700</b>	<b>1,235,338</b>

CREATE PROJECT ACCOUNTS FOR EACH OF THESE

# PAYMENT IN LIEU RESERVE

The Payment-in-Lieu Reserve Fund was established in 1985. Developers whose residential developments are required to provide on-site active recreational areas and open space areas may choose to make a payment-in-lieu of providing such facilities with Town approval.

These funds are held in reserve for one of four geographically defined quadrants of the town (where the residential development is located) for use in acquisition and development of recreational facilities, present or future. A requisite of the payment use is that the improvement be reasonably expected to serve the subdivision from which the payment was made.

PAYMENT IN LIEU RESERVE	TOTAL APPROPRIATED	PRIOR YEAR ACTUALS	2013-14 ADOPTED BUDGET	2013-14 YTD 03/31/14	% YTD	2014-15 RECOMMENDED BUDGET	CHANGE
<b>REVENUE</b>							
INVESTMENT EARNINGS	293	463	-				N/A
OTHER FINANCING SOURCES		6,047	-				N/A
RESTRICTED INTERGOVERNMENTAL			-				N/A
OTHER			-				N/A
FUND BALANCE APPROPRIATION	142,977	143,270	149,780	-		149,780	0%
<b>SUBTOTAL</b>	<b>143,270</b>	<b>149,780</b>	<b>149,780</b>	<b>-</b>		<b>149,780</b>	<b>0%</b>
<b>EXPENDITURE</b>							
TRANSFERS	-	-	-	-		-	N/A
UNEXPENDED RESERVES	143,270	149,780	149,780	-		149,780	0%
<b>SUBTOTAL</b>	<b>143,270</b>	<b>149,780</b>	<b>149,780</b>	<b>-</b>		<b>149,780</b>	<b>0%</b>

<b>RESERVES AUTHORIZED FOR FOLLOWING PURPOSES:</b>	
SIDEWALK: HARLAN GROUP	3,062
SIDEWALK: WILSON PARK DEV	5,180
SOUTH SECTOR	16,530
CENTRAL SECTOR	6,729
DOWNTOWN- UNDESIGNATED	89,569
NORTH SECTOR	2,442
UNRESERVED	26,268
<b>TOTAL RESERVES</b>	<b>149,780</b>

# FINANCIAL TRENDS

## PAST, PRESENT AND FUTURE

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The Town monitors its financial condition in various ways, from forecasting future revenue and expenditure trends to aggregating financial information into ratios that provide meaningful data about the Town's fiscal health. The Town is considered to be on solid economic footing. The Town currently holds a credit rating of AA+ with Standard and Poor's and Moody's Aa2. These are considered very favorable ratings, particularly for municipalities similar to Carrboro.

The Town's financial condition through the last audited year is evaluated using methodology recommended by the International City/County Management Association (ICMA). This analysis, formally known as FTMS (Financial Trends Monitoring System), offers governments a systematic way to monitor changes and to anticipate future problems.

The town also projects future financial activity based on the most current budget. In forecasting the future, the five-year plan is designed to show the tax rate impact of Town services over the long-term if growth continues at the current rates assumed in the model. The five-year plan provides information about underlying trends in the Town's fiscal position and budgetary trends monitoring key revenue and expenditures, debt and debt ratios, and the impact of capital investments and improvements on the Town's budget. It is used as a tool for reflecting trends rather than actual revenues, expenditures, and tax rates.

### Historical Financial Trends

Incorporated in the FTMS analysis are indicators used by credit rating firms that analyze major components of governmental operations (revenue, expenditures, operating position, and debt) to quantify changes or trends in financial condition. Minimum standards are not declared for most indicators. Instead, potential "warning trends" are identified and suggestions for analysis are offered. In a few cases, however, relevant credit industry benchmarks are noted by the FTMS. These benchmarks are identified for each indicator, where relevant, within the report. When analyzing financial conditions, we are attempting to:

- ☆ Maintain existing service levels,
- ☆ Withstand local and regional economic disruption,
- ☆ Meet demands of natural growth, decline, and change,
- ☆ Maintain facilities to protect investment and keep in usable condition,
- ☆ Meet future obligations (debt, leases, etc.), and
- ☆ Take advantage of cost-effective opportunities that may arise.

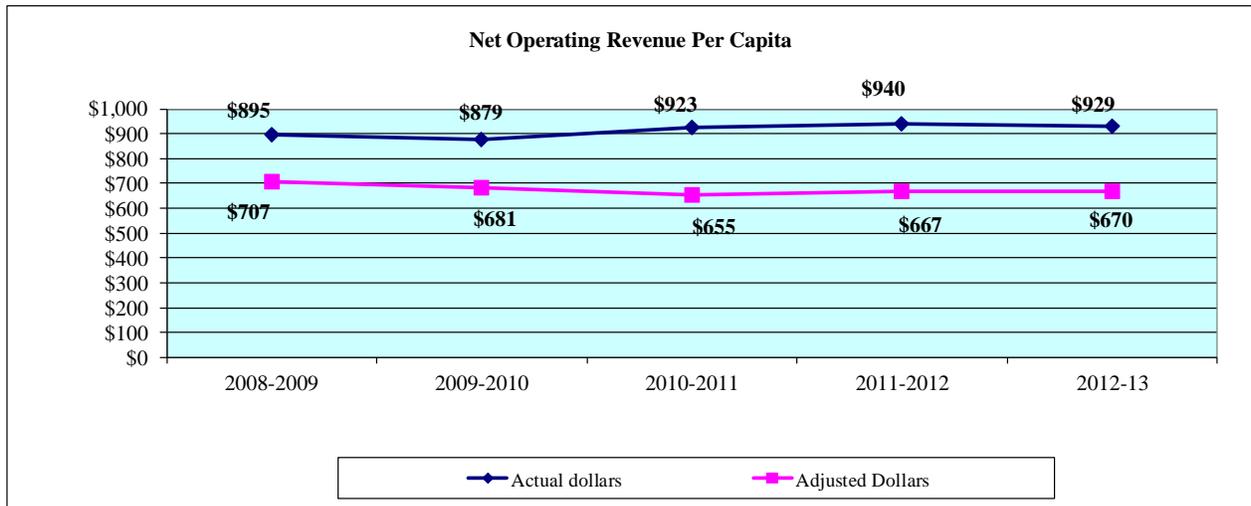
Included with every indicator is a description of the indicator, a table and graphical representation of the trend over the fiscal years for which we have audited budget reports, and an explanation of the implications of that trend for the government and residents of the Town. All the financial figures in the report are taken from the approved annual Town audit reports and other official Town records.

Several indicators used throughout the report present dollar figures that have been adjusted for inflation using the Consumer Price Index (CPI) provided by the Bureau of Labor Statistics. By illustrating figures in constant dollars the effects of inflation are removed. The analyses illustrate historical trends for the General Fund and Special Revenue Funds (Grant Funds and Revolving Loan Fund). All per capita figures were calculated using population figures used by the North Carolina Department of Revenue to distribute sales tax revenue. They, in turn, rely on Census and state demographics information.

**Revenue Indicators**

Revenues can be analyzed to determine the local government’s capacity to provide services. Important issues to consider in revenue analysis are growth, flexibility, elasticity, dependability, diversity, and administration. Under ideal situations revenues grow at a rate equal to or greater than the combined effects of inflation and expenditures. Revenues should be sufficiently flexible to allow adjustments to changing conditions.

**Operating Revenue Per Capita**



Year	2008-09	2009-10	2010-11	2011-12	2012-13
Net Operating Revenue (adjusted)	\$13,270,130	\$13,027,292	\$13,062,944	\$13,328,336	\$13,277,760
Population	19,479	19,891	19,582	19,905	20,433
Net Operating Revenue Per Capita (adjusted)	\$681	\$655	\$667	\$670	\$650

**Warning Trend:** Decreasing operating revenues per capita (constant dollars).

**Formula:** Operating Revenues per Capita (adjusted dollars)/Population

**Description**

Examining per capita revenues shows changes in revenues relative to changes in population size. As population increases, it might be expected that revenues and the need for services would increase proportionally, and therefore the level of per capita revenues would remain at least

constant in real terms. If per capita revenues are decreasing, the government may be unable to maintain existing service levels unless it finds new revenue sources or ways to provide existing services more efficiently. The reasoning in both cases assumes that the cost of services is directly related to population size.

Operating revenues, as defined in this chart, are that portion of gross revenues collected by the Town that is available for general municipal operations. Thus, revenues legally restricted to capital improvements or other special purposes are excluded. The only legally restricted revenue deducted to calculate operating revenue is Powell Bill revenue that is used for street resurfacing.

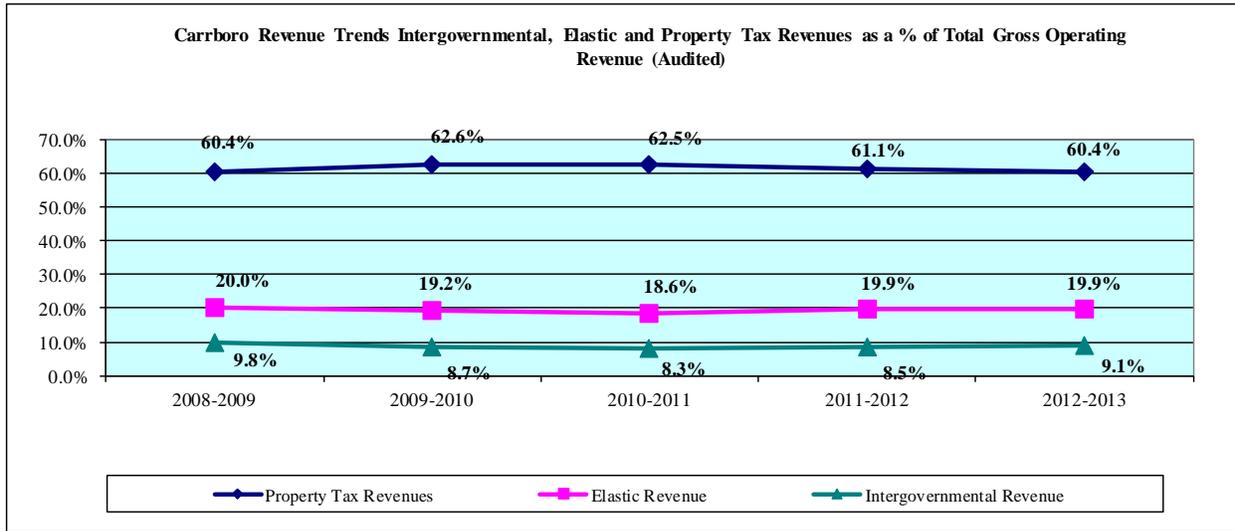
**Discussion**

In real terms (adjusted for inflation), revenues per capita in Carrboro have experienced a 4.6 percent decrease in the past 5 fiscal years. In actual dollars collected (adjusted for inflation), revenue increased by .1 percent. Local option sales tax, intergovernmental revenues, and permits and fees are the revenue sources that have increased in the past 5 years. The following chart shows distinct revenue trends as reflected in the Town’s audit reports.

Revenue Source	2013 Revenue Adjusted for Inflation	2009 Revenue Adjusted for Inflation	% Change in Revenue Since 2009	2013 per capita	2009 per capita	% Change Since 2009 (per capita)
Ad valorem taxes	\$ 8,224,966	\$ 8,241,933	-0.2%	\$ 403	\$ 423	-4.9%
Local option sales taxes	\$ 2,398,487	\$ 2,389,276	0.4%	\$ 117	\$ 123	-4.3%
Other taxes and licenses	\$ 322,618	\$ 326,395	-1.2%	\$ 16	\$ 17	-5.8%
Intergovernmental revenues	\$ 1,157,289	\$ 1,021,499	13.3%	\$ 57	\$ 52	8.0%
Permits and fees	\$ 878,826	\$ 808,671	8.7%	\$ 43	\$ 42	3.6%
Sales and services	\$ 182,893	\$ 198,606	-7.9%	\$ 9	\$ 10	-12.2%
Investment earnings	\$ 18,161	\$ 145,185	-87.5%	\$ 1	\$ 7	-88.1%
Other	\$ 94,520	\$ 138,565	-31.8%	\$ 5	\$ 7	-35.0%
<b>Total revenues by source</b>	<b>\$ 13,277,760</b>	<b>\$ 13,270,130</b>	<b>0.1%</b>	<b>\$ 650</b>	<b>\$ 681</b>	<b>-4.6%</b>

Having a significant impact on the revenue stream is the property tax and sales taxes revenue per capita, representing 80% of the total revenue per capita in 2013. The significant impact of property taxes as a source of revenue is largely a reflection of the state restrictions on the ability of local government to use other types of revenues to support community needs. All revenues except intergovernmental revenue and permits and fees have decreased due to the current economic conditions.

## Major Revenue Sources



Revenues	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
Property Tax	\$ 10,041,553	\$ 10,824,131	\$ 11,213,669	\$ 11,578,630	\$ 11,708,787	\$ 11,754,299
Elastic Revenue	\$ 4,055,341	\$ 3,589,969	\$ 3,446,206	\$ 3,445,133	\$ 3,820,856	\$ 3,870,059
Intergovernmental Revenue	\$ 1,542,745	\$ 1,758,203	\$ 1,554,121	\$ 1,537,295	\$ 1,631,211	\$ 1,779,137
<b>Total Revenue</b>	<b>\$ 15,639,639</b>	<b>\$ 16,172,303</b>	<b>\$ 16,213,996</b>	<b>\$ 16,561,058</b>	<b>\$ 17,160,854</b>	<b>\$ 17,403,495</b>

### Description

This graph reflects the Town’s revenue base composition by property tax, elastic (economically responsive) revenue, and intergovernmental revenue. An increasing reliance on federal and state revenues may signal a warning trend. A balance between property tax and more elastic revenue sources such as sales tax is desirable and considered healthy.

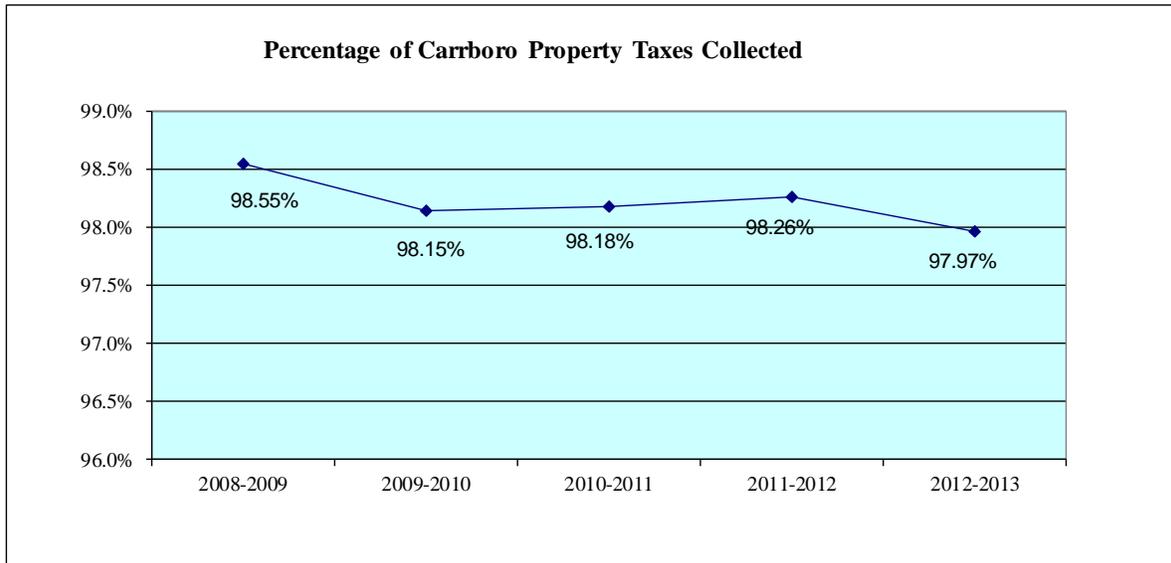
### Discussion

As a percentage of total gross operating revenue, all revenues have remained fairly stable. Property tax revenue has decreased .7%, elastic revenues have stayed constant and intergovernmental revenues have increased .6%.

Intergovernmental revenue, as a share of the revenue stream in FY12-13 increased slightly from FY11-12. The largest sources of grant funding on an annual basis include Powell Bill for street resurfacing and the utility franchise and the telecommunications sales tax, all of which have remained relatively stable over time. New grant revenue was received for a fire sprinkler system and energy efficiency improvements for Town businesses and residents.

Elastic revenue had an increase in sales tax and building permit revenues but a decrease in electrical, mechanical and plumbing permits.

## Property Tax Collection Rate



**Warning Trend:** Decreasing amount of collected property taxes as a percentage of net property tax levy.  
**Formula:** Collected property taxes/Net property tax levy

### Description

If the percentage of property tax collected decreases over time, it may indicate overall decline in the local government’s economic health. Additionally, as uncollected property taxes rise, liquidity is decreased, and there is less cash on hand to pay bills or to invest. Credit-rating firms assume that a local government normally will be unable to collect from 2 to 3 percent of its property taxes within the year that taxes are due. If uncollected property taxes rise to more than 5 to 8 percent, rating firms consider this a negative factor because it signals potential instability in the property tax base. An increase in the rate of delinquency for two consecutive years is also considered a negative factor.

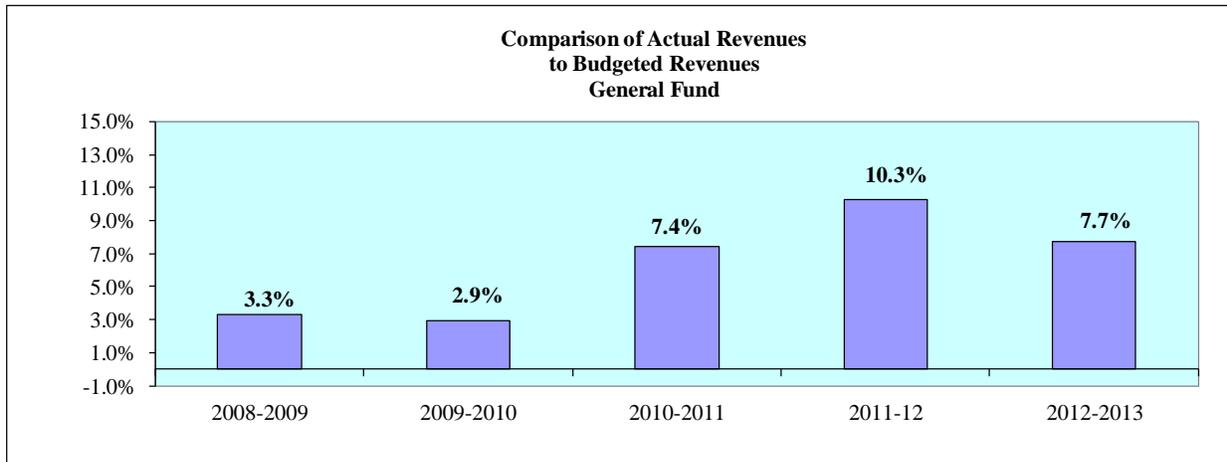
### Discussion

The graph above shows that Orange County, which provides continuous assessment services, annual tax collections, and in-house revaluations every four years to both Carrboro and Chapel Hill , shows a positive collection rate for the Town’s property tax base. Collections are generally above 98 percent but declined in FY 2012-13.

### Tax Collection Rates in Carrboro and Neighboring Cities

	2008-09	2009-10	2010-11	2011-12	2012-13
<b>Carrboro</b>	98.55%	98.15%	98.18%	98.26%	97.97%
<b>Chapel Hill</b>	99.43%	99.20%	99.10%	99.21%	99.24%
<b>City of Durham</b>	98.19%	96.90%	98.70%	98.75%	98.83%
<b>Hillsborough</b>	98.50%	98.80%	97.16%	99.00%	97.61%

## Comparison of Actual Revenues to Budgeted Revenues



	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
Budgeted Operating Revenue	\$16,540,942	\$17,351,816	\$17,411,883	\$17,253,999	\$17,391,017	\$18,055,160
Actual Operating Revenue	\$17,556,752	\$17,921,040	\$17,917,191	\$18,533,066	\$19,176,013	\$19,453,224
Revenue Variance	\$1,015,810	\$569,224	\$505,308	\$1,279,067	\$1,784,996	\$1,398,064
Revenue Variance as % of Budgeted Operating Revenues	6.1%	3.3%	2.9%	7.4%	10.3%	7.7%

**Warning Trend:** Increase in revenue shortfalls or surpluses as a percentage of budgeted revenues.

**Formula:** Revenue Variance/Budgeted Operating Revenues

### **Description**

This indicator examines the differences between revenue estimates and revenues actually received during the fiscal year. Major discrepancies that continue year after year can indicate a declining economy, inefficient collection procedures, changes in the law, or inaccurate estimating techniques. One of the criteria reviewed by Standard and Poor's for the quality of financial management in a local government is financial results compared against original expectations. Variances between budget and actual results are indicative of management's financial planning capabilities over time. The Town aims to have variances exceeding budgeted estimates no larger than 3-5 percent and seeks to avoid shortfalls to maintain the Town's fiscal health as surplus is one critical component of maintaining or improving fund balance levels.

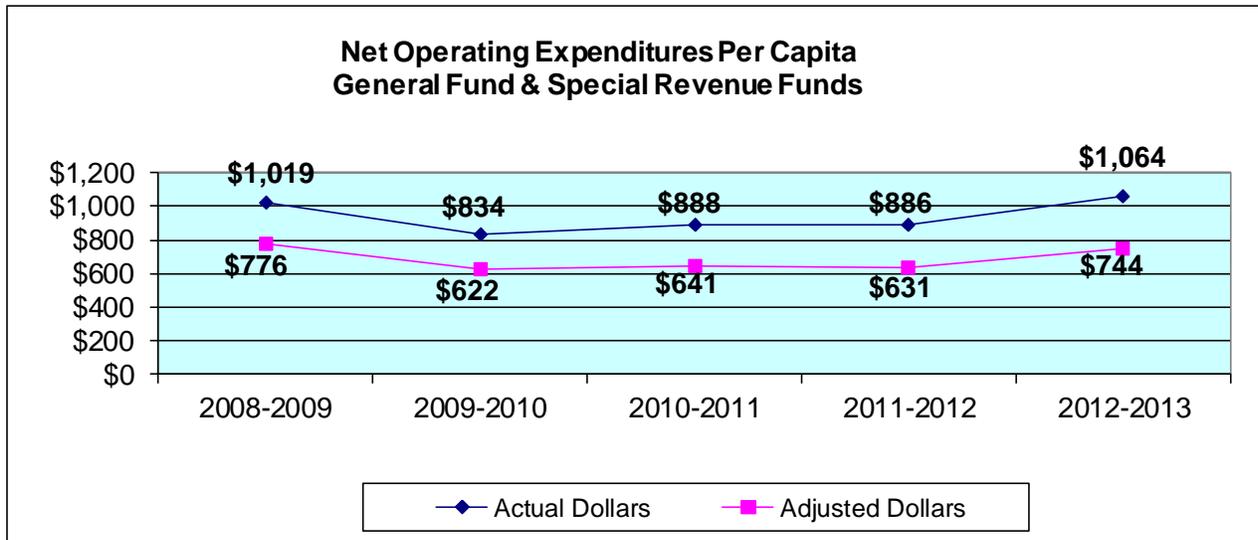
### **Discussion**

The variances in the graph indicate the Town's conservative approach to estimating revenues. The small variance in FY08-09 and FY09-10 is due to the slow economic growth. The main increases in FY10-11 were with intergovernmental funds (\$160,115), investment earnings and other revenues (\$357,839). In FY11-12 the major increases in actual revenue include property taxes (\$322,544), permits and fees (\$218,443), and sales tax (\$194,704). In FY 12-13, the main increases were with property taxes (\$215,662), sales tax (\$140,433), and permits and fees (\$201,779).

### Expenditure Indicators

Expenditures are a rough measure of a local government’s service output. Generally, the more a government spends in constant dollars (adjusted for inflation), the more services it is providing. This formula does not take into account how effective the services are or how efficiently they are delivered.

