

# Town of Carrboro Carrboro, NC

FY 2015-2016  
Adopted Budget



**TOWN OF CARRBORO**  
NORTH CAROLINA

**ADOPTED BUDGET**  
**FISCAL YEAR 2015-16**

**BOARD OF ALDERMEN**

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

**TOWN MANAGER**

DAVID L. ANDREWS, ICMA-CM

**DEPARTMENT HEADS**

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  
RUSTY STYONS, INTERIM FIRE CHIEF, FIRE-RESCUE  
ANDY VOGEL, INFORMATION TECHNOLOGY  
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, 2014.

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 devise. 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, 2014**

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 Fund** – The Town currently maintains the following special revenue funds: 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 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 2015-16 Through FY 2020-21*" (CIP)

describes capital improvement projects and identifies funding sources for the next six fiscal years and is available at <http://www.townofcarrboro.org/250/Financial-Documents>.

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

Please direct comments or questions to:

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Finance Director  
Town of Carrboro  
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Budget information is also available for viewing on the Internet at:  
<http://www.townofcarrboro.org/250/Financial-Documents>



May 5, 2015

To: Mayor and Board of Aldermen:

I am pleased to submit for your consideration a recommended budget for Fiscal Year 2015-16. As you are aware, the North Carolina General Assembly has a number of bills under consideration that has the potential to significantly affect future local government revenues if enacted. The recommended budget for FY 2015-16 assumes that the General Assembly will make no changes in 2015 that would negatively impact the Town's existing revenues. The recommended budget represents the careful and balanced choices that were required among the Town's competing needs and demands. The major goals in developing the budget for FY 2015-16 were to:

- implement the Board's strategic priorities,
- manage costs while improving services to the citizens,
- develop a balanced budget with no property tax rate increase, and,
- provide salary adjustments for Town employees.

The proposed general fund budget for FY 2015-16 totals \$21.5 million, an increase of 1.2% over the current adopted budget. Some of the initiatives in the upcoming fiscal year include affordable housing, human services programs, parking management study, technology upgrades, and continued capital investments in Town infrastructure.

Other major activities proposed for FY 2015-16 include:

- Acquisition of Development Services Permitting Software;
- Funding the Affordable Housing Fund at a level equal to a penny of the property tax rate; and,
- Evaluation of options for managing stormwater management and flooding mitigation.

In addition to maintaining the current service levels in FY 2015-16, the Town will continue with 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, we will continue to include the Havis Idle Manager in police patrol vehicles to be purchased. This allows 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 continue its study to improve the HVAC system at the Century Center.

Total full-time equivalent positions in FY 2015-16 increase from 158 to 158.5. Two part-time administrative positions (one in finance department; and one in recreation and parks department) will be converted to full-time. A vacant full-time position in the planning department will be converted to a part-time GIS position.

The accompanying Executive Summary provides additional highlights of overall budget priorities and strategies for fiscal year 2015-16.

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 2015-16 Town budget.

Sincerely,



David L. Andrews, ICMA-CM  
Town Manager

# EXECUTIVE SUMMARY

## BUDGET OVERVIEW

The economic outlook for North Carolina continues to be generally positive. The unemployment rate has continued its steady decrease. The state's unemployment rate in February 2015 was 5.3% compared to the national rate of 5.5%. This is 1.2% lower than the 6.5% unemployment rate in February 2014.

In terms of job growth, the Bureau of Labor Statics reported that as of February 2015 North Carolina's total nonfarm employment increased 3.3% above the February 2014 level. In March 2015 total nonfarm jobs increased by 113,700 with total private sectors jobs growing by 117,300 and government decreasing by 3,600. The strongest job growth continues to be from North Carolina's rapidly growing professional and business services sector with 32,300 new jobs. The professional and business services sector is a collection of generally high-paying industries that reflects the growth in the state's high-tech sector.

Outside of the construction industry, state taxable sales have risen above pre-recession levels and continue to rise. Total employment in the construction industry is up by 8.8 percent over the same time period last year with multiple forecasts expecting single-family home construction and general construction expected to increase in the months ahead.

Local signs of economic strength include the low unemployment rate, increased taxable sales, and increased value of commercial building permits. Orange County's unemployment rate in February 2014 was 4.2%, the lowest in the state. 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 commercial building permits decreased in 2014 from the prior year; however, value of these permits increased from \$6.9 million to \$8.4 million. At the same time, residential building permits increased; however the value of residential permits decreased from \$21.6 million to \$16.3 million.

| <u>Fiscal Year</u><br><u>Ended June 30</u> | <u>COMMERCIAL PERMITS</u> |              | <u>RESIDENTIAL PERMITS</u> |              |
|--|---------------------------|--------------|----------------------------|--------------|
|  | <u>Number</u>             | <u>Value</u> | <u>Number</u>              | <u>Value</u> |
| 2008                                       | 298                       | \$ 4,469,526 | 468                        | \$ 2,796,800 |
| 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   |
| 2014                                       | 319                       | 8,424,490    | 564                        | 16,305,265   |

Through March general fund revenue collections for FY 2014-15 total \$16.7 million or 79% of the adopted budget. Property tax revenue collections are \$11.7 million or 57% of budget. Local

sales tax revenues through January total \$1.8 million. Unrestricted intergovernmental revenues are 70% of budget. Overall, total revenue collections for FY 2014-15 are expected to exceed the adopted budget.

While most economic indicators for the state remain strong with positive projections for the future, the Town continues its conservative approach in estimating revenues. There are a number of bills under consideration in the North Carolina General Assembly that if enacted has the potential to significantly affect local government revenues in the future. Of particular concern for local governments is a proposed redistribution of local sales tax based on per capita rather than sales point of origin. For the FY 2015-16 budget the Town assumes that the General Assembly will make no changes in 2015 that would negatively impact its existing revenues.

In developing the FY 2015-16 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. The major goals in development of the 2015-16 budget were to:

- implement the Board’s strategic priorities,
- manage costs while improving services to the citizens,
- develop a balanced budget with no property tax rate increase, and,
- provide salary adjustments for Town employees.

The total recommended general fund operating budget for FY 2015-16 is \$21,572,647, an increase of \$258,844 or 1.2% over the adopted budget for 2014-15. 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 and equipment, and debt service payments for capital commitments. All other requests defined as “new program or service initiative” are evaluated and, if approved, added to the continuation budget.

## **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, local sales taxes, other taxes/licenses, and intergovernmental revenues. Together these revenues comprise approximately 93% of general fund revenues.

For FY 2015-16 total recurring revenues are projected to increase by 4% over FY 2014-15. This increase stems from increased property tax revenue increase of 1.2% due to increased valuations, expected sales tax growth, and increase in sales and services. The projected 69% increase in other taxes and licenses is due to the new Tax & Tag System implemented by the North Carolina Department of Motor Vehicles. The tax on a motor vehicle is collected by NC DMV at the time

of registration. Previously motor vehicles could be registered and then taxes billed and collected by the County Tax Administrator in which the vehicle was registered.

### Recurring Revenues

|                                 | FY 2014-15<br>Adopted Budget | FY 2015-16 Adopted<br>Budget | \$ CHANGE         | %<br>CHANGE |
|---------------------------------|------------------------------|------------------------------|-------------------|-------------|
| Property Taxes                  | \$ 12,166,764                | \$ 12,315,470                | \$ 148,706        | 1.2%        |
| Local Sales Taxes               | 3,371,537                    | 3,825,686                    | 454,149           | 13.5%       |
| Other Taxes & Licenses          | 519,728                      | 879,378                      | 359,650           | 69.2%       |
| Intergovernmental               | 1,497,513                    | 1,487,344                    | (10,169)          | -0.7%       |
| Fees & Permits                  | 1,336,731                    | 1,233,402                    | (103,329)         | -7.7%       |
| Sales & Services                | 233,145                      | 263,790                      | 30,645            | 13.1%       |
| Other Miscellaneous             | 182,189                      | 144,536                      | (37,653)          | -20.7%      |
| <b>Total Recurring Revenues</b> | <b>\$ 19,307,607</b>         | <b>\$ 20,149,606</b>         | <b>\$ 841,999</b> | <b>4.4%</b> |

Of the total general fund revenues, property and sales tax revenues make up 75% of total revenues and are projected to increase 1.6% and 13%, respectively, in FY 2015-16. The property tax valuation at June 30, 2014 was \$2,088,514,087. For FY 2015-16 total tax valuations are expected to grow by 1% or \$20,885,141 to \$2,109,399,228. Each penny on the tax rate is projected to generate approximately \$208,620. In addition, property tax relief is available for the elderly, permanently-disabled persons, and veterans who meet income and other specific exemption requirements.

Overall local sales tax receipts (\$1.8 million), reflecting six months of collections for the year, are 56% of the FY 2014-15 adopted budget (\$3.3 million) with total collections for the year anticipated to be \$3.7 million. According to the N. C. League of Municipalities report, sales tax distributions to local governments by the state during the first six months of FY 2014-15 were up 12.4% over the same period in FY 2013-14. The League of Municipalities anticipates that sales tax revenues for the current fiscal year will be 7.5% above the FY 2013-14. Retail sales in North Carolina are trending upward and consumer confidence is high. Because of this, the statewide local sales taxes in FY 2015-16 are expected to grow by 4.0% above the FY 2014-15 level. Locally, in the FY 2014-15 budget a decrease in sales tax revenues had been anticipated due to mixed economic signals. However, actual receipts for FY 2014-15 are expected to exceed those of FY 2013-14 and reflect the statewide trends noted by the N. C. League of Municipalities.

Intergovernmental revenues will continue to comprise 7% of general fund revenues, but are expected to decline overall slightly by 1%. Unrestricted intergovernmental revenues overall are expected to decline by 3.0% in FY 2015-16.

In FY 2014-15 the state changed the method of distribution to localities for electricity and piped natural gas sales. This change required general sales tax collected by the state to be allocated to municipalities based on 44% and 20% for electricity and natural gas, respectively. In the past these revenues have been distributed based on the services within municipal boundaries. Electricity distributions to municipalities for the first two quarters of FY 2014-15 were up on an

average of 37% from the prior year. Assuming this trend continues electricity franchise revenues may increase by 30% over FY 2013-14. Based on this short trend and lack of data under the new method of distribution, it is difficult to make projections for the coming year. Nevertheless, the N. C. League of Municipalities is projecting a statewide growth of 2% for electricity sales tax.

Piped natural gas, as with electricity sales, is being distributed to municipalities under a new formula. For the first two quarters of FY 2014-15 total distributions statewide were up roughly 8.6%. Given the sensitivity of natural gas taxes to temperatures, along with the number of amended returns filed with the state during the first two quarter of FY 2014-15, it is difficult at projected distributions for the remainder of the year. The N. C. League of Municipalities has projected that statewide distributions to municipalities for FY 2014-15 will be 35% lower than FY 2013-14. For FY 2015-16 the projection is a decrease of 2% in natural gas tax revenues from the current fiscal year.

Telecommunications Sales Tax revenues for the first half of FY 201-15 are down a little over 1% from FY 2013-14. These revenues are being affected by cable and satellite competition with internet based programs. For FY 2014-15 revenues statewide are expected to be 1% below the prior year. For FY 2015-16 these revenues are expected to decrease by 3%.

Local Video Programming revenue distributions statewide have been 4% above FY 2013-14 at this time last year. According to the N. C. League of Municipalities, if this trend holds it will be the first increase in these revenues since FY 2011-12. This trend seems to run counter to the many trends in the cable and satellite television industry. For 2014-15 statewide video programming revenues are projected to be 1.5% above the FY 2013-14 level. However, they are expected to decrease by 2.0% statewide in FY 2015-16 according to the N. C. League of Municipalities. Unfortunately, in Carrboro the video programming revenue trend does not seem to be comparable with the statewide one. Revenues for the first half of the current fiscal year are 17% of the \$173,136 adopted budget. Based on this, the Town's population mix, and past trends, we expect video programming revenues to continue to decline.

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 significantly. We have made adjustments in the FY 2015-16 budget to bring these revenues in line with past actual revenues.

#### **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 2015-16 total \$1,423,041. This is a decrease of \$583,155 or 29% reduction over the adopted FY 2014-15 budget.

**OTHER FINANCING FY 2015-16**

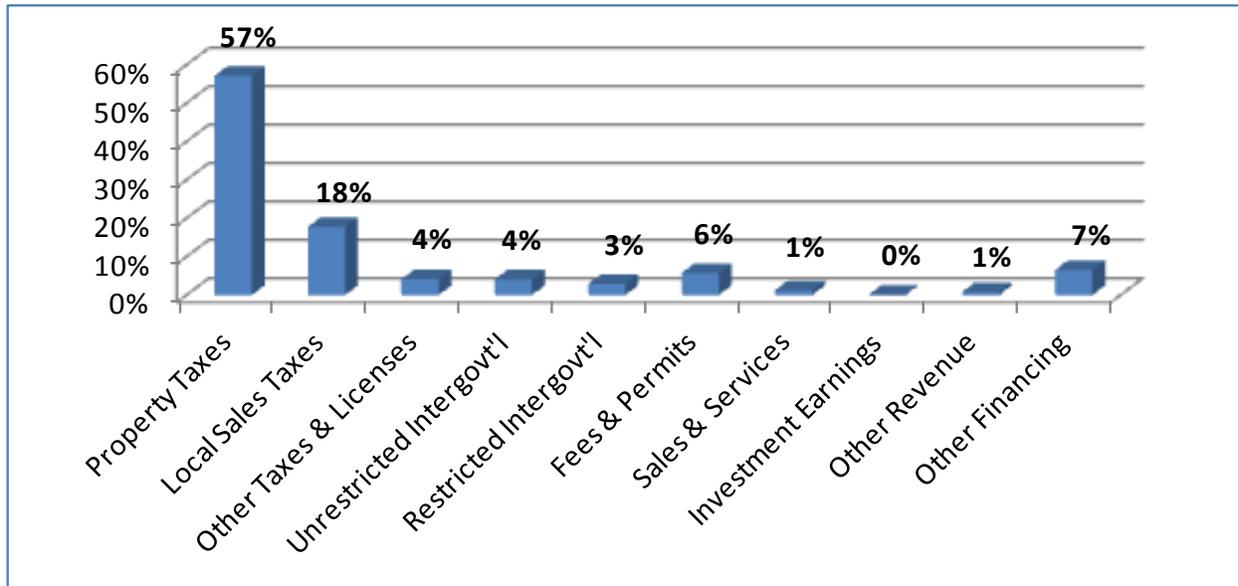
|                              | <b>FY 2014-15<br/>Adopted Budget</b> | <b>FY 2015-16<br/>Adopted Budget</b> | <b>\$ CHANGE</b>    | <b>%<br/>CHANGE</b> |
|------------------------------|--------------------------------------|--------------------------------------|---------------------|---------------------|
| Inter-fund Transfers         | \$ 176,945                           | \$ 176,945                           | \$ -                | 0.0%                |
| Installment Financing        | \$ 745,176                           | \$ 621,180                           | \$ (123,996)        | -16.6%              |
| Fund Balance                 | \$ 1,084,075                         | \$ 624,916                           | \$ (459,159)        | -42.4%              |
| <b>Total Other Financing</b> | <b>\$ 2,006,196</b>                  | <b>\$ 1,423,041</b>                  | <b>\$ (583,155)</b> | <b>-29.1%</b>       |

The transfer from the Capital Reserve Fund of \$176,945 is to partially offset the debt service for the construction of fire station #2 and acquisition of a fire truck.

Installment financing that is used to acquire vehicles and equipment will be \$123,996 less than that in FY 2014-15. In FY 2015-16 this financing will be used to purchase of five police patrol vehicles, one tractor boom movers, one sweeper truck and a tractor edger mower. 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 \$32,481 for 5 years (assumes a 2.5% annual interest rate).

Fund balance use is reduced significantly from FY 2014-15 and represents 2.8% of total revenues. The Town’s policy is to limit fund balance use to more than 10%.

**FY 2015-16 GENERAL FUND - ALL REVENUES (Percent of Total)  
\$21,572,647**



## EXPENDITURES

For FY 2015-16 total operating expenses increase by 1.2% to a total of \$21,572,647. Personnel costs account for 55% of the total budget with operations and capital outlays comprising 41% and 3%, respectively. Personnel costs are basically flat due to not funding vacant positions. Operations cost increase 6.7%. Capital outlays decrease 30% due to the deferral of some major equipment purchases.

| EXPENDITURE    | FY 2014-15<br>ADOPTED<br>BUDGET | FY 2015-16<br>ADOPTED<br>BUDGET | \$ CHANGE        | %<br>CHANGE |
|----------------|---------------------------------|---------------------------------|------------------|-------------|
| PERSONNEL      | \$11,913,300                    | \$11,918,907                    | \$5,607          | 0.0%        |
| OPERATIONS     | 8,383,607                       | 8,942,810                       | 559,203          | 6.7%        |
| CAPITAL OUTLAY | 1,016,896                       | 710,930                         | (305,966)        | -30.1%      |
| <b>TOTAL</b>   | <b>\$21,313,803</b>             | <b>\$21,572,647</b>             | <b>\$258,844</b> | <b>1.2%</b> |

## PERSONNEL

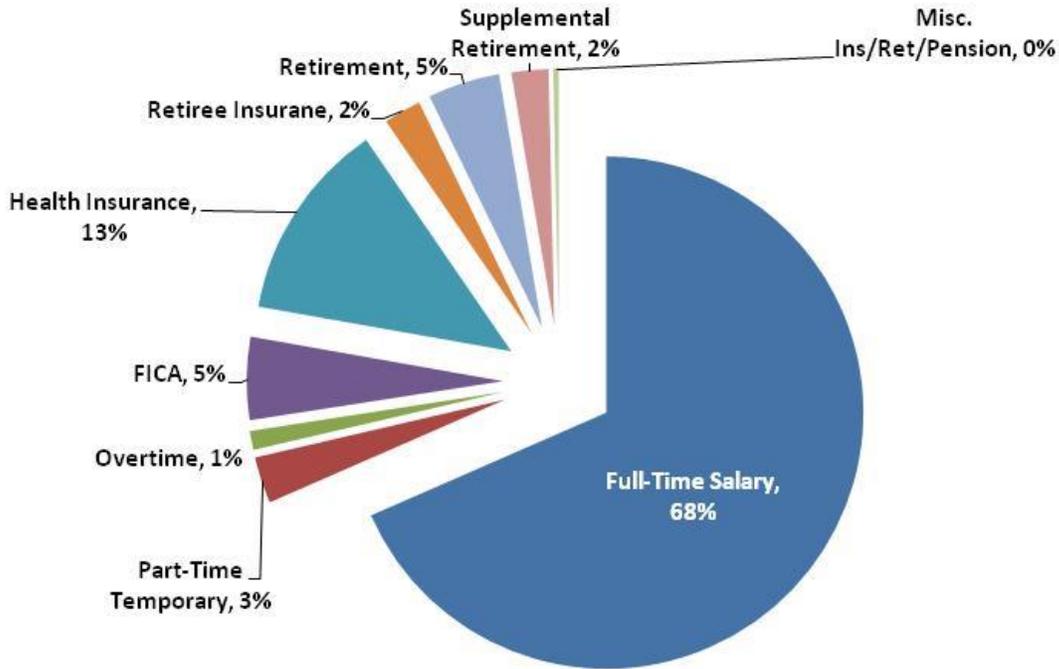
Factors that affect personnel cost include: a) 2% across the board pay adjustment provided to permanent employees and fixed dollar amount for merit pay in FY 2014-15; b) proposed 2% across the board pay adjustment for employees in FY 2015-16; and c) projected 20% increase in health insurance premiums. Funds to cover the proposed across the board pay adjustments and health insurance premium increases have been budgeted in Non-Departmental.

Contribution rates for the Local Government Employees' Retirement System (LGERS) are expected to be 6.67% for general employees and 7.15% for law enforcement officers in FY 2015-16. These rates are reduced from the FY 2014-15 rates. Should the North Carolina General Assembly decided to provide a COLA increase to retirees, these rates may go up.

The Town will not provide merit pay for employees in FY 2015-16. 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. The Town will, however, continue its implementation of the minimum housing wage strategy to provide employees a salary equal to or greater than the Minimum Housing Wage of \$31,158. In FY2014-15 the Town had fifteen positions earning less than the housing wage. Through a combination of COLA and Merit pay seven of these positions have a salary greater than the minimum housing wage. In FY 2015-16 the Town proposes to bring four more position to or above the minimum housing wage through a combination of COLA and Housing Wage Adjustment.

For FY 2015-16 total full-time equivalent positions increase from 158 to 158.5. Two part-time administrative positions (one in finance; and one in recreation and parks) will be converted to full-time. A full-time position in planning has been converted to a part-time GIS position.

### FY 2015-16 Pay and Benefits



**OPERATIONS EXPENSES**

Operating expenses in the General Fund is \$559,203 or 6.7% more than last year. In addition to maintaining the existing services, funds are budgeted for new activities, including: acquisition of development services permitting software; providing additional funds for a parking study (\$45,000); comprehensive solid waste study (\$50,000), and evaluating options for storm water management and flooding mitigation.

**CAPITAL OUTLAY**

Capital outlays will decrease by 30% from \$1,016,896 to \$710,930 in FY 2015-16. In addition to vehicles and equipment purchases, capital outlays include: resurfacing of public works’ yard; acquisition of equipment for snow/ice removal on sidewalks; installation of air conditioner in server room at Century Center; and acquisition of body worn cameras for police officers.

Based on the CIP, a total of \$1.1 million for vehicles and equipment was requested by departments for FY 2015-16. After re-prioritizing, these requests were reduced to a total of \$621,180 for the following departments.

| Department   | Vehicle                                    | Cost              |
|--------------|--|-------------------|
| Police       | Patrol Vehicle Replacements - 5 @ \$46,842 | \$ 234,210        |
| Public Works | Streets-New Holland Tractor Boom Mower     | \$ 109,200        |
| Public Works | Streets-Sweeper Truck                      | \$ 240,000        |
| Public Works | Ventrac Tractor Edger/72" Mower            | \$ 37,770         |
|              | <b>TOTAL</b>                               | <b>\$ 621,180</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.

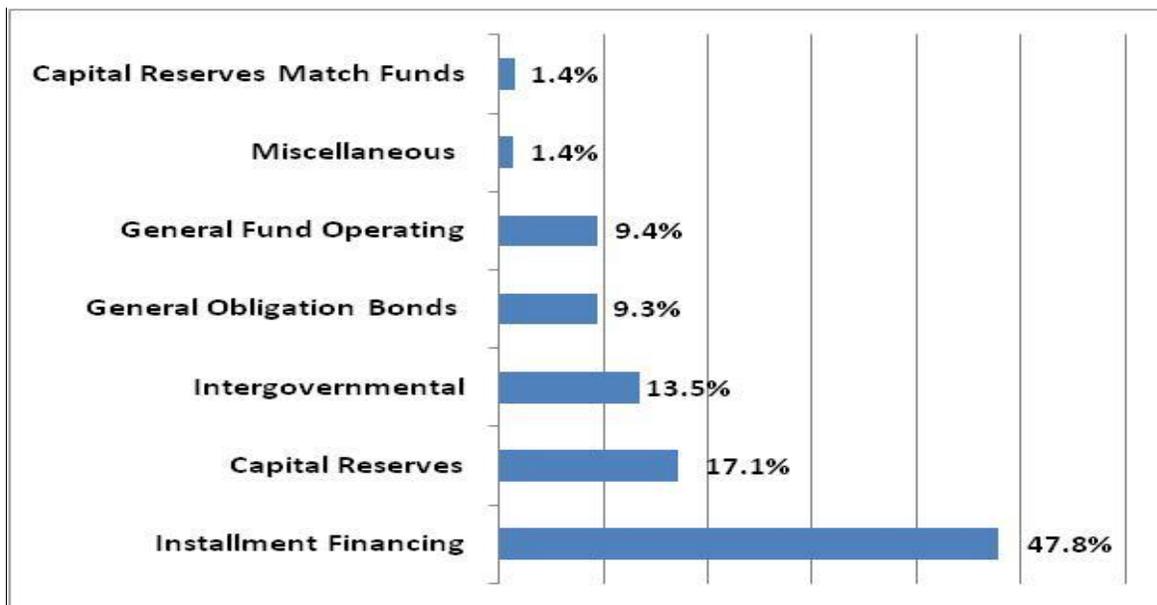
Capital projects can affect all categories of spending in the operating budget, including personnel and operating costs in addition to capital outlay costs. Projects that are currently underway and to be completed within 1-2 years will generally not have an immediate impact on the operating budget due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

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 2015-16 through FY 2020-21 this plan totals \$49.3 million:

| Type of Project                | Amount               | % of Total    |
|--------------------------------|----------------------|---------------|
| Current Projects               | \$ 15,421,738        | 31.2%         |
| Mandated Stormwater Management | \$ 3,881,198         | 7.9%          |
| Vehicles/Equipment             | \$ 6,492,393         | 13.2%         |
| Technology                     | \$ 625,198           | 1.3%          |
| New Projects                   | \$ 22,936,009        | 46.5%         |
| <b>TOTAL</b>                   | <b>\$ 49,356,536</b> | <b>100.0%</b> |

As part of the Town’s Strategic Energy and Climate Protection Plan, capital projects are to be evaluated for energy savings which will reduce operating costs.

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/250/Financial-Documents>.

**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. A major priority for the Special Revenue Fund is to fund the Affordable Housing Fund at a level equal to a penny of the Town’s property tax rate in FY 2015-16. The total budget for the Special Revenue Fund in FY 2015-16 is \$775,506.

**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, general obligation 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 appropriated in the annual general fund operating budget based on affordability. Contingent upon fund balance ratios in the Town’s general fund being within the stated policy goal of 22.5% to 35%, funds may be assigned or committed for funding through fund balance appropriation. At June 30, 2014, 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 2015-16 the total Capital Project Fund budget is \$7.0 million. New projects identified for funding by appropriation of assigned fund balance are:

| <u>Project</u>                               | <u>Amount</u>       |
|--|---------------------|
| Anderson Park Fencing & Pavilion Replacement | 156,880             |
| Century Center HVAC                          | 180,000             |
| MLK Park Design                              | 150,000             |
| Police Body Worn Cameras                     | 91,000              |
| Development Services Permitting Software     | 230,000             |
| Rogers Road Conduit                          | 155,000             |
| Town Commons Design                          | 107,300             |
| Total  | <u>\$ 1,070,180</u> |

In three years fire and police will need to replace all Motorola radios (136) at an estimated cost of \$819,000. To minimize the financial impact on the Town, the plan is to set aside \$273,000 of assigned fund balance in the Capital Reserve Fund over the next three years specifically to replace these radios.

Funds leftover from completed bond fund sidewalk projects are proposed for several projects to leverage state/federal funding. These projects are:

| <u>Project</u>                        | <u>Amount</u>     |
|---------------------------------------|-------------------|
| Jones Creek Design                    | 46,000            |
| Morgan Creek Phases 1 and 2           | 182,500           |
| S. Greensboro Sidewalk Phase I Design | 21,130            |
| Total                                 | <u>\$ 249,630</u> |

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 continue to be positive with low unemployment rate, increased taxable sales and increased employment in the construction industry. Total nonfarm employment has increased above last year's level. The professional and business services sector continues its rapid growth.

Locally, economic improvements are reflected in the low unemployment rate, taxable sales and increased value of commercial building permits. Town revenues are projected to meet budget for the year ending June 30, 2015. The overall revenue outlook for FY 2015-16 is expected to be 1.2% above FY 2013-14. Recurring revenues which represent 93% of the total general fund budget are projected to grow by 4.4% in FY 2015-16.

Despite these positive economic signs and trends, there is concern about pending legislation in the North Carolina General Assembly that could affect the future revenue of municipalities. Of particular concern for local governments is the proposed redistribution of local sales tax based on per capita basis rather than sales point of origin

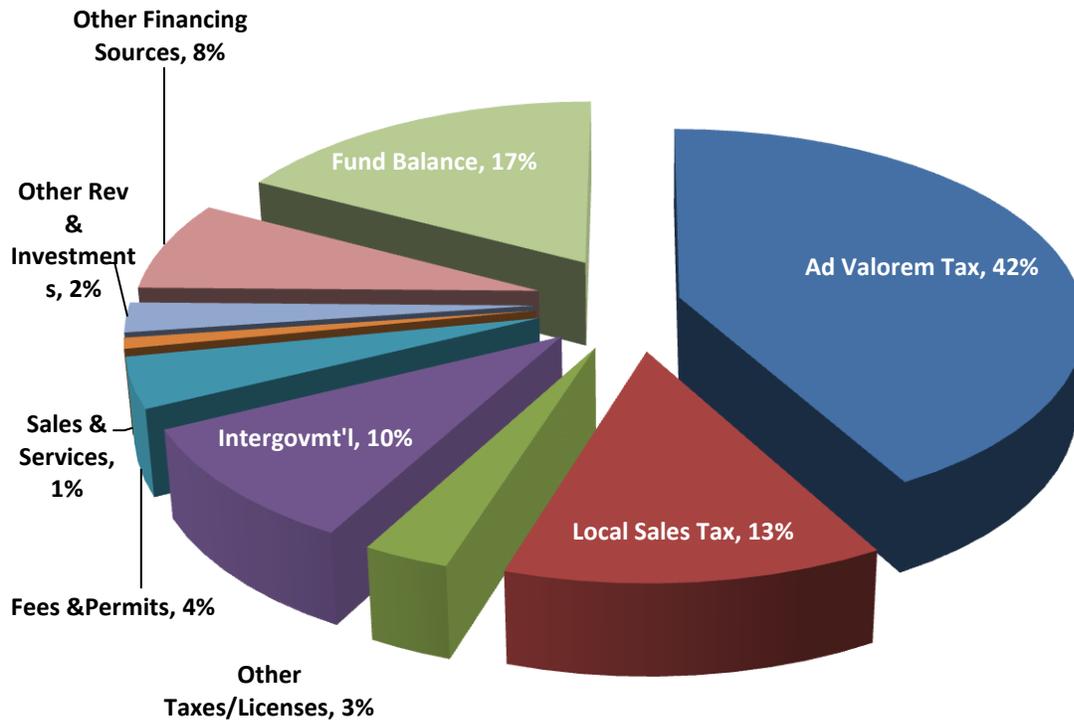
The method of distribution of electricity and piped natural gas sales taxes to localities changed in FY 2015-16 with no guarantee of a hold harmless. It will be several years before revenue streams become clear under this new distribution method which may present changes to projecting annual revenues. 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 2015-16 budget that provide for continued delivery of quality services, carrying out Board priorities, acquiring needed capital items, and adjusting the compensation for Town's employees.

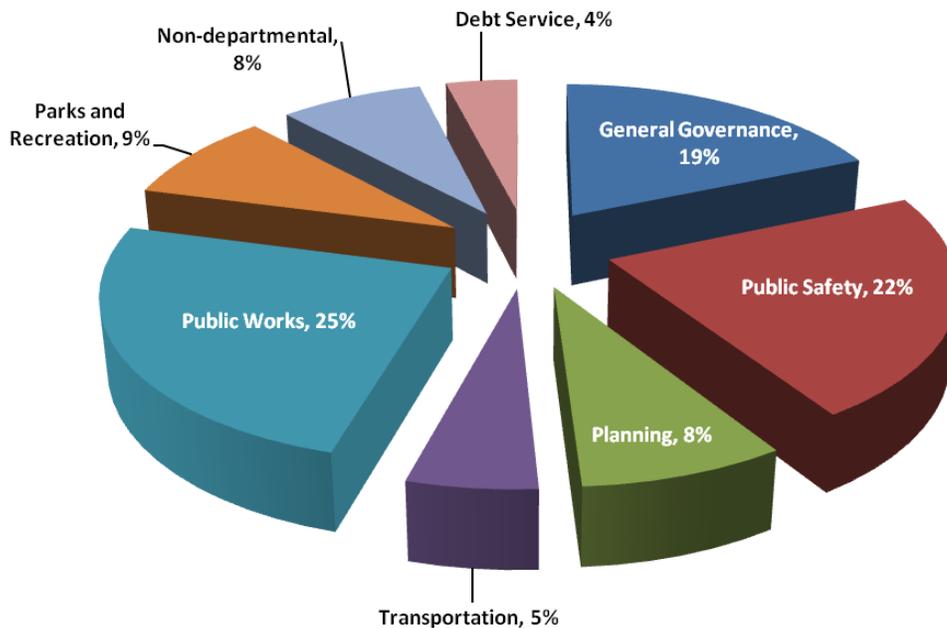
## Revenue Summary - All Funds by Fund Type

|                                | General Fund         | Special Revenue Funds | Capital Funds       | Total All Funds      |
|--------------------------------|----------------------|-----------------------|---------------------|----------------------|
| Ad Valorem Tax                 | \$12,315,470         |                       |                     | \$ 12,315,470        |
| Local Sales Tax                | \$3,825,686          |                       |                     | \$ 3,825,686         |
| Other Taxes/Licenses           | \$879,378            |                       |                     | \$ 879,378           |
| Unrestricted Intergovernmental | \$875,593            |                       |                     | \$ 875,593           |
| Restricted Intergovernmental   | \$611,751            | \$ 162,237            | \$ 1,231,891        | \$ 2,005,879         |
| Fees and Permits               | \$1,233,402          |                       |                     | \$ 1,233,402         |
| Sales and Services             | \$263,790            |                       |                     | \$ 263,790           |
| Investment Earnings            | \$1,078              | \$ 7,009              | \$ 9,555            | \$ 17,642            |
| Other Revenues                 | \$143,459            | \$ 429,522            | \$ 139,373          | \$ 712,354           |
| Other Financing Sources        | \$798,125            | \$ 26,300             | \$ 1,391,903        | \$ 2,216,328         |
| Fund Balance Appropriated      | \$624,916            | \$ 150,438            | \$ 4,292,660        | \$ 5,054,907         |
| <b>Total Budgeted Revenues</b> | <b>\$ 21,572,647</b> | <b>\$ 775,506</b>     | <b>\$ 7,065,382</b> | <b>\$ 29,413,535</b> |



## Expense Summary - All Funds by Fund Type

|                                    | General Fund         | Special Revenue Funds | Capital Funds       | Total All Funds      |
|------------------------------------|----------------------|-----------------------|---------------------|----------------------|
| Mayor and Board of Aldermen        | \$ 282,660           |                       | \$ -                | \$ 282,660           |
| Advisory Boards                    | \$ 17,050            |                       |                     | \$ 17,050            |
| Governance Support                 | \$ 554,856           |                       |                     | \$ 554,856           |
| Town Manager                       | \$ 359,005           |                       |                     | \$ 359,005           |
| Economic and Community Development | \$ 207,455           | \$ 651,909            | \$ -                | \$ 859,364           |
| Town Clerk                         | \$ 130,016           |                       |                     | \$ 130,016           |
| Management Services                | \$ 1,080,497         |                       |                     | \$ 1,080,497         |
| Human Resources                    | \$ 544,594           |                       |                     | \$ 544,594           |
| Information Technology             | \$ 1,256,729         |                       | \$ 403,216          | \$ 1,659,945         |
| Police                             | \$ 3,710,188         |                       | \$ 91,000           | \$ 3,801,188         |
| Fire                               | \$ 2,731,875         | \$ -                  | \$ -                | \$ 2,731,875         |
| Planning                           | \$ 1,350,247         | \$ -                  | \$ 1,068,755        | \$ 2,419,002         |
| Transportation                     | \$ 1,540,288         |                       | \$ -                | \$ 1,540,288         |
| Public Works                       | \$ 4,172,185         | \$ 97,297             | \$ 3,011,781        | \$ 7,281,263         |
| Parks and Recreation               | \$ 1,638,233         | \$ 26,300             | \$ 982,292          | \$ 2,646,825         |
| Non-departmental                   | \$ 827,009           |                       | \$ 1,508,338        | \$ 2,335,347         |
| Debt Service                       | \$ 1,169,760         |                       | \$ -                | \$ 1,169,760         |
| <b>Total Budgeted Expenditures</b> | <b>\$ 21,572,647</b> | <b>\$ 775,506</b>     | <b>\$ 7,065,382</b> | <b>\$ 29,413,535</b> |



MOTION WAS MADE BY ALDERMAN CHANEY, SECONDED BY ALDERMAN GIST TO APPROVE THE ORDINANCE BELOW:

**ANNUAL BUDGET ORDINANCE**  
**Town of Carrboro, North Carolina**  
**FY 2015-16**  
**Ordinance No. 16/2014-15**

WHEREAS, the recommended budget for FY 2015-16 was submitted to the Board of Aldermen on May 5, 2015 by the Town Manager pursuant to G.S. 159-11 and filed with the Town Clerk pursuant to G.S. 159-12;

WHEREAS, on May 26, 2015, the Board of Aldermen held a public hearing on the budget pursuant to G.S. 159-12;

WHEREAS, on June 16, 2015, the Board of Aldermen adopted a budget ordinance making appropriations and levying taxes in such sums as the Board of Aldermen considers sufficient and proper in accordance with G.S. 159-13;

BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE TOWN OF CARRBORO, NORTH CAROLINA:

**Section 1.** The following amounts are hereby appropriated for the operation of the Town of Carrboro and its activities for the fiscal year beginning July 1, 2015 and ending June 30, 2016, according to the following schedules.

**SCHEDULE A - GENERAL FUND**

|                                  |              |                     |
|----------------------------------|--------------|---------------------|
| <b>GENERAL GOVERNMENT</b>        |              | <b>\$ 4,432,862</b> |
| Mayor & Board of Alderman        | \$ 282,660   |                     |
| Advisory Boards                  | \$ 17,050    |                     |
| Governance Support               | \$ 554,856   |                     |
| Town Manager                     | \$ 359,005   |                     |
| Economic & Community Development | \$ 207,455   |                     |
| Town Clerk                       | \$ 130,016   |                     |
| Finance                          | \$ 1,080,497 |                     |
| Human Resources                  | \$ 544,594   |                     |
| Information Technology           | \$ 1,256,729 |                     |
| <b>PUBLIC SAFETY</b>             |              | <b>\$ 6,442,063</b> |
| Police                           | \$ 3,710,188 |                     |
| Fire                             | \$ 2,731,875 |                     |
| <b>PLANNING</b>                  |              | <b>\$ 1,350,247</b> |
| <b>TRANSPORTATION</b>            |              | <b>\$ 1,540,288</b> |
| <b>PUBLIC WORKS</b>              |              | <b>\$ 4,172,185</b> |

|                               |                      |
|-------------------------------|----------------------|
| <b>PARKS &amp; RECREATION</b> | <b>\$ 1,638,233</b>  |
| <b>NONDEPARTMENTAL</b>        | <b>\$ 827,009</b>    |
| <b>DEBT SERVICE</b>           | <b>\$ 1,169,760</b>  |
| <b>TOTAL GENERAL FUND</b>     | <b>\$ 21,572,647</b> |

### **SCHEDULE B – CAPITAL RESERVE FUND**

|                          |            |
|--------------------------|------------|
| Transfer to General Fund | \$ 176,945 |
|--------------------------|------------|

**Section 2.** It is estimated that revenues from the following major sources will be available during the fiscal year beginning July 1, 2015 and ending June 30, 2016 to meet the foregoing schedules:

### **SCHEDULE A - GENERAL FUND**

|                                |                      |
|--------------------------------|----------------------|
| Ad Valorem Tax                 | \$ 12,315,470        |
| Local Sales Taxes              | \$ 3,825,686         |
| Other Taxes & Licenses         | \$ 879,378           |
| Unrestricted Intergovernmental | \$ 875,593           |
| Restricted Intergovernmental   | \$ 611,751           |
| Fees & Permits                 | \$ 1,233,402         |
| Sales & Services               | \$ 263,790           |
| Investment Earnings            | \$ 1,078             |
| Other Revenue                  | \$ 143,459           |
| Other Financing                | \$ 1,423,041         |
| <b>TOTAL GENERAL FUND</b>      | <b>\$ 21,572,647</b> |

### **SCHEDULE B – CAPITAL RESERVE FUND**

|                           |           |
|---------------------------|-----------|
| Fund Balance Appropriated | \$176,945 |
|---------------------------|-----------|

**Section 3.** Pursuant to GS 159-13.2, the Board of Aldermen may authorize and budget for capital projects and multi-year special revenue funds in its annual budget or project ordinance. The project ordinance authorizes all appropriations necessary for the completion of the projects.

**Section 4.** Charges for services and fees by Town Departments are levied in the amounts set forth in the Miscellaneous Fees and Charges Schedule.

**Section 5.** The following authorities shall apply:

- a. The Town Manager can transfer funds between departments and functions within the General Fund for pay adjustments; service level benefits; law enforcement separation allowance; unemployment insurance; retiree, dependent, and permanent part-time health benefits; and, other purposes deemed necessary by the Town

- Manager without further action by the Board.
- b. The Town Manager can transfer funds within functions.
- c. When unassigned fund balance exceeds 35% in the General Fund, the Town Manager, in accordance with the Town fiscal policy, may set aside an amount in assigned fund balance for transfer to the capital projects fund for future projects.
- d. All operating funds encumbered or designated within fund balance for project expenditures as confirmed in the annual June 30, 2015 audit shall be re-appropriated to Fiscal Year 2015-16 Adopted Budget without further action by the Board.
- e. The Finance Officer may approve intradepartmental transfer requests between appropriation units and between programs or organizational units within the departmental budget.
- f. Transfers between Funds may be authorized only by the Board of Aldermen.
- g. The Orange County Tax Collector, is authorized, empowered, and commanded to collect the 2015 taxes set forth in the tax records filed in the office of the Orange County Tax Assessor, and in the tax receipts herewith delivered to the Tax Collector, in the amounts and from the taxpayers likewise set forth. Such taxes are hereby declared to be a first lien upon all real property of the respective taxpayers in the County of Orange. This section of the ordinance shall be a full and sufficient authority to direct, require, and enable the Orange County Tax Collector to levy on and sell any real or personal property of such taxpayers, for and on account thereof, in accordance with law.
- h. Under GS143-64.32, architectural, engineering, and surveying services with fees less than thirty thousand dollars (\$30,000) may be exempt from the RFQ (Request for Qualification) process.

**Section 6.** There is hereby levied the following rates of tax on each one hundred dollars (\$100) valuation of taxable property as listed for taxes as of January 1, 2015 for the purpose of raising the revenue constituting the general property taxes as set forth in the foregoing estimates of revenue and in order to finance the foregoing appropriations.

General Fund .....\$ .5894

**Section 7.** In accordance with G.S. 159-13, a copy of this ordinance shall be filed with the Town Manager, the Finance Officer, and the Town Clerk.

This the 16<sup>th</sup> day of June, 2015.

**The motion carried by the following vote:**

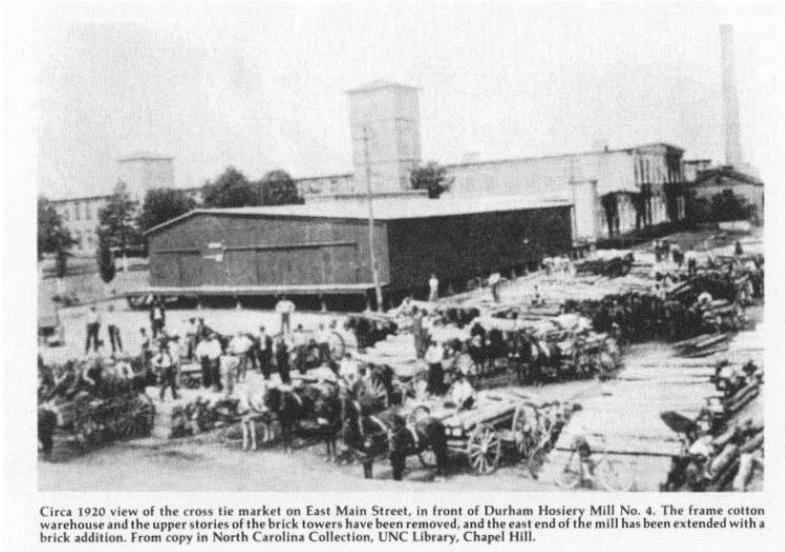
**Aye:** Mayor Lavelle, Alderman Chaney, Alderman Gist, Alderman Haven-O'Donnell, Alderman Johnson, Alderman Seils and Alderman Slade

i.

# ABOUT THE TOWN OF CARRBORO

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**Carrboro** was first settled in 1882 around a University of North Carolina railroad spur. It was originally known as West End, due to its geographic location directly west of Chapel Hill. In 1911, the town was incorporated under the name Venable, for chemistry professor and University of North Carolina president Francis Preston Venable. It wasn't until 1913 that the town made its final name change in honor of Julian Shakespeare Carr, owner of the local textile mill, after Carr expanded the mill and provided electricity to the community.



For the first fifty years after its incorporation, Carrboro remained a small mill town with a slow, steady pace of growth. In 1960, approximately 2,000 people lived in the town. In the late 1960s the town's population began to increase stemming from the growth occurring at UNC-Chapel Hill and growth in the Research Triangle Park. Enrollment at the University has decreased slightly from 29,139 in 2013 to 29,136 in 2014.

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 has a population of 20,510 and is situated next to Chapel Hill, the University of North Carolina and is near the Research Triangle Park.

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 2009 to 2013 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 808 people in 2013, which is approximately a 4.1 percent increase from 2012. These residents constitute 14.6 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 56%) and the American Indian and Alaska Native population which saw a decrease of 67%.

| <b>Ethnic Composition of Carrboro</b> |             |             |                       |
|---------------------------------------|-------------|-------------|-----------------------|
| <b>Race</b>                           | <b>2010</b> | <b>2013</b> | <b>Percent Change</b> |
| Other (two or more races)             | 1,518       | 661         | -56%                  |
| Asian                                 | 1,225       | 1,915       | 56%                   |
| American Indian and Alaska Native     | 189         | 63          | -67%                  |
| Black or African American             | 1,949       | 1,914       | -2%                   |
| White                                 | 10,217      | 12,374      | 21%                   |
| Hispanic or Latino                    | 2,485       | 3,158       | 27%                   |



## AGE COMPOSITION

The combined age groups of the years 20 to 54 make up 61 percent of Carrboro's total population. The biggest increases took place in the 65 to 74 age group, with an increase of 54%. The largest age group in Carrboro continues to be the 25 to 34 age group, at about 23 percent of the population. The greatest decrease was with the age group of 55 to 59, showing a decrease of 11%.

| Age               | Number | % of Population | % Change |
|-------------------|--------|-----------------|----------|
| Under 5 Years     | 1,540  | 7.5             | -6%      |
| 5 to 9 Years      | 1,643  | 8.0             | 1%       |
| 10 to 14 Years    | 1,252  | 6.1             | 22%      |
| 15 to 19 Years    | 843    | 4.1             | 23%      |
| 20 to 24 Years    | 2,114  | 10.3            | 20%      |
| 25 to 34 Years    | 4,616  | 22.5            | -8%      |
| 35 to 44 Years    | 3,036  | 14.8            | 9%       |
| 45 to 54 Years    | 2,790  | 13.6            | 5%       |
| 55-59 Years       | 1,130  | 5.5             | -11%     |
| 60 to 64 Years    | 494    | 2.4             | 23%      |
| 65 to 74 Years    | 556    | 2.7             | 54%      |
| 75 to 84 Years    | 330    | 1.6             | 1%       |
| 85 Years and Over | 166    | 0.8             | 3%       |

Source: U. S. Census Bureau 2009-2013 American Community Survey

## HOUSING

Carrboro continues to be mostly a community consisting of rental units as 63 percent of the housing stock is renter occupied. Owner occupied housing is 38 percent of occupied housing units. The total housing stock of 9,205 housing units had a vacancy rate of 6.4 percent. Of the total housing units, 47 percent was in single-unit structures, 52 percent was in multi-unit structures, and 1.4 percent was mobile homes. There have been 1.4 percent of the housing units built since 2010.

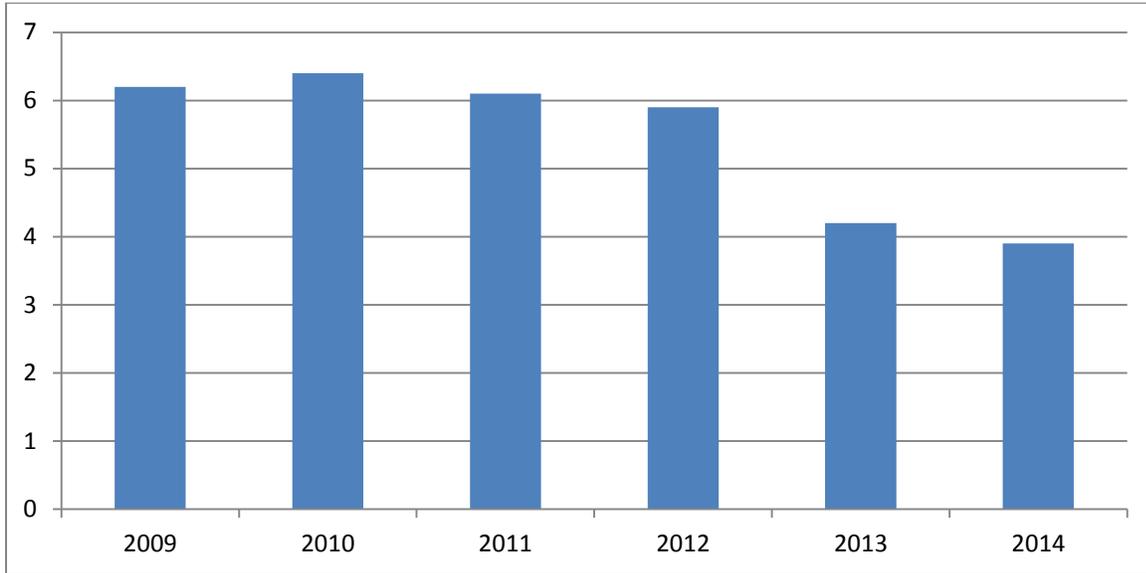
The median value of a housing unit in Carrboro in 2009-2013 was \$337,000, which is a 9.6 percent increase from \$307,600 in 2010.

## INCOME

The 2008-2012 median household income is \$46,803. Twenty seven percent of the households earn less than \$25,000 a year. Seventeen percent of the households make between \$25,000 and \$50,000 a year, while 46 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 4.2% in 2013 to 3.9 % in 2014, which is well below the state unemployment rate of 5.2%.



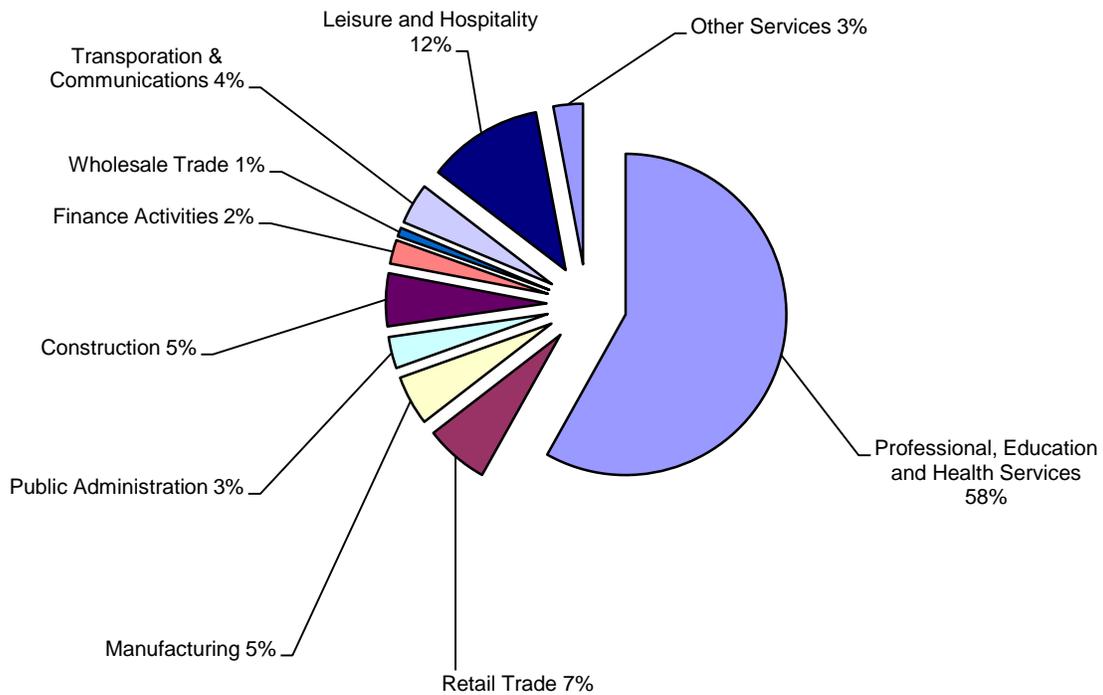
Source: homefacts.com

The major employers within Orange County in 2014 (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 | 11,983         |
| UNC Health Care System                      | 8,190          |
| Chapel Hill-Carrboro City Schools           | 1,861          |
| Orange County Schools                       | 990            |
| Orange County Government                    | 925            |
| Town of Chapel Hill                         | 726            |

Source: Employer websites

### Employment by Sector, 2014



Source: American Community Survey

## **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

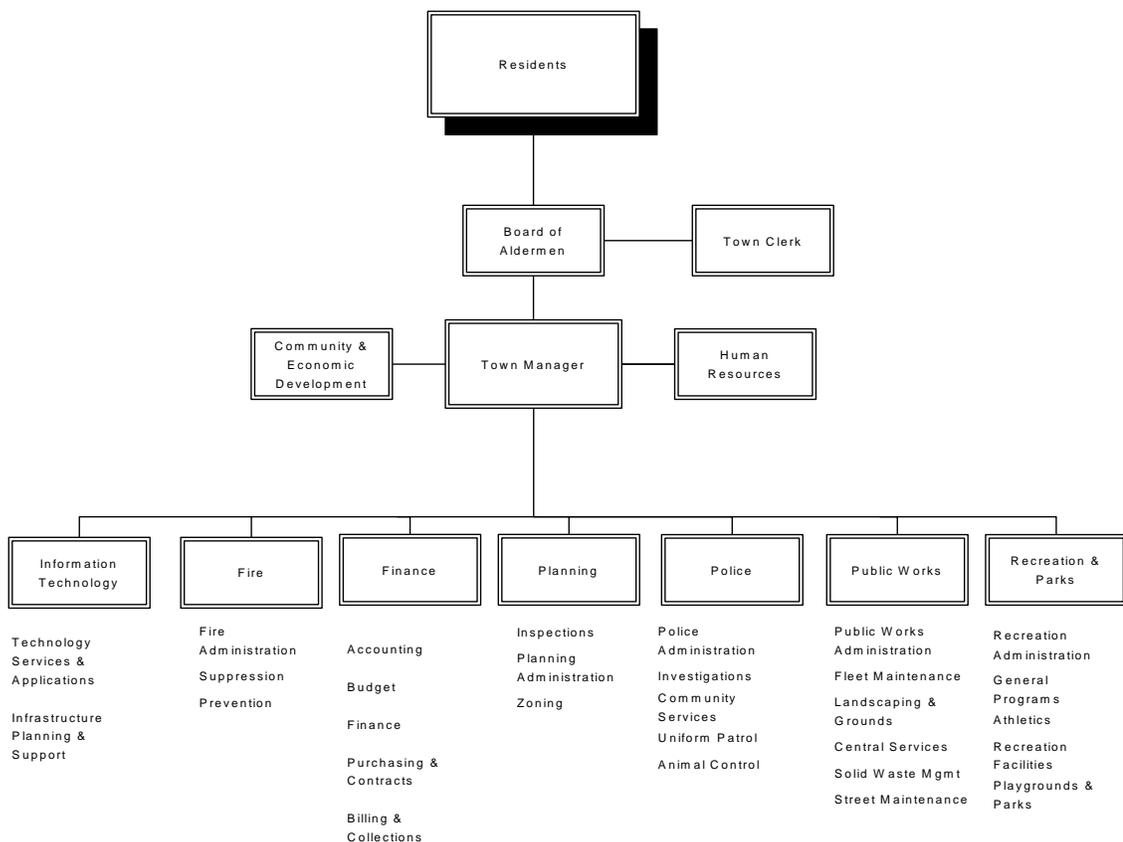
*Chapel Hill-Carrboro School System*

- 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 has adopted and reviews 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 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.