### Net Operating Expenditures per Capita



	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013
<b>Net Operating Expenditures (Adjusted)</b>	\$15,115,324	\$12,364,201	\$12,557,753	\$12,567,744	\$15,208,859
<b>Population</b>	19,479	19,891	19,582	19,905	20,433

**Warning Trend:** Increasing net operating expenditures per capita (constant dollars).

**Formula:** Net Operating Expenditures/Population

### Description

Changes in per capita expenditures reflect changes in expenditures relative to changes in population. Increasing per capita expenditures can indicate the provision of new services, rising costs of providing services (or supporting the personnel who provide them), or changes in accounting practices (see next section). If expenditures are greater than can be accounted for by inflation or the addition of new services, it may indicate declining productivity – that is, the government is spending more real dollars to support the same level of services.

### Discussion

Net operating expenditures, adjusted for inflation, show an increase in expenditures made by the Town since FY08-09, from \$15,115,324 to \$15,208,859 in FY12-13. When adjusted for the combined impact of inflation and population, per capita spending decreased from \$776 in FY08-09 to \$744 in FY 12-13.

Over the past five years, expenditures per capita have fluctuated. The following highlights variations in fiscal years presented in the graph:

**FY 2008-09** – Per capita expenditures included an increase in the Town’s share of public transportation and the purchase of a ladder truck for the Fire Department plus an increase in loans to local businesses through the Revolving Loan Fund.

**FY 2009-10** – Per capita expenditures decreased due to a reduction in capital expenditures and a decrease in debt service costs.

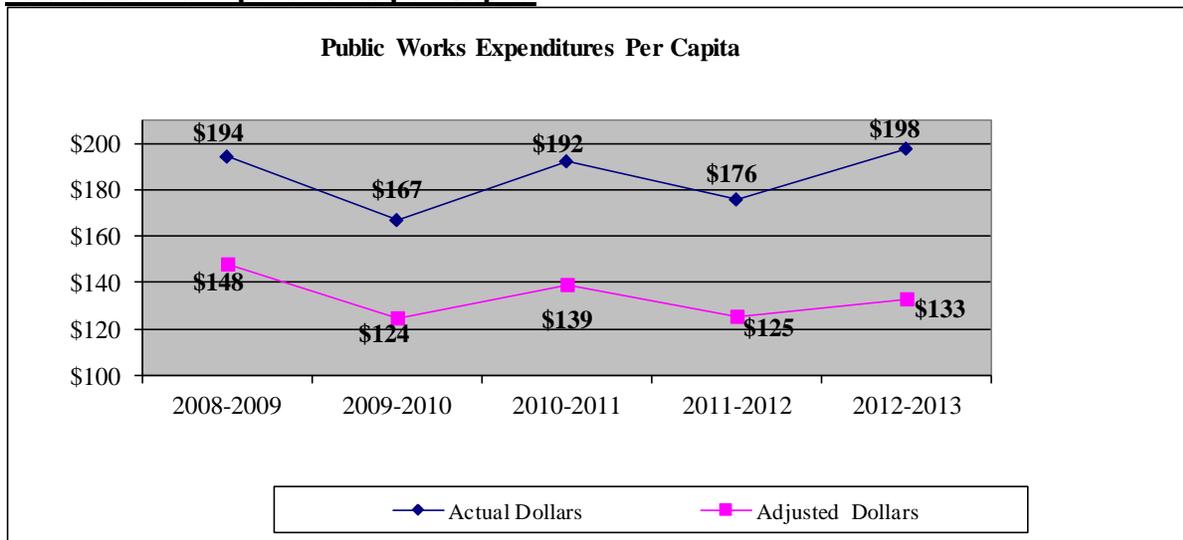
**FY 2010-11** – Per capita expenditures changed slightly (\$19) from the previous year.

**FY 2011-12** - Per capita expenditures changed slightly (\$2) from the previous year.

**FY 2012-13** – Per capita expenditures increased \$113 due mainly to the transfer of funds to the Capital Projects Fund.

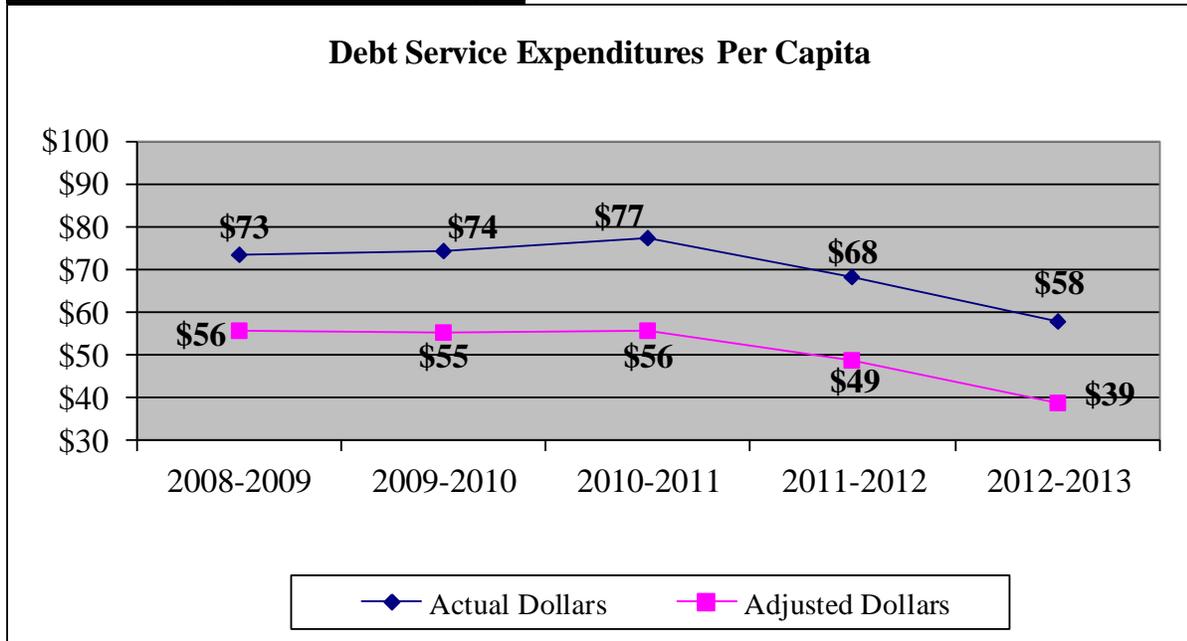
Changes in net operating per capita expenditures can be explained by highlighting events that have contributed to changes in expenditure levels. The following section looks at the various components of expenditures and service levels.

### **Public Works Expenditures per Capita**



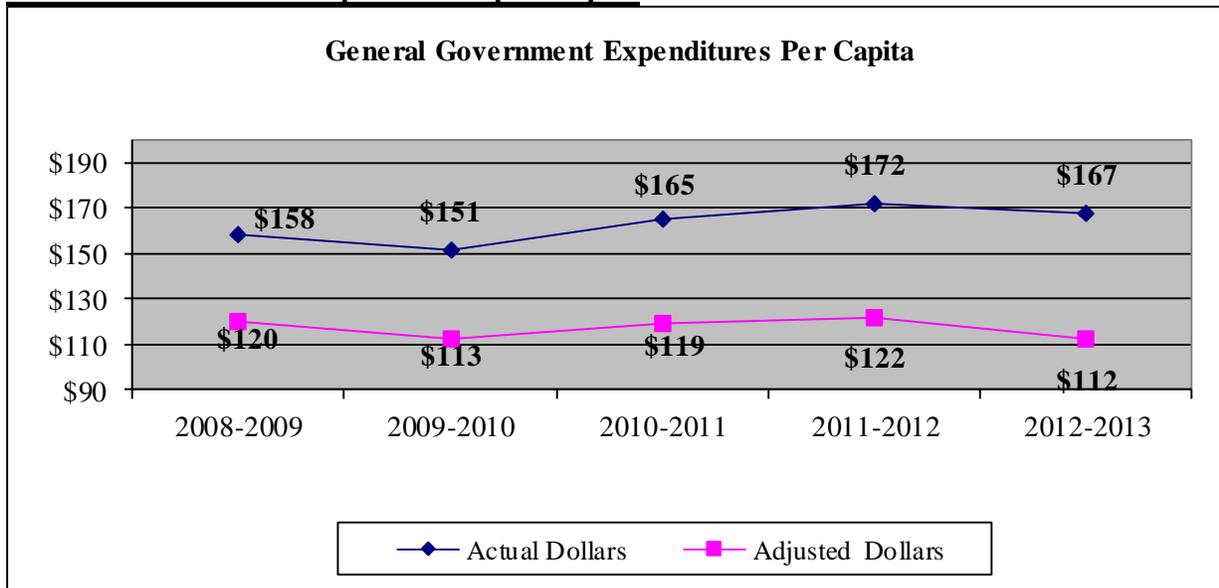
In inflation-adjusted dollars, Carrboro’s per capita expenditures on public works have varied. The variability of public works spending is related to ongoing capital and maintenance needs including street maintenance, storm water system repairs, and responding to major natural disasters. Expenses in FY09-10 decreased substantially based on fewer vehicle purchases and street resurfacing costs from the prior year. The increase in FY 10-11 is mainly due to street resurfacing costs. The decrease in FY 11-12 is due to the street resurfacing costs from the previous year. The increase in FY 12-13 is due to the purchase of replacement refuse vehicles.

## Debt Service Expenditures Per Capita



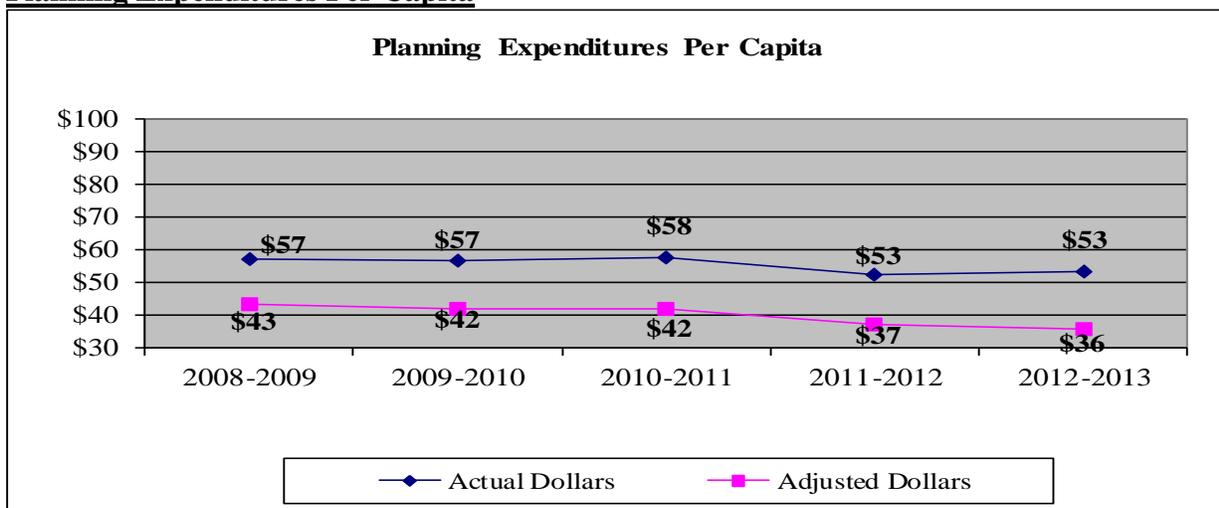
Debt costs include debt paid on general obligation bonds, installment financing for property and town infrastructure as well as equipment and vehicles. The Town has been able to take advantage of retiring debt and low interest rates to borrow for major infrastructure needs and maintain debt service at a relatively constant level. The slight increase in costs in FY09-10 is due to financing for the new fire station for part of the year. FY10-11 costs increased with the purchase of equipment and vehicles and financing a full year of the new fire station. The decrease in costs for FY11-12 is due to a reduction in vehicle and equipment financing. In FY12-13, per capita costs decreased with the payoff of several loans.

## General Government Expenditures per Capita



The Town continues to maintain regular replacement of technology infrastructure, support wireless technology, implement mobile laptop technology in police cars, and more recently, purchased an automated record management system for the Police Department. FY09-10 costs decreased in organizational development and contract services in the HR Department and the IT Department replaced fewer servers and computers. Per capita costs for FY 10-11 included increases for professional service fees for the Town Attorney, the Human Services Grant Program, contract services for property tax collections and banking services and various IT services for the new fire station. FY 11-12 per capita increased slightly due to property and liability insurance costs and various contract services. Per capita costs decreased in FY 12-13 with a decrease in property and liability insurance costs and personnel changes.

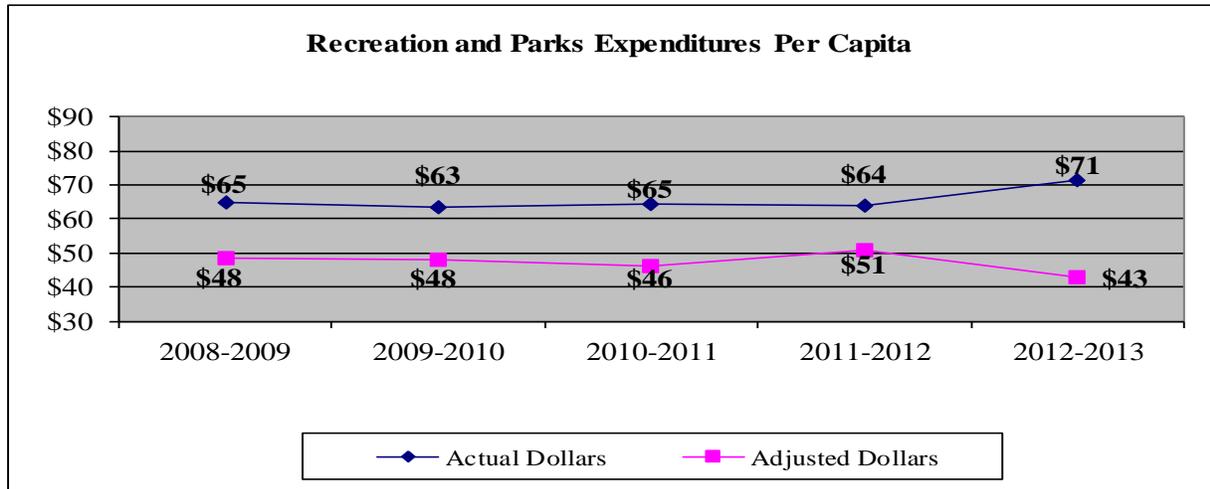
## Planning Expenditures Per Capita



Costs remained stable in FY09-10 and FY 10-11. Expenses in FY11-12 decreased due to personnel retirement. Per capita costs in FY 12-13 have remained constant.

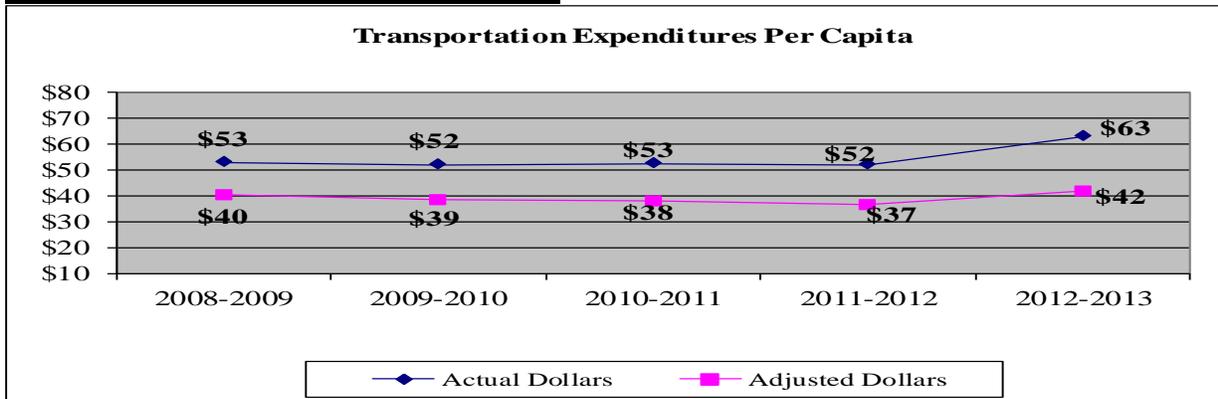
**Recreation and Parks Expenditures per Capita**

Per capita expenditures in the Recreation and Parks department, adjusted for inflation, have fluctuated over the past 5 years due several capital projects put on hold (Wilson Park playground equipment replacement, Anderson Park field #4 renovation, and Anderson multi-use field renovation).



Per capita costs remained stable in FY09-10 and decreased slightly in FY10-11. Expenditures per capita increased in FY11-12 with the construction of the Wilson Park Restroom. In FY 12-13 per capita expenditures increased due to capital improvements to the Century Center.

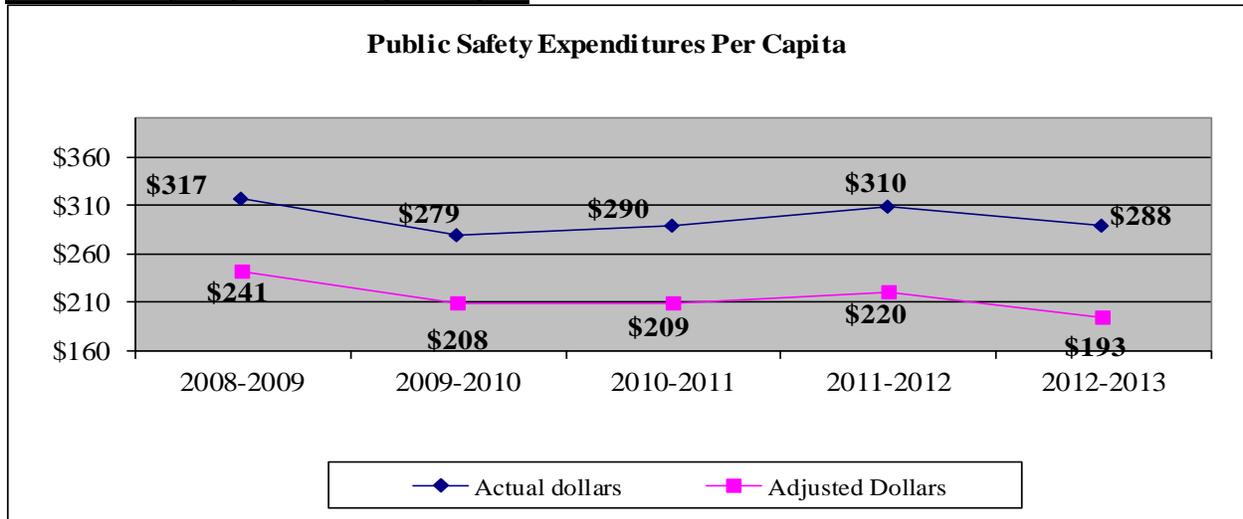
**Transportation Expenditures Per Capita**



The Town and UNC-Chapel Hill are partners in the transit system administered by the Town of Chapel Hill. Carrboro’s contribution into this partnership, adjusted for inflation has remained fairly stable since 2006-2007. The transit contract increased in FY12-13, due to increased fuel and other ongoing operational costs. This is primarily due to increased state and federal pass-through funds that supported the transit operations and thus mitigated the local match required. With a grant and local funds, Shared Ride Feeder services were enabled in areas of Carrboro that do not have regular bus service. Trips are provided between designated bus

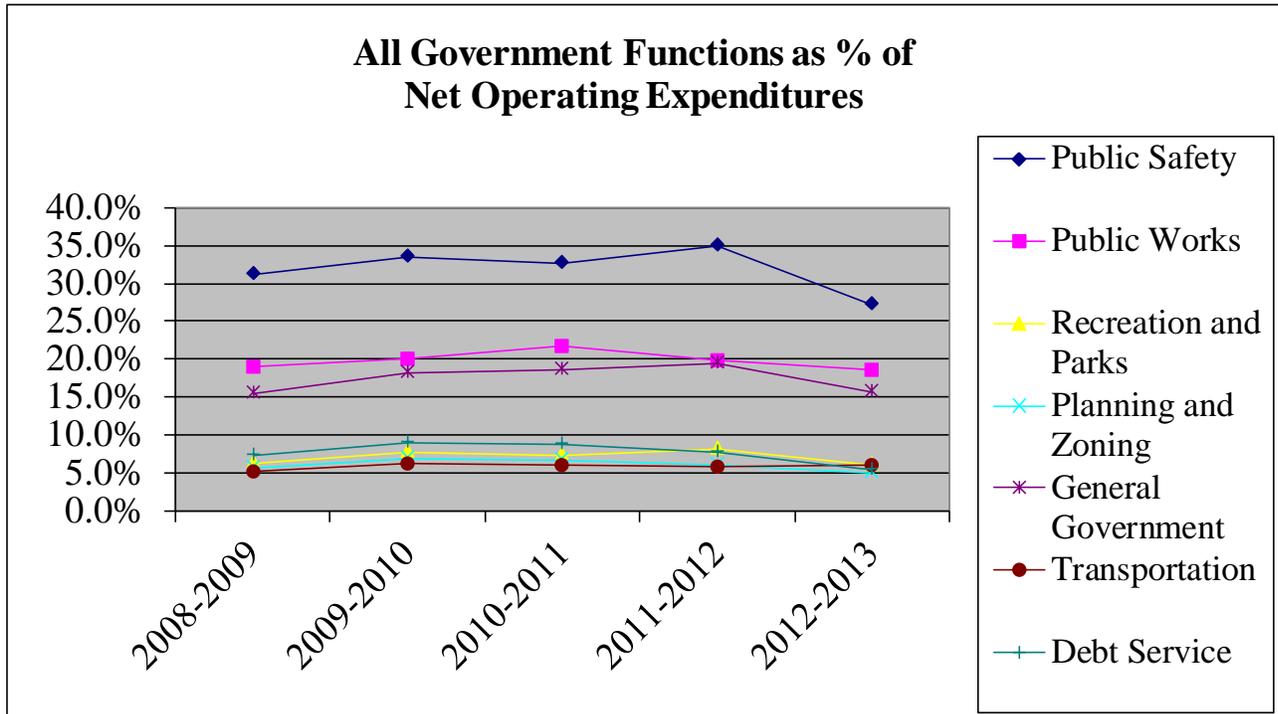
stops in the “feeder” zones and the nearest bus routes or to another “feeder” service. This service extends largely to the northern areas of town.

**Public Safety Expenditures per Capita**



Public safety expenditures per capita, adjusted for inflation experienced a decrease of \$48 per capita total or a decrease of 20 percent in the past five years. Per capita costs decreased in FY09-10 primarily due to the one time capital outlay cost for the ladder truck in the previous year. Per capita costs increased slightly in FY10-11 due to vehicle repair and fuel costs, and changes in population. FY 11-12 increased costs were for vehicle replacement, fuel and uniforms. FY 12-13 costs decreased due to deleting the Animal Control position and contracting with Orange County Animal Services.

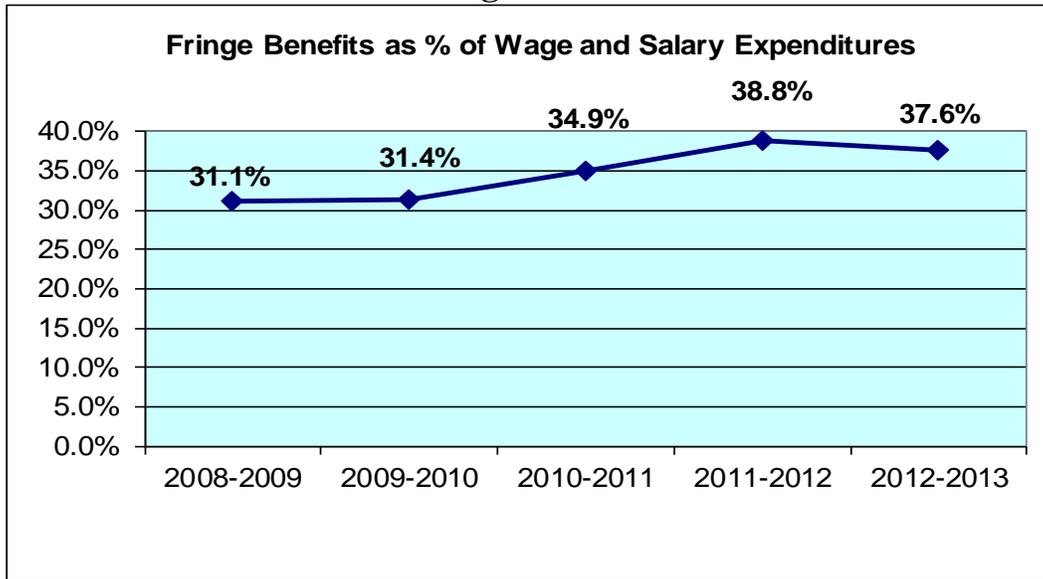
## Net Operating Expenditures by Function



The chart above represents the allocation of funding for the various services provided by the Town. Approximately 46 percent of the Town’s spending is dedicated to public safety (fire protection and law enforcement services) and public works (street and sidewalk maintenance; solid waste collections; building, grounds, and parks maintenance; and fleet maintenance).

General government, which largely represents Board functions (Town Clerk, Mayor and Board of Aldermen, nonprofit and advisory boards) and support services (finance, technology, human services, Town Manager), represents approximately 16 percent of total spending. The remainder of the programs (debt service, transportation, planning and recreation programs) combined represent approximately 22 percent of the net operating expenses.

## Fringe Benefits



	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013
<b>Expenditures for fringe benefits</b>	\$2,320,487	\$2,373,906	\$2,662,896	\$2,876,753	\$2,818,270
<b>Salaries/Wages (FT,PT,OT, Temp)</b>	\$7,471,114	\$7,563,563	\$7,655,183	\$7,418,189	\$7,486,057

**Warning Trend:** Unexplained, uncontrolled, or unanticipated increases in fringe benefit costs may signal a warning trend to credit rating industries.

**Formula:** Expenditures for Fringe Benefits/Salaries & Wages

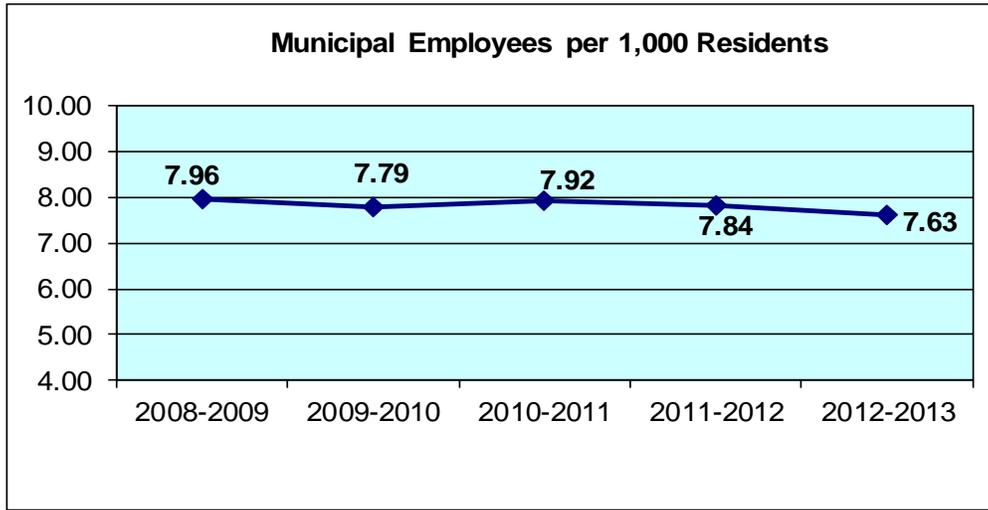
### Description

Fringe benefits represent the costs, in addition to salaries and wages, incurred by a jurisdiction to support the personnel it employs. The calculation in this indicator includes FICA payments, health insurance payments, retiree insurance payments, separation allowance payments for retired police officers, retirement payments, and supplemental retirement insurance payments. FICA, retirement, and supplemental retirement benefits are fixed as a certain percentage of salaries and will rise accordingly. Vacation pay and sick leave programs are not considered fringe benefits since both are usually paid out of regular salary expense line items.

### Discussion

Fringe benefits, as a percentage of the overall wages and salaries paid in Carrboro, have continued to rise since FY08-09. The increase in fringe benefits over the entire period of time is largely due to double-digit increases in the cost of health insurance costs for employees and retirees. Other factors include an increase in the number of retirees benefiting from the Town's insurance coverage subsidy therefore increasing retiree insurance costs, an increase in retiring police officers who are eligible for a separation allowance benefit, additional positions in departments, and an increase in the Town's contribution to the State Retirement Fund.

## Municipal Employees per 1,000 Residents



	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013
<b>Population</b>	19,479	19,891	19,582	19,905	20,433
<b>Number of municipal employees approved</b>	155	155	155	156	156

**Warning Trend:** Increasing number of full-time municipal employees per (1,000) capita.

**Formula:** Number of Municipal Employees (approved)/Population/1000

### **Description**

Because personnel costs are a major portion of a local government's operating budget, plotting changes in the number of employees per capita (or per thousand residents) is a good way to measure changes in expenditures. An increase in employees per capita might indicate that expenditures are rising faster than revenues that the government is becoming more labor intensive, or that personnel productivity is declining.

### **Discussion**

The number of municipal employees per capita has remained relatively stable over the past five years. In FY 2008-09 two police officer positions were approved – one in Community Services and one in Criminal Investigations. A Systems Administrator position was added in Information Technology in FY11-12. The change in FY12-13 is based on the increase in population.

## Work Force Totals Permanent Full-time Equivalent

FY	Mayor & Board	Manager	Economic Development	Clerk	Management Services	Information Technology	Human Resource	Police	Fire	Planning	Public Works	Recreation & Parks	TOTAL
2008-09	0	2	1	1	8		2	44	36	14	36	11	155
2009-10	0	2	1	1	8		2	44	36	14	36	11	155
2010-11	0	4	1	1	6		2	44	36	14	36	11	155
2011-12	.5	4	1.5	1	6.5		2	44	36.5	14	36	12.5	158.5
2012-13	.5	5	1.5	1	6.5		2	42	36.5	14	34	12.5	155.5
2013-14	0	5	1.5	1.5	6.5		2	41.5	36.5	14	35	12.5	156
2014-15	0	3	1.5	1.5	6.5	3	2	42	37	14	35	12.5	158

Note: All positions are budgeted within the General Fund

### Description of Position Changes

**FY08-09** – Add one Police Officer I in Community Services and one Police Officer II in Criminal Investigations, (effective January 2009).

**FY09-10** – No position changes.

**FY 2011-12** – IT division has been reorganized to report to the Town Manager instead of Management Services.

**FY11-12** – No position changes. Reporting changed to FTE instead of positions.

**FY 12-13** – Eliminate 4 frozen positions – Maintenance/Construction Worker, Groundskeeper, Police Officer I in Community Services, Police Officer I in Criminal Investigations. Add an Information Technology Support II position and unfreeze Planning/Zoning Specialist position. Began reporting FTEs instead of positions.

**FY13-14** – Part-time position moved from Mayor and Board of Aldermen to Town Clerk, eliminated the Animal Control Officer position and added a Solid Waste Operator in Public Works.

**FY14-15** – Convert one part-time position in Police Department and one part-time position Fire Department to full-time. Add Assistant to Town Manager position. Move Information Technology from a division within the Manager’s office to a department.

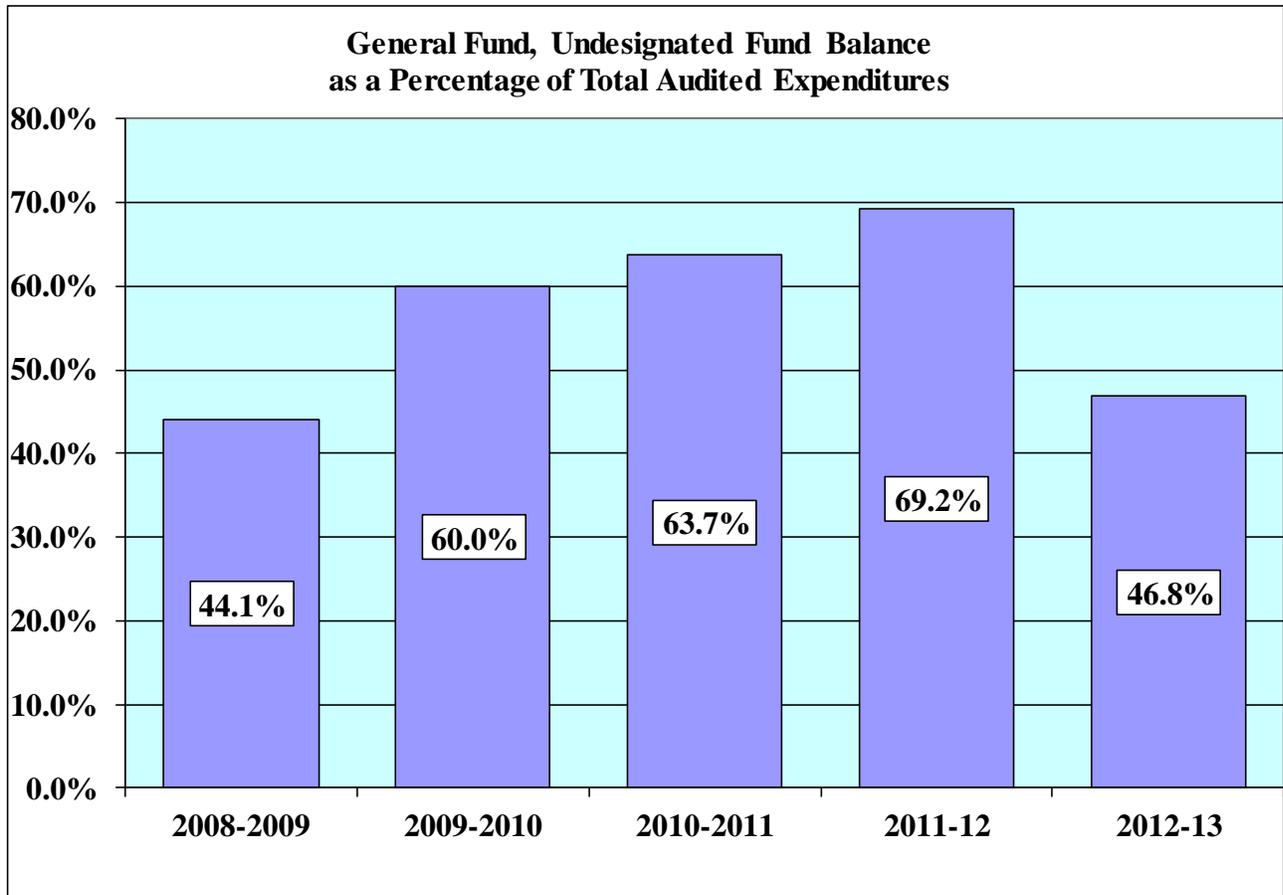
## **Operating Position Indicators**

Revenues and Expenditures have a direct impact on a town's operating position. The term "operating position" refers to a local government's ability to: (1) balance its budget on a current basis, (2) maintain reserves for emergencies, and (3) have sufficient liquidity to pay its bills on time. The primary indicator that is tracked by the Town is fund balance.

### **Fund Balance**

As an accounting calculation, fund balance is the difference between current assets and current liabilities. Unreserved fund balance, also called "*fund balance available for appropriation*," is the maximum amount that can be used to finance expenditures in next year's budget. Available fund balance is also considered a non-recurring financial resource that provides a local government with flexibility. Once used, it is difficult to replace. As a result, it should be protected and maintained at a reasonable level to provide for emergencies, unforeseen shortfalls in revenue, or to take advantage of unforeseen opportunities.

The Local Government Commission (LGC) considers the amount of unreserved fund balance to be one of the key indicators of the financial condition of a town. LGC, as part of the process of reviewing audited financial statements each year, calculates the amount of fund balance available for appropriation in the general fund and the amount of reserves in other funds. The LGC has an 8 percent minimum as a guideline for fund balance but this is not applicable to all governments, especially smaller governments like the Town of Carrboro. The 8 percent ratio is intended to represent 1/12<sup>th</sup> of a government's operating expenditures. However, 1/12<sup>th</sup> of a small government's budget is not considered an adequate reserve level due to the sheer small dollar amount that it reflects. The LGC uses, as its guideline for Carrboro, the average unreserved fund balance (commonly referred to as "fund balance available for appropriation (FBAA)" for units with similar populations. If a jurisdiction's unreserved fund balance falls to half of the group average, the LGC will write a letter to alert the Board of Aldermen and Town administration and to advise them that the municipality review the current level of fund balance and determine what fund balance level the municipality should have. Using the latest year available from LGC (year ending June 30, 2013), unreserved fund balance that includes designated and undesignated reserves is at 50.1% in Carrboro. This ratio is slightly higher than the 49.9% average for municipalities with populations of 10,000-49,999.



The graph above illustrates the five-year undesignated fund balance trends. The Town policy is to maintain undesignated reserves within a range of 22.5% to 35% as in its financial policy on fund balance.

### Debt / Liability Indicators

Another large expenditure that credit rating industries monitor is the debt load. Debt is an obligation resulting from the borrowing of money. Under favorable conditions, debt:

- ☆ Is proportionate in size and growth to the government's tax base,
- ☆ Does not extend past the facilities useful life which it finances,
- ☆ Is not used to balance the operating budget,
- ☆ Does not put excessive burdens on operating expenditures, and
- ☆ Is not so high as to jeopardize the credit rating.

The Board has approved a debt policy that addresses guidelines and restrictions affecting the amount, issuance, process, and type of debt issued by a governmental entity. The policy also requires Town staff to monitor various debt ratios that are used to evaluate ability to repay as well as the government's capacity to incur debt (see Town's fiscal policies within the Community and Organizational Profile section). The Town's debt structure primarily consists of installment financing and GO bond debt to support its capital improvements and equipment and vehicle replacements. Debt load is a large expenditure that credit rating industries monitor.

Debt ratios are considered by the LGC and credit rating agencies to ascertain the fiscal health of a municipality. High debt ratios may adversely affect the ability of the Town to obtain the lowest possible interest rate when borrowing funds.

One measure of a unit's debt capacity is debt expressed in terms of assessed or market valuation.

It is important to note, however, the Town's

<b>Town of Carrboro, North Carolina Computation of Legal Debt Margin June 30, 2013</b>	
Total assessed valuation at June 30, 2013	\$2,003,172,468
Debt limit – eight percent (8%) of assessed value	\$ 160,253,797
Amount of debt applicable to debt limit	
Net Bonded Debt	\$ 8,044,437
Legal Debt Margin	\$ 152,209,360

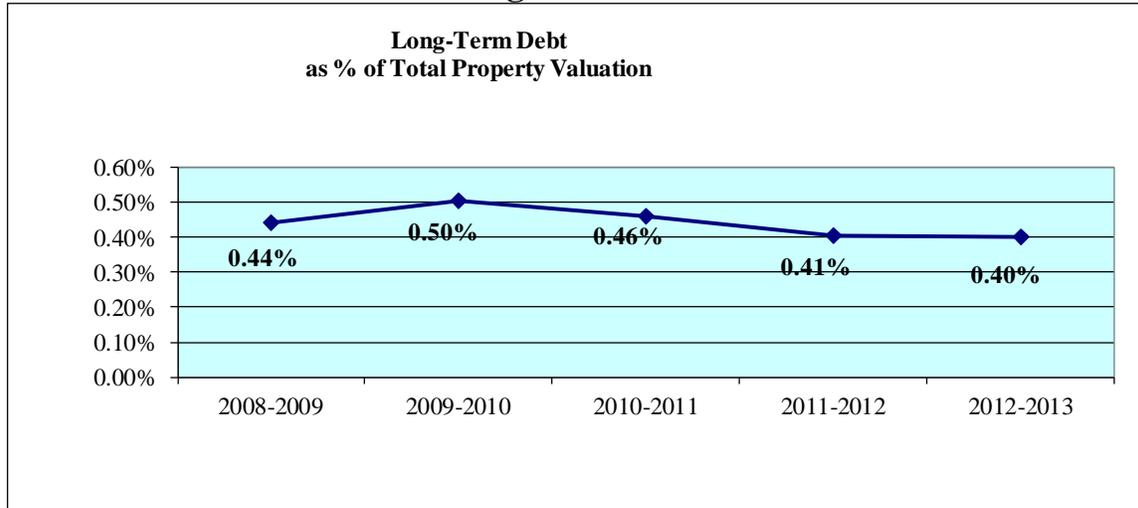
debt is far below the legal limit in the NC General Statutes (GS 159-55) that limits net debt to eight percent (8%) or less of a local government's total property valuation. Outstanding debt in most governmental units falls well below this limit, and typically ranges from about 1% to 4% for most governments. The legal margin or the maximum amount of outstanding debt allowable by law, based on the June 30, 2013 audited valuation is \$152,209,360.

Debt service, annual interest and principal payments, can be a major part of a government's fixed costs, and its increase may indicate excessive debt and fiscal strain; credit firms consider debt exceeding 20% of operating revenues as a potential problem. Ten percent is considered acceptable (footnote1). The North Carolina Local Government Commission (LGC) advises that a heavy debt burden may be evidenced by a ratio of General Fund Debt Service to General Fund Expenditures exceeding 15%. The Town will maintain this ratio at or below 12%, considering this to be a moderate level of debt. In the last audited year, the Town shows that debt expenditures are approximately 6.5% of the total expenditures for the year ending June 30, 2013. The Five-Year Plan shows the percentage of debt service expenditures remaining at or below this level.

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<sup>1</sup> "Evaluating Financial Condition, A Handbook for Local Government," ICMA, Sanford M. Groves and Maureen Godsey Valente, pp 83

## Long-Term Debt



	2008-2009	2009-2010	2010-2011	2011-2012	2011-2012
<b>Long-Term Debt</b>	\$6,996,943	\$9,650,641	\$8,909,304	\$7,995,219	\$8,044,436
<b>Property Valuation</b>	\$1,581,966,677	\$1,915,872,793	\$1,939,126,061	\$1,972,777,796	\$2,003,172,468

**Warning Trend:** Increasing ratio of long-term debt to total property valuation.

**Formula:** Long-term Debt/Total Property Valuation.

### **Description**

The definition of debt considered by rating agencies is generally limited to bonded debt because of the fact that this debt is backed by the full faith and credit of the town which is represented by the Town's property valuation. However, given that all debt by the Town is considered a fixed cost and property taxes are the primary revenue source for the Town, the analysis of debt above includes long-term installment financing for infrastructure and land as well as equipment and vehicle debt. An increase in total long-term debt as a percentage of taxable assessed valuation can mean that the government's ability to repay debt is diminishing - assuming that the government depends on the property tax to repay its debts.

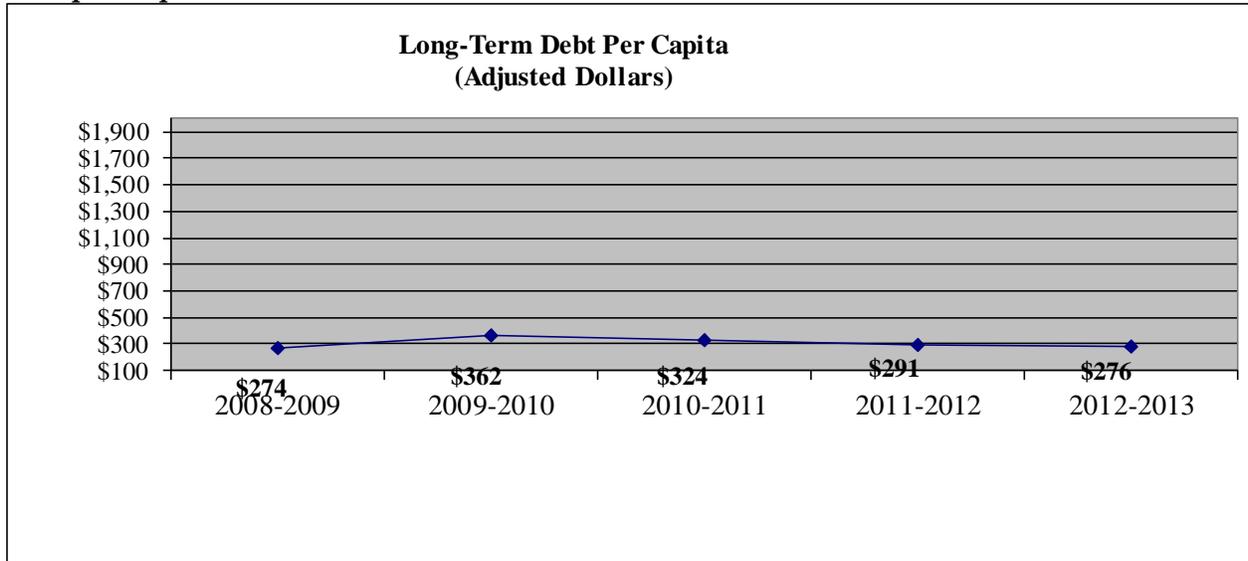
Standard and Poor's (S&P) reviews the level of long-term debt, recognizing that accelerated debt issuance can overburden a municipality. However, S&P also recognizes that a low debt profile may not be a positive credit factor since it may indicate underinvestment in capital facilities. Investment in public infrastructure is believed to enhance the growth prospects of the private sector.

### **Discussion**

For municipalities comparable to Carrboro (populations ranging from 10,000 to 24,999), the average debt-to-assessed valuation ratio (computed by the Local Government Commission) in FY12-13 was .283 percent; a high level is considered 1.506 percent. The debt-to-assessed valuation ratio for Carrboro in the last audited year was .344 percent, which is higher than the average valuation for jurisdictions of similar size but well below the high valuation. The LGC includes authorized but unissued debt in its debt ratio formula. The graph above reflects the

historical perspective that credit-rating agencies and audit reports consider; only issued debt is calculated in the debt ratio and thus Town debt ratios in the presented graphs are slightly different.

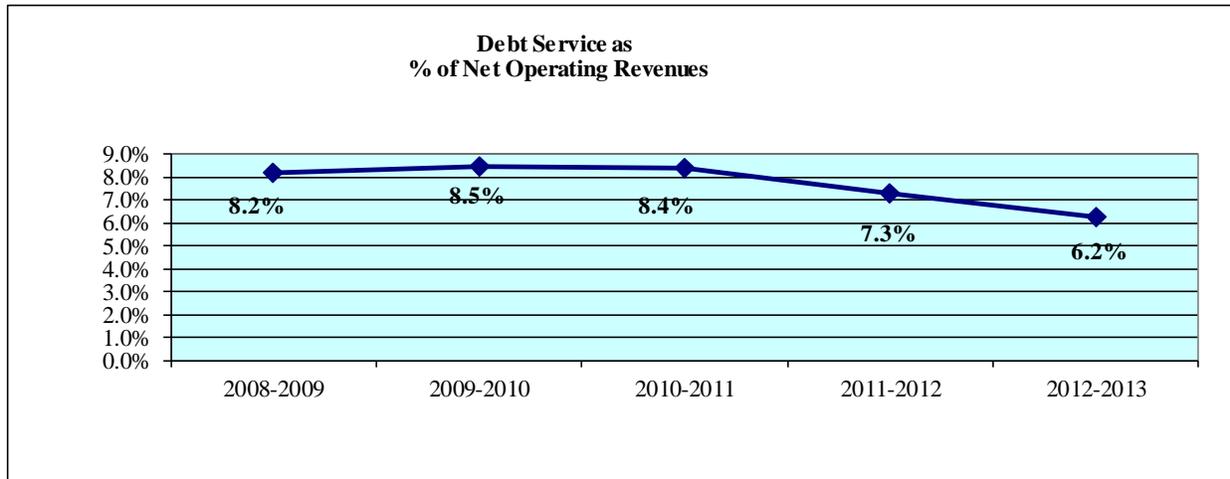
**Debt per Capita**



Debt can also be monitored on a per capita basis. It is especially useful for communities that do not rely heavily on property taxes and that cannot easily compute a substitute revenue base for comparison (footnote2). This is an indicator that is monitored by the LGC and is useful for comparison with other similar jurisdictions. The average for comparable jurisdictions in FY12-13 was \$271 per capita; \$1,656 per capita is considered a high ratio. According to the LGC, the Town’s ratio of outstanding general obligation bond debt which includes authorized and unissued general obligation bond debt and installment purchase debt is \$352 per capita. The graph above shows a lower per capita figure that is based on different assumptions than LGC. This figure is adjusted for inflation, relies on actual audited valuation, and does not include authorized but unissued debt. However, the message is the same as the LGC; the outstanding debt owed (principal) is increasing. In FY09-10, the Town financed the construction of the northern area fire substation, adding to outstanding debt. The decrease in FY10-11 is due to lease-purchase of fewer vehicles and equipment as well as a decrease in population. In FY11-12 the decrease is due to the expiration of lease-purchase commitments and debt. The decrease in FY12-13 is due to the payoff of several loans.