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.

### **Budget Development Calendar**

|  |                             |
|--|-----------------------------|
| FY 2015-16 Budget Instructions Distribution                    | January 29, 2015            |
| Public Hearing to Receive Community Input on FY 2015-16 Budget | February 10, 2015           |
| Board of Aldermen Retreat                                      | February 15, 2015           |
| Requested Budget from Departments                              | February 20, 2015           |
| Preliminary Budget Compiled (Finance)                          | February 23 - March 6, 2015 |
| Manager Meets with Department Heads on Requested Budget        | March 9 - 13, 2015          |
| Manager's Recommended Budget Compiled (Finance)                | March 16-20, 2015           |
| Review of Recommended Budget by Manager                        | March 23- 26, 2015          |
| <i>Manager Meets One-On-One with Board of Aldermen</i>         | <i>April 1-10, 2015</i>     |
| Manager Submits FY2015-16 Recommended Budget to Board          | May 5, 2015                 |
| First Budget Work Session - Board                              | May 12, 2015                |
| Public Hearing on Recommended Budget                           | May 26, 2015                |
| Second Budget Work Session (if needed) - Board                 | June 2, 2015                |
| Board Adopts FY 2015-16 Budget                                 | June 16, 2015               |

### **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

***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 may be authorized only by the Board of Aldermen. 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, these funds may be carried forward into the next fiscal year to support such activities or purchases at Board of Aldermen's discretion.

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 General Fund budget should provide sufficient funds for the regular repair and maintenance of all Town capital assets.

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 four 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.

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 issuers’ 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 AAA; 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 general obligation bonds no more frequently than once in any fiscal year. The scheduling of bond sales and installment purchase decisions and the amount 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.

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 LGC. 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 next fiscal year 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                      | FY 2013-14<br>ACTUAL | FY 2014-15<br>ADOPTED<br>BUDGET | FY 2015-16<br>ADOPTED<br>REVENUES | %<br>CHANGE  |
|---|----------------------|---------------------------------|-----------------------------------|--------------|
| <b>AD VALOREM TAX</b>                     |                      |                                 |                                   |              |
| PRIOR YEAR                                | 186,549              | 103,500                         | 314,047                           | 203.4%       |
| CURRENT YEAR                              | 11,543,856           | 12,039,185                      | 11,977,183                        | -0.5%        |
| PENALTY & INTEREST                        | 61,829               | 24,079                          | 24,240                            | 0.7%         |
| <b>TOTAL AD VALOREM TAX</b>               | <b>11,792,234</b>    | <b>12,166,764</b>               | <b>12,315,470</b>                 | <b>1.2%</b>  |
| <b>LOCAL SALES TAXES</b>                  |                      |                                 |                                   |              |
| LOCAL OPTION SALES TAX 1% Art 39          | 1,222,387            | 1,125,906                       | 1,209,881                         | 7.5%         |
| LOCAL OPTION SALES TAX 1/2% Art 40        | 859,157              | 825,579                         | 971,828                           | 17.7%        |
| LOCAL OPTION SALES TAX 1/2% Art 42        | 613,742              | 576,078                         | 609,093                           | 5.7%         |
| LOCAL SALES TAX REALLOCATION              | (298)                | (1,167)                         | -                                 | -100.0%      |
| LOCAL OPTION SALES TAX 1/2% Art 44        | 2,300                | 674                             | 737                               | 9.3%         |
| SALES TAX - CITY HOLD HARMLESS            | 869,836              | 844,467                         | 1,034,147                         | 22.5%        |
| <b>TOTAL LOCAL SALES TAXES</b>            | <b>3,567,124</b>     | <b>3,371,537</b>                | <b>3,825,686</b>                  | <b>13.5%</b> |
| <b>OTHER TAXES/LICENSES</b>               |                      |                                 |                                   |              |
| MOTOR VEHICLE LICENSES                    | 426,895              | 283,973                         | 286,910                           | 1.0%         |
| MOTOR VEHICLE LIC - TRANS ONLY            | 142,211              | 59,558                          | 94,907                            | 59.4%        |
| MOTOR VEHICLE TAXES                       | 601,737              | -                               | 384,082                           | N/A          |
| MOTOR VEHICLE LIC - GROSS RECEIPTS        | 181                  | 1,500                           | -                                 | -100.0%      |
| PRIVILEGE LICENSES                        | 69,304               | 57,433                          | -                                 | -100.0%      |
| BEER & WINE PRIVILEGE LICENSE             | 965                  | 1,500                           | 958                               | -36.1%       |
| REFUNDS - NCVTS                           | (8,393)              | -                               | (14,115)                          | N/A          |
| COLLECTION FEES - NCVTS                   | (19,683)             | -                               | (16,209)                          | N/A          |
| HOTEL/MOTEL OCCUPANCY TAX                 | 103,661              | 115,764                         | 142,845                           | 23.4%        |
| <b>TOTAL OTHER TAXES/LICENSES</b>         | <b>1,316,878</b>     | <b>519,728</b>                  | <b>879,378</b>                    | <b>69.2%</b> |
| <b>UNRESTRICTED<br/>INTERGOVERNMENTAL</b> |                      |                                 |                                   |              |
| FRANCHISE TAX-ELECTRIC                    | 435,824              | 446,891                         | 446,891                           | 0.0%         |
| PIPED NATURAL GAS TAX                     | 60,862               | 34,152                          | 34,152                            | 0.0%         |
| VIDEO SALES PROGRAMMING                   | 189,997              | 173,136                         | 57,871                            | -66.6%       |
| HOME SATELLITE SALES                      | -                    | -                               | 68,914                            | N/A          |
| WINE AND BEER                             | 88,182               | 40,000                          | 80,000                            | 100.0%       |
| TELECOMMUNICATIONS SALES TAX              | 187,290              | 206,375                         | 187,766                           | -9.0%        |
| <b>TOTAL UNRESTRICTED INTERGV</b>         | <b>962,155</b>       | <b>900,554</b>                  | <b>875,593</b>                    | <b>-2.8%</b> |
| <b>RESTRICTED INTERGOVERNMENTAL</b>       |                      |                                 |                                   |              |
| POWELL BILL                               | 487,937              | 487,937                         | 499,163                           | 2.3%         |
| SOLID WASTE DISPOSAL TAX DIST.            | 12,317               | 10,538                          | 11,973                            | 13.6%        |
| PLANNING WORK GRANT                       | 17,779               | 20,915                          | 46,467                            | 122.2%       |
| RECREATION-MUNICIPAL SUPPLEM              | 35,898               | 28,269                          | 27,193                            | -3.8%        |
| STROWD ROSES GRANT-MUSIC                  | -                    | -                               | 10,514                            | 0%           |
| DEPT OF JUSTICE BLOCK GRANT               | 3,381                | -                               | 3,039                             | N/A          |
| PEG CHANNEL SUPPORT                       | 63,691               | 36,000                          | 101                               | -99.7%       |
| NC DOT RIGHT-OF-WAY<br>REIMBURSEMENT      | 4,388                | -                               | -                                 | N/A          |
| ABC BOARD GRANT                           | 15,000               | 13,300                          | 13,300                            | 0.0%         |
| <b>TOTAL RESTRICTED INTERGVMT</b>         | <b>641,891</b>       | <b>596,959</b>                  | <b>611,751</b>                    | <b>2.5%</b>  |

| GENERAL FUND REVENUE | FY 2013-14<br>ACTUAL | FY 2014-15<br>ADOPTED<br>BUDGET | FY 2015-16<br>ADOPTED<br>REVENUES | %<br>CHANGE |
|----------------------|----------------------|---------------------------------|-----------------------------------|-------------|
|----------------------|----------------------|---------------------------------|-----------------------------------|-------------|

**FEES AND PERMITS**

|                                 |                  |                  |                  |              |
|---------------------------------|------------------|------------------|------------------|--------------|
| RETURNED CHECK FEE              | 160              | 101              | 25               | -75.0%       |
| TOWER REVENUE                   | 137,494          | 130,463          | 134,038          | 2.7%         |
| PRIVILEGE LICENSE, LATE FEE     | 1,170            | 1,481            | -                | -100.0%      |
| COURT COST OFFICER FEES         | 4,290            | 3,030            | 2,370            | -21.8%       |
| PARKING VIOLATIONS              | 4,906            | 3,535            | 2,778            | -21.4%       |
| SCHOOL TRAFFIC CONTROL          | 10,000           | 10,000           | 10,000           | 0.0%         |
| CHCCS -SRO CONTRACT             | 111,664          | 110,852          | 110,852          | 0.0%         |
| ANIMAL VIOLATIONS               | 4,065            | 3,000            | 5,964            | 98.8%        |
| FIRE DIST. FEES                 | 509,684          | 540,270          | 540,270          | 0.0%         |
| CAR SEAT SALES                  | 2,089            | 500              | 695              | 39.0%        |
| FIRE PERMIT FEES                | 11,056           | 10,566           | 4,828            | -54.3%       |
| RE-INSPECTION FEE               | -                | 202              | -                | -100.0%      |
| REPORTS                         | 54               | 334              | 71               | -78.7%       |
| SIGN PERMITS                    | 920              | 916              | 984              | 7.4%         |
| ENGINEERING FEE                 | 17,462           | 26,058           | 18,190           | -30.2%       |
| DEV REVIEW FEE                  | 32,456           | 45,450           | 33,169           | -27.0%       |
| TECHNICAL REVIEW-FUTURE EQPMT   | 15,905           | 21,210           | 14,130           | -33.4%       |
| BUILDING PERMITS                | 83,463           | 135,973          | 74,544           | -45.2%       |
| ELECTRIC PERMITS                | 73,046           | 71,923           | 78,707           | 9.4%         |
| MECH. PERMITS                   | 61,111           | 54,641           | 66,017           | 20.8%        |
| RE-INSPECTION FEE               | 1,275            | 2,132            | 1,818            | -14.7%       |
| PLUMBING                        | 48,710           | 46,199           | 49,630           | 7.4%         |
| HOMEOWNERS RECOVER FEES         | 124              | 163              | 165              | 1.0%         |
| RECYCLING FEES                  | 11,494           | 13,556           | 7,359            | -45.7%       |
| STOCKING FEE                    | 6,806            | 8,000            | 1,088            | -86.4%       |
| STREET CUTS                     | 123              | 862              | 414              | -52.0%       |
| ENCROACHMENT FEE                | 1,600            | -                | 1,768            | N/A          |
| STREET SIGNS                    | 1,303            | 242              | 283              | 16.9%        |
| DRIVEWAY PERMIT FEES            | 880              | -                | 1,091            | N/A          |
| STREET CLOSING                  | 4,907            | 2,612            | 5,419            | 107.5%       |
| PERM RGT OF WAY CLOSING FEE     | 148              | 83               | -                | -100.0%      |
| REFUSE COLLECTION FEES          | 1,783            | 1,500            | 999              | -33.4%       |
| REFUSE COLLECTION - DUMPSTER    | 87,027           | 90,877           | 65,736           | -27.7%       |
| <b>TOTAL FEES &amp; PERMITS</b> | <b>1,247,175</b> | <b>1,336,731</b> | <b>1,233,402</b> | <b>-7.7%</b> |

**SALES & SERVICES**

|                                   |                |                |                |              |
|-----------------------------------|----------------|----------------|----------------|--------------|
| RECREATION FEES                   | 212,226        | 170,273        | 188,222        | 10.5%        |
| DISCOUNT -RECREATION FEES         | (11,365)       | (11,760)       | (8,168)        | -30.5%       |
| SALES- MERCH & CONCESSIONS-MUSIC  | 1,967          | 1,821          | 1,125          | -38.2%       |
| SALES- MERCH & CONCESSIONS-POETRY | 108            | 47             | 58             | 23.4%        |
| SALES- MERCH & CONCESSIONS-JULY   | -              | -              | 440            | N/A          |
| SALES- MERCH & CONCESSIONS-HALLO  | 226            | 193            | 386            | 100.0%       |
| SALES- MERCH & CONCESSIONS-FILM   | 1,811          | 101            | 3,846          | 3707.9%      |
| TOWN CENTER FEES                  | 96,226         | 80,800         | 89,385         | 10.6%        |
| DISCOUNT - TOWN CENTER FEES       | (17,588)       | (8,330)        | (11,504)       | 38.1%        |
| <b>TOTAL SALES &amp; SERVICES</b> | <b>283,611</b> | <b>233,145</b> | <b>263,790</b> | <b>13.1%</b> |

| <b>GENERAL FUND REVENUE</b>      | <b>FY 2013-14<br/>ACTUAL</b> | <b>FY 2014-15<br/>ADOPTED<br/>BUDGET</b> | <b>FY 2015-16<br/>ADOPTED<br/>REVENUES</b> | <b>%<br/>CHANGE</b> |
|----------------------------------|------------------------------|--|--|---------------------|
| <b>INVESTMENT EARNINGS</b>       |                              |  | -  |                     |
| INTEREST EARNED                  | 2,145                        | 7,036                                    | 1,078                                      | -84.7%              |
| <b>TOTAL INVESTMENT EARNINGS</b> | <b>2,145</b>                 | <b>7,036</b>                             | <b>1,078</b>                               | <b>-84.7%</b>       |

**OTHER REVENUES**

|  |                |                |                |               |
|--|----------------|----------------|----------------|---------------|
| RENT-FARMER'S MKT                      | 2,370          | 2,394          | 2,370          | -1.0%         |
| ATM FEES                               | 331            | 100            | 388            | 288.0%        |
| MISCELLANEOUS                          | 706            | 3,955          | 193            | -95.1%        |
| EMS LOCATION RENT                      | -              | -              | 12,000         | N/A           |
| SALES OF CEMETERY LOTS                 | 6,000          | 16,589         | 12,145         | -26.8%        |
| SALE/ FIXED ASSETS                     | 5,923          | 70,733         | 49,756         | -29.7%        |
| DONATIONS-ADVISORY BOARDS & COMM       | 1,280          | 258            | 550            | 113.2%        |
| BB&T SECURITY DEPOSITS                 | 4,502          | -              | -              | N/A           |
| RENTAL INCOME - CSFP UNDER 6           | 1,100          | 1,200          | 1,200          | 0.0%          |
| RENTAL INCOME - FLEET FEET             | 45,022         | 27,013         | -              | -100.0%       |
| RENTAL INCOME - CARRBORO COMM<br>SOLAR | 40             | 40             | 20             | -49.5%        |
| DONATIONS - CD & MEMORABILIA           | 1,190          | 3,000          | 3,000          | 0.0%          |
| MISCELLANEOUS - MANAGEMENT<br>SERVICES | 17,356         | 4,768          | 2,835          | -40.5%        |
| SEIZURE REVENUE-STATE                  | 3,221          | 10,607         | -              | -100.0%       |
| SEIZURE REVENUE-FEDERAL                | 153,712        | 3,000          | -              | -100.0%       |
| POLICE MISCELLANEOUS                   | 7,873          | 6,000          | 2,656          | -55.7%        |
| FIRE MISCELLANEOUS                     | 2,227          | 5,753          | 12,680         | 120.4%        |
| MISCELLANEOUS-PW                       | 709            | 356            | 1,014          | 184.8%        |
| REFUSE CART SALES                      | 5,004          | 4,453          | 3,230          | -27.5%        |
| YARD WASTE CONTAINERS                  | 2,314          | 2,507          | 2,433          | -3.0%         |
| MISCELLANEOUS R & P                    | 126            | 274            | 43             | -84.1%        |
| DONATIONS                              | 180            | 1,980          | -              | -100.0%       |
| DONATIONS - CARRBORO DAY               | 615            | 424            | 141            | -66.7%        |
| DONATIONS - MUSIC FESTIVAL             | 13,497         | 7,634          | 23,989         | 214.2%        |
| DONATIONS-POETRY ALIVE IN CARRBORO     | 75             | 61             | 1,060          | 1637.7%       |
| DONATIONS - FILM FESTIVAL              | 2,023          | 2,000          | 9,546          | 377.3%        |
| DONATIONS ARTS COMMITTEE               | -              | -              | 75             | N/A           |
| OPEN STREETS                           | 500            |                | 2,089          | N/A           |
| PLANNING MISC.                         | -              | 54             | 46             | -14.0%        |
| <b>TOTAL OTHER REVENUES</b>            | <b>277,896</b> | <b>175,153</b> | <b>143,459</b> | <b>-18.1%</b> |

**OTHER FINANCING SOURCES**

|                                |                |                  |                  |               |
|--------------------------------|----------------|------------------|------------------|---------------|
| INSTALLMENT FINANCING PROCEEDS | 498,822        | 745,176          | 621,180          | -16.6%        |
| FUND BALANCE APPROPRIATED      | -              | 1,084,075        | 624,916          | -42.4%        |
| TRANSFER FR CAP RESERVE FUND   | 477,945        | 176,945          | 176,945          | 0.0%          |
| <b>TOTAL OTHER FINANCING</b>   | <b>976,767</b> | <b>2,006,196</b> | <b>1,423,041</b> | <b>-29.1%</b> |

|                       |                     |                     |                     |             |
|-----------------------|---------------------|---------------------|---------------------|-------------|
| <b>TOTAL REVENUES</b> | <b>\$21,067,876</b> | <b>\$21,313,803</b> | <b>\$21,572,647</b> | <b>1.2%</b> |
|-----------------------|---------------------|---------------------|---------------------|-------------|

## **GENERAL FUND REVENUE DESCRIPTIONS**

The following information briefly explains the major sources of revenue for the Town of Carrboro in the FY 2015-16 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 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* – The NC General Assembly eliminated Privilege Licenses as of July 1, 2015.

*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.

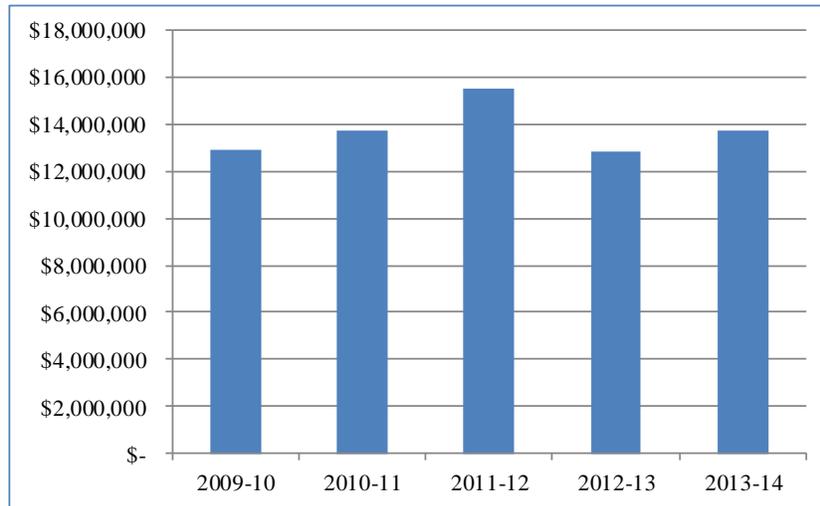
*Transfers from Other Funds* – While the General Fund is the major operating budget for the Town, several other funds exist where the Town may choose to transfer resources from those funds to the General Fund.

## **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.

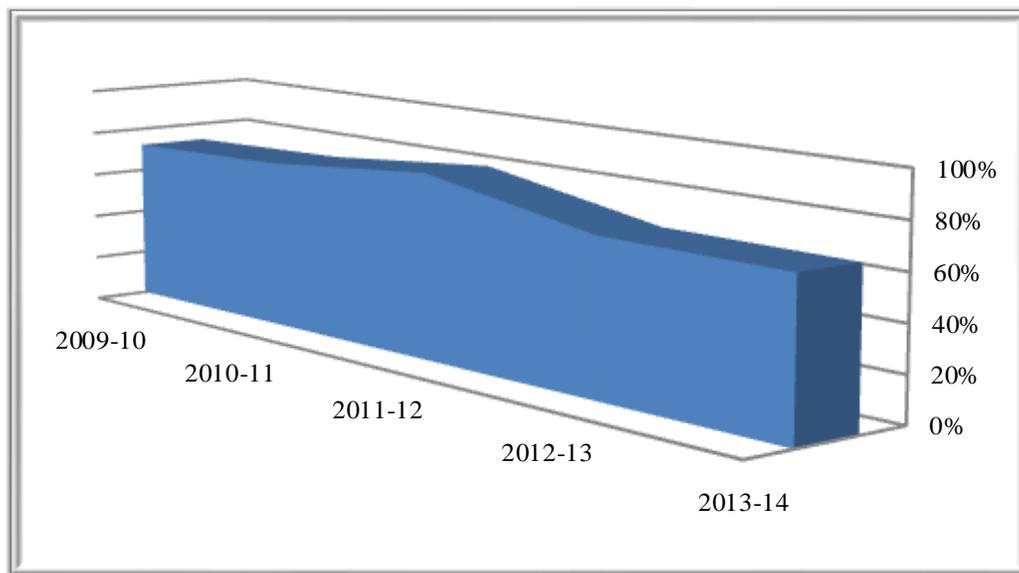
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## General Fund Balance as of June 30



Fund balance at the end of FY 2013-14 was \$13,764,901, which was an increase of \$953,920 from FY 2012-13.

## General Fund Balance as a Percentage of Operating Revenues



Fund balance as a percentage of operating revenues decreased .6% from 67.1% in FY 2012-13 to 66.5% for FY 2013-14.