<sup>2</sup> Evaluating Financial Condition, A Handbook for Local Government,” ICMA, Sanford M. Groves and Maureen Godsey Valente, pp 81

## Debt Service



	2007-08	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013
<b>Debt Service</b>	\$1,360,897	\$1,427,902	\$1,477,718	\$1,511,630	\$1,360,087	\$1,183,033
<b>Net Operating Revenue</b>	\$17,016,278	\$17,427,662	\$17,476,112	\$18,083,033	\$18,714,317	\$18,975,247

**Warning Trend:** Increasing debt service as a percentage of operating revenue.

**Formula:** Debt Service/Operating Revenue

### **Description**

Debt service is defined here as the amount of principal and interest that a local government must pay each year on its long-term debt plus the interest it must pay on short-term debt. Increasing debt service reduces expenditure flexibility by adding to the government's obligations.

According to the ICMA, debt service under 10 percent of net operating revenue is considered acceptable while anything approaching 20 percent is considered excessive. Debt service can be a major part of a government's fixed costs, and increases may indicate excessive debt and fiscal strain.

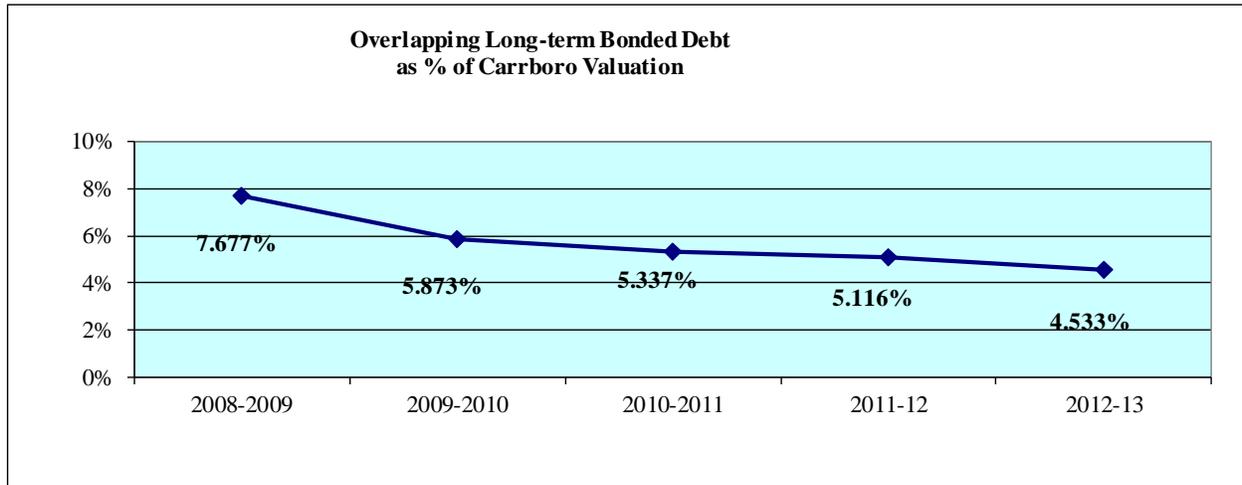
### **Discussion**

Debt service as a percentage of operating revenue has risen from FY08-09 to FY09-10 due to increased financing of vehicles, equipment, the new fire station, and bond funded sidewalk and greenways construction.

The graph shows that debt expenditures are approximately 6.25 percent of net operating revenues in FY12-13. This ratio, while different in focus than the Town's debt policy which monitors debt service as a percentage of expenditures, tells a similar story of relatively stable debt service that is below the stated ceiling of 12%. In January 2013 the Town issued \$4.6 million of general

obligation bonds which required principal and interest payment beginning in FY 2013-14. Even with these added expenses, the debt was reduced by the retirement of other loans.

### Overlapping Debt



	2008-09	2009-10	2010-11	2011-12	2012-13
Carrboro Debt	\$26,107	\$0	\$0	\$5,405,219	\$4,600,000
Orange County Debt	\$121,415,000	\$112,520,000	\$103,490,000	\$95,520,000	\$86,205,000
<b>Total Overlapping Debt</b>	<b>\$121,441,107</b>	<b>\$112,520,000</b>	<b>\$103,490,000</b>	<b>\$100,925,219</b>	<b>\$90,805,000</b>

**Warning Trend:** Increasing overlapping debt as a percentage of total assessed property valuation.

**Formula:** Carrboro Long-Term Debt Plus Orange County Long-Term Debt/Carrboro Assessed Property Valuation

#### Description

Overlapping debt is the net direct bonded debt of another jurisdiction that is issued against a tax base within part or all of the boundaries of the community. The level of overlapping debt is only that debt which is applicable to the property shared by the two jurisdictions. The overlapping debt indicator measures the ability of the community's tax base to repay the debt obligations issued by all of its governmental and quasi-governmental jurisdictions.

#### Discussion

The overlapping debt ratio does not present any warning signs. Since FY2008-09, the overlapping debt rate for Orange County has decreased.

## **Current Town Financial Condition**

The Town's current financial condition is very strong. The Town has consistently maintained a fund balance exceeding 35% of total expenditures. At June 30, 2013 the Town had an unassigned and assigned fund balance of 50.3% of total expenditures. In six of the last eight years through the FY 2014-15 recommended budget, the Town has been able to maintain service levels without a property tax increase.

## **Future Trends**

The Town makes projections about future costs based on the most recent adopted budget and the Capital Improvements Plan (CIP). This is a tool for reflecting trends rather than actual revenues, expenditures, and tax rates. The five-year plan is designed to show the tax rate impact of town services over the long-term if growth continues at the current rates assumed in the model. The projections contained in the plan are best estimates based upon current information and the assumptions outlined within this section. The model is built with a fund balance objective of maintaining undesignated fund balance levels at a minimum of twenty-two and one-half percent (22.5%) of budgeted expenditures. The Town Manager's goal is to keep tax rates at the lowest possible level while continuing to provide a high level of services. The assumptions built into this model are very conservative, projecting slow growth in the revenue base while continuing to fund expenditures at historical levels or higher, creating a budgetary gap that in the model, is filled by anticipated revenue increases.

## **Revenues**

The five-year projected tax rates in past years have been significant but have not generally materialized at projected levels. This has been due primarily to lower overall spending, and lower debt services costs associated various capital projects and vehicle financing due to lower interest rates, and changes in timing of capital projects (such as the fire substation, land acquisition, and parking lot purchases). In January 2013, the Town issued \$4.6 million of general obligation bonds for the construction of sidewalks and greenways.

In addition to property and sales tax revenues, the Town includes projections for certain intergovernmental revenues collected by the state that are distributed to local governments based upon a formula. These intergovernmental revenues include utility franchise, telecommunications sales tax, and natural piped gas taxes. The Town also receives occasional grant funding for specific projects or programs.

Fund balance is used to balance the budget and to minimize tax increases. Budgets are balanced with the goal of maintaining the undesignated fund balance within the range of 22.5% to 35% of total expenditures. Undesignated fund balance was 50.3% of total expenditures on June 30, 2013. This reflects a healthy fund balance level above the established policy that may provide some options to offset some of the committed capital costs in future years.

Below is a summary projected property tax rates and general fund revenues through FY 2018-19.

	2012-13	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
	Actual	Adopted Budget	Recommended Budget	Projected			
ESTIMATED VALUE PER ONE CENT LEVY	203,589	201,164	201,289	203,241	207,305	211,452	215,681
REQUIRED RATE PER \$100 VALUATION	58.94	58.94	58.94	58.94	58.94	58.94	58.94

**GENERAL FUND REVENUES**

AD VALOREM TAXES	\$ 11,754,299	\$ 11,979,989	\$ 12,166,764	\$ 12,531,767	\$ 12,907,720	\$ 13,294,952	\$ 13,693,800
LOCAL SALES TAX	3,427,678	3,325,816	3,371,537	3,472,683	3,576,864	3,684,170	3,794,695
OTHER TAXES/LICENSES	461,014	536,046	542,436	558,709	575,470	592,734	610,516
UNRESTRICTED INTERGOVERNMENTAL	952,396	887,144	900,554	918,565	936,936	955,675	974,789
RESTRICTED INTERGOVERNMENTAL	585,672	604,909	596,959	608,898	621,076	633,498	646,168
FEES AND PERMITS	1,257,954	1,226,295	1,336,731	1,403,568	1,473,746	1,547,433	1,624,805
SALES AND SERVICES	260,901	233,145	233,145	244,802	257,042	269,894	283,389
INTEREST EARNINGS	11,565	7,036	7,036	7,177	7,320	7,467	7,616
OTHER REVENUES	108,206	147,106	175,153	182,159	189,445	197,023	204,904
LEASE PURCHASE PROCEEDS	397,320	745,176	745,176	750,000	750,000	750,000	750,000
OTHER TRANSFERS	176,945	176,945	176,945	376,945	376,945	376,945	376,945
FUND BAL APPROP	0	866,048	985,270	1,149,463	1,322,297	1,530,618	1,589,232
<b>GENERAL FUND TOTAL REVENUES</b>	<b>\$ 19,393,951</b>	<b>\$ 20,735,656</b>	<b>\$ 21,237,706</b>	<b>\$ 22,204,736</b>	<b>\$ 22,994,862</b>	<b>\$ 23,840,410</b>	<b>\$ 24,556,859</b>

Assumptions used in revenue projections are as follows:

Ad Valorem Tax Base	3% per year thereafter
Local Sales Tax	23% per year
Other Taxes and Licenses	3% per year
Unrestricted Intergovernmental	2% per year
Restricted Intergovernmental	2% per year
Fees and Permits	5% per year
Sales and Services	5% per year
Interest Earnings/Other Revenue	2% per year
Lease Purchase Proceeds	Assumes level amount each year
Other Transfers	Fire debt service and storm water management
Fund Bal Appropriated	All other Fund Balance appropriated per financial policy.

**General Fund Operating Expenditures**

Personnel costs represent over half of the budget, which underscores the nature of government as a service industry and the primary asset is the people who work for it. Consequently, the five-year plan is impacted by assumptions regarding employee salaries and related expenses. For FY 2014-15 the Town has 158 full-time equivalent positions with no additional positions projected in future years. The assumptions within the plan assume an average 2% increase in salaries and a 10% increase in fringe benefits.

The five-year plan generally shows operating expenditures at rates that mirror historical trends and commitments of the Town for specific policy or capital initiatives.

	<u>2012-13</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>
<b>GENERAL FUND</b>	<b>Actual</b>	<b>Adopted Budget</b>	<b>Recommended Budget</b>	<b>Projected</b>			
SALARY/WAGES	\$ 7,558,826	\$ 8,185,843	\$ 9,298,411	\$ 9,484,380	\$ 9,674,067	\$ 9,867,548	\$ 10,064,899
FRINGE BENEFITS	2,691,211	3,023,792	3,193,533	3,512,886	3,864,175	4,250,592	4,675,652
<b>TOTAL PERSONNEL</b>	<b>\$ 10,250,039</b>	<b>\$ 11,209,635</b>	<b>\$ 12,491,944</b>	<b>\$ 12,997,266</b>	<b>\$ 13,538,242</b>	<b>\$ 14,118,141</b>	<b>\$ 14,740,551</b>
GEN OPERATING COSTS	\$ 3,447,498	\$ 4,409,607	\$ 3,933,461	\$ 4,051,465	\$ 4,173,009	\$ 4,298,199	\$ 4,427,145
AFFORDABLE HOUSING	63,524	64,524	35,000	36,050	37,132	38,245	39,393
GOV NANCE SUPPORT	99,011	204,944	250,867	258,393	266,145	274,129	282,353
LANDFILL FEES	413,783	305,776	299,420	314,391	330,111	346,616	363,947
TRANSPORTATION COSTS	1,286,714	1,396,423	1,396,423	1,466,244	1,539,556	1,616,534	1,697,361
HUMAN SERVICES	150,740	175,000	200,000	210,000	220,500	231,525	243,101
TRANSFERS TO OTHER FUNDS, MISC.	300,700	136,704	136,704	200,000	200,000	200,000	200,000
<b>TOTAL OPERATING COSTS</b>	<b>\$ 5,761,970</b>	<b>\$ 6,741,328</b>	<b>\$ 6,251,875</b>	<b>\$ 6,536,543</b>	<b>\$ 6,766,452</b>	<b>\$ 7,005,249</b>	<b>\$ 7,253,300</b>

The expenditure assumptions are:

<i>Salary and Wages</i>	2% per year and maintain current 158 FTEs
<i>Fringe Benefits</i>	10% increase per year
<i>General Operating Costs</i>	3% per year beginning FY 12-13
<i>Affordable Housing</i>	3% per year
<i>Governance Support</i>	3% per year plus Greene Tract payment of \$29,524
<i>Landfill Fees</i>	5% per year
<i>Transportation Costs</i>	5% per year following recommended budget
<i>Human Services</i>	5% per year
<i>Transfers To Other Funds</i>	Assume level funding of transfer to Capital Reserve for street re-surfacing

### **Capital Investments**

The Board adopts a Capital Improvements Plan (CIP) annually and the five-year plan assumptions consider the capital needs identified in the CIP. The Town, due to limited resources, will continue to prioritize capital needs as opportunities and funding arises. The Town is underway with the construction sidewalks, greenway and park facilities, and storm water management projects

In the adopted CIP for FY 2014-15 through FY 2019-20 the need for capital investment totals \$45.8 million:

- FY 2014-15 \$5.4 million
- FY 2015-16 \$4.0 million
- FY 2016-17 \$4.6 million
- FY 2017-18 \$3.8 million
- FY 2018-19 \$ .9 million
- FY 2019-20 \$1.9 million

The Board regularly allocates funding for street resurfacing and other construction projects. The amount needed to cover street resurfacing costs is anticipated to increase over the next five years. The purchase of vehicles and equipment to maintain day-to-day services is expected to increase due to delayed replacements in prior years.

Past CIPs anticipated increased pressure on the tax rate when the Town issued the \$4.6 million general obligation bonds approved by the voters for construction of sidewalks and greenways. However, after evaluating its debt portfolio the Town elected to pay off some old debt before maturity that had interest rates higher than the current market. This allowed the Town to maintain a level rate of debt service. Other than vehicle and equipment installment financing, the Town does not plan to issue any major debt for the next three to five years.

In monitoring the Town's financial position via fund balance ratios, it is clear that there are limited resources which will require prioritization of capital improvement and operating plans to meet the Town's most pressing needs.

Below is a summary of the Town's debt service payments projected through FY 2018-19.

	<u>2012-13</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>
LEASE-PURCHASE DEBT SERVICE - EQP/VEHICLES	514,107	677,603	557,836	760,368	760,368	760,368	760,368
DEBT SERVICE	392,849	0	0	0	0	0	0
DEBT SERVICE - FIRE SUBSTATION	324,691	315,873	307,055	315,873	315,873	315,873	315,873
SIDEWALKS & GREENWAYS - GO BONDS	(48,616)	359,667	350,000	359,667	359,667	359,667	359,667
<b>TOTAL DEBT PAYMENTS</b>	<b>1,183,031</b>	<b>1,353,143</b>	<b>1,214,891</b>	<b>1,435,908</b>	<b>1,435,908</b>	<b>1,435,908</b>	<b>1,435,908</b>

***Current outstanding debt:***

<b>OUTSTANDING DEBT</b>	<u>2012-13</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>
MARTIN LUTHER KING, JR. PARK LAND (\$274,000)	\$ 90,389	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CENTURY CENTER	1,303,131	-	-	-	-	-	-
PUBLIC WORKS LAND	332,367	-	-	-	-	-	-
ADAMS TRACT ( \$600,000)	360,000	-	-	-	-	-	-
CONSTRUCTION - FIRE SUBSTATION (\$3,250,000)	3,141,667	2,491,667	2,058,333	1,841,667	1,625,000	1,408,333	1,191,667
CAPITAL LEASE (PROJECTED)	2,153,357	952,770	2,267,291	2,055,668	1,772,793	1,267,601	609,977
GO SIDEWALKS & GREENWAYS	4,600,000	4,600,000	4,600,000	3,850,000	3,600,000	3,350,000	3,100,000
<b>TOTAL OUTSTANDING DEBT</b>	<b>\$ 11,980,911</b>	<b>\$ 8,044,437</b>	<b>\$ 8,925,624</b>	<b>\$ 7,747,335</b>	<b>\$ 6,997,793</b>	<b>\$ 6,025,934</b>	<b>\$ 4,901,644</b>

	<u>2012-13</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>
<b>% DEBT TO ASSESSED VALUATION</b>	<b>0.60%</b>	<b>0.40%</b>	<b>0.44%</b>	<b>0.37%</b>	<b>0.33%</b>	<b>0.28%</b>	<b>0.22%</b>
<b>DEBT PER CAPITA</b>	<b>\$480</b>	<b>\$362</b>	<b>\$340</b>	<b>\$285</b>	<b>\$256</b>	<b>\$229</b>	<b>\$202</b>
<b>% DEBT SVC TO TOTAL BUDGET</b>	<b>8.6%</b>	<b>6.8%</b>	<b>5.9%</b>	<b>6.7%</b>	<b>6.5%</b>	<b>6.2%</b>	<b>6.0%</b>
<b>POPULATION</b>	<b>19,582</b>	<b>19,582</b>	<b>19,582</b>	<b>19,974</b>	<b>20,373</b>	<b>20,781</b>	<b>21,196</b>
<b>ASSESSED VALUATION</b>	<b>\$ 2,003,172,468</b>	<b>\$ 2,031,961,150</b>	<b>\$ 2,033,220,055</b>	<b>\$ 2,073,884,456</b>	<b>\$ 2,115,362,145</b>	<b>\$ 2,157,669,388</b>	<b>\$ 2,200,822,776</b>

# LINE-ITEM BUDGET DETAIL...

## Mayor and Board of Aldermen

410

2012-13 ACTUAL	2013-14 ADOPTED BUDGET	2013-14 YTD 31-Mar-13	% SPENT	2014-15 PROPOSED CHANGES	2014-15 RECOMMENDED BUDGET	CHANGE
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### SUMMARY

PERSONNEL	113,606	88,149	70,096	80%	313	88,462	0%
OPERATIONS	160,547	168,100	103,556	62%	8,500	176,600	5%
CAPITAL OUTLAY	-	-	-	N/A	-	-	0%
<b>TOTAL</b>	<b>274,153</b>	<b>256,249</b>	<b>173,653</b>	<b>67.8%</b>	<b>8,813</b>	<b>265,062</b>	<b>3%</b>

### DETAIL

500300 PART-TIME SALARIES	91,812	69,707	59,708	85.7%	1,250	70,957	2%
500400 TEMP SALARIES				N/A	5,000	5,000	0%
500500 FICA	6,928	5,333	4,583	85.9%	95	5,428	2%
500600 INSURANCE	13,157	13,109	5,034	38.4%	(6,032)	7,077	-46%
500700 RETIREMENT	1,709	0	772	N/A			0%
500800 TRAINING	423	2,000		0.0%		2,000	0%
501000 CONFERENCES	1,620	3,500	1,438	41.1%		3,500	0%
501100 POSTAGE	82	300	169	56.4%		300	0%
501400 TRAVEL		5,000	320	6.4%		5,000	0%
502500 PRINTING		500		0.0%		500	0%
503200 OFFICE SUPPLIES		300	894	298.0%		300	0%
503300 DEPT SUPPLIES	3,795	2,000	1,815	90.7%		2,000	0%
504470 LEGAL SERVICES	137,056	130,000	79,011	60.8%	10,000	140,000	8%
504500 CONTRACT SERVICES	4,660	7,500	6,071	81.0%	3,000	10,500	40%
504700 ELECTIONS	11,423	15,000	12,350	82.3%	(15,000)		0%
505300 DUES/SUBSCRIPTIONS	1,489	2,000	1,489	74.5%	500	2,500	25%
580000 CONTINGENCY				N/A	10,000	10,000	N/A
507400 EQUIPMENT		0		N/A			0%
<b>SUBTOTAL</b>	<b>274,153</b>	<b>256,249</b>	<b>173,653</b>	<b>67.8%</b>	<b>8,813</b>	<b>265,062</b>	<b>3%</b>

# Advisory Boards

415

2012-13 ACTUAL	2013-14 ADOPTED BUDGET	2013-14 YTD 31-Mar-14	% SPENT	2014-15 PROPOSED CHANGES	2014-15 RECOMMENDED BUDGET	CHANGE
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<b>SUMMARY</b>
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PERSONNEL	-	-	-	N/A	-	-	0%
OPERATIONS	6,178	16,650	2,504	15.0%	550	17,200	3%
CAPITAL OUTLAY	-	-	-	N/A	-	-	0%

<b>TOTAL</b>	<b>6,178</b>	<b>16,650</b>	<b>2,504</b>	<b>15.0%</b>	<b>550</b>	<b>17,200</b>	<b>3%</b>
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**DETAIL**

500800 TRAINING		500		0.0%		500	0%
505701 APPEARANCE COMM		400	(25)	-6.3%		400	0%
505702 PLANNING BOARD	241	500	148	29.6%		500	0%
505703 BD OF ADJUSTMENT	58	200	1	0.6%		200	0%
505704 PARKS & RECREATION	2,233	2,400	1,110	46.3%		2,400	0%
TRANSPORTATION							
505705 ADVISORY BOARD	380	500		0.0%		500	0%
505707 HUMAN SERVICES N. TRANSITION AREA	262	300	109	36.4%		300	0%
505708 ADVISORY COMM		150		0.0%		150	0%
505710 RECOGNITION BANQUET	2,030	3,500	935	26.7%		3,500	0%
ECONOMIC SUSTAINABILITY							
505711 COMMISSION	44	1,200	83	6.9%	(700)	500	-58%
505712 GREENWAY COMM		500		0.0%		500	0%
505718 ARTS COMMITTEE	920	6,000	142	2.4%	1,000	7,000	17%
ENVIRONMENTAL							
505719 ADVISORY BOARD	10	500		0.0%		500	0%
SAFE ROUTES TO							
TBD SCHOOLS				N/A	250	250	0%
SUBTOTAL	6,178	16,650	2,504	15.0%	550	17,200	3%

# Governance Support

418

2012-13 ACTUAL	2013-14 ADOPTED BUDGET	2013-14 YTD 31-Mar-14	% SPENT	2014-15 PROPOSED CHANGES	2014-15 RECOMMENDED BUDGET	CHANGE
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## SUMMARY

PERSONNEL	-	-	-	N/A	-	-	0%
OPERATIONS	279,275	444,468	329,409	74.1%	51,399	495,867	12%
CAPITAL OUTLAY	-	-	-	N/A	-	-	0%

<b>TOTAL</b>	<b>279,275</b>	<b>444,468</b>	<b>329,409</b>	<b>74.1%</b>	<b>51,399</b>	<b>495,867</b>	<b>12%</b>
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## DETAIL