## GENERAL FUND SUMMARY OF EXPENDITURES

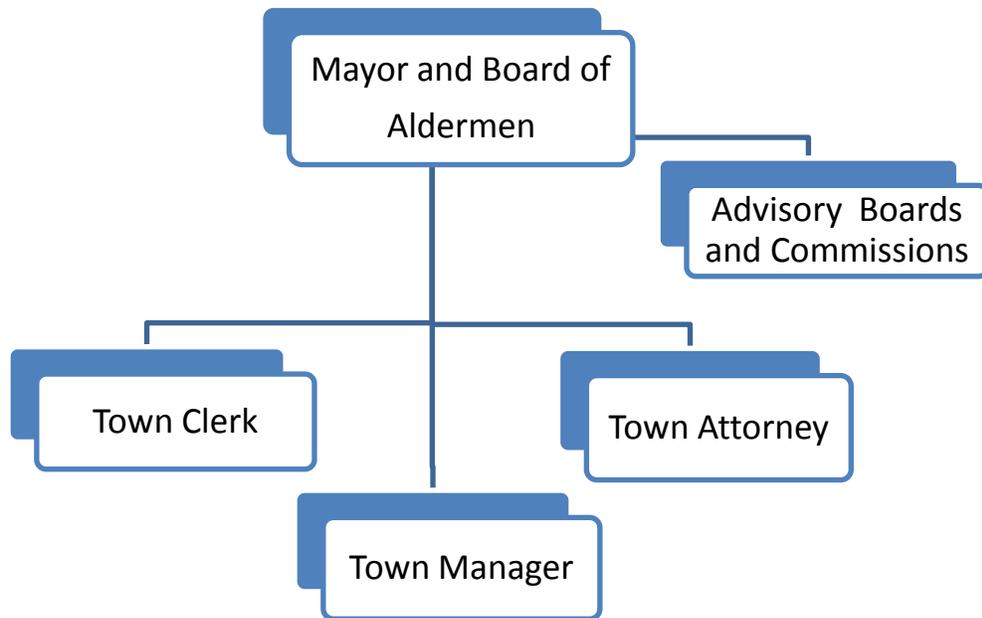
|              | <u>FY 2013-14</u><br><u>ACTUAL</u> | <u>FY 2014-15</u><br><u>ADOPTED</u><br><u>BUDGET</u> | <u>FY 2015-16</u><br><u>ADOPTED</u><br><u>BUDGET</u> | <u>PCT</u><br><u>CHANGE</u> |
|--------------|------------------------------------|--|--|-----------------------------|
| PERSONNEL    | \$10,967,472                       | \$11,913,300   | \$11,918,907   | 0.0%                        |
| OPERATING    | 6,858,844                          | 8,383,607  | 8,942,810  | 6.7%                        |
| CAPITAL      |                                    |  |  |                             |
| OUTLAY       | 2,300,829                          | 1,016,896  | 710,930  | -30.1%                      |
| <b>TOTAL</b> | <b>\$20,127,145</b>                | <b>\$21,313,803</b>                                  | <b>\$21,572,647</b>                                  | <b>1.2%</b>                 |

| DEPARTMENT             | PERSONNEL<br>SERVICES | OPERATING<br>COSTS | CAPITAL<br>OUTLAY | TOTAL               |
|------------------------|-----------------------|--------------------|-------------------|---------------------|
| MAYOR & ALDERMEN       | 90,560                | 192,100            | 0                 | 282,660             |
| ADVISORY BOARDS        | 0                     | 17,050             | 0                 | 17,050              |
| GOVERNANCE SUPPORT     | 0                     | 554,856            | 0                 | 554,856             |
| TOWN MANAGER           | 315,435               | 43,570             | 0                 | 359,005             |
| ECONOMIC & COMM DEV.   | 123,575               | 83,880             | 0                 | 207,455             |
| TOWN CLERK             | 110,616               | 19,400             | 0                 | 130,016             |
| FINANCE                | 545,318               | 535,179            | 0                 | 1,080,497           |
| HUMAN RESOURCES        | 471,664               | 72,930             | 0                 | 544,594             |
| INFORMATION TECHNOLOGY | 266,671               | 926,308            | 63,750            | 1,256,729           |
| POLICE                 | 2,992,428             | 478,348            | 239,412           | 3,710,188           |
| FIRE                   | 2,401,396             | 330,479            | 0                 | 2,731,875           |
| PLANNING               | 1,080,580             | 269,667            | 0                 | 1,350,247           |
| TRANSPORTATION         | 0                     | 1,540,288          | 0                 | 1,540,288           |
| PUBLIC WORKS           | 2,027,256             | 1,737,161          | 407,768           | 4,172,185           |
| PARKS & RECREATION     | 1,175,120             | 463,113            | 0                 | 1,638,233           |
| NON-DEPARTMENTAL       | 318,288               | 508,721            | 0                 | 827,009             |
| DEBT SERVICE           | 0                     | 1,169,760          | 0                 | 1,169,760           |
| <b>TOTAL</b>           | <b>\$11,918,907</b>   | <b>\$8,942,810</b> | <b>\$710,930</b>  | <b>\$21,572,647</b> |

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# 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

- Welcomed new Hampton Inn and Suites, new PTA Thrift Shop, and 300 E. Main shops, restaurants, and parking garage
- Hosted 2<sup>nd</sup> Annual North Carolina Bike Summit

- Became the third US Community to be designated as a “Bee City”
- Smith Level Road Project Underway
- Unveiled the Town’s new website and logo
- Tree City USA for 28<sup>th</sup> year
- Held annual Arbor Day Observance
- Cut the ribbon on the Carrboro bus wrap
- Implemented a Think Local First marketing strategy
- Secured CFAT grant for the purchase of a Hybrid Solid Waste Truck
- Installed Roberson Street sanitary sewer to assist businesses with failing common sewer line
- Placed a 2014 Sutphen fire engine in service

**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**

|                  | <u>FY 2013-14</u><br><u>ACTUAL</u> | <u>FY 2014-15</u><br><u>ADOPTED</u><br><u>BUDGET</u> | <u>FY 2015-16</u><br><u>ADOPTED</u><br><u>BUDGET</u> | <u>PCT</u><br><u>CHANGE</u> |
|------------------|------------------------------------|--|--|-----------------------------|
| <b>PERSONNEL</b> | 94,678                             | 88,462   | 90,560   | 2.4%                        |
| <b>OPERATING</b> | 147,726                            | 176,600  | 192,100  | 8.8%                        |
| <b>TOTAL</b>     | <b>\$242,404</b>                   | <b>\$265,062</b>                                     | <b>\$282,660</b>                                     | <b>6.6%</b>                 |

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

Changes in operating cost are associated with the cost for elections.

# ADVISORY BOARDS AND COMMISSIONS

**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**

|                  | <u>FY 2013-14</u><br><u>ACTUAL</u> | <u>FY 2014-15</u><br><u>ADOPTED</u><br><u>BUDGET</u> | <u>FY 2015-16</u><br><u>ADOPTED</u><br><u>BUDGET</u> | <u>PCT</u><br><u>CHANGE</u> |
|------------------|------------------------------------|--|--|-----------------------------|
| <b>OPERATING</b> | 5,065                              | 17,200   | 17,050   | -0.9%                       |
| <b>TOTAL</b>     | <u>\$5,065</u>                     | <u>\$17,200</u>                                      | <u>\$17,050</u>                                      | <u>-0.9%</u>                |

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

The Advisory Board and Commissions budget is slightly less than last fiscal year due to a decrease in activities.

# 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**

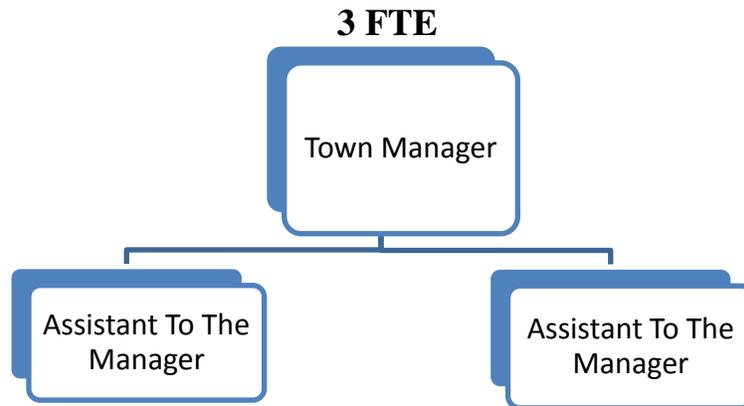
|                  | <u>FY 2013-14</u><br><u>ACTUAL</u> | <u>FY 2014-15</u><br><u>ADOPTED</u><br><u>BUDGET</u> | <u>FY 2015-16</u><br><u>ADOPTED</u><br><u>BUDGET</u> | <u>PCT</u><br><u>CHANGE</u> |
|------------------|------------------------------------|--|--|-----------------------------|
| <b>OPERATING</b> | 450,471                            | 495,867  | 554,856  | 11.9%                       |
| <b>TOTAL</b>     | <u>\$450,471</u>                   | <u>\$495,867</u>                                     | <u>\$554,856</u>                                     | <u>11.9%</u>                |

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

The increase in operating is due to increases in the Human Services Grant Program, Metropolitan Coalition, Partnership to End Homelessness and Orange County Housing Program.

# 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 29<sup>th</sup> Year
- Received GFOA Distinguished Budget Presentation
- Received GFOA Award for Excellence in Financial Reporting
- AAA Bond Rating
- Named a Bee City USA
- Achieved Silver Bicycle Friendly Community

### 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.
- Continue to fund human services at the same levels or better.
- Implement the Capital Improvements Project in a fiscally responsible manner.
- Increase funding to the Affordable Housing Special Revenue Fund.

### BUDGET SUMMARY

|              | <u>FY 2013-14</u><br><u>ACTUAL</u> | <u>FY 2014-15</u><br><u>ADOPTED</u><br><u>BUDGET</u> | <u>FY 2015-16</u><br><u>ADOPTED</u><br><u>BUDGET</u> | <u>PCT</u><br><u>CHANGE</u> |
|--------------|------------------------------------|--|--|-----------------------------|
| PERSONNEL    | 250,295                            | 325,715  | 315,435  | -3.2%                       |
| OPERATING    | 13,711                             | 14,585   | 43,570   | 198.7%                      |
| <b>TOTAL</b> | <b>\$264,006</b>                   | <b>\$340,300</b>                                     | <b>\$359,005</b>                                     | <b>5.5%</b>                 |

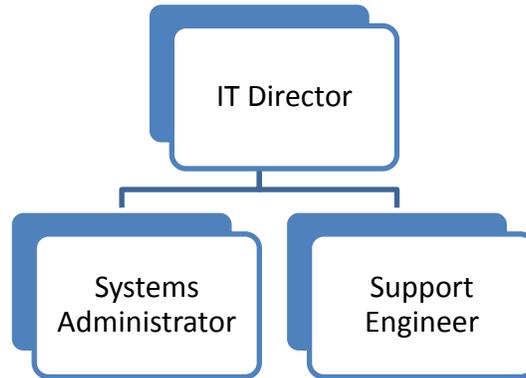
### CHANGES IN BUDGET FROM PRIOR YEAR ADOPTED BUDGET

The Town Manager's budget decreased due to cost of an intern in the previous years' budget. Operations increased with the additional costs for training and professional dues.

# 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. To work with various external and community organizations, as directed by the Town Manager, to discover mutually beneficial relationships, sharing technology resources and strengths.

## **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**

- Worked closely with all Town departments and interested citizens to launch newly refreshed website with much increased functionality.
- Completed advanced/multi-factor authentication implementation for Police Department for compliance with CJIS standards.
- Completed PD patrol car in-car video system implementation.
- Completed PD interview room recording system replacement (previous system was end of life).
- Completed installation of new FD analytics program that will help FD to analyze and improve their call responses.
- Various departmental application upgrades and related hardware upgrades. Completed major version upgrades to all Police Department related servers – records management, calls for service switch, Police 2 Citizen and Police 2 Police.

## **UPCOMING FISCAL YEAR OBJECTIVES**

- Continue to work with UNC-Chapel Hill and the Town of Chapel Hill to interconnect fiber optic networks, share knowledge and connect to MCNC's NCREN network.
- 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.
- Continue to work the Google to bring Google Fiber to the Carrboro Community.
- Continue to work the AT&T to bring U-verse with AT&T GigaPower to the Carrboro Community.
- Complete integration of Police and Fire records management system with Orange County emergency services computer aided dispatch system.
- Investigate (potentially implement) body worn cameras for Police Officers.
- Investigate (potentially implement) a software package to automate and centrally connect critical processes, including land use planning and project review, regulatory management, inspections, code enforcement, citizen requests, asset management and work order management for the Planning Department.

## **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>FY2012-13<br/>ACTUAL</b> | <b>FY2013-14<br/>ACTUAL</b> | <b>FY2014-15<br/>ESTIMATED</b> | <b>FY2015-16<br/>PROJECTED</b> |
|---|-----------------------------|-----------------------------|--------------------------------|--------------------------------|
| # of Workstations Supported   | 173                         | 175                         | 175                            | 180                            |
| # of Emergency Services Mobile Terminals Supported                              | 43                          | 48                          | 48                             | 50                             |
| Average Hours per Month of Unplanned Application Downtime During Business Hours | <1                          | <1                          | <1                             | <1                             |
| # Unsuccessful Backups per Month  | 2                           | 2                           | 0                              | 0                              |

**BUDGET SUMMARY**

|                           | <u><b>FY 2013-14<br/>ACTUAL</b></u> | <u><b>FY 2014-15<br/>ADOPTED<br/>BUDGET</b></u> | <u><b>FY 2015-16<br/>ADOPTED<br/>BUDGET</b></u> | <u><b>PCT<br/>CHANGE</b></u> |
|---------------------------|-------------------------------------|---|---|------------------------------|
| <b>PERSONNEL</b>          | 260,714                             | 259,494   | 266,671   | 2.8%                         |
| <b>OPERATING</b>          | 867,184                             | 847,798   | 926,308   | 9.3%                         |
| <b>CAPITAL<br/>OUTLAY</b> | 38,471                              | 193,935   | 63,750  | -67.1%                       |
| <b>TOTAL</b>              | <u><b>\$1,166,369</b></u>           | <u><b>\$1,301,227</b></u>                       | <u><b>\$1,256,729</b></u>                       | <u><b>-3.4%</b></u>          |

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

Operations increased due to addition of new reservation software for the Recreation and Parks department. Capital outlay decreased due to the one-time cost of in-car cameras for the Police Department purchased in the previous fiscal year.

# ECONOMIC AND COMMUNITY DEVELOPMENT

---



## PURPOSE

To support the creative economy, arts and culture; foster a business friendly and supportive environment that encourages local for-profit, social enterprises and non-profit businesses to expand in and new businesses to locate in Carrboro; increase awareness of Carrboro as a arts and entertainment destination; support the travel and tourism industry; and encourage light manufacturing enterprises.

## 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 non-profit organizations that provide unmet human services for low-moderate income persons through the Human Services Grant program.
- Promote travel and tourism in Carrboro and raise awareness of Carrboro as a destination.
- Help establish the Carrboro Business Alliance as a self-supporting organization.
- Expand opportunities for Light Manufacturing in the manufacturing zoning districts.

## SERVICES PROVIDED & ACTIVITIES

- Work with all developers and new or expanding businesses to facilitate the project review process and project implementation.
- Administer the Revolving Business Loan Funds including the application processing and billing.
- Provide staffing to the Economic Sustainability Commission.
- Provide administrative support to the Human Services Advisory Board.
- Provide staffing and administrative support to the Carrboro Tourism Development Authority.
- Provide support to the Carrboro Business Alliance.
- Serve on the Chapel Hill Orange County Visitor Bureau Board as Town staff liaison.
- Serve on the Chamber of Commerce Economic and Public Policy Committee as Town staff liaison.

- Facilitate the implementation Local Living Economy Task Force Recommendations.
- Promote Carrboro through implementation of Town adopted branding

### **PREVIOUS YEAR ACCOMPLISHMENTS**

- Implemented a Think Local First marketing strategy known as Local Matters.
- Held the Think Local First kick-off at the Farmer’s Market with the viewing of the Real Value movie.
- Cut the ribbon on the Carrboro bus wrap.
- Remade the It’s Carrboro video.
- Facilitated organizing the Carrboro Business Alliance.
- Supported the TDA in reviewing 15 applications for events with 27,365.00 in grants.
- Created a Carrboro walking map that highlights downtown businesses.
- Held the first Grow in Carrboro Professional Development Seminar Series at the Century Center.
- Worked with the CBA to coordinate several business events, including Carrboro Cheer.
- Grew Carrboro recognition by business and leisure travelers by 66% from 2013 to 2014.
- For the Love of Carrboro Facebook page has 1456 followers and 602 Twitter followers.

### **UPCOMING FISCAL YEAR OBJECTIVES**

- Work with the ESC to update the recommendations of the Local Living Economy Task Force.
- Continue marketing the Revolving Loan, the Energy Efficiency Revolving Loan Fund and the Carrboro Business Loan Fund by creating a brochure and social media marketing.
- Work with the Arts Center on developing a plan for a new facility.
- Establish a central coordinating group to organize arts efforts including re-establishing the Craft Market.
- Work with the TDA in administration of the local occupancy tax and develop tools for measuring success.
- Work with planning staff on developing a downtown parking management plan.
- Explore second wave business development including services, infrastructure, and job development.
- Continue to support the Carrboro Business Alliance and work toward a self-sustaining organization.
- Work with Orange County Economic Development on bringing Light Manufacturing opportunities to Carrboro.

### **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. Explore second wave business development, including services, infrastructure, and job development.
3. Increase the number of affordable energy efficient housing units.
4. Support the outside agency organizations that provide unmet human services for low-moderate income persons.

**PERFORMANCE MEASURES**

|  | <b>FY2012-13<br/>ACTUAL</b> | <b>FY2013-14<br/>ACTUAL</b> | <b>FY2014-15<br/>ESTIMATED</b> | <b>FY2015-16<br/>PROJECTED</b> |
|--|-----------------------------|-----------------------------|--------------------------------|--------------------------------|
| Increase the Commercial Space Square Footage | 1,656,632                   | 1,681,632                   | 1,961,786                      | 1,991,786                      |
| Business Contacts/Counseling                 | 10                          | 12                          | 50                             | 75                             |
| Annual Savings on the EERLF                  | \$4,324                     | \$19,332                    | \$25,000                       | \$25,000                       |
| Funds Allocated to Non-profits               | \$153,177                   | \$175,000                   | \$200,000                      | \$200,000                      |
| Number of Non-profits applying               | 45                          | 48                          | 52                             | 52                             |

**BUDGET SUMMARY**

|                  | <u><b>FY 2013-14<br/>ACTUAL</b></u> | <u><b>FY 2014-15<br/>ADOPTED<br/>BUDGET</b></u> | <u><b>FY 2015-16<br/>ADOPTED<br/>BUDGET</b></u> | <u><b>PCT<br/>CHANGE</b></u> |
|------------------|-------------------------------------|---|---|------------------------------|
| <b>PERSONNEL</b> | 121,119                             | 120,748   | 123,575   | 2.3%                         |
| <b>OPERATING</b> | 125,245                             | 93,850  | 121,680   | 29.7%                        |
| <b>TOTAL</b>     | <u><b>\$246,364</b></u>             | <u><b>\$214,598</b></u>                         | <u><b>\$245,255</b></u>                         | <u><b>14.3%</b></u>          |

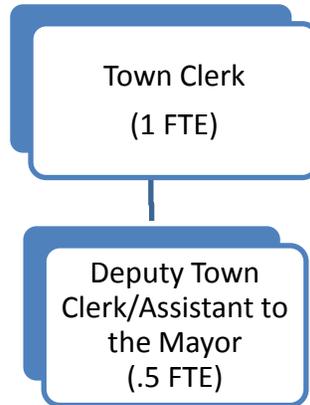
**CHANGES IN BUDGET FROM PRIOR YEAR ADOPTED BUDGET**

The change in the Economic and Community Development Operations budget is the reduction of the 300 E. Main parking lot costs which will be expensed through the Carrboro Tourism and Development budget and the transfer of parking lot leases from Public Works budget.

# TOWN CLERK

---

**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 four 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-1982 Board of Aldermen's meetings and make them searchable on the town's website.
- To increase the number of scanned contracts from 50% to 65%.
- 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>FY2012-13<br/>ACTUAL</b> | <b>FY2013-14<br/>ACTUAL</b> | <b>FY2014-15<br/>ACTUAL</b> | <b>FY2015-16<br/>PROJECTED</b> |
|--|-----------------------------|-----------------------------|-----------------------------|--------------------------------|
| # of Town Contracts on file with the Town Clerk          | 1,800                       | 1,870                       | 1,925                       | 2,025                          |
| # of Board of Aldermen Minutes Prepared by Town Clerk    | 30                          | 35                          | 42                          | 42                             |
| # Employee Hours Spent Electronically Indexing Contracts | 120                         | 120                         | 120                         | 120                            |
| # of Town Contracts Electronically Indexed               | 1,770                       | 1,800                       | 1,855                       | 1890                           |
| Employee Hours Per Set of Aldermen Minutes Prepared      | 2.5                         | 2.5                         | 2.0                         | 2.0                            |

## BUDGET SUMMARY

|              | <u>FY 2013-14</u><br><u>ACTUAL</u> | <u>FY 2014-15</u><br><u>ADOPTED</u><br><u>BUDGET</u> | <u>FY 2015-16</u><br><u>ADOPTED</u><br><u>BUDGET</u> | <u>PCT</u><br><u>CHANGE</u> |
|--------------|------------------------------------|--|--|-----------------------------|
| PERSONNEL    | 93,767                             | 106,353  | 110,616  | 4.0%                        |
| OPERATING    | 14,167                             | 20,400   | 19,400   | 0.0%                        |
| <b>TOTAL</b> | <b>\$107,934</b>                   | <b>\$126,753</b>                                     | <b>\$130,016</b>                                     | <b>3.4%</b>                 |

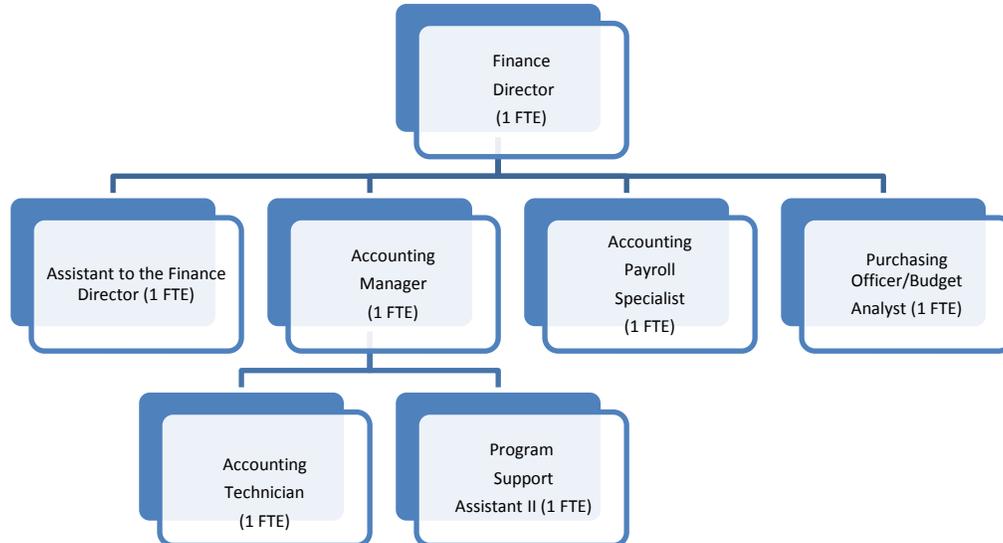
### CHANGES IN BUDGET FROM PRIOR YEAR ADOPTED BUDGET

Personnel change is due to increase cost of insurance.

# FINANCE

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**7.0 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.
- General Billing for various Town delivered services (ie., Dumpster, Retiree Health Insurance, etc.).
- 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.
- Issue purchase orders for goods and services, solicit bids, manage procurement card program, and manage service contracts.
- 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**

- Standard & Poor's (S&P) upgraded the geo bond rating for the Town to AAA from the previous rating of AA+.
- Completed successful audit for year ending June 30, 2014 with no audit findings.
- Revised procurement card policy and procedure.
- 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.
- Implemented a new Procurement Card Program.
- Activated and prepared MUNIS budget module for Online Department submission of budgets.
- Provided Department Heads access to review employee's leave accruals online.

## **UPCOMING FISCAL YEAR ACTIVITIES**

- Continue to increase knowledge among departments on the use of MUNIS financial system.
- Implement on-line processing of accounts payable.
- 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 prepare CAFR.
- File all required financial reports with state and/or federal agencies.
- Increase use of EFTs with vendors.

## **BOARD PRIORITIES**

The Finance Department 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 annual operating and multi-year budgets.
3. Coordinate annual independent audit and Comprehensive Annual Financial Report.

**PERFORMANCE MEASURES**

|  | <b>FY2012-13<br/>ACTUAL</b> | <b>FY2013-14<br/>ACTUAL</b> | <b>FY2014-15<br/>ESTIMATED</b> | <b>FY2015-16<br/>PROJECTED</b> |
|--|-----------------------------|-----------------------------|--------------------------------|--------------------------------|
| Process Bi-Weekly Payroll for Town Employees   | 26                          | 26                          | 26                             | 26                             |
| Number of Invoices Processed Annually  | 5,277                       | 6,049                       | 6,933                          | 6,933                          |
| Number of Purchase Orders Issued Annually  | 389                         | 476                         | 525                            | 525                            |
| Close Each Accounting Period by the 5 <sup>th</sup> of each Month                        | 12                          | 12                          | 12                             | 12                             |
| Produce and Distribute Monthly Financial Statement by the 10 <sup>th</sup> of each Month | 100%                        | 100%                        | 100%                           | 100%                           |
| Receive less than 2 audit findings & response comments by Independent Auditors Each Year | 0                           | 0                           | 0                              | 0                              |
| Expenditures at year-end are within +/-5% of the Original Budget                         | (4.1%)                      | (6.4%)                      | 5.0%                           | 5.0%                           |
| Actual Revenues at year-end are within +/-5% of Original Budget                          | 4.1%                        | 6.4%                        | 5.0%                           | 5.0%                           |

**BUDGET SUMMARY**

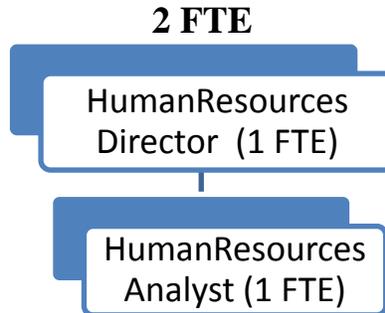
|                  | <u><b>FY 2013-14<br/>ACTUAL</b></u> | <u><b>FY 2014-15<br/>ADOPTED<br/>BUDGET</b></u> | <u><b>FY 2015-16<br/>ADOPTED<br/>BUDGET</b></u> | <u><b>PCT<br/>CHANGE</b></u> |
|------------------|-------------------------------------|---|---|------------------------------|
| <b>PERSONNEL</b> | 508,446                             | 539,651   | 545,318   | 1.1%                         |
| <b>OPERATING</b> | 493,513                             | 557,809   | 535,179   | -4.1%                        |
| <b>TOTAL</b>     | <u><b>\$1,001,959</b></u>           | <u><b>\$1,097,460</b></u>                       | <u><b>\$1,080,497</b></u>                       | <u><b>-1.5%</b></u>          |

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

The change in Personnel is due to upgrading positions. The decrease in Operating is in general liability insurance costs.

# HUMAN RESOURCES

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## 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 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**

- Changed Application Process to allow candidates to apply for jobs through email and creation of online, fillable Town Employment Application
- Conducted search for two Assistants to the Town Manager
- Orchestrated addition of Vision Hardware Benefit Coverage and Flexible Spending Debit Cards for employees
- Evaluated Drug Screening and Background Reviews processes; contracted with new providers for cost-savings and efficiency
- Collaborated with Finance Department and eliminated use of two separate computer systems for employee information; transitioned all to one system (MUNIS Financial/HR System)
- Partnered with Finance Director and developed a tiered, 5-year Plan to accomplish Board's Goal of raising employee pay above minimum housing wage
- Sponsored 2014 flu shot clinic (>60 participants)
- Coordinated the 2014 Town of Carrboro Combined Giving Campaign
- Conducted Information Session for all Town Retirees on future of Health Insurance Benefits
- Conducted new employee orientation sessions and benefits enrollment seminars
- Sponsored special session on Planning for Retirement
- Change Flexible Spending Account plan to the new IRS carry-over rule effective July 1, 2014
- Assisted in Planning of all-day Management Team Retreat that included training in Cooperative Cooperation
- Led the Better Together Team in Employee Spring Picnic, and Employee Holiday Party that also...
- ...Recognized and Rewarded Employee Service Milestones
- Conducted Coaching and Counseling Sessions for Department Directors
- Arranged Mentoring Opportunities for Directors with municipal counterparts
- Partnered with peers from surrounding cities/counties to renew the Area HR Director Group Mtgs
- Assisted Manager with Organizational Development projects
- Conducted Supervision Training Program for Police Department
- Coordinated Comprehensive Wellness Screenings for Town Employees through ECU (May '15)
- Developed High School Summer Internship Program for Carrboro HS Students (June-July '15)

### **UPCOMING FISCAL YEAR OBJECTIVES**

- 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
- Review and revise Performance Evaluation System and provide related Training
- Conduct Comprehensive EEOC Audit of Departments
- Combine Better Together with Wellness Initiative, creating a Better Wellness Together Team
- Provide wellness education opportunities to staff and explore the use of incentives to boost participation in wellness events

- Provide in-depth Education for Employees on all costs Town pays (every benefit and associated cost)
- Develop Comprehensive Safety and Risk Management Program, Team, and Annual Audit
- Provide Employee Training in Computer Software, Communication, and Supervision
- Expand High School Summer Internship Program created in 2015 to involve more students and schools

**BOARD PRIORITIES**

Enhance quality of life/place issues for everyone.

**OBJECTIVES**

1. Provide wellness education opportunities.

**PERFORMANCE MEASURES**

|  | <b>FY2012-13<br/>ACTUAL</b> | <b>FY2013-14<br/>ACTUAL</b> | <b>FY2014-15<br/>ACTUAL</b> | <b>FY2015-16<br/>PROJECTED</b> |
|--|-----------------------------|-----------------------------|-----------------------------|--------------------------------|
| Positions Filled   | *                           | *                           | 8 F/T                       | TBD                            |
| Employee Turnover Rate   | 7.5%                        | 8%                          | 3%                          | TBD                            |
| Employee Appreciation<br>Events and Rewards                        | 2                           | 2                           | 4                           | 4                              |
| Trainings, Orientations and<br>other Information Sessions          | 23                          | 25                          | 28                          | 34                             |
| Wellness Events *  | *                           | *                           | 3                           | 12                             |
| Individual Wellness Sessions,<br>Referrals, Interventions *        | *                           | *                           | 24                          | 12                             |
| Safety Trainings, Events, and<br>Internal Safety Audits *          | *                           | *                           | 5                           | 16                             |
| New Policies/Procedures/<br>Programs Revised or<br>Developed *     | *                           | *                           | *                           | 4                              |
| HR Staff - Trainings *   | *                           | *                           | *                           | 4                              |
| * These new Performance Measures will become effective FY 2015-16. |                             |                             |                             |                                |

## BUDGET SUMMARY

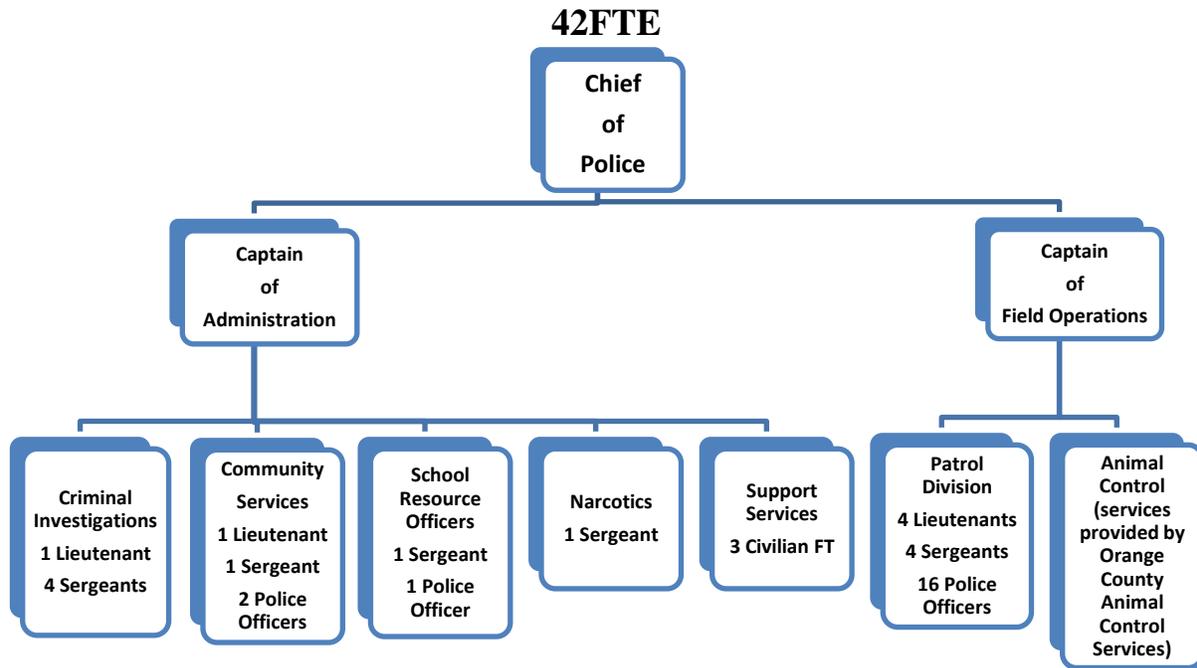
|              | <u>FY 2013-14</u><br><u>ACTUAL</u> | <u>FY 2014-15</u><br><u>ADOPTED</u><br><u>BUDGET</u> | <u>FY 2015-16</u><br><u>ADOPTED</u><br><u>BUDGET</u> | <u>PCT</u><br><u>CHANGE</u> |
|--------------|------------------------------------|--|--|-----------------------------|
| PERSONNEL    | 445,776                            | 452,948  | 471,664  | 4.1%                        |
| OPERATING    | 72,507                             | 76,807   | 72,930   | -5.0%                       |
| <b>TOTAL</b> | <b>\$518,283</b>                   | <b>\$529,755</b>                                     | <b>\$544,594</b>                                     | <b>2.8%</b>                 |

### CHANGES IN BUDGET FROM PRIOR YEAR ADOPTED BUDGET

The increase in personnel is due to the addition of a temporary hire. Operations decreased in rent, postage and dues and subscriptions.

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# POLICE DEPARTMENT



## 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.
- Train all officers in “Fair and Impartial Policing”.
- Implement Career Progression program for officers.
- Continue 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, email requests, and telephone inquiries; maintains incident reports and multiple departmental records (including but not limited to warrants, monthly FBI and SBI data reporting, etc.); administers Department budget; answers requests for statistics and analysis; ensures that Department personnel receive appropriate training and adhere to the Department's, Federal, and State policies and procedures; and provides support services to Board of Aldermen, Town staff and other agencies.

#### **PREVIOUS YEAR ACCOMPLISHMENTS**

- Met all mandated training goals.
- 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.
- Maintained the number of pedestrian safety operations involving Community Services Division.
- Obtained new or enhanced revenue sources.
- Maintained staffing levels with the addition of three new officers hired.
- Partnered with Public Works and Recreation and Parks staff to provide a safe setting for 4th of July Celebration, Carrboro Day, Carrboro Music Festival, and several road races.
- Successful Implantation of Naloxone Program.
- Outfitted all officers with TASERS.
- Implemented Mobile Video Recording Devices in patrol cars.
- Maintained Coffee with A Cop Program for citizens.
- Participated in the NCWatch4Me program concerning pedestrian and bicycle safety.

#### **UPCOMING FISCAL YEAR OBJECTIVES**

- Maintain current fuel consumption.
- Continue to retrofit and outfit new vehicles with Havis Idle Managers.
- Meet mandated training goals.

- Finalize Policy Manual Update and implement trial of Lexipol service for policy management.
- 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 staffing levels by hiring 4 new officers.
- 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>FY2012-13<br/>ACTUAL</b> | <b>FY 2013-14<br/>ACTUAL</b> | <b>FY2014-15<br/>ESTIMATED</b> | <b>FY2015-16<br/>PROJECTED</b> |
|---|-----------------------------|------------------------------|--------------------------------|--------------------------------|
| Calls for Service   | 22,203                      | 18,832                       | 22,344                         | 23,461                         |
| Motor Vehicle<br>Accidents                                      | 477                         | 490                          | 480                            | 483                            |
| Criminal Arrests  | 768                         | 829                          | 798                            | 783                            |
| Pedestrian<br>Crossing Citations<br>Issued                      | 101                         | 60                           | 30                             | 25                             |
| Bicycle Safety Ops<br>Conducted                                 | n/a                         | 5                            | 0                              | 0                              |
| Pedestrian Safety<br>Ops Conducted                              | 21                          | 17                           | 10                             | 10                             |
| Narcotics Arrests   | 129                         | 243                          | 174                            | 140                            |
| Community<br>Events<br>Involvement                              | 73                          | 56                           | 65                             | 70                             |
| Percentage Change<br>in Pedestrian<br>Safety Ops<br>Conducted   | n/a                         | 19% Decrease                 | 41% Decrease                   | 13% Decrease                   |
| Percent Change in<br>Pedestrian<br>Crossing Citations<br>Issued | n/a                         | 41% Decrease                 | 50% Decrease                   | 17% Decrease                   |
| Percentage Change<br>of Bicycle Safety<br>Ops Conducted         | n/a                         | 100% Increase                | 100% Decrease                  | 0%                             |

## BUDGET SUMMARY

| <u>DEPARTMENT<br/>SUMMARY</u> | <u>FY 2013-14<br/>ACTUAL</u> | <u>FY 2014-15<br/>ADOPTED<br/>BUDGET</u> | <u>FY 2015-16<br/>ADOPTED<br/>BUDGET</u> | <u>PCT<br/>CHANGE</u> |
|-------------------------------|------------------------------|--|--|-----------------------|
| PERSONNEL                     | 2,869,822                    | 2,907,621                                | 2,992,428                                | 2.9%                  |
| OPERATING                     | 493,995                      | 445,023                                  | 478,348                                  | 7.5%                  |
| CAPITAL<br>OUTLAY             | 170,043                      | 224,425                                  | 239,412                                  | 6.7%                  |
| <b>TOTAL</b>                  | <b>\$3,533,861</b>           | <b>\$3,577,069</b>                       | <b>\$3,710,188</b>                       | <b>3.7%</b>           |

### CHANGES IN BUDGET FROM PRIOR YEAR ADOPTED BUDGET

Personnel costs increased due to increase in insurance costs. The operations budget increased based on increases in training, motor vehicle repairs, uniforms, departmental supplies, and telephone. Increase in capital outlay reflects the increased cost of replacement vehicles.

## *Division Level Summaries*

| <u>ADMINISTRATION<br/>SUMMARY</u> | <u>FY 2013-14<br/>ACTUAL</u> | <u>FY 2014-15<br/>ADOPTED<br/>BUDGET</u> | <u>FY 2015-16<br/>ADOPTED<br/>BUDGET</u> | <u>PCT<br/>CHANGE</u> |
|-----------------------------------|------------------------------|--|--|-----------------------|
| PERSONNEL                         | 559,122.01                   | 528,570                                  | 532,938                                  | 0.8%                  |
| OPERATING                         | 78,689                       | 38,361                                   | 40,850                                   | 6.5%                  |
| CAPITAL OUTLAY                    | 0                            | 0  | 0  | 0.0%                  |
| <b>TOTAL</b>                      | <b>\$637,811</b>             | <b>\$566,931</b>                         | <b>\$573,788</b>                         | <b>1.2%</b>           |

### CHANGES IN BUDGET FROM PRIOR YEAR ADOPTED BUDGET

The increase in the Administrative Support Division operating budget is due to training, telephone, departmental supplies and dues increased costs.

| <u>PATROL SUMMARY</u> | <u>FY 2013-14<br/>ACTUAL</u> | <u>FY 2014-15<br/>ADOPTED<br/>BUDGET</u> | <u>FY 2015-16<br/>ADOPTED<br/>BUDGET</u> | <u>PCT<br/>CHANGE</u> |
|-----------------------|------------------------------|--|--|-----------------------|
| PERSONNEL             | 1,620,258                    | 1,633,701                                | 1,583,198                                | -3.1%                 |
| OPERATING             | 286,725                      | 254,761                                  | 278,896                                  | 9.5%                  |
| CAPITAL OUTLAY        | 170,043                      | 224,425                                  | 239,412                                  | 6.7%                  |
| <b>TOTAL</b>          | <b>\$2,077,027</b>           | <b>\$2,112,887</b>                       | <b>\$2,101,506</b>                       | <b>-0.5%</b>          |

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

The Patrol Division personnel budget decreased due to early separation costs moved to proper division. Changes in operating include an increase in training, motor vehicle repair and uniforms. Capital outlay increased based on increase in replacement vehicle costs.

| <u>COMMUNITY SERVICE SUMMARY</u> | <u>FY 2013-14 ACTUAL</u> | <u>FY 2014-15 ADOPTED BUDGET</u> | <u>FY 2015-16 ADOPTED BUDGET</u> | <u>PCT CHANGE</u> |
|----------------------------------|--------------------------|----------------------------------|----------------------------------|-------------------|
| PERSONNEL                        | 322,860                  | 347,909                          | 465,550                          | 33.8%             |
| OPERATING                        | 28,192                   | 37,834                           | 38,712                           | 2.3%              |
| <b>TOTAL</b>                     | <b>\$351,051</b>         | <b>\$385,743</b>                 | <b>\$504,262</b>                 | <b>30.7%</b>      |

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

The Community Services Division personnel budget reflects an increase in insurance. Operations budget changed due to an increase in training costs.

| <u>INVESTIGATIONS SUMMARY</u> | <u>FY 2013-14 ACTUAL</u> | <u>FY 2014-15 ADOPTED BUDGET</u> | <u>FY 2015-16 ADOPTED BUDGET</u> | <u>PCT CHANGE</u> |
|-------------------------------|--------------------------|----------------------------------|----------------------------------|-------------------|
| PERSONNEL                     | 367,583                  | 397,441                          | 410,742                          | 3.3%              |
| OPERATING                     | 42,167                   | 40,405                           | 40,585                           | 0.4%              |
| <b>TOTAL</b>                  | <b>\$409,750</b>         | <b>\$437,846</b>                 | <b>\$451,327</b>                 | <b>3.1%</b>       |

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

The Investigations Division personnel budget reflects an increase in insurance costs. Operations budget is fairly stable.

| <u>ANIMAL CONTROL SUMMARY</u> | <u>FY 2013-14 ACTUAL</u> | <u>FY 2014-15 ADOPTED BUDGET</u> | <u>FY 2015-16 ADOPTED BUDGET</u> | <u>PCT CHANGE</u> |
|-------------------------------|--------------------------|----------------------------------|----------------------------------|-------------------|
| OPERATING                     | 58,222                   | 73,662                           | 79,305                           | 7.7%              |
| <b>TOTAL</b>                  | <b>\$58,222</b>          | <b>\$73,662</b>                  | <b>\$79,305</b>                  | <b>7.7%</b>       |

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

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

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- 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**

- Two confirmed life-saves for individuals that suffered a cardiac arrest.
  - To be considered a life-save the individual must leave the hospital without significant deficits.
- Administered Glucose Paste to nine patients, Naloxone (Narcan) to three patients, Albuterol to eight patients, and Aspirin to nine patients.
  - Albuterol administered to treat severe asthma attacks.
  - Naloxone (Narcan) reverses the effects of a narcotic overdose. Only used when the patient is in severe distress.
  - Aspirin administered to a patient experiencing chest pain to decrease the negative effects of a heart attack.
- Completed four hundred forty initial inspections, citing one thousand fourteen violations.
  - Reinspections were completed to ensure the safety of the citizens.
- Completed plan review on twenty-nine sets of plans.
- Recorded two thousand thirty-four public education contacts.
- Checked and/or installed three hundred forty-five child passenger seats.
- Distributed sixty-one car seats; many of these seats were to families unable to afford appropriate seats.
  - Seats were provided below cost to those in need. Some seats were provided free of charge in order to further the safety of the children regardless of the ability to pay for the seat.
- Installed eighty-five smoke or carbon monoxide alarms, and distributed thirty-two address markers.
- Three personnel completed their EMT-I certifications.
  - These individuals were cleared by the Orange County Medical Director to function at this advanced level under the supervision of a paramedic.
  - These skills are advanced life support (ALS) skills, such as obtaining intravenous access and endotracheal intubation.
- Placed a 2014 Sutphen fire engine in service.
  - Many new pieces of equipment were purchased to facilitate placing this engine in service.
- Placed a Physio-Control LIFEPAK 15 Monitor/Defibrillator in service.
  - First fire department in Orange County to have this device.
  - One important feature of this device is the ability to monitor carboxyhemoglobin, or Carbon Monoxide in the bloodstream.
  - With this device the department has the ability to transmit pertinent patient information directly to the UNC Hospital Emergency Department.

- Granted permission by the Orange County Medical Director to begin administering epinephrine injections instead of through Epinephrine Auto-Injectors.
  - Estimated that this will save the town over two-thousand dollars.
- Provided CPR and First Aid classes to schools, businesses and community organizations
- Placed in service a set of Holmatro Greenline Battery-Operated hydraulic rescue tools.
  - These tools do not sacrifice functionality, while keeping with the focus of reducing carbon emissions and the Town's carbon footprint.
- Assisted with an Orange County Civilian Emergency Response Team (CERT) certification course.
  - Designed to train citizens to assist during disasters.
- Assisted with implementation of OC Alerts, an emergency notification system.
  - New system allows the citizen to customize alerts, so that only pertinent notifications are sent.
  - Allows notifications to be sent via phone, email, and text message.

### **UPCOMING FISCAL YEAR OBJECTIVES**

- Complete development and implementation of a departmental Strategic Plan by Jan 31, 2015. Develop a Standard of Cover for the Department by May 31, 2016.
- Respond to 100% of medical emergencies, regardless of call classification, within the Carrboro city limits and the South Orange Fire District.
- Increase Emergency Medical Technician-Intermediate certified personnel from 3 to 6 personnel. The remainder of emergency response personnel will maintain EMT Basic certifications.
- Deliver 40 hours of leadership training to 100% of the department's officer corp (Chief Officers, Captains, and Lieutenants).
- Deliver 40 hours of developmental training to 100% of the department's rank and file (Drivers, Relief Drivers, and Firefighters).

### **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>FY2012-13<br/>ACTUAL</b> | <b>FY2013-14<br/>ACTUAL</b> | <b>FY2014-15<br/>ESTIMATED</b> | <b>FY2015-16<br/>PROJECTED</b> |
|----------------------------------|-----------------------------|-----------------------------|--------------------------------|--------------------------------|
| Training Hours                   | 415.5                       | 388                         | 400                            | 420                            |
| Median Response Times            | 4:32                        | 4:25                        | 4:39                           | 4:10                           |
| Plans Reviewed                   | 207                         | 210                         | 220                            | 180                            |
| Turnout time                     | 67 seconds                  | 69 seconds                  | 80 seconds                     | 60 seconds                     |
| Fire Inspections                 | 1,060                       | 1,617                       | 1,900                          | 2,000                          |
| Fire & EMS Responses -<br>Town   | 1,252                       | 1,416                       | 1,836                          | 1,900                          |
| Fire & EMS Responses -<br>County | 205                         | 320                         | 340                            | 360                            |
| Safety Inspections               | 28                          | 40                          | 36                             | 30                             |
| Cost per Response                | \$1,737                     | \$1,532                     | \$1,500                        | \$1,450                        |
| Fire Loss                        | \$79,508                    | \$340,534                   | \$362,000                      | \$351,000                      |

**BUDGET SUMMARY**

| <u>DEPARTMENT<br/>SUMMARY</u> | <u>FY 2013-14<br/>ACTUAL</u> | <u>FY 2014-15<br/>ADOPTED<br/>BUDGET</u> | <u>FY 2015-16<br/>ADOPTED<br/>BUDGET</u> | <u>PCT<br/>CHANGE</u> |
|-------------------------------|------------------------------|--|--|-----------------------|
| PERSONNEL                     | 2,410,632                    | 2,351,609                                | 2,401,396                                | 2.1%                  |
| OPERATING                     | 294,816                      | 319,542                                  | 330,479                                  | 3.4%                  |
| <b>TOTAL</b>                  | <b>\$2,705,447</b>           | <b>\$2,671,151</b>                       | <b>\$2,731,875</b>                       | <b>2.3%</b>           |

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

The change in personnel is due to personnel changes within the divisions. Changes in Operations include an increase in motor vehicle repairs, fuel and professional dues.

## Division Level Summaries

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| <u>SUPERVISION<br/>SUMMARY</u> | <u>FY 2013-14<br/>ACTUAL</u> | <u>FY 2014-15<br/>ADOPTED<br/>BUDGET</u> | <u>FY 2015-16<br/>ADOPTED<br/>BUDGET</u> | <u>PCT<br/>CHANGE</u> |
|--------------------------------|------------------------------|--|--|-----------------------|
| PERSONNEL                      | 128,535                      | 149,393                                  | 150,758                                  | 0.9%                  |
| OPERATING                      | 34,180                       | 35,241                                   | 38,263                                   | 8.6%                  |
| <b>TOTAL</b>                   | <b>162,714</b>               | <b>184,634</b>                           | <b>189,021</b>                           | <b>2.4%</b>           |

### CHANGES IN BUDGET FROM PRIOR YEAR ADOPTED BUDGET

The change in personnel reflects a decrease in service benefits. The increased operating budget is due to an increase in professional dues.

| <u>SUPPRESSION<br/>SUMMARY</u> | <u>2013-14<br/>ACTUAL</u> | <u>2014-15<br/>ADOPTED<br/>BUDGET</u> | <u>FY 2015-16<br/>ADOPTED<br/>BUDGET</u> | <u>PCT<br/>CHANGE</u> |
|--------------------------------|---------------------------|---------------------------------------|--|-----------------------|
| PERSONNEL                      | 2,197,555                 | 2,150,148                             | 2,163,466                                | 0.6%                  |
| OPERATING                      | 248,251                   | 262,140                               | 270,055                                  | 3.0%                  |
| <b>TOTAL</b>                   | <b>\$2,445,806</b>        | <b>\$2,412,288</b>                    | <b>\$2,433,521</b>                       | <b>0.9%</b>           |

### CHANGES IN BUDGET FROM PRIOR YEAR ADOPTED BUDGET

Changes in the operating budget is due to increased fuel and motor vehicle repair costs.

| <u>PREVENTION AND<br/>SAFETY SUMMARY</u> | <u>FY 2013-14<br/>ACTUAL</u> | <u>FY 2014-15<br/>ADOPTED<br/>BUDGET</u> | <u>FY 2015-16<br/>ADOPTED<br/>BUDGET</u> | <u>PCT<br/>CHANGE</u> |
|--|------------------------------|--|--|-----------------------|
| PERSONNEL                                | 84,543                       | 84,068                                   | 87,172                                   | 3.7%                  |
| OPERATING                                | 12,385                       | 22,161                                   | 22,161                                   | 0.0%                  |
| <b>TOTAL</b>                             | <b>\$96,927</b>              | <b>\$106,229</b>                         | <b>\$109,333</b>                         | <b>2.9%</b>           |

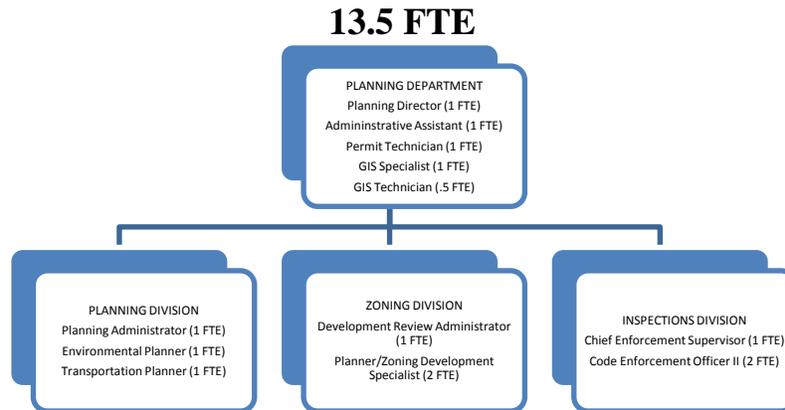
### CHANGES IN BUDGET FROM PRIOR YEAR ADOPTED BUDGET

The change in personnel reflects an increase in insurance.

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# 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 Bolin Creek, Phase 1B multi-use path planning and design.
- Certificates of Occupancy for 54 new residential units valued at \$11.4 M; 56, 314 square feet of renovated and 5,749 square feet of new commercial permit activity valued at \$4.8 M and \$250 K respectively.
- Initiation of community strategic energy planning initiative.
- Conversion of web presence to new site; update and enhancement of information and materials.

### **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.
- Assist with completion of MPO's 2045 Comprehensive Long Range Transportation Plan, including Community Viz-based scenario building and visioning.
- Coordinate follow-up from community planning (via Planning Board Fall Forums and Task Force) for ongoing sustainability of local energy efficiency efforts including outreach, new renewable energy projects, urban forestry, stormwater management, and reduced emissions from the transportation sector.
- Select vendor for land use permit, building permit, and code enforcement software and web portal system. Plan for acquisition and implementation.
- Assess status of Comprehensive LUO review/update. Evaluate changes in proposed update/reorganization of city and county planning and development regulations and schedule needed amendments.
- Evaluate need for strategic or comprehensive planning starting with review and update of Carrboro Vision2020.
- Pursue planning and engineering studies to address the requirements of the Jordan Lake Existing Development requirements.

### **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>FY2012-13<br/>ACTUAL</b> | <b>FY2013-14<br/>ACTUAL</b> | <b>FY2014-15<br/>ESTIMATED</b> | <b>FY 2015-2016<br/>PROJECTED</b> |
|--|-----------------------------|-----------------------------|--------------------------------|-----------------------------------|
| # of LUO Amendments  | 6                           | 13                          | 8                              | 9                                 |
| # of Conditional Use Permits   | 3                           | 1                           | 1                              | 2                                 |
| # of Special Use Permits   | 0                           | 1                           | 1                              | 1                                 |
| # of Zoning Permits  | 89                          | 93                          | 95                             | 94                                |
| # of Bldg Permits for New Residential Units in Town                      | 55                          | 54                          | 56                             | 50-140                            |
| Estimated Building Permit Construction Value for New Residential in Town | \$11.2 M                    | \$9.7 M                     | \$12.2 M                       | \$11.5 M                          |
| Estimated Building Permit Value for New Commercial in Town               | \$4 M                       | \$ 4.7 M                    | \$400K                         | \$4-9 M                           |
| # of Cos Issued for New Residential Units in Town                        | 56                          | 67                          | 50                             | 40                                |
| Inspections per day per Inspector FTE                                    | 10.1                        | 8.6                         | 9.1                            | 10                                |

**BUDGET SUMMARY**

| <u>DEPARTMENT<br/>SUMMARY</u> | <u>FY 2013-14<br/>ACTUAL</u> | <u>FY 2014-15<br/>ADOPTED<br/>BUDGET</u> | <u>FY 2015-16<br/>ADOPTED<br/>BUDGET</u> | <u>PCT<br/>CHANGE</u> |
|-------------------------------|------------------------------|--|--|-----------------------|
| PERSONNEL                     | 1,023,028                    | 1,079,437                                | 1,080,580                                | 0.1%                  |
| OPERATING                     | 127,575                      | 248,133                                  | 269,667                                  | 8.7%                  |
| <b>TOTAL</b>                  | <b>\$1,150,603</b>           | <b>\$1,327,570</b>                       | <b>\$1,350,247</b>                       | <b>1.7%</b>           |

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

Operations increased with additional parking plan study cost.