504501 TRIANGLE J COG	7,669	7,900	7,763	98.3%	237	8,137	3%
504502 NC LEAGUE OF MUNIC.	13,904	14,390	15,173	105.4%	432	14,822	3%
504504 SCHOOL OF GOVERNMENT	2,127	2,209	2,209	100.0%	66	2,275	3%
504505 ARTS CENTER	15,000	15,300	15,000	98.0%		15,300	0%
504506 HUMAN SERVICES GRANT	150,740	175,000	175,000	100.0%	25,000	200,000	14%
504507 EMPOWERMENT, INC			2,500	N/A			0%
504508 LEAGUE WOMEN VOTERS		250		0.0%		250	0%
504510 COMMUNITY DINNER	500	500	500	100.0%		500	0%
504512 THE COMMUNITY HOME TRUST	34,000	35,000	17,500	50.0%		35,000	0%
504513 ORANGE COUNTY	29,524	29,524	29,524	100.0%	(29,524)	-	-100%
504516 DOWNTOWN BUS ASSOC		-	100	N/A		-	0%
504517 LIBRARY PROJECT	4,000	4,000		0.0%		4,000	0%
504518 MEDIATION		500		0.0%	(500)	-	-100%
504519 CABLE TV CONSULTATION	4,500	5,000		0.0%	(5,000)	-	-100%
504531 THE PEOPLE'S CHANNEL			8,088	N/A	32,000	32,000	0%
504533 METROPOLITAN COALITION	2,435	2,520	2,435	96.6%	159	2,679	6%
504535 COMMUNITY OUTREACH	12,323	36,970	19,396	52.5%		36,970	0%
504546 HOME CONSORTIUM MATCH				N/A	12,943	12,943	0%
504548 CD & MEMORABILIA SHOW	2,553	2,400	1,283	53.5%		2,400	0%
504600 ALLIANCE FOR INNOVATION		1,825	1,825	100.0%	55	1,880	0%
504601 PARTNERSHIP TO END HOMELESSNESS				N/A	15,531	15,531	0%
504620 CARRBORO TOURISM AND DEVELOPMENT AUTHORITY		111,180	31,113	28.0%		111,180	0%
504621 FOLKLORE SOCIETY			1,500	N/A			0%
504622 COMMUNITY SCHOOL FOR PEOPLE UNDER 6			11,818	N/A			0%
<b>SUBTOTAL</b>	<b>279,275</b>	<b>444,468</b>	<b>342,727</b>	<b>77.1%</b>	<b>51,399</b>	<b>495,867</b>	<b>12%</b>

# Town Manager

420

2012-13 ACTUAL	2013-14 ADOPTED BUDGET	2013-14 YTD 31-Mar-14	% SPENT	2014-15 PROPOSED CHANGES	2014-15 RECOMMENDED BUDGET	CHANGE
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## SUMMARY

PERSONNEL	249,532	260,570	193,624	74.3%	65,145	325,715	25%
OPERATIONS	17,100	10,600	7,513	70.9%	3,985	14,585	38%
CAPITAL OUTLAY	-	1,000	-	0.0%	(1,000)	-	0%
<b>TOTAL</b>	<b>266,632</b>	<b>272,170</b>	<b>201,138</b>	<b>73.9%</b>	<b>68,130</b>	<b>340,300</b>	<b>25%</b>

## DETAIL

500200 SALARIES	195,102	199,640	144,806	72.5%	42,679	242,319	21%
500202 SERVICE BENEFITS	868	868	868	100.0%	-	868	0%
500400 TEMP SALARIES	2,441	6,300	3,499	55.5%	500	6,800	0%
500500 FICA	14,778	13,877	9,795	70.6%	2,621	16,498	19%
500600 INSURANCE	16,991	20,178	13,946	69.1%	8,171	28,349	40%
500601 DISABILITY INSURANCE	213	208	139	66.8%	29	237	14%
500700 RETIREMENT	13,254	13,690	10,581	77.3%	3,684	17,374	27%
500701 SUPPL RETIREMENT	5,884	5,809	4,490	77.3%	1,461	7,270	25%
500710 CAR ALLOWANCE	-	-	5,500	N/A	6,000	6,000	0%
500800 TRAINING	246	2,400	1,735	72.3%	(400)	2,000	-17%
501000 CONFERENCES	3,247	1,700	1,935	113.9%	1,075	2,775	63%
501100 POSTAGE	36	100	31	31.0%	-	100	0%
501400 TRAVEL	1,447	2,250	106	4.7%	300	2,550	13%
501700 MOTOR VEHICLE REPAIR	20	-	-	N/A	-	-	0%
502100 RENT	7,373	-	-	N/A	-	-	0%
502500 PRINTING	-	100	-	0.0%	-	100	0%
503100 FUEL	321	-	-	N/A	-	-	0%
503200 OFFICE SUPPLIES	859	750	89	11.8%	250	1,000	33%
503300 DEPT SUPPLIES	790	1,200	1,236	103.0%	-	1,200	0%
504500 CONTRACT SERVICES	760	-	-	N/A	3,000	3,000	0%
505300 DUES/SUBS	2,001	2,100	2,382	113.4%	(240)	1,860	-11%
507400 FURNITURE/EQPMT	-	1,000	-	0.0%	(1,000)	-	0%
<b>SUBTOTAL</b>	<b>266,632</b>	<b>272,170</b>	<b>201,138</b>	<b>73.9%</b>	<b>68,130</b>	<b>340,300</b>	<b>25%</b>

# Economic and Community Development

421

2012-13 ACTUAL	2013-14 ADOPTED BUDGET	2013-14 YTD 31-Mar-14	% SPENT	2014-15 PROPOSED CHANGES	2014-15 RECOMMENDED BUDGET	CHANGE
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## SUMMARY

PERSONNEL	118,993	118,141	87,692	74.2%	2,607	120,748	2%
OPERATIONS	32,150	141,793	53,070	37.4%	(47,943)	93,850	-34%
CAPITAL OUTLAY	-	-	-	N/A	-	-	0%
<b>TOTAL</b>	<b>151,143</b>	<b>259,934</b>	<b>140,762</b>	<b>54.2%</b>	<b>(45,336)</b>	<b>214,598</b>	<b>-17%</b>

## DETAIL

500200 SALARIES	78,891	78,000	58,083	74.5%	1,598	79,598	2%
500300 PARTTIME SALARIES	17,210	17,224	12,834	74.5%	372	17,596	2%
500500 FICA	7,333	7,299	5,411	74.1%	136	7,435	2%
500600 INSURANCE	6,605	6,476	4,514	69.7%	236	6,712	4%
500601 DISABILITY INSURANCE	79	180	84	46.9%		180	0%
500700 RETIREMENT	6,505	6,622	5,021	75.8%	221	6,843	3%
500701 SUPPL RETIREMENT	2,369	2,340	1,744	74.5%	44	2,384	2%
500800 TRAINING		2,000	157	7.8%		2,000	0%
501000 CONFERENCES	993	-	259	N/A		-	0%
501100 POSTAGE	129	600	96	16.0%		600	0%
501400 TRAVEL	1,488	1,000	763	76.3%		1,000	0%
502500 PRINTING		600	12	2.0%		600	0%
502600 ADVERTISING	6,044	11,000	5,735	52.1%	(10,000)	1,000	-91%
503200 OFFICE SUPPLIES	140	600		0.0%		600	0%
503300 DEPT SUPPLIES	1,418	2,050	439	21.4%		2,050	0%
504500 CONTRACT SERVICES		17,000	4,125	24.3%	(5,000)	12,000	-29%
504511 HOLIDAY EVENTS	1,000	-		N/A		-	0%
504546 HOME CONSORTIUM MATCH		12,943	13,116	101.3%	(12,943)	-	-100%
504549 LOCAL LIVING ECONOMY	20,493	3,000		0.0%	10,000	13,000	333%
504630 300 E. MAIN PARKING LEASE		90,000	27,925	31.0%	(30,000)	60,000	-33%
505300 DUES/SUBS	445	1,000	445	44.5%		1,000	0%
<b>SUBTOTAL</b>	<b>151,143</b>	<b>259,934</b>	<b>140,762</b>	<b>54.2%</b>	<b>(45,336)</b>	<b>214,598</b>	<b>-17%</b>

# Town Clerk

426

2012-13 ACTUAL	2013-14 ADOPTED BUDGET	2013-14 YTD 31-Mar-14	% SPENT	2014-15 PROPOSED CHANGES	2014-15 RECOMMENDED BUDGET	CHANGE
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## SUMMARY

PERSONNEL	74,273	104,121	64,900	62.3%	2,232	106,353	2%
OPERATIONS	10,634	20,400	8,652	42.4%	-	20,400	0%
CAPITAL OUTLAY	-	-	-	N/A	-	-	0%

<b>TOTAL</b>	<b>84,906</b>	<b>124,521</b>	<b>73,552</b>	<b>59.1%</b>	<b>2,232</b>	<b>126,753</b>	<b>2%</b>
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## DETAIL

500200 SALARIES	57,630	58,280	43,402	74.5%	1,096	59,376	2%
500300 PART-TIME SALARIES		24,819	8,112	32.7%	442	25,261	0%
500500 FICA	4,377	6,367	3,903	61.3%	117	6,484	2%
500600 INSURANCE	6,605	6,476	4,514	69.7%	340	6,816	5%
500601 DISABILITY INSURANCE	29	29	19	65.7%	-	29	0%
500700 RETIREMENT	3,900	5,722	3,646	63.7%	191	5,913	3%
500701 SUPPL RETIREMENT	1,732	2,428	1,304	53.7%	46	2,474	2%
500800 TRAINING		1,200	2,600	216.7%		1,200	0%
501000 CONFERENCES	693	1,300		0.0%		1,300	0%
501100 POSTAGE	20	250	79	31.5%		250	0%
501400 TRAVEL	140	900	71	7.9%		900	0%
501600 M & R EQUIP		350		0.0%	(350)	-	-100%
502500 PRINTING		500		0.0%		500	0%
502600 ADVERTISING	6,176	10,000	3,373	33.7%	(650)	9,350	-6%
503200 OFFICE SUPPLIES	236	750	126	16.9%		750	0%
503300 DEPT SUPPLIES	907	2,750	67	2.4%		2,750	0%
504500 CONTRACT SERVICES	2,216	2,000	2,016	100.8%	1,000	3,000	0%
505300 DUES/SUBSCRIPTIONS	245	400	320	80.0%		400	0%

SUBTOTAL	84,906	124,521	73,552	59.1%	3,232	126,753	2%
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# Finance

445

2012-13 ACTUAL	2013-14 ADOPTED BUDGET	2013-14 YTD 31-Mar-14	% SPENT	2014-15 PROPOSED CHANGES	2014-15 RECOMMENDED BUDGET	CHANGE
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## SUMMARY

PERSONNEL	360,305	501,406	338,665	67.5%	38,245	539,651	8%
OPERATIONS	566,280	561,029	458,330	81.7%	(3,220)	557,809	-1%
CAPITAL OUTLAY	-	-	-	N/A	-	-	0%
<b>TOTAL</b>	<b>926,585</b>	<b>1,062,435</b>	<b>796,995</b>	<b>75.0%</b>	<b>35,025</b>	<b>1,097,460</b>	<b>3%</b>

## DETAIL

500200 SALARIES	265,485	346,108	246,211	71.1%	34,011	380,119	10%
500201 OVERTIME	445	1,035	311	30.1%		1,035	0%
500202 SERVICE BENEFITS	496	704	1,160	164.8%		704	0%
500300 PART-TIME SALARIES	9,056	33,686	17,154	50.9%		33,686	0%
500405 SEPARATION PAY			(7,500)	N/A			0%
500500 FICA	20,069	29,133	19,606	67.3%	(54)	29,079	0%
500600 INSURANCE	37,404	53,255	31,241	58.7%	3,720	56,975	7%
500601 DISABILITY INSURANCE	697	510	572	112.2%		510	0%
UNEMPLOYMENT							
500606 INSURANCE RESERVE			4,505	N/A			0%
500700 RETIREMENT	18,643	26,636	18,218	68.4%	512	27,148	2%
500701 SUPPL RETIREMENT	8,010	10,339	7,187	69.5%	56	10,395	1%
500800 TRAINING	1,515	5,000	434	8.7%	(1,000)	4,000	-20%
501000 CONFERENCES	1,116	3,433	495	14.4%	864	4,297	25%
501100 POSTAGE	3,196	3,760	3,081	81.9%		3,760	0%
501400 TRAVEL	425	500	706	141.3%		500	0%
502100 RENT	9,900	10,000	6,620	66.2%		10,000	0%
502500 PRINTING	650	1,870	600	32.1%		1,870	0%
502600 ADVERTISING	490	2,000	360	18.0%		2,000	0%
503200 OFFICE SUPPLIES	4,130	2,000	2,355	117.7%		2,000	0%
503300 DEPT SUPPLIES	4,168	8,000	4,034	50.4%		8,000	0%
PROCUREMENT CARD							
504450 TRANSACTIONS			42,564	N/A			0%
504500 CONTRACT SERVICES	236,005	164,262	96,312	58.6%	(1,250)	163,012	-1%
504704 BANK SERVICE CHARGES	8,343	-	6,253	N/A		-	0%
504705 PENALTIES & INTEREST		-	4,309	N/A		-	0%
505300 DUES/SUBS	1,245	2,100	1,264	60.2%		2,100	0%
505600 CASH OVER/SHORT	124	-	38	N/A		-	0%
505700 MISCELLANEOUS	600	700	505	72.1%		700	0%
506000 INSUR-GENERAL	264,426	316,571	260,716	82.4%	3,166	319,737	1%
506001 PUBLIC OFFICIALS	29,948	40,833	27,685	67.8%	(5,000)	35,833	-12%
<b>SUBTOTAL</b>	<b>926,585</b>	<b>1,062,435</b>	<b>796,995</b>	<b>75.0%</b>	<b>35,025</b>	<b>1,097,460</b>	<b>3%</b>

# Human Resources

446

2012-13 ACTUAL	2013-14 ADOPTED BUDGET	2013-14 YTD 31-Mar-14	% SPENT	2014-15 PROPOSED CHANGES	2014-15 RECOMMENDED BUDGET	CHANGE
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## SUMMARY

PERSONNEL	348,160	474,642	375,561	79.1%	(21,694)	452,948	-5%
OPERATIONS	65,899	65,402	61,072	93.4%	11,405	76,807	17%
CAPITAL OUTLAY	-	-	-	N/A			0%

## TOTAL

<b>414,059</b>	<b>540,044</b>	<b>436,633</b>	<b>80.9%</b>	<b>(10,289)</b>	<b>529,755</b>	<b>-2%</b>
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## DETAIL

500200 SALARIES	142,685	141,848	63,908	45.1%	(12,848)	129,000	-9%
500202 SERVICE BENEFITS	1,324	1,324	659	49.8%	(1,324)		0%
500300 PART TIME SALARIES			43,500	N/A			0%
500400 TEMPORARY SALARIES	649		6,532	N/A			0%
500405 SEPARATION PAY			1,968	N/A			0%
500500 FICA	10,037	11,446	8,495	74.2%	(1,561)	9,885	-14%
500600 INSURANCE	23,025	24,638	11,485	46.6%	(4,796)	19,842	-19%
500601 DISABILITY INS	128	102	52	51.4%		102	0%
500602 RETIREE INSURANCE	155,299	276,000	170,265	61.7%		276,000	0%
500604 UNEMPLOYMENT INS EARLY RETIREE	945	5,000	1,820	36.4%		5,000	0%
500605 REINSURANCE			60,368	N/A			0%
500700 RETIREMENT	9,743	10,029	4,569	45.6%	(780)	9,249	-8%
500701 SUPPL RETIREMENT	4,327	4,255	1,939	45.6%	(385)	3,870	-9%
500710 CAR ALLOWANCE			3,600	N/A			0%
500800 TRAINING	1,271	2,500	630	25.2%		2,500	0%
500801 TUITION ASSISTANCE	300	5,250	1,500	28.6%		5,250	0%
500810 ORG DEV	5,380	12,000	2,361	19.7%	(2,000)	10,000	-17%
501000 CONFERENCES	525	425	904	212.8%	2,155	2,580	507%
501100 POSTAGE	141	525	220	42.0%		525	0%
501400 TRAVEL	443	550		0.0%	(550)	-	-100%
502100 RENT	1,150	1,500	332	22.1%		1,500	0%
502500 PRINTING		375	425	113.3%		375	0%
502600 ADVERTISING	5,723	7,500	4,658	62.1%		7,500	0%
503200 OFFICE SUPPLIES		-	132	N/A		-	0%
203300 DEPT SUPPLIES	1,054	1,650	601	36.4%		1,650	0%
504500 CONTRACT SERVICES	40,179	23,307	37,055	159.0%		23,307	0%
505300 DUES/SUBSCRIPTIONS	692	820	209	25.5%		820	0%
505709 EMPLOYEE WELLNESS				N/A	10,000	10,000	0%
505710 EMPLOYEE RELATIONS	9,042	9,000	12,044	133.8%	1,800	10,800	20%
<b>SUBTOTAL</b>	<b>414,059</b>	<b>540,044</b>	<b>440,233</b>	<b>81.5%</b>	<b>(10,289)</b>	<b>529,755</b>	<b>-2%</b>

# Information Technology

447

2012-13 ACTUAL	2013-14 ADOPTED BUDGET	2013-14 YTD 31-Mar-14	% SPENT	2014-15 PROPOSED CHANGES	2014-15 RECOMMENDED BUDGET	CHANGE
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## SUMMARY

PERSONNEL	248,637	255,851	188,754	73.8%	3,643	259,494	1%
OPERATIONS	693,623	810,467	600,523	74.1%	37,331	847,798	5%
CAPITAL OUTLAY	48,315	102,750	38,471	37.4%	91,185	193,935	89%
<b>TOTAL</b>	<b>990,575</b>	<b>1,169,068</b>	<b>827,748</b>	<b>70.8%</b>	<b>132,159</b>	<b>1,301,227</b>	<b>11%</b>

## DETAIL

500200 SALARIES	187,442	193,917	144,401	74.5%	3,684	197,601	2%
500202 SERVICE BENEFITS	1,363	1,363	1,363	100.0%	411	1,774	0%
500500 FICA	13,691	14,956	10,755	71.9%	313	15,269	2%
500600 INSURANCE	27,288	25,805	17,296	67.0%	(1484)	24,321	-6%
500601 DISABILITY INSURANCE	362	282	241	85.4%	151	433	0%
500700 RETIREMENT	12,766	13,710	10,317	75.3%	458	14,168	3%
500701 SUPPL RETIREMENT	5,675	5,818	4,381	75.3%	110	5,928	2%
500705 FIREMENS PENSION	50		80	N/A			0%
500800 TRAINING	1,250	7,200	8,840	122.8%		7,200	0%
501000 CONFERENCES	1,274	750	724	96.5%		750	0%
501200 TELEPHONE	65,091	75,580	29,053	38.4%		75,580	0%
501400 TRAVEL		500		0.0%		500	0%
501600 M & R EQUIP	38,955	32,050	15,874	49.5%		32,050	0%
501700 M & R VEH REPAIR	465	350	163	46.6%		350	0%
503100 FUEL	503	538	344	64.0%	5	543	1%
503200 OFFICE SUPPLIES	1,049	1,000		0.0%		1,000	0%
503300 DEPT SUPPLIES	31,146	25,125	14,489	57.7%		25,125	0%
COMPUTERS &							
503305 PERIPHERALS	204,215	234,200	191,490	81.8%	2,100	236,300	1%
503307 VEHICLE SUPPLIES		-		N/A		-	0%
504500 CONTRACT SERVICES	348,106	429,074	339,546	79.1%	35,226	464,300	8%
505300 DUES/SUBS	1,570	4,100		0.0%		4,100	0%
507400 EQUIPMENT	48,315	102,750	38,471	37.4%	91,185	193,935	89%
<b>SUBTOTAL</b>	<b>990,575</b>	<b>1,169,068</b>	<b>827,828</b>	<b>70.8%</b>	<b>132,159</b>	<b>1,301,227</b>	<b>11%</b>

# Police Department

## POLICE - DEPARTMENTAL TOTAL

2012-13 ACTUAL	2013-14 ADOPTED BUDGET	2013-14 YTD 31-Mar-14	% SPENT	2014-15 PROPOSED CHANGES	2014-15 RECOMMENDED BUDGET	CHANGE
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### SUMMARY

PERSONNEL	2,800,392	2,853,401	2,063,678	72.3%	54,220	2,907,621	2%
OPERATIONS	332,871	464,469	334,960	72.1%	(19,446)	445,023	-4%
CAPITAL OUTLAY	127,788	241,576	205,495	85.1%	(17,151)	224,425	-7%
<b>TOTAL</b>	<b>3,261,051</b>	<b>3,559,446</b>	<b>2,604,132</b>	<b>73.2%</b>	<b>17,623</b>	<b>3,577,069</b>	<b>0%</b>

# Police- Administrative Support

510

2012-13 ACTUAL	2013-14 ADOPTED BUDGET	2013-14 YTD 31-Mar-14	% SPENT	2014-15 PROPOSED CHANGES	2014-15 RECOMMENDED BUDGET	CHANGE
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### SUMMARY

PERSONNEL	473,296	471,647	408,822	86.7%	56,923	528,570	12%
OPERATIONS	49,478	37,553	30,903	82.3%	808	38,361	2%
CAPITAL OUTLAY	-	38,896	35,452	91.1%	(38,896)	-	0%
<b>TOTAL</b>	<b>522,774</b>	<b>548,096</b>	<b>475,176</b>	<b>86.7%</b>	<b>18,835</b>	<b>566,931</b>	<b>3%</b>

### DETAIL

500200 SALARIES	299,394	292,067	235,477	80.6%	49,892	341,959	17%
500202 SERVICE BENEFITS	2,845	3,054	2,642	86.5%	(209)	2,845	0%
500400 TEMPORARY SALARY	9,558	12,844	9,796	76.3%	(12,844)	-	-100%
500500 FICA	27,370	23,599	24,341	103.1%	2,824	26,423	12%
500600 INSURANCE	41,663	41,522	28,706	69.1%	10,014	51,536	24%
500601 DISABILITY INSURANCE	349	437	176	40.2%	83	520	0%
500700 RETIREMENT	20,525	21,394	17,227	80.5%	3,515	24,909	16%
500701 SUPPL RETIREMENT	13,489	13,132	10,805	82.3%	3,648	16,780	28%
500703 EARLY SEPARATION	58,102	63,598	79,652	125.2%		63,598	0%
500800 TRAINING	11,199	8,563	7,168	83.7%		8,563	0%
501000 CONFERENCES	120	600	150	25.0%		600	0%
501100 POSTAGE	576	650	643	99.0%		650	0%
501200 TELEPHONE	2,556	2,892	2,405	83.2%		2,892	0%
501600 M&R EQUIPMENT		800		0.0%		800	0%
501700 VEHICLE REPAIR	3,606	2,045	650	31.8%		2,045	0%
502100 RENT	1,680	1,680	992	59.0%		1,680	0%
502500 PRINTING	136	1,300	162	12.5%		1,300	0%
503100 FUEL	7,783	7,608	3,970	52.2%	1,891	9,499	25%
503200 OFFICE SUPPLIES	782	2,000	329	16.4%		2,000	0%
503300 DEPT SUPPLIES	2,538	5,136	4,241	82.6%		5,136	0%
503307 VEHICLE SUPPLIES	66	1,173	1,066	90.8%	(1,173)	-	0%
503600 UNIFORMS	2,599	2,596	1,586	61.1%		2,596	0%
504200 SEIZURE EXPENSES	15,105		7,000	N/A		-	0%
504500 CONTRACT SERVICES	140	-		N/A		-	0%
505300 DUES & SUBSCRIPTIONS	515	510	540	105.9%	90	600	18%
PRECIOUS METALS							
505301 DEALERS	76			N/A			0%
507400 EQUIPMENT				N/A		-	0%
507401 VEHICLES		38,896	35,452	91.1%	(38,896)	-	0%
<b>SUBTOTAL</b>	<b>522,774</b>	<b>548,096</b>	<b>475,176</b>	<b>86.7%</b>	<b>18,835</b>	<b>566,931</b>	<b>3%</b>