**Planning Department *Division Level Summaries***

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| <u>SUPERVISION<br/>SUMMARY</u> | <u>FY 2013-14<br/>ACTUAL</u> | <u>FY 2014-15<br/>ADOPTED<br/>BUDGET</u> | <u>FY 2015-16<br/>ADOPTED<br/>BUDGET</u> | <u>PCT<br/>CHANGE</u> |
|--------------------------------|------------------------------|--|--|-----------------------|
| PERSONNEL                      | 475,979                      | 474,832                                  | 487,750                                  | 2.7%                  |
| OPERATING                      | 113,994                      | 215,247                                  | 240,015                                  | 11.5%                 |
| <b>TOTAL</b>                   | <b>\$589,973</b>             | <b>\$690,079</b>                         | <b>\$727,765</b>                         | <b>5.5%</b>           |

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

The change in personnel reflects an increase cost of insurance. Operations increased due to additional costs for the parking plan study.

| <u>ZONING SUMMARY</u> | <u>FY 2013-14<br/>ACTUAL</u> | <u>FY 2014-15<br/>ADOPTED<br/>BUDGET</u> | <u>FY 2015-16<br/>ADOPTED<br/>BUDGET</u> | <u>PCT<br/>CHANGE</u> |
|-----------------------|------------------------------|--|--|-----------------------|
| PERSONNEL             | 283,749                      | 342,276                                  | 322,662                                  | -5.7%                 |
| OPERATING             | 4,856                        | 14,049                                   | 11,044                                   | -21.4%                |
| <b>TOTAL</b>          | <b>\$288,604</b>             | <b>\$356,325</b>                         | <b>\$333,706</b>                         | <b>-6.3%</b>          |

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

The change in personnel reflects changes in personnel. Decreased cost of printing, conferences and uniforms are reflected in the decrease of the operations budget.

| <u>INSPECTIONS<br/>SUMMARY</u> | <u>FY 2013-14<br/>ACTUAL</u> | <u>FY 2014-15<br/>ADOPTED<br/>BUDGET</u> | <u>FY 2015-16<br/>ADOPTED<br/>BUDGET</u> | <u>PCT<br/>CHANGE</u> |
|--------------------------------|------------------------------|--|--|-----------------------|
| PERSONNEL                      | 263,300                      | 262,329                                  | 270,168                                  | 3.0%                  |
| OPERATING                      | 8,725                        | 18,837                                   | 18,608                                   | -1.2%                 |
| <b>TOTAL</b>                   | <b>\$272,025</b>             | <b>\$281,166</b>                         | <b>\$288,776</b>                         | <b>2.7%</b>           |

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

The change in personnel reflects an increase in insurance costs. The operating budget decreased due to a decrease in the uniform budget.

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# TRANSPORTATION

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## 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 2014 are provided in the table below.

| <b>Service Consumption</b>             | <b>Amount</b> |
|--|---------------|
| Annual Passenger Miles                 | 13,427,254    |
| Annual Unlinked Trips                  | 6,909,383     |
| Average Weekday Unlinked Trips         | 27,073        |
| Average Saturday Unlinked Trips        | 2,214         |
| Average Sunday Unlinked Trips          | 1,000         |
| <b>Service Supplied</b>                |               |
| Annual Vehicle Revenue Miles           | 1,950,068     |
| Annual Vehicle Revenue Hours           | 167,671       |
| Vehicles Operated in Maximum Service   | 90            |
| 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 2013-2014 fiscal year, total system ridership was 6.96 million, which was an increase of 17,348 from the 2012-2013 fiscal year.

## 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

**PERFORMANCE MEASURES**

|                                     | <b>FY2012-13<br/>ACTUAL</b> | <b>FY2013-14<br/>ACTUAL</b> | <b>FY2013-14<br/>ESTIMATED</b> | <b>FY2014-15<br/>PROJECTED</b> |
|-------------------------------------|-----------------------------|-----------------------------|--------------------------------|--------------------------------|
| Average Daily Ridership (Boarding)  | 3,370                       | 3,580                       | 3,759                          | 3,900                          |
| Average Daily Ridership (Alighting) | 3,123                       | 3,330                       | 3,495                          | 3,600                          |

**BUDGET SUMMARY**

|                  | <b><u>FY 2013-14<br/>ACTUAL</u></b> | <b><u>FY 2014-15<br/>ADOPTED<br/>BUDGET</u></b> | <b><u>FY 2015-16<br/>ADOPTED<br/>BUDGET</u></b> | <b><u>PCT<br/>CHANGE</u></b> |
|------------------|-------------------------------------|---|---|------------------------------|
| <b>OPERATING</b> | 1,396,423                           | 1,472,520                                       | 1,540,288                                       | 4.6%                         |
| <b>TOTAL</b>     | <b>\$1,396,423</b>                  | <b>\$1,472,520</b>                              | <b>\$1,540,288</b>                              | <b>4.6%</b>                  |

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

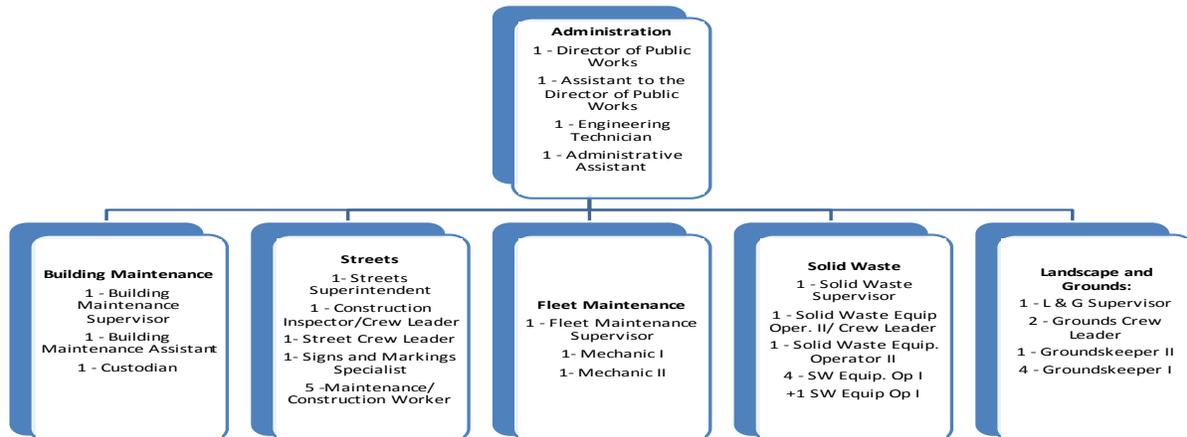
The transportation budget increased due to increased operational costs.

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# 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 the Roberson Street Sewer project service lines and abandonment.
- Assisted in design for Rogers Road sidewalk and Bolin Creek Greenway Trail projects.
- Provided construction inspection and administration for the bi-annual resurfacing project.
- Construction monitoring and inspection for the following developments: 300 E. Main Street (including Boyd Street construction), Winmore, Claremont North/South, and Ballentine.
- Inspections and administration for Street Acceptance of 0.78 miles of streets in the Claremont Phases 1&2 development.
- Provided administration for large fiber optic line build outs by utility companies.
- Provided support for 10 special events (6 races – St. Paul AME 5K, Kidney Care Run, Not So 5K, 4 on the 4<sup>th</sup>).
- Converted holiday decorations to LED bulbs in an effort to reduce maintenance/operating costs, and reduce the carbon footprint.
- Received CFAT Grant for the new Hybrid Solid Waste Truck thru NCSU.
- Purchased and received new leaf loader truck.
- Purchased nitrogen tire fill machine.
- Implemented new tablets for vehicle diagnostic repairs after Wi-Fi installation last fall at Public Works.
- Facilitated annual town auction of vehicles and equipment.
- Continued implementation of invasive aquatic vegetation control in Anderson Park Pond. Mechanical removal of vegetation and reducing water level during winter months.
- Carrboro re-certified as a Tree City USA for its 29<sup>th</sup> year.
- Completed the Town Commons Improvements concept design and made provisions in the CIP.
- Continued implementing changes to mulch pile configuration to be in compliance with DENR requirements.
- Submitted annual Yard Waste Notification to DENR – June 2014.
- Implemented third year of Adopt-a-Planting Bed Program – continued involvement of 2 groups.

- Began Pollinator promoting vegetation plan, installing water wise, native, pollinator producing perennials as primary vegetation throughout Town properties.

### **UPCOMING FISCAL YEAR OBJECTIVES**

- Maintain service levels and efficiencies of existing operations. (Ex. Solid waste collection, leaf collection, mowing, street sweeping, street and row maintenance, building maintenance)
- Administer Rogers Road sidewalk construction project within budget.
- Administer construction contract for Homestead Rd. Chapel Hill HS greenway project within budget.
- Administer the bi-annual resurfacing project.
- Assist the Planning Department with the design and implementation of the Morgan Creek Greenway.
- Solicit RFQ for Town Commons design changes based on study from previous year.
- Administer installation of updated HVAC controls for Century Center.
- Administer completion of usability/infrastructure study of Town Hall.
- Continue to support Town branding efforts with complete Installation of new outdoor signs incorporating new logo (building identification and gateway) at various locations depending on final design and available funding. Will replace existing signs.
- Implement FY 15/16 storm water flooding mitigation projects as planned in CIP.
- Continue algae control plan for Anderson Park pond. Third year of 3 year plan. Monitor results.
- Provide construction monitoring and inspection of the following developments: 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.
- Assist with implementation of painted mural on exit ramp of SR 54 near Jones Ferry Road.
- Reduce costs for leaf collection program with full implementation of fully automated leaf loader for full season.
- Continue to look for ways to reduce fuel consumption. Monitor fuel savings with implementation of the hybrid solid waste vehicle.
- Improve interior appearance of various facilities – wall repair, painting and routine cleaning. Use low VOL paints where possible.

### **BOARD PRIORITIES**

Improve walkability and public transportation.

Enhance and sustain quality of life.

### **OBJECTIVES**

1. Maintain service levels of existing operations. (Ex. Solid waste collection, leaf collection, mowing, street sweeping, street and row maintenance, building maintenance)
2. Administer Rogers Road sidewalk construction project within budget.
3. Administer construction contract for Homestead Rd. Chapel Hill HS greenway project within budget,
4. Administer bi-annual resurfacing project.
5. Assist the Planning department with the design and implementation of the Morgan Creek Greenway.
6. Administer installation of updated HVAC controls for Century Center.

7. Administer completion of usability/infrastructure study of Town Hall.
8. 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.
9. Improve interior appearance of various facilities. Wall repair, painting and routine cleaning. Use low VOL paints where possible.

## PERFORMANCE MEASURES

|  | <b>FY2012-13<br/>ACTUAL</b> | <b>FY2013-14<br/>ACTUAL</b> | <b>FY2014-15<br/>ESTIMATED</b> | <b>FY2015-16<br/>PROJECTED</b> |
|--|-----------------------------|-----------------------------|--------------------------------|--------------------------------|
| # of Construction Contracts Administered         | 2                           | 2                           | 3                              | 2                              |
| # of Maintenance Contracts Administered          | 1                           | 2                           | 2                              | 2                              |
| Miles of Road Maintained                         | 44.22                       | 44.22                       | 45.00                          | 46.69                          |
| Miles of Bike Path Maintained                    | 1.45                        | 1.45                        | 1.45                           | 1.84                           |
| # of Rollout Containers                          | 4060                        | 4268                        | 4476                           | 4476                           |
| # of Multi-family and Commercial Dumpsters       | 187                         | 187                         | 187                            | 187                            |
| Square feet of Building Space Maintained         | 61,317                      | 61,317                      | 61,317                         | 61,317                         |
| Total # of Vehicles Maintained                   | 97                          | 97                          | 98                             | 98                             |
| Acres of Park Maintained                         | 96                          | 96                          | 96                             | 96                             |
| Cost of Asphalt Maintenance per Lane Mile        | \$442                       | \$450                       | \$450                          | \$450                          |
| Cost of Centerline Mile Resurfaced (every 2 yrs) | \$0                         | \$145,000                   | 0                              | \$125,000                      |
| Refuse Tons per 1,000 Population (all sources)   | 402                         | 393                         | 389                            | 385                            |
| Cost per Ton Collected (all tons)                | \$135                       | 122                         | 109                            | 109                            |
| % of Maintenance Contracts Completed             | 100%                        | 100%                        | 100%                           | 100%                           |
| Street Pavement Index Rating                     | N/A                         | 86.1                        | N/A                            | 87                             |
| % Sweeping objectives achieved                   | 100%                        | 100%                        | 100%                           | 100%                           |
| % of buildings cleaned satisfactorily each week  | 100%                        | 100%                        | 100%                           | 100%                           |

## BUDGET SUMMARY

| <u>DEPARTMENT<br/>SUMMARY</u> | <u>FY 2013-14<br/>ACTUAL</u> | <u>FY 2014-15<br/>ADOPTED<br/>BUDGET</u> | <u>FY 2015-16<br/>ADOPTED<br/>BUDGET</u> | <u>PCT<br/>CHANGE</u> |
|-------------------------------|------------------------------|--|--|-----------------------|
| PERSONNEL                     | 1,852,147                    | 1,965,945                                | 2,027,256                                | 3.1%                  |
| OPERATING                     | 1,408,141                    | 1,790,811                                | 1,699,361                                | -5.1%                 |
| CAPITAL OUTLAY                | 12,212                       | 524,275                                  | 407,768                                  | -22.2%                |
| <b>TOTAL</b>                  | <b>\$3,272,500</b>           | <b>\$4,281,031</b>                       | <b>\$4,134,385</b>                       | <b>-3.4%</b>          |

### CHANGES IN BUDGET FROM PRIOR YEAR ADOPTED BUDGET

The change in personnel reflects an increase in insurance. Operating costs decreased due to one-time contracts from the prior year and transfer of parking lot leases to Economic Development budget. 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*

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| <u>SUPERVISION<br/>SUMMARY</u> | <u>FY 2013-14<br/>ACTUAL</u> | <u>FY 2014-15<br/>ADOPTED<br/>BUDGET</u> | <u>FY 2015-16<br/>ADOPTED<br/>BUDGET</u> | <u>PCT<br/>CHANGE</u> |
|--------------------------------|------------------------------|--|--|-----------------------|
| PERSONNEL                      | 337,440                      | 335,885                                  | 342,438                                  | 2.0%                  |
| OPERATING                      | 28,933                       | 122,221                                  | 37,863                                   | -69.0%                |
| CAPITAL OUTLAY                 | 0                            | 0  | 0  | 0.0%                  |
| <b>TOTAL</b>                   | <b>\$366,373</b>             | <b>\$458,106</b>                         | <b>\$380,301</b>                         | <b>-17.0%</b>         |

### CHANGES IN BUDGET FROM PRIOR YEAR ADOPTED BUDGET

The change in personnel reflects an increase in insurance costs. Operating costs decreased due to one-time contractual services from the prior year.

| <u>STREET<br/>MAINTENANCE<br/>SUMMARY</u> | <u>FY 2013-14<br/>ACTUAL</u> | <u>FY 2014-15<br/>ADOPTED<br/>BUDGET</u> | <u>FY 2015-16<br/>ADOPTED<br/>BUDGET</u> | <u>PCT<br/>CHANGE</u> |
|---|------------------------------|--|--|-----------------------|
| PERSONNEL                                 | 412,853                      | 479,970                                  | 479,804                                  | 0.0%                  |
| OPERATING                                 | 411,855                      | 453,474                                  | 470,608                                  | 3.8%                  |
| CAPITAL OUTLAY                            | 0                            | 33,075                                   | 370,000                                  | 1018.7%               |
| <b>TOTAL</b>                              | <b>\$824,708</b>             | <b>\$966,519</b>                         | <b>\$1,320,412</b>                       | <b>36.6%</b>          |

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

Operations cost increased for uniforms and contract services. The purchase of a street sweeper, tractor boom mower and sidewalk snow removal equipment is included in Capital Outlay

| <u>SOLID WASTE<br/>SUMMARY</u> | <u>FY 2013-14<br/>ACTUAL</u> | <u>FY 2014-15<br/>ADOPTED<br/>BUDGET</u> | <u>FY 2015-16<br/>ADOPTED<br/>BUDGET</u> | <u>PCT<br/>CHANGE</u> |
|--------------------------------|------------------------------|--|--|-----------------------|
| PERSONNEL                      | 355,336                      | 400,298                                  | 418,501                                  | 4.5%                  |
| OPERATING                      | 451,079                      | 484,701                                  | 522,668                                  | 7.8%                  |
| CAPITAL OUTLAY                 | 0                            | 268,800                                  | 0  | -100.0%               |
| <b>TOTAL</b>                   | <b>\$806,415</b>             | <b>\$1,153,799</b>                       | <b>\$941,169</b>                         | <b>-18.4%</b>         |

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

The change in personnel reflects an increase in insurance. Operations expenses increased in motor vehicle repair costs. Capital Outlay reflects a decrease based on the purchase of a refuse truck in the previous fiscal year.

| <u>CENTRAL SERVICES<br/>SUMMARY</u> | <u>FY 2013-14<br/>ACTUAL</u> | <u>FY 2014-15<br/>ADOPTED<br/>BUDGET</u> | <u>FY 2015-16<br/>ADOPE<br/>BUDGET</u> | <u>PCT<br/>CHANGE</u> |
|-------------------------------------|------------------------------|--|--|-----------------------|
| PERSONNEL                           | 168,851                      | 166,894                                  | 174,102                                | 4.3%                  |
| OPERATING                           | 311,280                      | 339,813                                  | 342,528                                | 0.8%                  |
| <b>TOTAL</b>                        | <b>\$480,131</b>             | <b>\$506,707</b>                         | <b>\$516,630</b>                       | <b>2.0%</b>           |

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

The change in personnel reflects an increase in insurance costs. Operating costs remain relatively stable.

| <u>FLEET MAINTENANCE<br/>SUMMARY</u> | <u>FY 2013-14<br/>ACTUAL</u> | <u>FY 2014-15<br/>ADOPTED<br/>BUDGET</u> | <u>FY 2015-16<br/>ADOPTED<br/>BUDGET</u> | <u>PCT<br/>CHANGE</u> |
|--------------------------------------|------------------------------|--|--|-----------------------|
| PERSONNEL                            | 184,348                      | 183,917                                  | 192,255                                  | 4.5%                  |
| OPERATING                            | 24,948                       | 33,261                                   | 37,581                                   | 13.0%                 |
| CAPITAL OUTLAY                       | 12,212                       | 7,100                                    | 0  | -100.0%               |
| <b>TOTAL</b>                         | <b>\$221,508</b>             | <b>\$224,278</b>                         | <b>\$229,836</b>                         | <b>2.5%</b>           |

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

The change in personnel reflects an increase in insurance. The operating costs increased in departmental supplies and contract services. Capital Outlay reflects a decrease based on the purchase of a nitrogen machine in the previous fiscal year.

| <u>LANDSCAPING<br/>SUMMARY</u> | <u>FY 2013-14<br/>ACTUAL</u> | <u>FY 2014-15<br/>ADOPTED<br/>BUDGET</u> | <u>FY 2015-16<br/>ADOPTED<br/>BUDGET</u> | <u>PCT<br/>CHANGE</u> |
|--------------------------------|------------------------------|--|--|-----------------------|
| PERSONNEL                      | 393,320                      | 398,981                                  | 420,156                                  | 5.3%                  |
| OPERATING                      | 180,046                      | 357,341                                  | 288,113                                  | -19.4%                |
| CAPITAL OUTLAY                 | 0                            | 215,300                                  | 37,768                                   | -82.5%                |
| <b>TOTAL</b>                   | <b>\$573,366</b>             | <b>\$971,622</b>                         | <b>\$746,037</b>                         | <b>-23.2%</b>         |

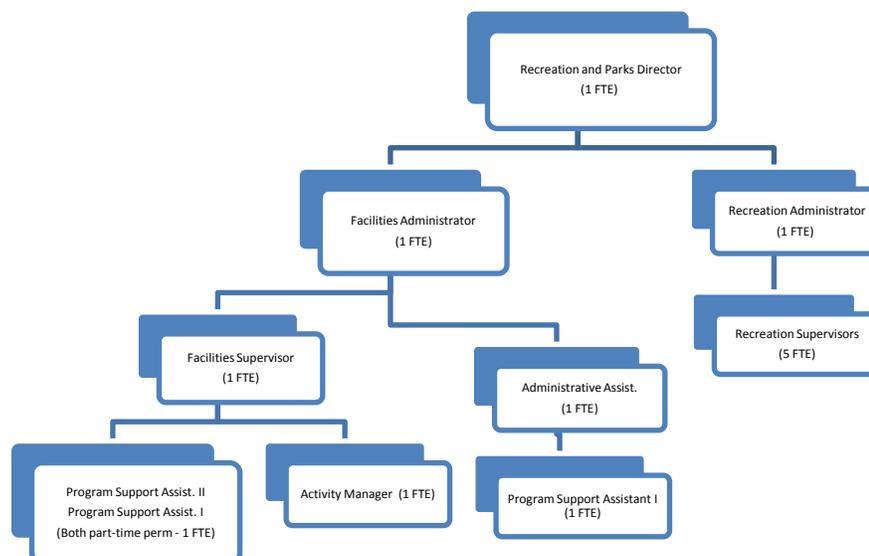
**CHANGES IN BUDGET FROM PRIOR YEAR ADOPTED BUDGET**

The change in personnel reflects an increase in insurance costs. Operating costs decreased due to the one-time purchase of the new Town signs and contract services for the mulch pile relocation and extension in the previous year. Capital Outlay reflects a decrease based on the purchase of an automated leaf truck in the previous fiscal year.

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# RECREATION AND PARKS DEPARTMENT

13 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

- Continue to develop high quality diversified programs and events that increase community involvement and participation.
- Continue to enhance department marketing strategies for the purpose of enhancing communication and to better inform local citizens of events, programs, and resources.
- Provide excellent customer service which will encourage patrons to continue to participate in recreation programs and use recreation facilities.
- Continue to manage facilities in a manner which minimizes usage conflicts, overcrowding, and costs.
- 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.
- Work as needed with local citizens' group to raise money for park enhancements.
- 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**

- Collaborated with businesses, groups, and agencies in programming such as *Playwell TEKnowlegies, Carrboro Farmers Market, Orange County Public Library, and Fleet Feet.*
- Successfully implemented a new web site for the Recreation and Parks Department.
- Played an integral role in the Town's utilization of web site "*Mindmixer*" for sharing information and solicitation of public input.
- A Needs Assessment study was conducted by a UNC intern.
- Participation and membership of the Youth Council increased.
- Held a grand opening of the Carrboro Kids in Parks Track Trail in the Adams Tract.
- Number of volunteers and the hours that they provided increased during the year.
- Participation increased in the youth /teen Rising Star Showcase (talent show) 100%.
- Assisted the R & P Commission in the implementation of a "Books in the Parks" program.
- Both, the Carrboro Music Festival and the Carrboro Film Festival witnessed growth in hours of each event, revenue generated, and attendance.
- Worked with the Open Streets Planning Committee to expand the area and participation.
- New park amenities: Baldwin Park Community Garden signs; new bench in Carrboro Dog Park.
- Completed feasibility study for the Anderson Community Park Multipurpose Field Expansion and Bathroom Replacement.
- Completed a public process that resulted in two designs for the Board of Aldermen to consider for MLK Jr Park master plan update.

#### **UPCOMING FISCAL YEAR OBJECTIVES**

- Offer more opportunities for teens to both plan and participate in Recreation opportunities.
- Continue to Improve and promote training of staff and volunteers to provide better leadership and supervision in our programs.
- Create a newsletter for teens, to better inform them of programs and volunteer opportunities.
- Increase awareness of volunteer opportunities through a quarterly newsletter about our programs and need for volunteer assistance.
- Increase awareness of current program offerings through targeted publicity.
- To provide excellent customer service which will encourage patrons to continue to participate in recreation programs and use recreation facilities.
- Continue and improvement upon evaluations and surveys conducted.

- Staff will work with local citizen groups to raise money for park enhancements & other projects.
- Complete ongoing Capital Improvement Projects.
- 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. Utilize Town owned and other area parks, and nature sites.
2. Utilize the Needs Assessment results to determine the development of new programs and improve existing ones.
3. Utilize the new web program –Peachjar to distribute information to schools in a more direct and cost effective manner.
4. Create a bi-monthly newsletter specifically for teens, to better inform them of programs and volunteer opportunities.
5. Coordinate exhibitions and displays at town-related functions and events to provide the public an example of the programs and activities that we offer.
6. Expand summer camp hours for the convenience of the participating families.
7. Develop new programs that focus on specific service populations (i.e., Senior Softball, Teen Athletic Tournaments, Senior Trivia, youth and teen art show, etc.)
8. Continue to promote training opportunities for employees in order to enhance the effectiveness and efficiency of the department staff.
9. Continue to strengthen relationships with other organizations and agencies in order to develop new programs and utilize more facilities throughout the Town
10. Improve training of staff and volunteers to improve their ability to provide better leadership and supervision in our programs.

**PERFORMANCE MEASURES**

|  | <b>FY2012-13<br/>ACTUAL</b> | <b>FY2013-14<br/>ACTUAL</b> | <b>FY2014-15<br/>ESTIMATED</b> | <b>FY2015-16<br/>PROJECTED</b> |
|--|-----------------------------|-----------------------------|--------------------------------|--------------------------------|
| % Change in Volunteer Hours Supporting Programs  | 1%                          | 9%                          | 1%                             | 3%                             |
| Revenue Driven Facility Usage Hours (External, Courses, Administrative)                          | 12,993                      | 13,235                      | 13,596                         | 13,868                         |
| Revenue Driven Facility Usage Hours Percent Change (External, Courses, Administrative)           | -2%                         | 2%                          | 3%                             | 2%                             |
| Non-Revenue Facility Usage Hours (Partnerships, Community/Informational Meetings)                | 334                         | 621                         | 357                            | 356                            |
| Non-Revenue Facility Usage Hours Percent Change (Partnerships, Community/Informational Meetings) | 53%                         | 80%                         | -42%                           | 0%                             |
| % Change in Program Division Revenue   | 2%                          | 5%                          | -1%                            | 1%                             |
| % Change in Programming Hours  | 9%                          | -2%                         | 6%                             | 5%                             |
| % Change of Operational Budget Supported by Program Revenue Generated                            | 1%                          | -3%                         | -2%                            | 1%                             |
| % Change of Fees Waived for Low Income Participants  | 24%                         | 5%                          | -51%                           | 2%                             |
| % Change in Enrolled Participants  | 4%                          | 4%                          | 5%                             | 4%                             |

## BUDGET SUMMARY

| <u>DEPARTMENT<br/>SUMMARY</u> | <u>FY 2013-14<br/>ACTUAL</u> | <u>FY 2014-15<br/>ADOPTED<br/>BUDGET</u> | <u>FY 2015-16<br/>ADOPTED<br/>BUDGET</u> | <u>PCT<br/>CHANGE</u> |
|-------------------------------|------------------------------|--|--|-----------------------|
| PERSONNEL                     | \$1,037,048                  | \$1,139,774                              | \$1,175,120                              | 3.1%                  |
| OPERATING                     | \$341,815                    | \$458,067                                | \$463,113                                | 1.1%                  |
| CAPITAL OUTLAY                | \$21,891                     | \$71,261                                 | \$0                                      | -100.0%               |
| <b>TOTAL</b>                  | <b>\$1,400,753</b>           | <b>\$1,669,102</b>                       | <b>\$1,638,233</b>                       | <b>-1.8%</b>          |

### CHANGES IN BUDGET FROM PRIOR YEAR ADOPTED BUDGET

The change in personnel reflects an increase in insurance costs. Operations increased due to the increased cost of school facilities rental and special programs and events. Decrease in capital outlay is due to one-time projects budgeted last fiscal year.

## Recreation and Parks Department *Division Level Summaries*

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| <u>SUPERVISION<br/>SUMMARY</u> | <u>FY 2013-14<br/>ACTUAL</u> | <u>FY 2014-15<br/>ADOPTED<br/>BUDGET</u> | <u>FY 2015-16<br/>ADOPTED<br/>BUDGET</u> | <u>PCT<br/>CHANGE</u> |
|--------------------------------|------------------------------|--|--|-----------------------|
| PERSONNEL                      | 117,510                      | 116,042                                  | 119,678                                  | 3.1%                  |
| OPERATING                      | 18,122                       | 22,704                                   | 22,704                                   | 0.0%                  |
| <b>TOTAL</b>                   | <b>\$135,632</b>             | <b>\$138,746</b>                         | <b>\$142,382</b>                         | <b>2.6%</b>           |

### CHANGES IN BUDGET FROM PRIOR YEAR ADOPTED BUDGET

The change in personnel reflects an increase in insurance.

| <u>PLAYGROUNDS<br/>AND PARKS<br/>SUMMARY</u> | <u>FY 2013-14<br/>ACTUAL</u> | <u>FY 2014-15<br/>ADOPTED<br/>BUDGET</u> | <u>FY 2015-16<br/>ADOPTED<br/>BUDGET</u> | <u>PCT<br/>CHANGE</u> |
|--|------------------------------|--|--|-----------------------|
| OPERATING                                    | 2,671                        | 17,078                                   | 17,078                                   | 0.0%                  |
| CAPITAL OUTLAY                               | 21,891                       | 71,261                                   | 0  | -100.0%               |
| <b>TOTAL</b>                                 | <b>\$24,562</b>              | <b>\$88,339</b>                          | <b>\$17,078</b>                          | <b>-80.7%</b>         |

### CHANGES IN BUDGET FROM PRIOR YEAR ADOPTED BUDGET

Decrease in capital outlay is due to the one-time cost for resurfacing Anderson Park tennis court and basketball court, and Baldwin Park basketball court renovation and expansion that were budgeted last fiscal year.

| <u>GENERAL<br/>PROGRAMS<br/>SUMMARY</u> | <u>FY 2013-14<br/>ACTUAL</u> | <u>FY 2014-15<br/>ADOPTED<br/>BUDGET</u> | <u>FY 2015-16<br/>ADOPTED<br/>BUDGET</u> | <u>PCT<br/>CHANGE</u> |
|---|------------------------------|--|--|-----------------------|
| PERSONNEL                               | 564,230                      | 641,701                                  | 654,394                                  | 2.0%                  |
| OPERATING                               | 261,936                      | 342,792                                  | 352,838                                  | 2.9%                  |
| <b>TOTAL</b>                            | <b>\$826,166</b>             | <b>\$984,493</b>                         | <b>\$1,007,232</b>                       | <b>2.3%</b>           |

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

The change in personnel reflects an increase in insurance costs. Operations increased due to the increased cost of school facilities rental and special programs and events.

| <u>FACILITIES<br/>SUMMARY</u> | <u>FY 2013-14<br/>ACTUAL</u> | <u>FY 2014-15<br/>ADOPTED<br/>BUDGET</u> | <u>FY 2015-16<br/>ADOPTED<br/>BUDGET</u> | <u>PCT<br/>CHANGE</u> |
|-------------------------------|------------------------------|--|--|-----------------------|
| PERSONNEL                     | 355,308                      | 382,031                                  | 401,048                                  | 5.0%                  |
| OPERATING                     | 59,085                       | 75,493                                   | 70,493                                   | -6.6%                 |
| <b>TOTAL</b>                  | <b>\$414,393</b>             | <b>\$457,524</b>                         | <b>\$471,541</b>                         | <b>3.1%</b>           |

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

The change in personnel reflects a personnel change upgrading a part-time position to full-time position. Operations expenses decreased in departmental supplies.

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# 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

|              | <u>FY 2013-14</u><br><u>ACTUAL</u> | <u>FY 2014-15</u><br><u>ADOPTED</u><br><u>BUDGET</u> | <u>FY 2015-16</u><br><u>ADOPTED</u><br><u>BUDGET</u> | <u>PCT</u><br><u>CHANGE</u> |
|--------------|------------------------------------|--|--|-----------------------------|
| PERSONNEL    | 0                                  | 575,543  | 327,939  | 34.6%                       |
| OPERATING    | 0                                  | 136,704  | 499,070  | 0.0%                        |
| <b>TOTAL</b> | <b>0</b>                           | <b>\$712,247</b>                                     | <b>\$827,009</b>                                     | <b>16.1%</b>                |

## CHANGES IN BUDGET FROM PRIOR YEAR ADOPTED BUDGET

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

The operating cost includes a \$301,000 transfer of funds from the General Fund to Capital Reserve Fund for street resurfacing.

## Nondepartmental *Division Level Summaries*

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**GENERAL  
SUMMARY**

|           | <u>FY2013-14<br/>ACTUAL</u> | <u>FY 2014-15<br/>ADOPTED<br/>BUDGET</u> | <u>FY 2015-16<br/>ADOPTED<br/>BUDGET</u> | <u>PCT<br/>CHANGE</u> |
|-----------|-----------------------------|--|--|-----------------------|
| PERSONNEL | 0                           | 575,543                                  | 327,939                                  | -43.0%                |
| OPERATING | 0                           | 0  | 198,070                                  | 0.0%                  |
| TOTAL     | <b>0</b>                    | <b>\$575,543</b>                         | <b>\$526,009</b>                         | <b>-8.6%</b>          |

**TRANSFER  
SUMMARY**

|           | <u>FY 2013-14<br/>ACTUAL</u> | <u>FY 2014-15<br/>ADOPTED<br/>BUDGET</u> | <u>FY 2015-16<br/>ADOPTED<br/>BUDGET</u> | <u>PCT<br/>CHANGE</u> |
|-----------|------------------------------|--|--|-----------------------|
| OPERATING | 0                            | 136,704                                  | 301,000                                  | 120%                  |
| TOTAL     | <b>0</b>                     | <b>\$136,704</b>                         | <b>\$301,000</b>                         | <b>120%</b>           |

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# 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, 2014, the Town had approximately \$14.6 million in long term debt.

Approximately \$7.5 million or 52% of this debt is infrastructure development to acquire major equipment and vehicles, land and buildings.

|   | <b>Long Term Debt<br/>6/30/2013</b> | <b>Long Term Debt<br/>6/30/2014</b> |
|---|-------------------------------------|-------------------------------------|
| General Obligation debt                             | \$ 4,600,000                        | \$ 4,350,000                        |
| Premium on bond                                     | \$ 90,020                           | \$ 85,162                           |
| Installment purchases -<br>improvements & equipment | \$ 3,444,437                        | \$ 3,127,109                        |
| Compensated absences                                | \$ 556,377                          | \$ 557,456                          |
| Other Post-employment benefits                      | \$ 4,984,883                        | \$ 6,218,861                        |
| Net pension obligation                              | \$ 387,238                          | \$ 348,032                          |
| <b>Total</b>  | <b>\$ 14,062,963</b>                | <b>\$ 14,686,620</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**

| <u>SUMMARY</u> | <u>FY 2013-14<br/>ACTUAL</u> | <u>FY 2014-15<br/>ADOPTED<br/>BUDGET</u> | <u>FY 2015-16<br/>ADOPTED<br/>BUDGET</u> | <u>PCT<br/>CHANGE</u> |
|----------------|------------------------------|--|--|-----------------------|
| OPERATING      | 1,292,483                    | 1,214,891                                | 1,169,760                                | -3.7%                 |
| <b>TOTAL</b>   | <b>\$1,292,483</b>           | <b>\$1,214,891</b>                       | <b>\$1,169,760</b>                       | <b>-3.7%</b>          |

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

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

| <b>Project</b>                          | <b>Issue \$</b> | <b>Principal</b>  | <b>Interest</b>  | <b>Total</b>      |
|---|-----------------|-------------------|------------------|-------------------|
| SIDEWALKS & GREENSWAYS GO BONDS         | \$ 4,600,000    | \$ 250,000        | \$ 88,286        | \$ 338,286        |
| <b>TOTAL GENERAL OBLIGATION BONDS</b>   |                 | <b>\$ 250,000</b> | <b>\$ 88,286</b> | <b>\$ 338,286</b> |
| FIRE SUBSTATION                         | \$ 3,250,000    | \$ 216,667        | \$ 81,570        | \$ 298,237        |
| <b>TOTAL LONG-TERM INSTALLMENT DEBT</b> |                 | <b>\$ 216,667</b> | <b>\$ 81,570</b> | <b>\$ 298,237</b> |

***FY 2015-16 PURCHASES TO BE FUNDED WITH INSTALLMENT DEBT:***

| <b>Department</b> | <b>Vehicle</b>                             | <b>Cost</b>       |
|-------------------|--|-------------------|
| Police            | Patrol Vehicle Replacements - 5 @ \$46,842 | \$ 234,210        |
| Public Works      | Streets-New Holland Tractor Boom Mower     | \$ 109,200        |
| Public Works      | Streets-Sweeper Truck                      | \$ 240,000        |
| Public Works      | Ventrac Tractor Edger/72" Mower            | \$ 37,770         |
|                   | <b>TOTAL</b>                               | <b>\$ 621,180</b> |

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## **SPECIAL REVENUE FUNDS**

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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, Energy Efficiency Revolving Loan Fund and Business 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 and guidelines for allowable activities were revised March 3, 2015. 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 sub-grant from 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

| <i>REVENUE</i>      | <b>TOTAL<br/>APPROP.</b> | <b>PRIOR<br/>YEARS<br/>ACTUAL</b> | <b>FY 2014-15<br/>ADOPTED<br/>BUDGET</b> | <b>FY 2015-16<br/>ADOPTED<br/>BUDGET</b> | <b>CHANGE</b> |
|---------------------|--------------------------|-----------------------------------|--|--|---------------|
| INVESTMENT EARNINGS | 654,760                  | 654,760                           | 88,854                                   | 7,009                                    | -92%          |
| GRANT REVENUES      | 815,604                  | 637,900                           | 211,523                                  | 162,237                                  | -23%          |
| OTHER REVENUES      | 850,128                  | 871,128                           | 380,048                                  | 429,522                                  | 13%           |
| FUND BALANCE        |                          |                                   |  | 150,438                                  |               |
| TRANSFERS           | 317,246                  | 38,707                            | 179,987                                  | 26,300                                   | -85%          |
| <b>TOTAL</b>        | <b>2,637,738</b>         | <b>2,202,495</b>                  | <b>860,412</b>                           | <b>775,506</b>                           | <b>-10%</b>   |

### *EXPENDITURE*

|                                 |                  |                  |                |                |             |
|---------------------------------|------------------|------------------|----------------|----------------|-------------|
| COMMUNITY DEVELOPMENT           | -                | 25,000           | -              | -              | N/A         |
| GENERAL GOVERNMENT              | 30,386           | 26,679           | 3,707          | -              | -100%       |
| OTHER APPROPRIATIONS<br>(LOANS) | 850,128          | 850,128          | 303,132        | -              | -100%       |
| TRANSFERS TO OTHER<br>FUNDS     | 69,200           | -                | -              | -              | N/A         |
| GRANT EXPENDITURES              | 899,943          | 451,464          | 237,803        | 188,537        | -21%        |
| RESERVES                        | 663,081          | 653,081          | 315,770        | 586,969        | 86%         |
| <b>TOTAL</b>                    | <b>2,512,738</b> | <b>2,006,352</b> | <b>860,412</b> | <b>775,506</b> | <b>-10%</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.

## **GOALS**

- Increase number of homeownership and rental units that are permanently affordable in Carrboro.
- Fully evaluate and reduce housing density restrictions to slow the climb of housing prices and diversify housing stock, particularly in high transit areas.
- Decrease barriers to first-time homeownership and to homeownership retention, particularly among seniors.
- Reduce negative effects of parking requirements on rental prices.
- Slow the pressure on rental prices by increasing rental housing stock, particularly in high-transit areas.
- Reduce erosion of rental housing quality and affordability
- Improve opportunities for developers and potential partners to identify affordability in a project.
- Develop a dedicated funding source.
- Ensure implementation of the Affordable Housing Strategy.
- Acquisition of land/property for the creation of affordable housing.

## **SERVICES PROVIDED & ACTIVITIES**

- Provide staffing for the Affordable Housing Task Force.
- Town liaison with the Orange County Partnership to End Homelessness.
- Town liaison with the Orange County Affordable Housing Coalition.
- Coordinate housing efforts and create housing plans as an Orange County HOME Consortium member.
- Market Carrboro's Affordable Housing Fund.
- Review applications to the Affordable Housing Fund and ensure proper use of funds.

## **PREVIOUS YEAR ACCOMPLISHMENTS**

- Created and adopted the Affordable Housing Goals and Strategies document.
- Set a ten year stretch goal for the number of permanently affordable rental and homeownership units in Carrboro.
- Hired a dedicated staff person.
- Established bi-monthly Affordable Housing Task Force meeting schedule.
- Better positioned the Town for future affordable housing opportunities by cultivating relationships with experienced nonprofit affordable housing professionals and developers.

- Increased the usefulness of the Affordable Housing Fund as a tool for achieving the Town’s affordable housing goals.
- Have played a leadership role at regional transit tables to ensure affordable housing goals are priorities.
- Decreased the barrier to first time homeownership by approving Community Home Trust’s ability to provide unrestricted fee simple interest to lenders.
- Established an Interlocal agreement with the Community Home Trust through a partnership with Orange County, Chapel Hill and Hillsborough that will improve the sustainability of the Home Trust.

**UPCOMING FISCAL YEAR OBJECTIVES**

- Develop guidelines that will better incentivize developers to create affordable housing.
- Increasing the usefulness of that Affordable Housing Fund as a tool for achieving the Town’s affordable housing goals.
- Develop a parking plan that will incorporate affordable housing concerns.
- Identify plots of land for potential Low-Income Housing Tax Credit developments.
- Create an inventory of publicly owned land to be analyzed for the possibility of creating affordable housing.
- Assist in the creation of a five year Affordable Housing Consolidated Plan for the County.
- Create an inventory of abandoned properties to identify opportunities for the creation of affordable housing.
- Review and make changes to the Town’s Land Use Regulations to better accommodate and promote affordable housing.

**BUDGET SUMMARY**

|                        | <b>TOTAL<br/>APPROPRIATED</b> | <b>PRIOR<br/>YEARS<br/>ACTUAL</b> | <b>FY 2014-15<br/>ADOPTED<br/>BUDGET</b> | <b>FY 2015-16<br/>ADOPTED<br/>BUDGET</b> | <b>CHANGE</b> |
|------------------------|-------------------------------|-----------------------------------|--|--|---------------|
| <i>REVENUE</i>         |                               |                                   |  |  |               |
| INVESTMENT EARNINGS    |                               |                                   | 560                                      | -  | -100%         |
| FUND BALANCE           |                               |                                   |  | 34,750                                   |               |
| TRANSFERS              | 47,707                        | 47,707                            | 28,707                                   | -  | -100%         |
| <b><i>SUBTOTAL</i></b> | <b>47,707</b>                 | <b>47,707</b>                     | <b>29,267</b>                            | <b>34,750</b>                            | 19%           |

***EXPENDITURE***

|                                   |               |               |               |               |       |
|-----------------------------------|---------------|---------------|---------------|---------------|-------|
| HILLSBOROUGH HOUSING CO-OPERATIVE | 9,000         | 9,000         | -             | -             | N/A   |
| PEST CONTROL                      | 3,707         | -             | 3,707         | -             | -100% |
| RESERVES                          | 35,000        | 25,000        | 25,560        | 34,750        | 36%   |
| <b><i>SUBTOTAL</i></b>            | <b>47,707</b> | <b>34,000</b> | <b>29,267</b> | <b>34,750</b> | 19%   |

# GRANT FUND

The Grant Fund accounts for grant awards made to the Town by other public or private funding sources.

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

- 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).
- NC Solar Center through NC State University awarded a grant of \$97,297 towards the purchase of a hybrid solid waste vehicle. Delivery is expected in FY 2014-15.

In FY 2014-15 the Small Business and Entrepreneurial Assistance Community Development Block Grant was closed out.

## BUDGET SUMMARY

| <i>REVENUE</i>               | <b>TOTAL<br/>APPROPRIATED</b> | <b>PRIOR<br/>YEARS<br/>ACTUAL</b> | <b>FY 2014-15<br/>ADOPTED<br/>BUDGET</b> | <b>FY 2015-16<br/>ADOPTED<br/>BUDGET</b> | <b>CHANGE</b> |
|------------------------------|-------------------------------|-----------------------------------|--|--|---------------|
| INVESTMENT EARNINGS          | -                             |                                   | 20                                       | -  | -100%         |
| CDBG - ROBERSON STREET SEWER | 171,700                       | 171,700                           | 146,563                                  | -  | -100%         |
| CDBG PRORAM/OTHER INCOME     | 7,000                         | 7,000                             | -  | -  | N/A           |
| ORANGE COUNTY CDBG MATCH     | 64,940                        |                                   | 64,940                                   | 64,940                                   | 0%            |
| NC SOLAR CENTER - NCSU       |                               |                                   |  | 97,297                                   | 0%            |
| TRANSFER                     | 153,539                       |                                   | 26,280                                   | 26,300                                   | 0%            |
| <b><i>SUBTOTAL</i></b>       | <b>969,143</b>                | <b>637,900</b>                    | <b>237,803</b>                           | <b>188,537</b>                           | <b>-21%</b>   |

### *EXPENDITURE*

|                                 |                |                |                |                |             |
|---------------------------------|----------------|----------------|----------------|----------------|-------------|
| WATER RESTORATION - CLEAN WATER | 205,000        | 205,000        | -              | -              | N/A         |
| ENERGY EFFICIENCY PROGRAM       | 242,900        | 242,900        | -              | -              | N/A         |
| CDBG - ROBERSON STREET SEWER    | 312,979        |                | 211,503        | 64,940         | -69%        |
| CULTURAL A & E DISTRICT         | 26,300         | 3,564          | 26,300         | 26,300         | 0%          |
| HYBRID SOLID WASTE TRUCK        |                |                |                | 97,297         | 0%          |
| TRANSFERS                       | 69,200         |                |                |                | N/A         |
| <b><i>SUBTOTAL</i></b>          | <b>969,143</b> | <b>451,464</b> | <b>237,803</b> | <b>188,537</b> | <b>-21%</b> |

## REVOLVING LOAN FUND

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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                  |
| Cameron's                     | \$50,000        | 2014                  |

### BUDGET SUMMARY

|                                 | TOTAL APPROPRIATED | PRIOR YEARS ACTUAL | FY 2014-15 ADOPTED BUDGET | FY 2015-16 ADOPTED BUDGET | CHANGE      |
|---------------------------------|--------------------|--------------------|---------------------------|---------------------------|-------------|
| <i>REVENUE</i>                  |                    |                    |                           |                           |             |
| INVESTMENT EARNINGS             | 654,760            | 654,760            | 81,070                    | 4,536                     | -94%        |
| OTHER REVENUE - LOAN REPAYMENTS | 743,000            | 743,000            | 60,000                    | 45,308                    | -24%        |
| OTHER FINANCING SOURCES         | -                  | -                  | 299,140                   | 324,579                   | 9%          |
| <b><i>SUBTOTAL</i></b>          | <b>1,397,760</b>   | <b>1,397,760</b>   | <b>440,210</b>            | <b>374,423</b>            | <b>-15%</b> |

|   |                  |                  |                |                |             |
|---|------------------|------------------|----------------|----------------|-------------|
| <i>EXPENDITURE</i>                      |                  |                  |                |                |             |
| GENERAL GOVERNMENT EXPENSE              | 26,679           | 26,679           |                |                | N/A         |
| ECONOMIC AND PHYSICAL DEVELOPMENT LOANS | 743,000          | 743,000          | 150,000        | -              | -100%       |
| RESERVES FOR LOANS                      | 628,081          | 628,081          | 290,210        | 374,423        | 29%         |
| <b><i>SUBTOTAL</i></b>                  | <b>1,397,760</b> | <b>1,397,760</b> | <b>440,210</b> | <b>374,423</b> | <b>-15%</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.

## BUDGET SUMMARY

|                                 | <b>TOTAL<br/>APPROPRIATED</b> | <b>PRIOR<br/>YEARS<br/>ACTUAL</b> | <b>FY 2014-15<br/>ADOPTED<br/>BUDGET</b> | <b>FY 2015-16<br/>ADOPTED<br/>BUDGET</b> | <b>CHANGE</b> |
|---------------------------------|-------------------------------|-----------------------------------|--|--|---------------|
| <i>REVENUE</i>                  |                               |                                   |  |  |               |
| INVESTMENT EARNINGS             | -                             |                                   | 7,764                                    | 2,274                                    | -71%          |
| OTHER REVENUE - LOAN REPAYMENTS | 7,128                         |                                   | 20,908                                   | 9,668                                    | -54%          |
| OTHER FINANCING SOURCES         | 100,000                       | 128,128                           | -  | 45,896                                   | N/A           |
| <b>SUBTOTAL</b>                 | <b>107,128</b>                | <b>128,128</b>                    | <b>28,672</b>                            | <b>57,838</b>                            | <b>102%</b>   |

### *EXPENDITURE*

|   |                |                |               |               |             |
|---|----------------|----------------|---------------|---------------|-------------|
| GENERAL GOVERNMENT EXPENSE              |                |                |               |               | N/A         |
| ECONOMIC AND PHYSICAL DEVELOPMENT LOANS | 107,128        | 107,128        | 28,672        | -             | -100%       |
| RESERVES                                | -              |                |               | 57,838        | N/A         |
| <b>SUBTOTAL</b>                         | <b>107,128</b> | <b>107,128</b> | <b>28,672</b> | <b>57,838</b> | <b>102%</b> |

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

| <b>Business</b>           | <b>Amount Borrowed</b> |
|---------------------------|------------------------|
| 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.

|                                    | <b>TOTAL<br/>APPROPRIATED</b> | <b>PRIOR<br/>YEARS<br/>ACTUAL</b> | <b>FY 2014-15<br/>ADOPTED<br/>BUDGET</b> | <b>FY 2015-16<br/>ADOPTED<br/>BUDGET</b> | <b>CHANGE</b> |
|------------------------------------|-------------------------------|-----------------------------------|--|--|---------------|
| <b><i>REVENUE</i></b>              |                               |                                   |  |  |               |
| FUND BALANCE                       |                               |                                   |  | 115,688                                  |               |
| INVESTMENT EARNINGS                |                               |                                   |  | 199                                      |               |
| OTHER REVENUE -<br>LOAN REPAYMENTS |                               |                                   |  | 4,071                                    |               |
| TRANSFERS                          | 125,000                       |                                   | 125,000                                  | -  | -100%         |
| <b><i>SUBTOTAL</i></b>             | <b>125,000</b>                | <b>-</b>                          | <b>125,000</b>                           | <b>119,958</b>                           | <b>-4%</b>    |

***EXPENDITURE***

|   |                |          |                |                |            |
|---|----------------|----------|----------------|----------------|------------|
| ECONOMIC AND<br>PHYSICAL<br>DEVELOPMENT LOANS | -              | -        | 125,000        | -              | 0%         |
| RESERVE FOR LOANS                             | 125,000        | -        | -              | 119,958        | N/A        |
| TRANSFERS                                     | -              | -        | -              | -              | N/A        |
| <b><i>SUBTOTAL</i></b>                        | <b>125,000</b> | <b>-</b> | <b>125,000</b> | <b>119,958</b> | <b>-4%</b> |

Below is a list of active loans for the Business Loan Fund:

| <b>Business</b> | <b>Amount Borrowed</b> |
|-----------------|------------------------|
| Surplus Sids    | \$12,000               |

# 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.

## BUDGET SUMMARY

|                              | TOTAL<br>APPROPRIATED | PRIOR<br>YEARS<br>ACTUAL | FY 2014-15<br>ADOPTED<br>BUDGET | FY 2015-16<br>ADOPTED<br>BUDGET | CHANGE     |
|------------------------------|-----------------------|--------------------------|---------------------------------|---------------------------------|------------|
| <i><b>REVENUE</b></i>        |                       |                          |                                 |                                 |            |
| INVESTMENT EARNINGS          | 178,282               | 157,567                  | 39,834                          | 9,555                           | -76%       |
| OTHER FINANCING SOURCES      | 8,696,000             | 5,589,560                | 1,825,273                       | 1,391,903                       | -24%       |
| RESTRICTED INTERGOVERNMENTAL | 2,663,811             | 532,666                  | 1,492,892                       | 1,231,891                       | -17%       |
| OTHER                        | 1,660,779             | 272,408                  | 999,373                         | 139,373                         | -86%       |
| FUND BALANCE APPROPRIATED    | 3,022,677             | 1,047,908                | 3,029,480                       | 4,292,660                       | 42%        |
| <b>TOTAL</b>                 | <b>16,221,549</b>     | <b>7,600,109</b>         | <b>7,386,852</b>                | <b>7,065,382</b>                | <b>-4%</b> |
| <i><b>EXPENDITURES</b></i>   |                       |                          |                                 |                                 |            |
| CAPITAL PROJECTS             | 7,376,983             | 3,054,243                | 2,377,090                       | 2,671,733                       | 12%        |
| GO SIDEWALK & GREENWAYS      | 7,465,958             | 2,665,599                | 3,624,644                       | 2,735,531                       | -25%       |
| CAPITAL RESERVES             | 1,235,338             | 544,806                  | 1,235,338                       | 1,508,338                       | 22%        |
| PAYMENT IN-LIEU              | 143,270               | 149,780                  | 149,780                         | 149,780                         | 0%         |
| <b>TOTAL</b>                 | <b>16,221,549</b>     | <b>6,414,428</b>         | <b>7,386,852</b>                | <b>7,065,382</b>                | <b>-4%</b> |

**Capital Projects**

For FY 2015-16 the total Capital Project Fund budget is \$7.0 million. New projects identified for funding by appropriation of assigned fund balance total of \$1 million include:

|  |         |
|--|---------|
| Anderson Park Fencing & Pavilion Replacement | 156,880 |
| Century Center HVAC                          | 180,000 |
| MLK Park Design                              | 150,000 |
| Police Body Worn Cameras                     | 91,000  |
| Development Services Permitting Software     | 230,000 |
| Rogers Road Conduit                          | 155,000 |
| Town Commons Design                          | 107,300 |

**BUDGET SUMMARY**

|  | <b>TOTAL<br/>APPROPRIATED</b> | <b>PRIOR<br/>YEAR<br/>ACTUALS</b> | <b>FY 2014-15<br/>ADOPTED<br/>BUDGET</b> | <b>FY 2015-16<br/>ADOPTED<br/>BUDGET</b> | <b>CHANGE</b> |
|--|-------------------------------|-----------------------------------|--|--|---------------|
|--|-------------------------------|-----------------------------------|--|--|---------------|

**REVENUE**

|                                 |                  |                  |                  |                  |            |
|---------------------------------|------------------|------------------|------------------|------------------|------------|
| INVESTMENT EARNINGS             | 22,232           | 25,548           | 9,555            | 9,555            | 0%         |
| FUND BALANCE APPROPR            | 1,644,362        |                  | 1,644,362        | 2,634,542        | 0%         |
| OTHER FINANCING SOURCES         | 4,096,000        | 2,730,285        | 685,673          | 2,673            | -100%      |
| RESTRICTED<br>INTERGOVERNMENTAL | 106,296          | 479,119          | 30,000           | 17,463           | -42%       |
| OTHER                           | 1,508,093        | 270,611          | 7,500            | 7,500            | 0%         |
| <b>SUBTOTAL</b>                 | <b>7,376,983</b> | <b>3,505,563</b> | <b>2,377,090</b> | <b>2,671,733</b> | <b>12%</b> |

**EXPENDITURES**

|  |                  |                  |                  |                  |            |
|--|------------------|------------------|------------------|------------------|------------|
| ROGERS ROAD<br>REMEDICATION                                    | 900,000          |                  | 900,000          | 900,000          | 0%         |
| STORM WATER<br>MANAGEMENT PROJECTS                             | 80,000           | -                | 80,000           | -                | -100%      |
| WILSON PARK TENNIS<br>COURT REPLACEMENT                        | 168,087          |                  | 168,087          | 168,087          | 0%         |
| LED STREET LIGHTS<br>PROJECT                                   | 100,000          |                  | 96,250           | 96,250           | 0%         |
| ANDERSON PARK<br>BATHROOM RENOVATIONS                          | 251,459          |                  | 251,459          | 251,459          | 0%         |
| ANDERSON PARK MULTI-<br>PURPOSE FIELD<br>RENOVATION AND LIGHTS | 148,566          |                  | 148,566          | 148,566          | 0%         |
| BICYCLE LOOP DECTECTORS  | 37,500           | -                | 18,975           | 18,975           | 0%         |
| FIRE PUMPER TRUCK  | 683,000          |                  | 683,000          | -                | -100%      |
| FIBER OPTICS PROJECT AT<br>FIRE STATION #2                     | 298,198          | 279,828          | 30,753           | 18,216           | -41%       |
| ANDERSON PARK FENCING<br>& PAVILION                            | -                |                  |                  | 156,880          | N/A        |
| CENTURY CENTER HVAC  | -                |                  |                  | 180,000          | N/A        |
| MLK PARK DESIGN  | -                |                  |                  | 150,000          | N/A        |
| PD BODY WORN CAMERAS   | -                |                  |                  | 91,000           | N/A        |
| PLANNING PERMITTING<br>SOFTWARE                                | -                |                  |                  | 230,000          | N/A        |
| ROGERS ROAD CONDUIT  | -                |                  |                  | 155,000          | N/A        |
| TOWN COMMONS DESIGN  | -                |                  |                  | 107,300          | N/A        |
| COMPLETED PROJECTS   | 4,710,173        | 2,774,415        | -                | -                | N/A        |
| <b>SUBTOTAL</b>  | <b>7,376,983</b> | <b>3,054,243</b> | <b>2,377,090</b> | <b>2,671,733</b> | <b>12%</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.