# Police – Patrol

511

	2012-13 ACTUAL	2013-14 ADOPTED BUDGET	2013-14 YTD 31-Mar-14	% SPENT	2014-15 PROPOSED CHANGES	2014-15 RECOMMENDED BUDGET	CHANGE
<b>SUMMARY</b>							
PERSONNEL	1,662,260	1,561,757	1,150,456	73.7%	71,944	1,633,701	5%
OPERATIONS	212,140	292,795	223,368	76.3%	(38,034)	254,761	-13%
CAPITAL OUTLAY	98,266	202,680	170,043	83.9%	21,745	224,425	11%
<b>TOTAL</b>	<b>1,972,666</b>	<b>2,057,232</b>	<b>1,543,866</b>	<b>75.0%</b>	<b>55,655</b>	<b>2,112,887</b>	<b>3%</b>
<b>DETAIL</b>							
500200 SALARIES	1,156,151	1,061,075	802,166	75.6%	41,634	1,102,709	4%
500201 OVERTIME	22,294	21,970	16,019	72.9%		21,970	0%
500202 SERVICE BENEFITS	5,003	3,639	3,515	96.6%	45	3,684	0%
500500 FICA	86,722	81,560	61,553	75.5%	3,183	84,743	4%
500600 INSURANCE	219,811	196,352	142,855	72.8%	17,962	214,314	9%
500601 DISABILITY INSURANCE	1,232	1,177	794	67.4%	(72)	1,105	-6%
500700 RETIREMENT	80,492	77,246	59,827	77.5%	7,111	84,357	9%
500701 SUPPL RETIREMENT	59,249	53,054	41,095	77.5%	2,081	55,135	4%
500703 EARLY SEPARATION	31,306	65,684	22,632	34.5%		65,684	0%
500800 TRAINING	25,996	31,527	10,574	33.5%	5,000	36,527	16%
501200 TELEPHONE	4,122	5,740	3,356	58.5%		5,740	0%
501600 M & R EQUIP	3,416	67,095	60,666	90.4%	(62,719)	4,376	-93%
501700 VEHICLE REPAIR	20,993	26,580	15,634	58.8%		26,580	0%
503100 FUEL	61,633	72,746	45,556	62.6%	1,298	74,044	2%
503200 OFFICE SUPPLIES	396	585	311	53.2%		585	0%
503250 CANINE PROGRAM				N/A	3,500	3,500	0%
503300 DEPT SUPPLIES	39,332	29,609	30,653	103.5%	(3,500)	26,109	-12%
503307 VEHICLE SUPPLIES	5,077	5,865	3,421	58.3%	3,660	9,525	62%
503600 UNIFORMS	27,692	26,526	25,285	95.3%	5,000	31,526	19%
504500 CONTRACT SERVICES	23,438	26,358	25,838	98.0%	562	26,920	2%
505300 DUES/SUBSCRIPTIONS	45	164	135	82.3%		164	0%
505800 MEDICAL EXAMS				N/A	9,165	9,165	0%
507400 EQUIPMENT		8,200	1,940	23.7%		8,200	0%
507401 VEHICLES	98,266	194,480	170,043	87.4%	21,745	216,225	11%
<b>SUBTOTAL</b>	<b>1,972,666</b>	<b>2,057,232</b>	<b>1,543,866</b>	<b>75.0%</b>	<b>55,655</b>	<b>2,112,887</b>	<b>3%</b>

# Police – Community Services

512

2012-13 ACTUAL	2013-14 ADOPTED BUDGET	2013-14 YTD 31-Mar-14	% SPENT	2014-15 PROPOSED CHANGES	2014-15 RECOMMENDED BUDGET	CHANGE
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## SUMMARY

PERSONNEL	351,514	471,947	244,912	51.9%	(124,038)	347,909	-26%
OPERATIONS	32,149	38,588	18,608	48.2%	(754)	37,834	-2%
CAPITAL OUTLAY	29,522	-	-	N/A	-	-	0%

## TOTAL

<b>413,186</b>	<b>510,535</b>	<b>263,520</b>	<b>51.6%</b>	<b>(124,792)</b>	<b>385,743</b>	<b>-24%</b>
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## DETAIL

500200 SALARIES	250,812	326,174	180,183	55.2%	(82,033)	244,141	-25%
500201 OVERTIME	5,886	3,030	3,384	111.7%		3,030	0%
500202 SERVICE BENEFITS	1,864	2,528	1,864	73.7%	(456)	2,072	0%
500500 FICA	18,966	25,175	14,038	55.8%	(6,329)	18,846	-25%
500600 INSURANCE	43,171	59,627	22,574	37.9%	(26,067)	33,560	-44%
500601 DISABILITY	290	244	174	71.1%	17	261	7%
500700 RETIREMENT	17,581	23,745	13,417	56.5%	(5,068)	18,677	-21%
500701 SUPPL RETIREMENT	12,944	16,309	9,279	56.9%	(4,102)	12,207	-25%
500703 EARLY SEPARATION		15,115		0.0%		15,115	0%
500800 TRAINING	4,178	3,780	447	11.8%		3,780	0%
501000 CONFERENCES		1,700	50	2.9%		1,700	0%
501200 TELEPHONE	3,676	3,593	2,253	62.7%		3,593	0%
501600 M & R EQUIP	972	1,140	359	31.5%		1,140	0%
501700 VEHICLE REPAIR	5,000	4,400	2,174	49.4%		4,400	0%
503100 FUEL	10,608	13,448	6,174	45.9%	(2,754)	10,694	-20%
503200 OFFICE SUPPLIES	5	316	200	63.3%		316	0%
503300 DEPT SUPPLIES	4,348	4,495	3,306	73.6%		4,495	0%
503307 VEHICLE SUPPLIES	655	-		N/A		-	0%
503600 UNIFORMS	804	2,500	1,264	50.5%	1,500	4,000	60%
504211 COFFEE WITH A COP			52	N/A	500	500	0%
504500 CONTRACT SERVICES	877	-	(194)	N/A		-	0%
505300 DUES/SUBSCRIPTIONS	1,027	3,216	2,523	78.4%		3,216	0%
507401 VEHICLES	29,522	-		N/A		-	0%
<b>SUBTOTAL</b>	<b>413,186</b>	<b>510,535</b>	<b>263,520</b>	<b>51.6%</b>	<b>(124,792)</b>	<b>385,743</b>	<b>-24%</b>

# Police – Investigations

515

2012-13 ACTUAL	2013-14 ADOPTED BUDGET	2013-14 YTD 31-Mar-14	% SPENT	2014-15 PROPOSED CHANGES	2014-15 RECOMMENDED BUDGET	CHANGE
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## SUMMARY

PERSONNEL	292,855	348,050	259,489	74.6%	49,391	397,441	14%
OPERATIONS	30,949	37,311	32,970	88.4%	3,094	40,405	8%
CAPITAL OUTLAY	-	-	-	N/A	-	-	0%
<b>TOTAL</b>	<b>323,805</b>	<b>385,361</b>	<b>292,459</b>	<b>75.9%</b>	<b>52,485</b>	<b>437,846</b>	<b>14%</b>

## DETAIL

500200 SALARIES	211,187	248,092	186,481	75.2%	25,178	273,270	10%
500201 OVERTIME	5,972	13,125	1,506	11.5%		13,125	0%
500202 SERVICE BENEFITS	1,864	2,067	2,275	110.1%	208	2,275	0%
500500 FICA	16,479	19,149	13,433	70.1%	1,955	21,104	10%
500600 INSURANCE	31,104	34,989	31,849	91.0%	17,825	52,814	51%
500601 DISABILITY INSURANCE	233	162	239	147.4%	123	285	76%
500700 RETIREMENT	14,978	18,061	14,050	77.8%	2,844	20,905	16%
500701 SUPPL RETIREMENT	11,038	12,405	9,657	77.8%	1,258	13,663	10%
500800 TRAINING	4,212	4,400	2,489	56.6%		4,400	0%
501200 TELEPHONE	2,452	2,320	2,338	100.8%		2,320	0%
501400 TRAVEL		250		0.0%		250	0%
501600 M & R EQUIP		1,230		0.0%		1,230	0%
501700 VEHICLE REPAIR	2,286	3,000	3,590	119.7%		3,000	0%
503100 FUEL	8,835	9,526	9,891	103.8%	79	9,605	1%
503200 OFFICE SUPPLIES	515	1,000	(15)	-1.5%		1,000	0%
503300 DEPT SUPPLIES	5,836	7,500	7,464	99.5%		7,500	0%
503600 UNIFORMS	1,847	2,285	2,714	118.8%	715	3,000	0%
504500 CONTRACTUAL SERVICES		300		0.0%	2,300	2,600	0%
505700 MISCELLANEOUS	4,965	5,500	4,500	81.8%		5,500	0%
<b>SUBTOTAL</b>	<b>323,805</b>	<b>385,361</b>	<b>292,459</b>	<b>75.9%</b>	<b>52,485</b>	<b>437,846</b>	<b>14%</b>

# Police – Animal Control

518

2012-13 ACTUAL	2013-14 ADOPTED BUDGET	2013-14 YTD 31-Mar-14	% SPENT	2014-15 PROPOSED CHANGES	2014-15 RECOMMENDED BUDGET	CHANGE
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## SUMMARY

PERSONNEL	20,466	-	-	N/A	-	-	0%
OPERATIONS	8,155	58,222	29,111	50.0%	15,440	73,662	27%
CAPITAL OUTLAY	-	-	-	N/A	-	-	0%
<b>TOTAL</b>	<b>28,621</b>	<b>58,222</b>	<b>29,111</b>	<b>50.0%</b>	<b>15,440</b>	<b>73,662</b>	<b>27%</b>

## DETAIL

500200 SALARIES	13,814	-	-	N/A	-	-	0%
500202 SERVICE BENEFITS	-	-	-	N/A	-	-	0%
500203 LUMP SUM PAYMENT	-	-	-	N/A	-	-	0%
500500 FICA	852	-	-	N/A	-	-	0%
500600 INSURANCE	4,403	-	-	N/A	-	-	0%
500601 DISABILITY INSURANCE	45	-	-	N/A	-	-	0%
500700 RETIREMENT	937	-	-	N/A	-	-	0%
500701 SUPPL RETIREMENT	414	-	-	N/A	-	-	0%
500800 TRAINING	400	-	-	N/A	-	-	0%
501200 TELEPHONE	-	-	-	N/A	-	-	0%
501600 M & R EQUIP	-	-	-	N/A	-	-	0%
501700 VEHICLE REPAIR	625	-	-	N/A	-	-	0%
503100 FUEL	868	-	-	N/A	-	-	0%
503200 OFFICE SUPPLIES	-	-	-	N/A	-	-	0%
503300 DEPT SUPPLIES	-	-	-	N/A	-	-	0%
503307 VEHICLE SUPPLIES	-	-	-	N/A	-	-	0%
503600 UNIFORMS	-	-	-	N/A	-	-	0%
504500 CONTRACT SVCS	6262	58,222	29,111	N/A	15,440	73,662	27%
505300 DUES & SUBSCRIPTIONS	-	-	-	N/A	-	-	0%
507401 VEHICLE	-	-	-	N/A	-	-	0%
<b>SUBTOTAL</b>	<b>28,621</b>	<b>58,222</b>	<b>29,111</b>	<b>50.0%</b>	<b>15,440</b>	<b>73,662</b>	<b>27%</b>

# Fire and Rescue

## FIRE - DEPARTMENTAL TOTAL

2012-13 ACTUAL	2013-14 ADOPTED BUDGET	2013-14 YTD 31-Mar-14	% SPENT YTD	2014-15 PROPOSED CHANGES	2014-15 RECOMMENDED BUDGET	CHANGE
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### SUMMARY

PERSONNEL	2,362,347	2,308,037	1,733,505	75.1%	43,572	2,351,609	2%
OPERATIONS	241,065	320,116	228,889	71.5%	(3,574)	316,542	-1%
CAPITAL OUTLAY	29,157	6,000	-	0.0%	(1,500)	3,000	0%
<b>TOTAL</b>	<b>2,632,569</b>	<b>2,634,153</b>	<b>1,962,394</b>	<b>74.5%</b>	<b>38,498</b>	<b>2,671,151</b>	<b>1%</b>

# Fire and Rescue - Supervision

530

2012-13 ACTUAL	2013-14 ADOPTED BUDGET	2013-14 YTD 31-Mar-14	% SPENT YTD	2014-15 PROPOSED CHANGES	2014-15 RECOMMENDED BUDGET	CHANGE
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### SUMMARY

PERSONNEL	123,376	122,225	92,834	76.0%	27,168	149,393	22%
OPERATIONS	30,695	31,838	26,346	82.8%	1,903	33,741	6%
CAPITAL OUTLAY	-	3,000	-	0.0%	-	1,500	0%
<b>TOTAL</b>	<b>154,070</b>	<b>157,063</b>	<b>119,181</b>	<b>75.9%</b>	<b>29,071</b>	<b>184,634</b>	<b>18%</b>

### DETAIL

500200 SALARIES	82,322	81,453	60,654	74.5%	30,827	112,280	38%
500202 SERVICE BENEFITS	248	248	248	100.0%		248	0%
500300 PART-TIME SALARY	17,082	17,141	12,772	74.5%	(17,141)	-	-100%
500500 FICA	7,547	7,574	5,430	71.7%	1,042	8,616	14%
500600 INSURANCE	6,872	6,476	6,653	102.7%	10,260	16,736	158%
500601 DISABILITY INSURANCE	49	29	32	110.3%	73	102	252%
500700 RETIREMENT	6,745	6,860	5,216	76.0%	1,185	8,045	17%
500701 SUPPL RETIREMENT FIREFIGHTER'S PENSION	2,470	2,444	1,829	74.8%	922	3,366	38%
500705 FUNDS	40	-		N/A		-	0%
500800 TRAINING		-	110	N/A		-	0%
501000 CONFERENCES	1,013	1,000	1,889	188.9%	500	1,500	50%
501100 POSTAGE	291	300	318	106.1%	20	320	7%
501200 TELEPHONE	3,504	5,250	2,930	55.8%		5,250	0%
501600 M & R EQUIP		250		0.0%		250	0%
501700 VEHICLE REPAIR	1,195	1,300	274	21.1%	500	1,800	38%
502500 PRINTING		400		0.0%		400	0%
503100 FUEL	2,172	2,311	2,145	92.8%	403	2,714	17%
503200 OFFICE SUPPLIES	1,701	3,000	1,658	55.3%		3,000	0%
503307 VEHICLE SUPPLIES		-		N/A		-	0%
504500 CONTRACT SVCS	16,896	14,897	12,395	83.2%		14,897	0%
505300 DUES & SUBSCRIPTIONS	3,922	3,130	4,627	147.8%	480	3,610	15%
507400 FURNITURE & EQUIPMENT		3,000	2,790	93.0%	(1,500)	1,500	0%
<b>SUBTOTAL</b>	<b>154,070</b>	<b>157,063</b>	<b>121,971</b>	<b>77.7%</b>	<b>27,571</b>	<b>184,634</b>	<b>18%</b>

# Fire-Rescue – Fire Suppression

531

2012-13 ACTUAL	2013-14 ADOPTED BUDGET	2013-14 YTD 31-Mar-14	% SPENT YTD	2014-15 PROPOSED CHANGES	2014-15 RECOMMENDED BUDGET	CHANGE
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## SUMMARY

PERSONNEL	2,172,643	2,114,745	1,579,352	74.7%	3,403	2,118,148	0%
OPERATIONS	200,561	272,910	195,109	71.5%	-12,270	260,640	-4%
CAPITAL OUTLAY	29,157	3,000	-	0.0%	-1,500	1,500	-50%
<b>TOTAL</b>	<b>2,402,362</b>	<b>2,390,655</b>	<b>1,774,461</b>	<b>74.2%</b>	<b>-10,367</b>	<b>2,380,288</b>	<b>0%</b>

## DETAIL

500200 SALARIES	1,488,905	1,494,204	1,067,852	71.5%	(15,689)	1,478,515	-1%
500201 OVERTIME	29,114	32,000	26,622	83.2%		32,000	0%
500202 SERVICE BENEFITS	12,198	12,609	10,417	82.6%	(1,989)	10,620	0%
500210 SHIFT WAGES	84,955	32,000	74,826	233.8%		32,000	0%
500500 FICA	116,949	115,455	85,619	74.2%	(1,340)	114,115	-1%
500600 INSURANCE	279,317	273,553	192,946	70.5%	23,062	296,615	8%
500601 DISABILITY INSURANCE	1,661	1,348	1,111	82.4%	(40)	1,308	-3%
500700 RETIREMENT	109,114	105,640	83,514	79.1%	370	106,010	0%
500701 SUPPL RETIREMENT FIREFIGHTER'S PENSION	48,448	44,826	35,445	79.1%	(471)	44,355	-1%
500705 FUNDS	1,981	3,110	1,000	32.2%	(500)	2,610	-16%
500800 TRAINING	23,623	33,040	25,869	78.3%		33,040	0%
501100 POSTAGE		-	10	N/A		-	0%
501200 TELEPHONE	(3)			N/A		-	0%
501600 M & R EQUIP	20,399	66,586	45,053	67.7%	(31,000)	35,586	-47%
501700 VEHICLE REPAIR	23,713	26,925	13,302	49.4%		26,925	0%
503100 FUEL	32,008	31,952	25,776	80.7%	565	32,517	2%
503300 DEPT SUPPLIES	52,515	52,926	35,794	67.6%	6,400	59,326	12%
503300-							
53001 CAR SEAT PROGRAM		2,500	349	13.9%		2,500	0%
53002 EMS SUPPLIES	5,905	7,000	6,376	91.1%	5,000	12,000	0%
503307 VEHICLE SUPPLIES	689	1,006	46	4.6%	(1,006)	-	-100%
503600 UNIFORMS	30,443	38,688	33,441	86.4%	6,934	45,622	18%
505800 MEDICAL EXAMS	9,670	9,243	9,094	98.4%	837	10,080	9%
506002 PROGRAM INSURANCE	1,600	3,044		0.0%		3,044	0%
507400 EQUIPMENT	6,400	3,000		0.0%	(1,500)	1,500	0%
507401 VEHICLES	22,757	-		N/A		-	0%
<b>SUBTOTAL</b>	<b>2,402,362</b>	<b>2,390,655</b>	<b>1,774,461</b>	<b>74.2%</b>	<b>(10,367)</b>	<b>2,380,288</b>	<b>0%</b>

# Fire-Rescue – Fire Prevention and Safety

532

2012-13 ACTUAL	2013-14 ADOPTED BUDGET	2013-14 YTD 31-Mar-14	% SPENT YTD	2014-15 PROPOSED CHANGES	2014-15 RECOMMENDED BUDGET	CHANGE
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## SUMMARY

PERSONNEL	66,328	71,067	61,319	86.3%	13,001	84,068	18%
OPERATIONS	9,808	15,368	7,434	48.4%	6,793	22,161	44%
CAPITAL OUTLAY	-	-	-	N/A	-	-	0%
<b>TOTAL</b>	<b>76,137</b>	<b>86,435</b>	<b>68,753</b>	<b>79.5%</b>	<b>19,794</b>	<b>106,229</b>	<b>23%</b>

## DETAIL

500200 SALARIES	49,998	52,446	47,369	90.3%	12,374	64,820	24%
500202 SERVICE BENEFITS		-	868	N/A	868	868	0%
500500 FICA	3,652	4,019	3,661	91.1%	1008	5,027	25%
500600 INSURANCE	7,749	9,292	4,514	48.6%	-2580	6,712	-28%
500601 DISABILITY INSURANCE	43	29	49	168.3%	19	48	66%
500700 RETIREMENT	3,383	3,708	3,410	92.0%	940	4,648	25%
500701 SUPPL RETIREMENT	1,502	1,573	1,448	92.0%	372	1,945	24%
500800 TRAINING	2,482	2,500	803	32.1%		2,500	0%
501700 VEHICLE REPAIR	597	1,700	1,331	78.3%		1,700	0%
502500 PRINTING	70	750	38	5.1%		750	0%
503100 FUEL	3,483	2,918	2,283	78.2%	293	3,211	10%
503200 OFFICE SUPPLIES	204	2,000	309	15.5%		2,000	0%
503300 DEPT SUPPLIES	2,973	5,500	2,670	48.5%	6,500	12,000	118%
<b>SUBTOTAL</b>	<b>76,137</b>	<b>86,435</b>	<b>68,753</b>	<b>79.5%</b>	<b>19,794</b>	<b>106,229</b>	<b>23%</b>

# Planning

## PLANNING - DEPARTMENTAL TOTAL

	2012-13 ACTUAL	2013-14 ADOPTED BUDGET	2013-14 YTD 31-Mar-14	% SPENT YTD	2014-15 PROPOSED CHANGES	2014-15 RECOMMENDED BUDGET	CHANGE
<b>SUMMARY</b>							
PERSONNEL	967,485	1,054,246	738,090	70.0%	25,191	1,079,437	2%
OPERATIONS	121,320	207,658	81,625	39.3%	40,475	248,133	19%
CAPITAL OUTLAY	-	-	-	N/A	-	-	0%
<b>TOTAL</b>	<b>1,088,804</b>	<b>1,261,904</b>	<b>819,715</b>	<b>65.0%</b>	<b>56,830</b>	<b>1,327,570</b>	<b>5%</b>

# Planning – Supervision

540

	2012-13 ACTUAL	2013-14 ADOPTED BUDGET	2013-14 YTD 31-Mar-14	% SPENT YTD	2014-15 PROPOSED CHANGES	2014-15 RECOMMENDED BUDGET	CHANGE
<b>SUMMARY</b>							
PERSONNEL	454,214	463,498	343,237	74.1%	11,334	474,832	2%
OPERATIONS	100,015	175,734	71,657	40.8%	39,513	215,247	22%
CAPITAL OUTLAY	-	-	-	N/A	-	-	0%
<b>TOTAL</b>	<b>554,228</b>	<b>639,232</b>	<b>414,894</b>	<b>64.9%</b>	<b>50,847</b>	<b>690,079</b>	<b>8%</b>

### DETAIL

500200 SALARIES	348,005	351,145	261,482	74.5%	6,672	357,817	2%
500202 SERVICE BENEFITS	1,363	2,022	2,022	100.0%	203	2,225	0%
500500 FICA	25,584	27,055	19,190	70.9%	526	27,581	2%
500600 INSURANCE	44,508	47,308	33,500	70.8%	2,903	50,211	6%
500601 DISABILITY INSURANCE	621	608	476	78.4%		608	0%
500700 RETIREMENT	23,636	24,826	18,648	75.1%	829	25,655	3%
500701 SUPPL RETIREMENT	10,498	10,534	7,917	75.2%	201	10,735	2%
500800 TRAINING	1,471	4,000	485	12.1%		4,000	0%
501000 CONFERENCES	1,877	4,500	1,129	25.1%		4,500	0%
501100 POSTAGE	1,141	1,500	1,157	77.1%		1,500	0%
501400 TRAVEL	76	700	21	3.0%		700	0%
501600 M & R EQUIP		100		0.0%		100	0%
501700 VEHICLE REPAIR	55	-	6	N/A		-	0%
502100 RENT	4,021	4,000	2,415	60.4%		4,000	0%
502500 PRINTING	841	2,050	1,301	63.5%		2,050	0%
502600 ADVERTISING	1,457	2,300	1,028	44.7%		2,300	0%
503100 FUEL	204	-	253	N/A		-	0%
503200 OFFICE SUPPLIES	398	1,000	(81)	-8.1%		1,000	0%
503300 DEPT SUPPLIES	5,313	5,000	3,217	64.3%		5,000	0%
503600 UNIFORMS		100		0.0%		100	0%
504500 CONTRACT SVCS	32,676	53,609	4,202	7.8%	3,513	57,122	7%
504536 ENGINEERING SVCS	48,261	90,000	55,031	61.1%	10,000	100,000	0%
504500-							
54004 RAIN DEMO GARDEN		4,000		0.0%	(4,000)	-	0%
505300 DUES & SUBSCRIPTIONS	2,223	2,875	1,494	52.0%		2,875	0%
505700 MISCELLANEOUS		-		N/A	30,000	30,000	0%
<b>SUBTOTAL</b>	<b>554,228</b>	<b>639,232</b>	<b>414,894</b>	<b>64.9%</b>	<b>50,847</b>	<b>690,079</b>	<b>8%</b>

# Planning – Zoning

541

2012-13 ACTUAL	2013-14 ADOPTED BUDGET	2013-14 YTD 31-Mar-14	% SPENT YTD	2014-15 PROPOSED CHANGES	2014-15 RECOMMENDED BUDGET	CHANGE
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<b>SUMMARY</b>
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PERSONNEL	257,285	334,503	204,529	61.1%	7,773	342,276	2%
OPERATIONS	10,715	13,968	3,711	26.6%	81	14,049	1%
CAPITAL OUTLAY	-	-	-	N/A	-	-	0%
<b>TOTAL</b>	<b>268,000</b>	<b>348,471</b>	<b>208,240</b>	<b>59.8%</b>	<b>7,854</b>	<b>356,325</b>	<b>2%</b>

**DETAIL**

500200 SALARIES	189,517	245,256	150,983	61.6%	6,852	252,108	3%
500202 SERVICE BENEFITS	1,824	1,368	1,368	100.0%		1,368	0%
500500 FICA	13,593	18,904	10,861	57.5%	525	19,429	3%
500600 INSURANCE	33,629	44,020	25,788	58.6%	(573)	43,447	-1%
500601 DISABILITY INSURANCE	266	257	175	68.0%	28	285	0%
500700 RETIREMENT	12,706	17,340	10,779	62.2%	736	18,076	4%
500701 SUPPL RETIREMENT	5,749	7,358	4,575	62.2%	205	7,563	3%
500800 TRAINING	245	2,555	630	24.7%		2,555	0%
501000 CONFERENCES	422	3,100		0.0%		3,100	0%
501100 POSTAGE	133	500	69	13.9%		500	0%
501200 PHONES	(2)	-		N/A		-	0%
501400 TRAVEL		300		0.0%		300	0%
501600 M & R EQUIPMENT		630		0.0%		630	0%
501700 MOTOR VEH REPAIR	276	600	78	13.0%		600	0%
502500 PRINTING	144	1,500	1,876	125.1%		1,500	0%
502600 ADVERTISING	54	500		0.0%		500	0%
503100 FUEL	207	498	135	27.2%	81	579	16%
503200 OFFICE SUPPLIES		200		0.0%		200	0%
503300 DEPT SUPPLIES	269	1,400	237	16.9%		1,400	0%
503600 UNIFORMS		400		0.0%		400	0%
504500 CONTRACT SVCS		600		0.0%		600	0%
504536 ENGINEERING	8,183	-		N/A		-	0%
505300 DUES & SUBSCRIPTIONS	785	1,185	685	57.8%		1,185	0%
<b>SUBTOTAL</b>	<b>268,000</b>	<b>348,471</b>	<b>208,240</b>	<b>59.8%</b>	<b>7,854</b>	<b>356,325</b>	<b>2%</b>

# Planning – Inspections

542

2012-13 ACTUAL	2013-14 ADOPTED BUDGET	2013-14 YTD 31-Mar-14	% SPENT YTD	2014-15 PROPOSED CHANGES	2014-15 RECOMMENDED BUDGET	CHANGE
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## SUMMARY

PERSONNEL	255,985	256,245	190,325	74.3%	6,084	262,329	2%
OPERATIONS	10,590	17,956	6,257	34.8%	881	18,837	5%
CAPITAL OUTLAY	-	-	-	N/A	-	-	0%
<b>TOTAL</b>	<b>266,575</b>	<b>274,201</b>	<b>196,582</b>	<b>71.7%</b>	<b>6,965</b>	<b>281,166</b>	<b>3%</b>

## DETAIL

500200 SALARIES	194,015	194,176	144,594	74.5%	3,689	197,865	2%
500202 SERVICE BENEFITS	1,983	1,983	1,983	100.0%		1,983	0%
500500 FICA	14,461	15,039	10,835	72.0%	282	15,321	2%
500600 INSURANCE	25,893	25,168	17,820	70.8%	1,543	26,711	6%
500601 DISABILITY INSURANCE	479	326	312	95.8%		326	0%
500700 RETIREMENT	13,261	13,728	10,374	75.6%	459	14,187	3%
500701 SUPPL RETIREMENT	5,893	5,825	4,407	75.6%	111	5,936	2%
500800 TRAINING	2,726	6,500	2,675	41.2%		6,500	0%
501000 CONFERENCES		400		0.0%		400	0%
501100 POSTAGE	108	100	71	70.7%		100	0%
501200 PHONES	1,244	1,400	708	50.6%	200	1,600	14%
501400 TRAVEL	20	500		0.0%		500	0%
501700 VEHICLE REPAIR	1,293	1,200	307	25.6%		1,200	0%
502500 PRINTING	1,264	730	1,134	155.3%	270	1,000	37%
502600 ADVERTISING	325	100	30	29.7%		100	0%
503100 FUEL	2,200	2,371	1,492	62.9%	11	2,382	0%
503200 OFFICE SUPPLIES		375	72	19.2%		375	0%
503300 DEPT SUPPLIES	739	2,000	(1,017)	-50.8%	400	2,400	20%
503307 VEHICLE SUPPLIES		-		N/A			0%
503600 UNIFORMS	187	1,300	640	49.2%		1,300	0%
504500 CONTRACT SVCS		400		0.0%		400	0%
505300 DUES & SUBSCRIPTIONS	482	580	145	25.0%		580	0%
<b>SUBTOTAL</b>	<b>266,575</b>	<b>274,201</b>	<b>196,582</b>	<b>71.7%</b>	<b>6,965</b>	<b>281,166</b>	<b>3%</b>

# Transportation

543

2012-13 ACTUAL	2013-14 ADOPTED BUDGET	2013-14 YTD 31-Mar-14	% SPENT YTD	2014-15 PROPOSED CHANGES	2014-15 RECOMMENDED BUDGET	CHANGE
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<b>SUMMARY</b>
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PERSONNEL	-	-	-	N/A	-	-	0%
OPERATIONS	1,286,714	1,396,423	643,357	46.1%	-	1,396,423	0%
CAPITAL OUTLAY	-	-	-	N/A	-	-	0%

<b>TOTAL</b>	<b>1,286,714</b>	<b>1,396,423</b>	<b>643,357</b>	<b>46.1%</b>	<b>-</b>	<b>1,396,423</b>	<b>0%</b>
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**DETAIL**

<b>504500</b> CONTRACT SERVICES	1,286,714	1,396,423	643,357	46.1%	-	1,396,423	0%
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SUBTOTAL	1,286,714	1,396,423	643,357	46.1%	-	1,396,423	0%
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# Public Works

## PUBLIC WORKS - DEPARTMENTAL TOTAL

	2012-13 ACTUAL	2013-14 ADOPTED BUDGET	2013-14 YTD 31-Mar-14	% SPENT YTD	2014-15 PROPOSED CHANGES	2014-15 RECOMMENDED BUDGET	CHANGE
<b>SUMMARY</b>							
PERSONNEL	1,863,714	1,961,899	1,344,584	69%	4,046	1,965,945	0%
OPERATIONS	1,521,353	1,603,294	944,946	59%	187,517	1,790,811	12%
CAPITAL OUTLAY	658,612	586,169	12,212	2%	(61,894)	524,275	-11%
<b>TOTAL</b>	<b>4,043,679</b>	<b>4,151,362</b>	<b>2,301,742</b>	<b>55%</b>	<b>129,669</b>	<b>4,281,031</b>	<b>3%</b>

# Public Works – Supervision

550

	2012-13 ACTUAL	2013-14 ADOPTED BUDGET	2013-14 YTD 31-Mar-14	% SPENT YTD	2014-15 PROPOSED CHANGES	2014-15 RECOMMENDED BUDGET	CHANGE
<b>SUMMARY</b>							
PERSONNEL	325,904	324,756	242,664	75%	11,129	335,885	3%
OPERATIONS	21,025	43,429	9,680	22%	78,792	122,221	181%
CAPITAL OUTLAY	-	-	-	N/A	-	-	0%
<b>TOTAL</b>	<b>346,929</b>	<b>368,185</b>	<b>252,344</b>	<b>69%</b>	<b>89,921</b>	<b>458,106</b>	<b>24%</b>
<b>DETAIL</b>							
500200 SALARIES	241,096	238,514	178,046	75%	4,532	243,046	2%
500201 OVERTIME	160	1,000	1,432	143%		1,000	0%
500202 SERVICE BENEFITS	744	744	992	133%	208	952	0%
500500 FICA	16,841	18,380	12,461	68%	362	18,742	2%
500600 INSURANCE	43,026	41,790	31,237	75%	5,129	46,919	12%
500601 DISABILITY INSURANCE	408	310	266	86%		310	0%
500700 RETIREMENT	16,361	16,863	12,797	76%	703	17,566	4%
500701 SUPPL RETIREMENT	7,267	7,155	5,434	76%	195	7,350	3%
500800 TRAINING	960	3,600		0%	(1,600)	2,000	-44%
500900 PROFESSIONAL SERVICE	9,983	10,000	2,295	23%	10,000	20,000	100%
501000 CONFERENCES	125	3,000		0%		3,000	0%
501100 POSTAGE	77	375	98	26%		375	0%
501700 VEHICLE REPAIR	179	750	105	14%		750	0%
502100 RENT	1,452	1,800	960	53%		1,800	0%
502500 PRINTING	45	1,000	560	56%		1,000	0%
502600 ADVERTISING		500		0%		500	0%
503100 FUEL	1,403	1,941	1,207	62%	(128)	1,813	-7%
503200 OFFICE SUPPLIES	3,896	6,700	2,869	43%		6,700	0%
503300 DEPT. SUPPLIES	968	1,713	103	6%		1,713	0%
503600 UNIFORMS	725	750	419	56%	520	1,270	69%
504500 CONTRACT SVCS		10,000		0%	70,000	80,000	0%
505300 DUES&SUBS	1,211	1,300	1,064	82%		1,300	0%
<b>SUBTOTAL</b>	<b>346,929</b>	<b>368,185</b>	<b>252,344</b>	<b>69%</b>	<b>89,921</b>	<b>458,106</b>	<b>24%</b>

# Public Works – Street Maintenance

560

2012-13 ACTUAL	2013-14 ADOPTED BUDGET	2013-14 YTD 31-Mar-14	% SPENT YTD	2014-15 PROPOSED CHANGES	2014-15 RECOMMENDED BUDGET	CHANGE
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## SUMMARY

PERSONNEL	490,141	507,741	313,218	62%	(27,771)	479,970	-5%
OPERATIONS	373,823	413,123	293,081	71%	40,351	453,474	10%
CAPITAL OUTLAY	387,342	-	-	N/A	33,075	33,075	0%
<b>TOTAL</b>	<b>1,251,305</b>	<b>920,864</b>	<b>606,299</b>	<b>66%</b>	<b>45,655</b>	<b>966,519</b>	<b>5%</b>

## DETAIL

500200 SALARIES	345,784	354,115	227,806	64%	(14,791)	339,324	-4%
500201 OVERTIME	3,512	6,000	3,026	50%		6,000	0%
500202 SERVICE BENEFITS	2,688	2,896	2,276	79%	(620)	2,276	0%
500500 FICA	24,599	27,415	17,062	62%	(824)	26,591	-3%
500600 INSURANCE	78,573	81,080	39,372	49%	(11,048)	70,032	-14%
500601 DISABILITY INSURANCE	600	576	345	60%	(180)	396	0%
500700 RETIREMENT	23,812	25,036	16,528	66%	(113)	24,923	0%
500701 SUPPL RETIREMENT	10,572	10,623	6,802	64%	(195)	10,428	-2%
500800 TRAINING	2,154	3,000	1,848	62%		3,000	0%
500811 COMM DR LICENSE		200		0%	(125)	75	-63%
501600 M & R EQUIP	10,141	12,500	6,343	51%	2,500	15,000	20%
501700 VEHICLE REPAIR	18,042	12,500	18,885	151%	(500)	12,000	-4%
502100 RENT	349	3,500	279	8%	(1,000)	2,500	-29%
503000 UTILITIES	153,421	165,347	120,591	73%		165,347	0%
503100 FUEL	23,175	27,535	17,859	65%	(559)	26,976	-2%
503300 DEPTL SUPPLIES	55,263	69,775	32,640	47%	(3,950)	65,825	-6%
503307 VEHICLE SUPPLIES		-		N/A	-	-	0%
503600 UNIFORMS	2,660	4,776	1,778	37%	576	5,352	12%
504500 CONTRACT SVCS	104,262	113,690	88,361	78%	43,109	156,799	38%
505300 DUES & SUBSCRIPTIONS	354	300	498	166%	300	600	100%
OWASA SEWER FEE							
506200 REIMBURSEMENT	4,000	-	4,000	N/A		-	0%
507400 EQUIPMENT		-		N/A	33,075	33,075	0%
507402 OTHER ASSETS	387,342	-		N/A		-	0%
<b>SUBTOTAL</b>	<b>1,251,305</b>	<b>920,864</b>	<b>606,299</b>	<b>66%</b>	<b>45,655</b>	<b>966,519</b>	<b>5%</b>

# Public Works – Solid Waste Management

580

2012-13 ACTUAL	2013-14 ADOPTED BUDGET	2013-14 YTD 31-Mar-14	% SPENT YTD	2014-15 PROPOSED CHANGES	2014-15 RECOMMENDED BUDGET	CHANGE
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## SUMMARY

PERSONNEL	354,633	395,300	255,328	65%	4,998	400,298	1%
OPERATIONS	588,494	540,087	302,973	56%	(55,386)	484,701	-10%
CAPITAL OUTLAY	231,000	583,800	-	0%	(315,000)	268,800	-54%
<b>TOTAL</b>	<b>1,174,126</b>	<b>1,519,187</b>	<b>558,301</b>	<b>37%</b>	<b>(365,388)</b>	<b>1,153,799</b>	<b>-24%</b>

## DETAIL

500200 SALARIES	250,520	278,610	181,976	65%	632	279,242	0%
500201 OVERTIME	1,553	1,340	1,177	88%		1,340	0%
500202 SERVICE BENEFITS	2,023	2,687	2,479	92%	(208)	2,479	0%
500500 FICA	18,338	21,571	13,479	62%	83	21,654	0%
500600 INSURANCE	56,943	62,448	37,187	60%	4,080	66,528	7%
500601 DISABILITY INSURANCE	417	250	305	122%	18	268	7%
500700 RETIREMENT	17,202	19,935	13,147	66%	360	20,295	2%
500701 SUPPL RETIREMENT	7,636	8,459	5,579	66%	33	8,492	0%
500800 TRAINING		1,000		0%		1,000	0%
500811 COMM DRIVERS LIC	85	150		0%		150	0%
501600 M & R EQUIP		2,300		0%	107	2,407	5%
501700 M&R VEHICLES	81,340	55,077	44,179	80%	2,754	57,831	5%
502500 PRINTING	3,223	5,823	886	15%	(2,228)	3,595	-38%
503100 FUEL	65,269	111,909	59,203	53%	(18,484)	93,425	-17%
503300 DEPT SUPPLIES	7,332	8,605	4,821	56%	(1,750)	6,855	-20%
503303 PUR FOR RESALE	8,721	9,090		0%	558	9,648	6%
503306 YARD WASTE CARTS	5,670	4,845		0%	773	5,618	16%
503307 VEHICLE SUPPLIES	1,006	2,012		0%	(1,006)	1,006	-50%
503600 UNIFORMS	2,064	3,500	1,564	45%	246	3,746	7%
504500 CONTRACT SERVICES		30,000		5%	(30,000)	-	0%
504701 LANDFILL FEES	413,783	305,776	191,794	63%	(6,356)	299,420	-2%
507401 VEHICLES	231,000	583,800		0%	(315,000)	268,800	0%
505700 MISCELLANEOUS			526	N/A			0%
<b>SUBTOTAL</b>	<b>1,174,126</b>	<b>1,519,187</b>	<b>558,301</b>	<b>37%</b>	<b>(365,388)</b>	<b>1,153,799</b>	<b>-24%</b>

# Public Works – Central Services

590

2012-13 ACTUAL	2013-14 ADOPTED BUDGET	2013-14 YTD 31-Mar-14	% SPENT YTD	2014-15 PROPOSED CHANGES	2014-15 RECOMMENDED BUDGET	CHANGE
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## SUMMARY

PERSONNEL	165,996	162,605	122,127	75%	4,289	166,894	3%
OPERATIONS	314,926	335,178	198,358	59%	4,635	339,813	1%
CAPITAL OUTLAY	-	-	-	N/A	-	-	0%
<b>TOTAL</b>	<b>480,922</b>	<b>497,783</b>	<b>320,484</b>	<b>64%</b>	<b>8,924</b>	<b>506,707</b>	<b>2%</b>

## DETAIL

500200 SALARIES	121,064	118,981	89,116	75%	2,261	121,242	2%
500201 OVERTIME	2,316	2,000	1,816	91%		2,000	0%
500202 SERVICE BENEFITS	704	704	952	135%	248	952	0%
500500 FICA	9,434	9,234	7,019	76%	267	9,501	3%
500600 INSURANCE	19,814	19,273	13,542	70%	863	20,136	4%
500601 DISABILITY INSURANCE	537	432	371	86%		432	0%
500700 RETIREMENT	8,397	8,412	6,536	78%	493	8,905	6%
500701 SUPPL RETIREMENT	3,731	3,569	2,776	78%	157	3,726	4%
500800 TRAINING		500		0%		500	0%
501200 TELEPHONE	8,906	7,420	5,801	78%		7,420	0%
501600 M & R EQUIP	681	-		N/A		-	0%
501601 M & R BUILDINGS	81,893	84,050	48,791	58%	34,850	118,900	41%
501700 M VEHICLE REPAIR	427	700	955	136%		700	0%
503000 UTILITIES	125,253	141,845	92,359	65%	5,541	147,386	4%
503100 FUEL	3,629	3,998	2,599	65%	110	4,108	3%
503101 FUEL SYSTEM	840	-	783	N/A	783	783	0%
503300 DEPARTMENTAL	20,375	20,329	9,991	49%	805	21,134	4%
503600 UNIFORMS	701	1,500	526	35%	106	1,606	7%
504500 CONTRACT SVCS	72,222	74,836	36,552	49%	(37,560)	37,276	-50%
<b>SUBTOTAL</b>	<b>480,922</b>	<b>497,783</b>	<b>320,484</b>	<b>64%</b>	<b>8,924</b>	<b>506,707</b>	<b>2%</b>

# Public Works – Fleet Maintenance

591

2012-13 ACTUAL	2013-14 ADOPTED BUDGET	2013-14 YTD 31-Mar-14	% SPENT YTD	2014-15 PROPOSED CHANGES	2014-15 RECOMMENDED BUDGET	CHANGE
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## SUMMARY

PERSONNEL	180,177	178,885	132,795	74%	5,032	183,917	3%
OPERATIONS	28,457	45,009	18,625	41%	-11,748	33,261	-26%
CAPITAL OUTLAY	-	-	12,212	N/A	7,100	7,100	0%
<b>TOTAL</b>	<b>208,635</b>	<b>223,894</b>	<b>163,631</b>	<b>73%</b>	<b>384</b>	<b>224,278</b>	<b>0%</b>

## DETAIL

500200 SALARIES	132,424	131,006	97,554	74%	2,489	133,495	2%
500201 OVERTIME		500		0%		500	0%
500202 SERVICE BENEFITS	868	868	1,364	157%	496	1,364	0%
500500 FICA	9,931	10,127	7,415	73%	228	10,355	2%
500600 INSURANCE	23,596	22,781	16,227	71%	1,383	24,164	6%
500601 DISABILITY INSURANCE	334	273	217	80%		273	0%
500700 RETIREMENT	9,018	9,359	7,032	75%	346	9,705	4%
500701 SUPPL RETIREMENT	4,006	3,971	2,985	75%	90	4,061	2%
500800 TRAINING	1,753	2,350		0%		2,350	0%
501600 M & R EQUIP		15,000	238	2%	(13,000)	2,000	-87%
501700 MOTOR VEHICLE REPAIR	600	2,700	248	9%	1,200	3,900	44%
503100 FUEL	10,451	3,949	2,591	66%	(144)	3,805	-4%
503300 DEPT SUPPLIES	6,881	5,910	4,008	68%	90	6,000	2%
503600 UNIFORMS	683	1,500	453	30%	106	1,606	7%
504500 CONTRACT SERVICES	8,091	13,600	11,086	82%		13,600	0%
507400 EQUIPMENT		-	12,212	N/A	7,100	7,100	0%
<b>SUBTOTAL</b>	<b>208,635</b>	<b>223,894</b>	<b>163,631</b>	<b>73%</b>	<b>384</b>	<b>224,278</b>	<b>0%</b>

# Public Works – Landscaping

592

2012-13 ACTUAL	2013-14 ADOPTED BUDGET	2013-14 YTD 31-Mar-14	% SPENT YTD	2014-15 PROPOSED CHANGES	2014-15 RECOMMENDED BUDGET	CHANGE
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## SUMMARY

PERSONNEL	346,863	392,612	278,453	71%	6,369	398,981	2%
OPERATIONS	194,628	226,468	122,230	54%	130,873	357,341	58%
CAPITAL OUTLAY	40,271	2,369	-	0%	212,931	215,300	8988%
<b>TOTAL</b>	<b>581,762</b>	<b>621,449</b>	<b>400,683</b>	<b>64%</b>	<b>350,173</b>	<b>971,622</b>	<b>56%</b>

## DETAIL

500200 SALARIES	243,017	271,361	196,043	72%	4,653	276,014	2%
500201 OVERTIME	2,297	3,000	1,239	41%		3,000	0%
500202 SERVICE BENEFITS	2,479	2,727	2,023	74%	(495)	2,232	0%
500500 FICA	17,720	20,951	14,181	68%	564	21,515	3%
500600 INSURANCE	56,647	66,966	44,530	66%	384	67,350	1%
500601 DISABILITY INSURANCE	532	268	332	124%		268	0%
500700 RETIREMENT	16,768	19,185	14,115	74%	980	20,165	5%
500701 SUPPL RETIREMENT	7,402	8,154	5,990	73%	283	8,437	3%
500800 TRAINING	1,171	1,500	1,639	109%	200	1,700	13%
500811 COM.DRIVERS LICENSE	55	200		0%		200	0%
501600 M & R EQUIP	13,255	12,000	3,721	31%		12,000	0%
501602 M & R PARKS	929	2,500		0%		2,500	0%
501603 M & R GROUNDS		1,200		0%		1,200	0%
501700 VEHICLE REPAIR	5,381	7,500	930	12%		7,500	0%
502100 RENT	88	1,000	761	76%	1,200	2,200	120%
503000 UTILITIES	15	-		N/A		-	0%
503001 UTILITIES-PARKS	33,934	35,250	20,696	59%	850	36,100	2%
503100 FUEL	17,633	21,591	13,718	64%	486	22,077	2%
503300 DEPT SUPPLIES	23,706	29,644	8,173	28%	52,206	81,850	176%
503301 PARKS/SUPPLIES	30,130	28,747	16,295	57%	6,493	35,240	23%
503307 VEHICLE SUPPLIES		1,006		0%	1,006	2,012	0%
503600 UNIFORMS	1,923	4,400	1,448	33%	(118)	4,282	-3%
504500 CONTRACT SERVICES	66,410	79,480	54,485	69%	68,500	147,980	86%
505300 DUES AND		450	365	81%	50	500	0%
507400 EQUIPMENT	40,271	2,369		0%	212,931	215,300	0%
<b>SUBTOTAL</b>	<b>581,762</b>	<b>621,449</b>	<b>400,683</b>	<b>64%</b>	<b>350,173</b>	<b>971,622</b>	<b>56%</b>

# Recreation and Parks

## RECREATION AND PARKS - DEPARTMENTAL TOTAL

2012-13 ACTUAL	2013-14 ADOPTED BUDGET	2013-14 YTD 31-Mar-14	% SPENT YTD	2014-15 PROPOSED CHANGES	2014-15 RECOMMENDED BUDGET	CHANGE
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### SUMMARY

PERSONNEL	1,001,569	1,103,492	748,725	67.9%	36,776	1,139,774	3%
OPERATIONS	274,455	402,004	245,711	61.1%	55,569	458,067	14%
CAPITAL OUTLAY	35,482	-	21,891	N/A	71,261	71,261	0%
<b>TOTAL</b>	<b>1,311,507</b>	<b>1,505,496</b>	<b>1,016,327</b>	<b>67.5%</b>	<b>163,606</b>	<b>1,669,102</b>	<b>11%</b>

# Recreation and Parks – Supervision

620

2012-13 ACTUAL	2013-14 ADOPTED BUDGET	2013-14 YTD 31-Mar-14	% SPENT YTD	2014-15 PROPOSED CHANGES	2014-15 RECOMMENDED BUDGET	CHANGE
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### SUMMARY

PERSONNEL	113,022	113,586	85,469	75.2%	2,456	116,042	2%
OPERATIONS	16,164	19,104	12,689	66.4%	3,600	22,704	19%
CAPITAL OUTLAY	-	-	-	N/A	-	-	0%
<b>TOTAL</b>	<b>129,186</b>	<b>132,690</b>	<b>98,157</b>	<b>74.0%</b>	<b>6,056</b>	<b>138,746</b>	<b>5%</b>

### DETAIL

500200 SALARIES	90,420	90,499	68,674	75.9%	1,719	92,218	2%
500202 SERVICE BENEFITS	248	456		0.0%		456	0%
500500 FICA	6,770	6,967	5,228	75.0%	131	7,098	2%
500600 INSURANCE	6,605	6,424	4,514	70.3%	340	6,764	5%
500601 DISABILITY INSURANCE	130	127	84	66.5%		127	0%
500700 RETIREMENT	6,128	6,398	4,891	76.4%	214	6,612	3%
500701 SUPPL RETIREMENT	2,721	2,715	2,076	76.5%	52	2,767	2%
500800 TRAINING	499	1,000	908	90.8%	300	1,300	30%
501000 CONFERENCES	1,459	1,800	1,326	73.6%	300	2,100	17%
501100 POSTAGE	114	250	30	11.9%		250	0%
502100 RENT	4,539	6,000	2,318	38.6%	(300)	5,700	-5%
502500 PRINTING		465		0.0%		465	0%
503200 OFFICE SUPPLIES		1,200		0.0%		1,200	0%
503300 DEPT SUPPLIES	230	1,489	522	35.0%	(300)	1,189	-20%
504500 CONTRACT SERVICES	9,218	6,600	7,585	114.9%	3,600	10,200	55%
505300 DUES/SUBSCRIPTIONS	105	300		0.0%		300	0%
<b>SUBTOTAL</b>	<b>129,186</b>	<b>132,690</b>	<b>98,157</b>	<b>74.0%</b>	<b>6,056</b>	<b>138,746</b>	<b>5%</b>

# Recreation and Parks – *Playgrounds and Parks*

621

2012-13 ACTUAL	2013-14 ADOPTED BUDGET	2013-14 YTD 31-Mar-14	% SPENT YTD	2014-15 PROPOSED CHANGES	2014-15 RECOMMENDED BUDGET	CHANGE
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## SUMMARY

PERSONNEL	-	-	-	N/A	-	-	0%
OPERATIONS	8,173	17,078	1,683	9.9%	-	17,078	0%
CAPITAL OUTLAY	35,482	-	21,891	N/A	71,261	71,261	0%
<b>TOTAL</b>	<b>43,655</b>	<b>17,078</b>	<b>23,574</b>	<b>138.0%</b>	<b>71,261</b>	<b>88,339</b>	<b>417%</b>

## DETAIL

500900 PROF SERVICES		7,000		0.0%		7,000	0%
501602 M & R PARKS	6,047	3,920		0.0%		3,920	0%
502100 RENT	2,029	2,870	1,423	49.6%		2,870	0%
502600 ADVERTISING		500		0.0%		500	0%
503300 DEPT SUPPLIES	98	2,788	259	9.3%		2,788	0%
507402 OTHER CAPITAL ASSETS	35,482	-	21,891	N/A	71,261	71,261	0%
<b>SUBTOTAL</b>	<b>43,655</b>	<b>17,078</b>	<b>23,574</b>	<b>138.0%</b>	<b>71,261</b>	<b>88,339</b>	<b>417%</b>

# Recreation and Parks – General Programs

623

	2012-13 ACTUAL	2013-14 ADOPTED BUDGET	2013-14 YTD 31-Mar-14	% SPENT YTD	2014-15 PROPOSED CHANGES	2014-15 RECOMMENDED BUDGET	CHANGE
<b>SUMMARY</b>							
PERSONNEL	542,389	629,345	401,887	63.9%	12,850	641,701	2%
OPERATIONS	243,659	325,289	190,009	58.4%	17,009	342,792	5%
CAPITAL OUTLAY	-	-	-	N/A	-	-	0%
<b>TOTAL</b>	<b>786,049</b>	<b>954,634</b>	<b>591,895</b>	<b>62.0%</b>	<b>29,859</b>	<b>984,493</b>	<b>3%</b>

<b>DETAIL</b>							
500200 SALARIES	301,636	298,203	221,666	74.3%	6,886	305,089	2%
500202 SERVICE BENEFITS	2,023	2,231	2,687	120.4%		2,231	0%
500400 TEMPORARY SALARIES	133,923	215,506	98,523	45.7%		215,506	0%
500500 FICA	32,943	39,299	24,174	61.5%	731	40,030	2%
500600 INSURANCE	41,648	41,414	31,907	77.0%	6,094	47,508	15%
500601 DISABILITY INSURANCE	551	310	359	115.7%		310	0%
500700 RETIREMENT	20,542	22,735	15,844	69.7%	(861)	21,874	-4%
500701 SUPPL RETIREMENT	9,123	9,647	6,726	69.7%	(494)	9,153	-5%
500800 TRAINING	1,089	2,500	615	24.6%		2,500	0%
501000 CONFERENCES					5,898	5,898	0%
501100 POSTAGE	6,365	6,490	5,841	90.0%		6,490	0%
501200 TELEPHONE	720	680	292	43.0%		680	0%
501600 M & R EQUIP		300		0.0%		300	0%
501700 VEHICLE REPAIR	637	1,050	549	52.2%		1,050	0%
502100 RENT	22,999	32,332	15,078	46.6%		32,332	0%
502500 PRINTING	13,755	22,000	8,316	37.8%		22,000	0%
502600 ADVERTISING	2,299	2,400	1,308	54.5%		2,400	0%
503100 FUEL	1,528	1,661	1,049	63.2%	255	1,916	15%
503200 OFFICE SUPPLIES	31	1,400	1,042	74.4%		1,400	0%
503300 DEPT SUPPLIES	35,882	44,212	25,874	58.5%		44,212	0%
503307 VEHICLE SUPPLIES				N/A			0%
503600 UNIFORMS	21,255	25,542	15,822	61.9%	2,400	27,942	9%
504500 CONTRACT SERVICES	81,074	101,581	54,513	53.7%	1,150	102,731	1%
504702 SPECIAL CLASSES	396		300	N/A			0%
504703 COMMUNITY EVENTS	296	-	286	N/A			0%
54100 Carrboro Day	4,518	5,700	(296)	-5.2%	2,500	8,200	0%
54200 Music Festival	24,995	31,500	29,691	94.3%	4,000	35,500	0%
54300 Poetry Alive	2,292	3,250	3,128	96.3%	500	3,750	0%
54400 July 4th	15,793	19,200	15,452	80.5%	800	20,000	0%
54600 Film Festival	6,353	11,750	10,939	93.1%		11,750	0%
54850 Open Streets		10,000	210	2.1%		10,000	0%
505300 DUES/SUBSCRIPTIONS	1,384	1,741		0.0%		1,741	0%
<b>SUBTOTAL</b>	<b>786,049</b>	<b>954,634</b>	<b>591,895</b>	<b>62.0%</b>	<b>29,859</b>	<b>984,493</b>	<b>3%</b>

# Recreation and Parks – *Recreation Facilities*

624

2012-13 ACTUAL	2013-14 ADOPTED BUDGET	2013-14 YTD 31-Mar-14	% SPENT YTD	2014-15 PROPOSED CHANGES	2014-15 RECOMMENDED BUDGET	CHANGE
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## SUMMARY

PERSONNEL	346,158	360,561	261,369	72.5%	21,470	382,031	6%
OPERATIONS	6,459	40,533	41,331	102.0%	34,960	75,493	86%
CAPITAL OUTLAY	-	-	-	N/A	-	-	0%
<b>TOTAL</b>	<b>352,616</b>	<b>401,094</b>	<b>302,700</b>	<b>75.5%</b>	<b>56,430</b>	<b>457,524</b>	<b>14%</b>

## DETAIL

500200 SALARIES	164,421	162,291	120,851	74.5%	3,084	165,375	2%
500202 SERVICE BENEFITS	1,160	1,363	1,611	118.2%	248	1,611	0%
500300 PARTTIME SALARIES	79,647	79,612	59,308	74.5%	(3,262)	76,350	-4%
500400 TEMPORARY SERVICES	22,937	35,532	19,173	54.0%		35,532	0%
500500 FICA	19,720	21,349	14,733	69.0%	5	21,354	0%
500600 INSURANCE	36,404	36,277	28,947	79.8%	20,699	56,976	57%
500601 DISABILITY INSURANCE	309	248	201	81.1%		248	0%
500700 RETIREMENT	16,593	16,772	12,866	76.7%	561	17,333	3%
500701 SUPPL RETIREMENT	4,966	7,117	3,679	51.7%	135	7,252	2%
500800 TRAINING	259	1,500	339	22.6%		1,500	0%
501000 CONFERENCES		400		0.0%	1,258	1,658	315%
501100 POSTAGE	180	700	147	21.0%		700	0%
501200 TELEPHONE	254	510	204	40.0%		510	0%
501400 TRAVEL		800		0.0%		800	0%
501600 M & R EQUIP	1,075	1,490	351	23.6%		1,490	0%
501601 M & R BUILDINGS	800	1,200	36,502	3041.8%	48,702	49,902	4059%
502500 PRINTING		800		0.0%		800	0%
502600 ADVERTISING	218	800		0.0%		800	0%
503200 OFFICE SUPPLIES	446	1,000	197	19.7%		1,000	0%
503300 DEPT SUPPLIES	1,338	3,796	1,913	50.4%	10,000	13,796	263%
504500 CONTRACTUAL SVCS		25,600		0.0%	(25,000)	600	-98%
505300 DUES/SUBSCRIPTIONS	1,888	1,937	1,678	86.7%		1,937	0%
<b>SUBTOTAL</b>	<b>352,616</b>	<b>401,094</b>	<b>302,700</b>	<b>75.5%</b>	<b>56,430</b>	<b>457,524</b>	<b>14%</b>

# Nondepartmental

## NONDEPARTMENTAL - TOTAL

2012-13 ACTUAL	2013-14 ADOPTED BUDGET	2013-14 YTD 31-Mar-14	% SPENT YTD	2014-15 PROPOSED CHANGES	2014-15 RECOMMENDED BUDGET	CHANGE
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### SUMMARY

PERSONNEL	-	530,907	-	0.0%	44,636	575,543	8%
OPERATIONS	300,700	197,383	-	0.0%	(57,679)	136,704	-31%
CAPITAL OUTLAY	-	-	-	N/A	-	-	0%
<b>TOTAL</b>	<b>300,700</b>	<b>728,290</b>	<b>-</b>	<b>0.0%</b>	<b>(13,043)</b>	<b>712,247</b>	<b>-2%</b>

# Nondepartmental – General Nondepartmental

660

	2012-13 ACTUAL	2013-14 ADOPTED BUDGET	2013-14 YTD 31-Mar-14	% SPENT YTD	2014-15 PROPOSED CHANGES	2014-15 RECOMMENDED BUDGET	CHANGE
<b>SUMMARY</b>							
PERSONNEL	-	530,907	-	0.0%	44,636	575,543	8%
OPERATIONS	-	60,679	-	0.0%	(57,679)	-	-100%
CAPITAL OUTLAY	-	-	-	N/A	-	-	0%
<b>TOTAL</b>	<b>-</b>	<b>591,586</b>	<b>-</b>	<b>0.0%</b>	<b>(13,043)</b>	<b>575,543</b>	<b>-3%</b>

### DETAIL

500203 PAY PLAN ADJUSTMENTS	-	311,102	-	0.0%	(129,173)	181,929	-42%
TBD MERIT PAY	-	-	-	N/A	192,031	192,031	N/A
500603 HEALTH INSURANCE	-	186,742	-	0.0%	(18,222)	168,520	-10%
500606 UNEMPLOYMENT INS	-	33,063	-	0.0%	-	33,063	0%
500810 ORG DEVELOPMENT PARTNERSHIP TO END	-	3,000	-	-	(3,000)	-	-100%
504601 HOMELESSNESS	-	15,079	-	0.0%	(15,079)	-	-100%
505700 MISCELLANEOUS	-	7,600	-	0.0%	(7,600)	-	-100%
580000 CONTINGENCY	-	15,000	-	0.0%	(15,000)	-	-100%
581008 FUEL CONTINGENCY	-	20,000	-	0.0%	(20,000)	-	-100%
<b>SUBTOTAL</b>	<b>-</b>	<b>591,586</b>	<b>-</b>	<b>0.0%</b>	<b>(16,043)</b>	<b>575,543</b>	<b>-3%</b>

# Nondepartmental – Transfers

661

2012-13 ACTUAL	2013-14 ADOPTED BUDGET	2013-14 YTD 31-Mar-14	% SPENT YTD	2014-15 PROPOSED CHANGES	2014-15 RECOMMENDED BUDGET	CHANGE
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**SUMMARY**

PERSONNEL	-	-	-	N/A	-	-	0%
OPERATIONS	300,700	136,704	-	0.0%	-	136,704	0%
CAPITAL OUTLAY	-	-	-	N/A	-	-	0%
<b>TOTAL</b>	<b>300,700</b>	<b>136,704</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>136,704</b>	<b>0%</b>

**DETAIL**

595007	TRANSFER TO REVOLVING LOAN FUND	-	-	N/A	-	-	0%	
592007	TRANSFER TO CAPITAL RESERVE	300,700	136,704	-	0.0%	-	136,704	0%
593007	TRANSFER TO CAPITAL PROJ FUND	-	-	N/A	-	-	0%	
	<b>SUBTOTAL</b>	<b>300,700</b>	<b>136,704</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>136,704</b>	<b>0%</b>

# Debt Service

662

	2012-13 ACTUAL	2013-14 ADOPTED BUDGET	2013-14 YTD 31-Mar-14	% SPENT YTD	2014-15 PROPOSED CHANGES	2014-15 RECOMMENDED BUDGET	CHANGE
<b>SUMMARY</b>							
PERSONNEL	-	-	-	N/A	-	-	0%
OPERATIONS	1,183,031	1,353,143	675,540	50%	(138,252)	1,214,891	-10%
CAPITAL OUTLAY	-	-	-	N/A	-	-	0%
<b>TOTAL</b>	<b>1,183,031</b>	<b>1,353,143</b>	<b>675,540</b>	<b>0</b>	<b>(138,252)</b>	<b>1,214,891</b>	<b>-10%</b>
<b>DETAIL</b>							
502102 EQP/VEHICLE - PRINCIPAL	495,548	650,476		0%	(117,434)	533,042	-18%
502103 EQP/VEHICLE - INTEREST	18,559	27,127		0%	(2,333)	24,794	-9%
504500 CONTRACTED SERVICES	2,620	-		N/A		-	N/A
571003 CENTURY CTR PRINCIPAL	210,342	-		N/A		-	N/A
571004 MARTIN LUTHER KING PARK -PRINCIPAL	22,134	-		N/A		-	N/A
571005 PUBLIC WORKS LAND - PRINCIPAL	51,133	-		N/A		-	N/A
571007 ADAMS TRACT - PRINCIPAL	40,000	-		N/A		-	N/A
571008 SIDEWALKS - PRINCIPAL		250,000	250,000	100%	-	250,000	0%
571009 FIRE SUBSTATION - PRINCIPAL	216,667	216,667	216,667	100%	-	216,667	0%
572003 CENTURY CTR INTEREST	40,187	-		N/A		-	N/A
572004 MARTIN LUTHER KING PARK -INTEREST	2,539	-		N/A		-	N/A
572005 PUBLIC WORKS LAND - INTEREST	10,774	-	48,501	N/A		-	N/A
572007 ADAMS TRACT - INTEREST	13,120	-		N/A		-	N/A
572008 SIDEWALKS - INTEREST	(48,616)	109,667	109,667	100%	(9,667)	100,000	-9%
572009 FIRE SUBSTATION - INTEREST	108,025	99,206	50,705	51%	(8,818)	90,388	-9%
SUBTOTAL	1,183,031	1,353,143	675,540	50%	(138,252)	1,214,891	-10%

# GLOSSARY

**Ad Valorem tax** - A tax levied in proportion to the value of a property.

**Annual Budget** - A budget covering a single fiscal year.

**Appropriated Fund Balance** – The amount of fund balance budgeted as revenue to offset expenses that exceed current revenue.

**Appropriation** - The amount budgeted on a yearly basis to cover projected expenditures which the Board of Aldermen legally authorizes through the budget ordinance.

**Approved Budget** - The budget as formally adopted by the Board of Aldermen for the upcoming fiscal year.

**Assessed Valuation** - The estimated dollar value placed upon real and personal property by the county assessor as the basis for levying property taxes. The General Assembly exempted household personal property from taxation effective July 1, 1987.

**Audit** – An examination, usually by an official or private accounting firm retained by the Board that reports on the accuracy of the annual financial report.

**Authorized Positions** - Employee positions that are authorized in the adopted budget to be filled during the fiscal year.

**Balanced Budget** - Occurs when planned expenditures equal anticipated revenues. In North Carolina, it is required that the budget submitted to the Board of Aldermen be balanced.

**“Better Together” Initiative** – an internal organizational development process begun in FY05-06 with the vision of growing a better organization: by promoting a quality work environment for all employees, and an effective organizational communication and teamwork in order to provide excellent service to the community.

**Bond** - A written promise to pay a specific amount of money with interest within a specific time period, usually long-term.

**Bond Rating** - A grade indicating a governmental unit’s investment qualities. Generally speaking, the higher bond rating, the more favorable the interest rate and the lower the cost of financing capital projects funded by bonds. A high rating is indicative of the government’s strong financial position. Ratings range from AAA (highest) to D (lowest).

**Bond Anticipation Note (BAN)** – The Town may issue bond anticipation notes to provide preliminary financing of bond-funded projects in anticipation of the later issuance of a portion of the previously-authorized bonds.

**Budget** - A financial plan for a specified period of time that matches planned revenues and expenditures with various Town services.

**Budget Message** - A written overview of the proposed budget from the Town Manager to the Board of Aldermen. This overview discusses the major budget items of the Manager's budget.

**Comprehensive Annual Financial Report (CAFR)** - The official annual report of a government.

**Capital Improvements Plan (CIP)** - A long term plan of proposed capital improvement projects including estimated project costs and funding sources the Town expects to undertake within a five year period. The plan is updated annually to reassess capital needs.

**Capital Outlay** - An expenditure that results in the acquisition of or addition to a fixed asset.

**Capital Project Fund** - A fund used to account for the acquisition or construction of major capital facilities and equipment.

**Consumer Price Index (CPI)** – A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (economic inflation).

**Contingency** - Appropriation intended for unanticipated expenditures. The Board of Aldermen controls transfer of these funds into an expendable account.

**Debt Service** - Principal, interest and administrative costs associated with the repayment of long-term debt.

**Department** - A major administrative division of the Town that has overall management responsibility for an operation within a functional area.

**Encumbrances** – An approved financial commitment for services, contracts, or goods which have not been delivered or performed.

**Enterprise Fund** - A grouping of activities whose expenditures are wholly or partially offset by revenues collected from consumers in the form of fees and charges.

**Expenditures** - The total cost of a program or capital project.

**Fiscal Year (FY)** - A 12 month period (July 1 through June 30) in which the annual operating budget applies and at the end of which an assessment is made of the Town's financial condition and performance of operations.

**Fixed Asset** – A capital item that has an acquisition cost of \$5,000 or more, is tangible, and has an expected minimum life of 1 year.

**Fund** - An accounting entity created to record the financial activity for a selected financial group.

**Fund Balance** - Funds accumulated through the under expenditure of appropriation and/or receiving revenues greater than anticipated and included in the budget.

**General Fund** - A fund which provides for the accounting for most of the basic government services, such as police, fire, sanitation, inspections, law enforcement, recreation, and other general services.

**General Obligation Bonds** - Bonds issued by a government which are backed by the full faith and credit of its taxing authority.

**Geographic Information System (GIS)** - An organized collection of computer hardware, software, geographic data, and personnel designed to efficiently capture, store, update, manipulate, analyze, and display all forms of geographically referenced information.

**Goal** - A board statement of desired conditions to be maintained or achieved through the efforts of an organization.

**Governmental Funds** – consists of the General Fund, Special Revenue Fund and Capital Project Fund.

**Interest and Penalties Receivable on Taxes** - Uncollected interest and penalties on property taxes.

**Lease Purchase** - A method of purchasing equipment in which payments are spread over a period of time.

**Levy** - The amount of tax, service charge, and assessment imposed by the government.

**Line Item** - A budgetary account representing a specific object of expenditure.

**Local Government Commission (LGC)** - The Local Government Commission, which is chaired by the State Treasurer, is an oversight body that ensures municipalities and other governmental units fulfill their statutory obligations with regard to State and local government finance.

**Major Fund Reporting** – General Government Accounting Principles require governmental fund data be presented separately for each individual major governmental fund. General Fund is always considered a major fund. The Non-major Funds include the Revolving Loan, Capital Projects, Grant, Capital Reserve, Payment in Lieu Reserve, and Affordable Housing Funds.

At a minimum, governmental funds other than the general fund must be reported as major funds if they meet both of the following criteria:

- 10% criterion. An individual governmental fund reports at least 10% of any of the following: a)total governmental fund assets, b)total governmental fund liabilities, c) total governmental fund revenues, or d) total governmental fund expenditures
- 5% criterion. An individual governmental fund reports at least 5% of the aggregated total for both governmental funds and enterprise funds of any one of the items for which it met the 10% criterion.

**Modified Accrual** - The basis of accounting for the Town. Under this system, expenditures are recognized when encumbered.

**Midpoint of Salary** – a rate that is half way between the minimum rate and maximum rate of a budgeted position.

**National Fire Protection Association (NFPA)** - An international nonprofit NFPA is to reduce the worldwide burden of fire and other hazards on the quality of life by providing and advocating consensus on codes and standards, research, training, and education.

**Non-major Fund** – see definition for Major Fund Reporting.

**Objective** - A specific statement of what is to be accomplished or achieved for a particular program during the fiscal year.

**Operating Budget** - The Town’s financial plan which outlines proposed expenditures for the upcoming fiscal year and estimates revenues which will be used to finance them.

**Operating Expenses** - Those expenditures of a recurring nature, covering services and supplies necessary to operate individual departmental activities.

**Orange Water and Sewer Authority (OWASA)** – OWASA is the public, nonprofit water and sewer utility serving the Carrboro-Chapel Hill community. OWASA’s nine-member Board of Directors is appointed by the Carrboro Board of Aldermen, the Chapel Hill Town Council, and the Orange County Board of Commissioners.

**Ordinance** - A formal legislative enactment by the Board of Aldermen which has the full force and effect of law within the boundaries of the Town.

**Occupational Safety and Health Act**

**(OSHA)** – Regulations passed by the US Department of Occupational Safety and Health Administration to assure safe and healthful working conditions for working men and women by authorizing enforcement of the standards developed under the Act.

**Personal Property** - Movable property classified within two categories; tangible and intangible. “Tangible” or touchable property includes items of visible and movable property not permanently affixed to real property. “Intangible” or non-touchable property includes stocks, bonds, notes, cash, bank deposits, accounts receivable, patents, trademarks, copyrights, and similar assets.

**Personnel Services** - Salaries and wages paid to employees for full-time, part-time, and temporary work, including overtime and similar compensation. Also included in this account group are fringe benefits paid for employees.

**Program** - A well-defined portion of the operating plan for which a distinct set of goals and objective may be developed.

**Property Tax** - Tax paid by those owning property in the Town.

**Property Tax Rate** - The rate at which real property in the Town is taxed in order to produce revenues sufficient to conduct necessary governmental activities.

**Real Property** - Land, buildings, and items permanently affixed to land or buildings.

**Real Property Value** - The value of land and buildings which are taxable.

**Reclassification** - A change in the classification and corresponding job title of an existing position which results from a major change in assigned responsibilities.

**Reserve** - An account designed for a portion of the fund balance which is to be used for a specific purpose.

**Revaluation** - The process of revaluing a jurisdiction's real property in order to adjust the tax value to the market value; by North Carolina law, a revaluation must be conducted at a minimum of every eight years. Orange County revalues property every four years. Property was revalued as of January 1, 2005.

**Revenue** - All funds that the Town government receives as income, including items such as tax payments, fees for specific services, receipts from other governments, fines, forfeitures, shared revenues, and interest income.

**Revenue-neutral Tax Rate** - 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 if no reappraisal had occurred. The rate is then adjusted by a growth factor equal to the average annual percentage increase in the tax base due to improvements since the last general reappraisal. 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 residents with comparative information.

**Sales Tax** - Tax paid by retail consumers in the Town.

**Service Level** - The amount of service provided during the fiscal year as indicated by one or more performance indicators.

**Special Revenue Funds** – Specific revenue sources (other than major capital projects) that are legally restricted expenditures for specific purposes.

**Tax Levy** - Revenue produced by applying a given tax rate to a property's assessed, or tax value.