**BUDGET SUMMARY**

|                              | <b>TOTAL<br/>APPROPRIATED</b> | <b>PRIOR<br/>YEAR<br/>ACTUALS</b> | <b>FY 2014-15<br/>ADOPTED<br/>BUDGET</b> | <b>FY 2015-16<br/>ADOPTED<br/>BUDGET</b> | <b>CHANGE</b> |
|------------------------------|-------------------------------|-----------------------------------|--|--|---------------|
| <b>REVENUE</b>               |                               |                                   |  |  |               |
| INTEREST EARNINGS            | 155,757                       | 127,873                           | 30,279                                   | -  | -100%         |
| OTHER FINANCING SOURCES      | 4,600,000                     | 2,853,228                         | 1,139,600                                | 1,389,230                                | 22%           |
| RESTRICTED INTERGOVERNMENTAL | 2,557,515                     | 53,547                            | 1,462,892                                | 1,214,428                                | -17%          |
| OTHER                        | 152,686                       |                                   | 991,873                                  | 131,873                                  | -87%          |
| <b>SUBTOTAL</b>              | <b>7,465,958</b>              | <b>3,034,648</b>                  | <b>3,624,644</b>                         | <b>2,735,531</b>                         | <b>-25%</b>   |

**EXPENDITURES**

|   |                  |                  |                  |                  |             |
|---|------------------|------------------|------------------|------------------|-------------|
| MORGAN CREEK GREENWAY                       | 1,361,471        | 259,603          | 435,904          | 912,500          | 109%        |
| HOMESTEAD CHAPEL HILL HIGH SCHOOL MUP       | -                |                  | 537,760          | 537,760          | 0%          |
| JONES CREEK GREENWAY DESIGN                 |                  |                  | 337,957          | 46,000           | -86%        |
| PHASE IB SIDEWALK PROJECTS                  | 1,410,786        | 1,227,620        | 67,567           | 67,567           | 0%          |
| SHELTON STREET SIDEWALK                     | 212,000          | -                | 212,000          | -                | -100%       |
| DAVIE STREET SIDEWALK                       | 648,000          | -                | 648,000          | -                | -100%       |
| ROGERS ROAD SIDEWALK                        | 1,088,000        | -                | 1,013,011        | 1,013,011        | 0%          |
| SOUTH GREENSBORO ST SIDEWALK DESIGN PHASE 1 |                  |                  |                  | 105,130          |             |
| PROFESSIONAL SVCS                           | 73,000           | -                | 53,563           | 53,563           | 0%          |
| PROJECTS COMPLETED                          | 2,432,713        | 1,178,376        | -                | -                | N/A         |
| TRANSFER TO CAP RES FUND                    | 239,988          | -                | 318,882          | -                | -100%       |
| <b>SUBTOTAL</b>                             | <b>7,465,958</b> | <b>2,665,599</b> | <b>3,624,644</b> | <b>2,735,531</b> | <b>-25%</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.

**Fire and Police Radio Upgrade** - In three years fire and police will need to replace all Motorola radios (136) at an estimated cost of \$819,000. To minimize the financial impact on the Town, the plan is to set aside \$273,000 of assigned fund balance in the Capital Reserve Fund over the next three years specifically to replace these radios.

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

**BUDGET SUMMARY**

|                               | TOTAL<br>APPROPRIATED | PRIOR<br>YEAR<br>ACTUALS | FY 2014-15<br>ADOPTED<br>BUDGET | FY 2015-16<br>ADOPTED<br>BUDGET | CHANGE     |
|-------------------------------|-----------------------|--------------------------|---------------------------------|---------------------------------|------------|
| <b>REVENUE</b>                |                       |                          |                                 |                                 |            |
| INVESTMENT EARNINGS           |                       | 3,683                    |                                 |                                 | N/A        |
| OTHER                         |                       | 1,797                    |                                 |                                 | N/A        |
| FUND BALANCE<br>APPROPRIATION | 1,235,338             | 904,638                  | 1,235,338                       | 1,508,338                       | 22%        |
| <b>SUBTOTAL</b>               | <b>1,235,338</b>      | <b>910,118</b>           | <b>1,235,338</b>                | <b>1,508,338</b>                | <b>22%</b> |

**EXPENDITURE**

|                     |                  |                |                  |                  |            |
|---------------------|------------------|----------------|------------------|------------------|------------|
| OTHER               | 1,235,338        | 544,806        | 1,235,338        | 906,938          | -27%       |
| STREET RE-SURFACING |                  |                |                  | 601,400          |            |
| <b>SUBTOTAL</b>     | <b>1,235,338</b> | <b>544,806</b> | <b>1,235,338</b> | <b>1,508,338</b> | <b>22%</b> |

| AUTHORIZED RESERVES                   | TOTAL RESERVE  |
|---------------------------------------|----------------|
| TEAL PLACE SIDEWALK                   | 2,000          |
| ADAMS TRACT PED. BRIDGE               | 30,000         |
| BREWER LANE SIGNAL<br>CROSSINGS       | 15,000         |
| STREET RE-SURFACING                   | -              |
| BOARD ROOM EQUIPMENT                  | 30,099         |
| SMITH LEVEL ROAD<br>SIDEWALKS - MATCH | 207,000        |
| DEBT SERVICE                          | 176,945        |
| FIRE AND POLICE RADIO<br>UPGRADE      | 273,000        |
| UNDESIGNATED                          | 172,894        |
| <b>TOTAL RESERVES</b>                 | <b>906,938</b> |

# PAYMENT IN LIEU RESERVE

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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.

## BUDGET SUMMARY

|  | TOTAL<br>APPROPRIATED | PRIOR<br>YEAR<br>ACTUALS | FY 2014-15<br>ADOPTED<br>BUDGET | FY 2015-16<br>ADOPTED<br>BUDGET | CHANGE |
|--|-----------------------|--------------------------|---------------------------------|---------------------------------|--------|
|--|-----------------------|--------------------------|---------------------------------|---------------------------------|--------|

## REVENUE

|                            |                |                |                |                |           |
|----------------------------|----------------|----------------|----------------|----------------|-----------|
| INVESTMENT EARNINGS        | 293            | 463            | -              |                | N/A       |
| OTHER FINANCING SOURCES    |                | 6,047          | -              |                | 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>149,780</b> | <b>0%</b> |

## EXPENDITURE

|                     |                |                |                |                |           |
|---------------------|----------------|----------------|----------------|----------------|-----------|
| 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>149,780</b> | <b>0%</b> |

| AUTHORIZED RESERVES       | TOTAL RESERVE  |
|---------------------------|----------------|
| 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> |

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# 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 AAA 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.

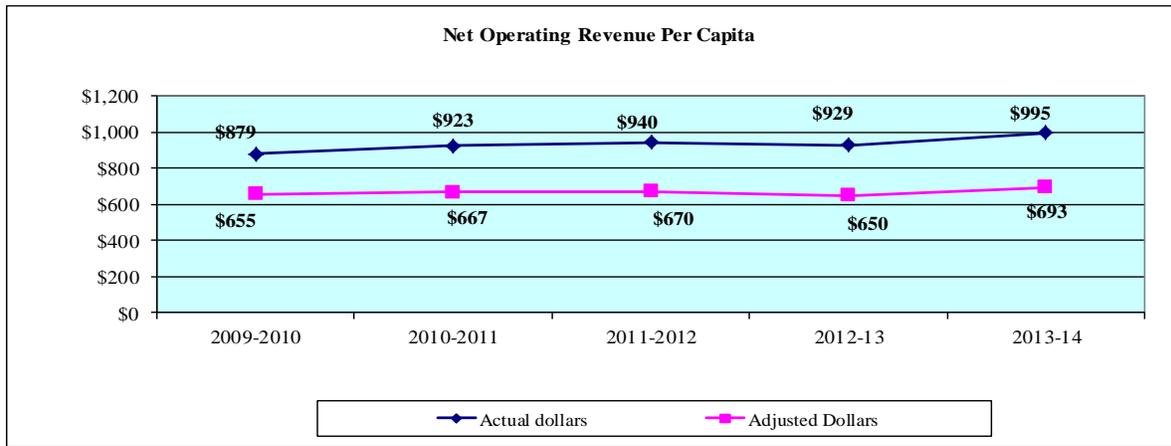
Included with every indicator is a description of the indicator, a table and graphical representation of the trend over the fiscal years for which we have audited budget reports, and an explanation of the implications of that trend for the government and residents of the Town. All the financial figures 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  | 2009-10      | 2010-11      | 2011-12      | 2012-13      | 2013-14      |
|---|--------------|--------------|--------------|--------------|--------------|
| Net Operating Revenue (adjusted)            | \$13,027,292 | \$13,062,944 | \$13,328,336 | \$13,277,760 | \$14,203,573 |
| Population                                  | 19,891       | 19,582       | 19,905       | 20,433       | 20,510       |
| Net Operating Revenue Per Capita (adjusted) | \$655        | \$667        | \$670        | \$650        | \$693        |

**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.

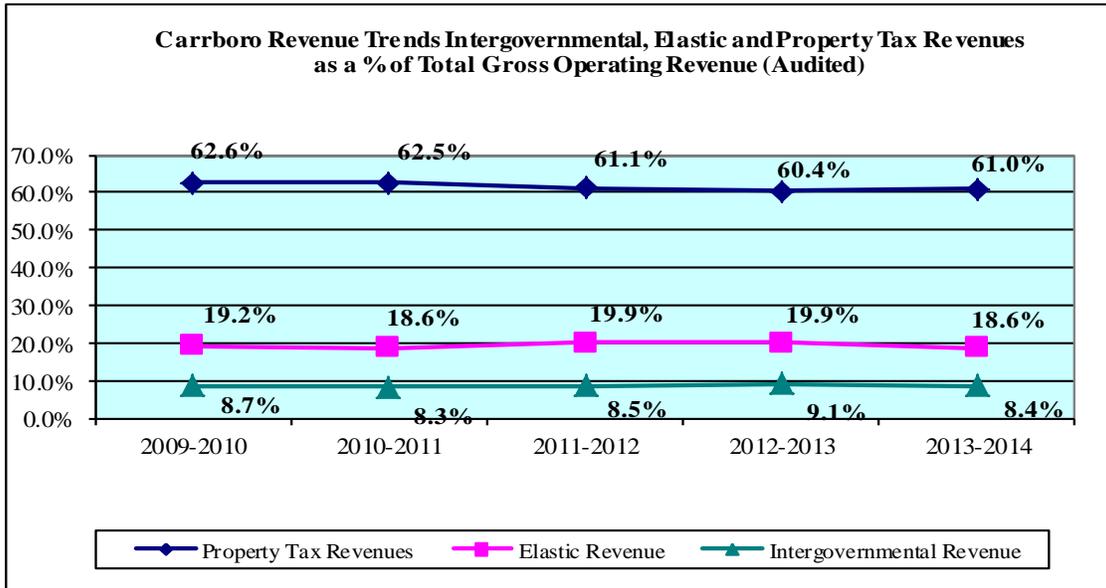
**Discussion**

In real terms (adjusted for inflation), revenues per capita in Carrboro have experienced a 5.7 percent increase in the past 5 fiscal years. In actual dollars collected (adjusted for inflation), revenue increased by 9 percent. Local option sales tax, other taxes and licenses, intergovernmental revenues, and other revenue sources have increased in the past 5 years. The following chart shows distinct revenue trends as reflected in the Town’s audit reports.

| <b>Revenue Source</b>             | <b>2014 Revenue Adjusted for Inflation</b> | <b>2010 Revenue Adjusted for Inflation</b> | <b>% Change in Revenue Since 2010</b> | <b>2014 per capita</b> | <b>2010 per capita</b> | <b>% Change Since 2010 (per capita)</b> |
|-----------------------------------|--|--|---------------------------------------|------------------------|------------------------|---|
| <b>Ad valorem taxes</b>           | <b>\$ 8,206,147.53</b>                     | <b>\$ 8,359,052.55</b>                     | <b>-1.8%</b>                          | <b>\$ 400</b>          | <b>\$ 420</b>          | <b>-4.8%</b>                            |
| <b>Local option sales taxes</b>   | <b>\$ 2,482,340.29</b>                     | <b>\$ 2,266,068.58</b>                     | <b>9.5%</b>                           | <b>\$ 121</b>          | <b>\$ 114</b>          | <b>6.2%</b>                             |
| <b>Other taxes and licenses</b>   | <b>\$ 916,406.40</b>                       | <b>\$ 378,937.01</b>                       | <b>141.8%</b>                         | <b>\$ 45</b>           | <b>\$ 19</b>           | <b>134.5%</b>                           |
| <b>Intergovernmental revenues</b> | <b>\$ 1,379,222.69</b>                     | <b>\$ 828,839.36</b>                       | <b>66.4%</b>                          | <b>\$ 67</b>           | <b>\$ 42</b>           | <b>61.4%</b>                            |
| <b>Permits and fees</b>           | <b>\$ 869,393.88</b>                       | <b>\$ 876,118.52</b>                       | <b>-0.8%</b>                          | <b>\$ 42</b>           | <b>\$ 44</b>           | <b>-3.8%</b>                            |
| <b>Sales and services</b>         | <b>\$ 197,363.26</b>                       | <b>\$ 191,307.49</b>                       | <b>3.2%</b>                           | <b>\$ 10</b>           | <b>\$ 10</b>           | <b>0.1%</b>                             |
| <b>Investment earnings</b>        | <b>\$ 8,181.63</b>                         | <b>\$ 35,789.04</b>                        | <b>-77.1%</b>                         | <b>\$ 0</b>            | <b>\$ 2</b>            | <b>-77.8%</b>                           |
| <b>Other</b>                      | <b>\$ 144,517.05</b>                       | <b>\$ 91,179.28</b>                        | <b>58.5%</b>                          | <b>\$ 7</b>            | <b>\$ 5</b>            | <b>53.7%</b>                            |
| <b>Total revenues by source</b>   | <b>\$ 14,203,573</b>                       | <b>\$ 13,027,292</b>                       | <b>9.0%</b>                           | <b>\$ 693</b>          | <b>\$ 655</b>          | <b>5.7%</b>                             |

Having a significant impact on the revenue stream is the property tax and sales taxes revenue per capita, representing 75% of the total revenue per capita in 2014. 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. Investment earnings had the most significant decrease due to the current economic conditions.

## Major Revenue Sources



| Revenues                  | 2009-10              | 2010-11              | 2011-12              | 2012-13              | 2013-14             |
|---------------------------|----------------------|----------------------|----------------------|----------------------|---------------------|
| Property Tax              | \$ 11,213,669        | \$ 11,578,630        | \$ 11,708,787        | \$ 11,754,299        | \$12,741,993        |
| Elastic Revenue           | \$ 3,446,206         | \$ 3,445,133         | \$ 3,820,856         | \$ 3,870,059         | \$3,894,719         |
| Intergovernmental Revenue | \$ 1,554,121         | \$ 1,537,295         | \$ 1,631,211         | \$ 1,779,137         | \$1,757,458         |
| <b>Total Revenue</b>      | <b>\$ 16,213,996</b> | <b>\$ 16,561,058</b> | <b>\$ 17,160,854</b> | <b>\$ 17,403,495</b> | <b>\$18,394,170</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.

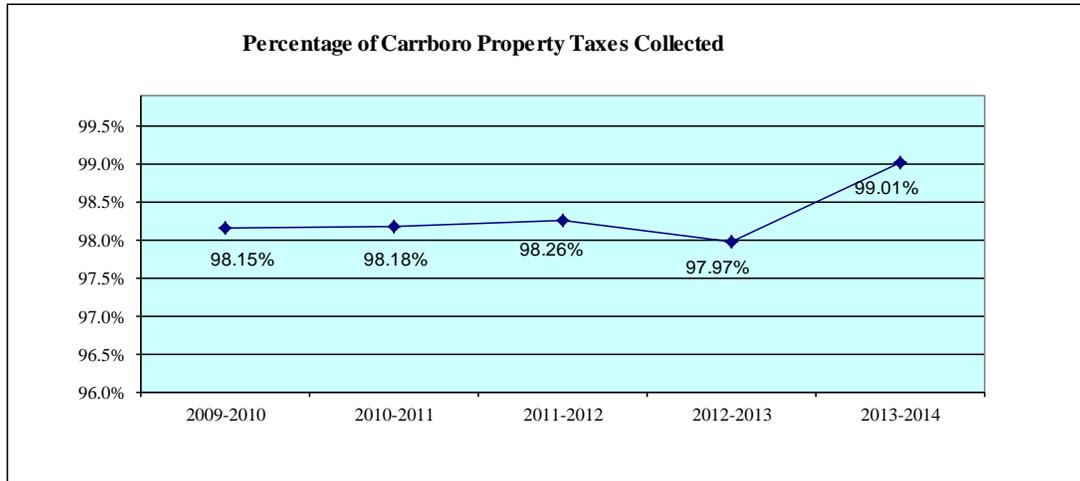
### Discussion

As a percentage of total gross operating revenue, all revenues have remained fairly stable. Property tax revenue has increased .6%, elastic revenues have decreased 1.3% and intergovernmental revenues have decreased .7%.

Intergovernmental revenue, as a share of the revenue stream in FY13-14 decreased slightly from FY12-13. 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.

Elastic revenue had an increase in sales tax, mechanical permits and engineering fee revenues. The greatest decrease was in building permits and development review fees.

## 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.

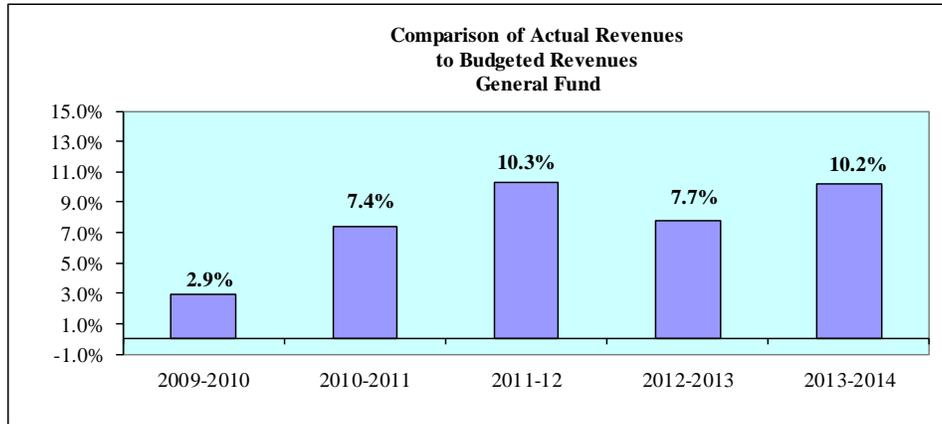
### Discussion

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 rose to 99.01% in FY2013-14.

### Tax Collection Rates in Carrboro and Neighboring Cities

|                       | 2009-10 | 2010-11 | 2011-12 | 2012-13 | 2013-14 |
|-----------------------|---------|---------|---------|---------|---------|
| <b>Carrboro</b>       | 98.15%  | 98.18%  | 98.26%  | 97.97%  | 99.01%  |
| <b>Chapel Hill</b>    | 99.20%  | 99.10%  | 99.21%  | 99.24%  | 99.36%  |
| <b>City of Durham</b> | 96.90%  | 98.70%  | 98.75%  | 98.83%  | 99.00%  |
| <b>Hillsborough</b>   | 98.80%  | 97.16%  | 99.00%  | 97.61%  | 98.00%  |

## Comparison of Actual Revenues to Budgeted Revenues



|  | 2009-10      | 2010-11      | 2011-12      | 2012-13      | 2013-14      |
|--|--------------|--------------|--------------|--------------|--------------|
| Budgeted Operating Revenue                           | \$17,411,883 | \$17,253,999 | \$17,391,017 | \$18,055,160 | \$18,970,318 |
| Actual Operating Revenue                             | \$17,917,191 | \$18,533,066 | \$19,176,013 | \$19,453,224 | \$20,898,471 |
| Revenue Variance                                     | \$505,308    | \$1,279,067  | \$1,784,996  | \$1,398,064  | \$1,928,153  |
| Revenue Variance as % of Budgeted Operating Revenues | 2.9%         | 7.4%         | 10.3%        | 7.7%         | 10.2%        |

**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**

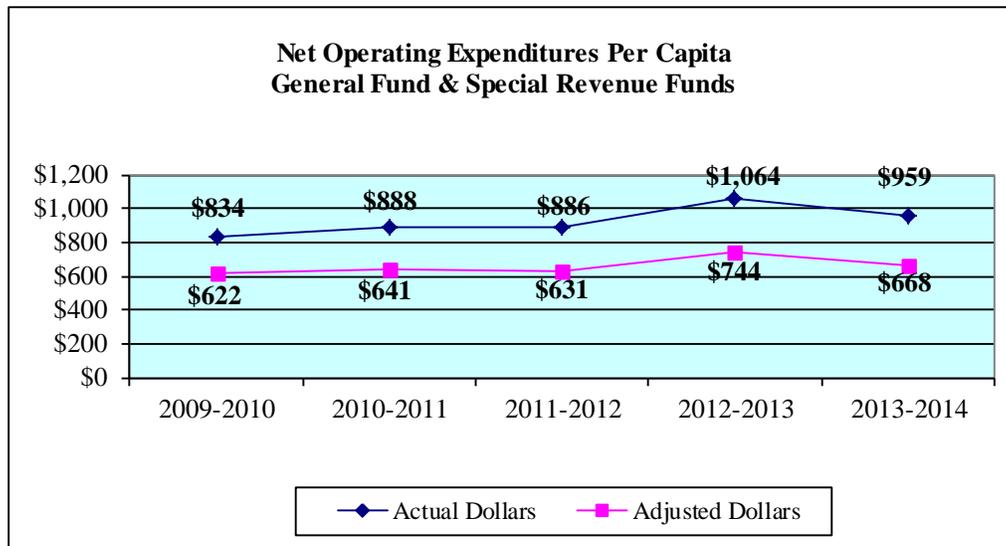
The variances in the graph indicate the Town's conservative approach to estimating revenues. The main increases in FY10-11 were with intergovernmental funds (\$160,115), investment earnings and other revenues (\$357,839). In FY11-12 the major increases in actual revenue include property taxes (\$322,544), 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). In FY13-14, the main increases were with local option sales taxes (\$241,307), other taxes and licenses (\$480,830) and restricted intergovernmental revenues (\$134,509).

**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**



|  | 2009-2010    | 2010-2011    | 2011-2012    | 2012-2013    | 2013-2014    |
|--|--------------|--------------|--------------|--------------|--------------|
| <b>Net Operating Expenditures (Adjusted)</b> | \$12,364,201 | \$12,557,753 | \$12,567,744 | \$15,208,859 | \$13,694,031 |
| <b>Population</b>                            | 19,891       | 19,582       | 19,905       | 20,433       | 20,510       |

**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 FY09-10, from \$12,364,201 to \$13,694,081 in FY12-13. When adjusted for the combined impact of inflation and population, per capita spending increased from \$622 in FY09-10 to \$668 in FY 13-14.

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

**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.

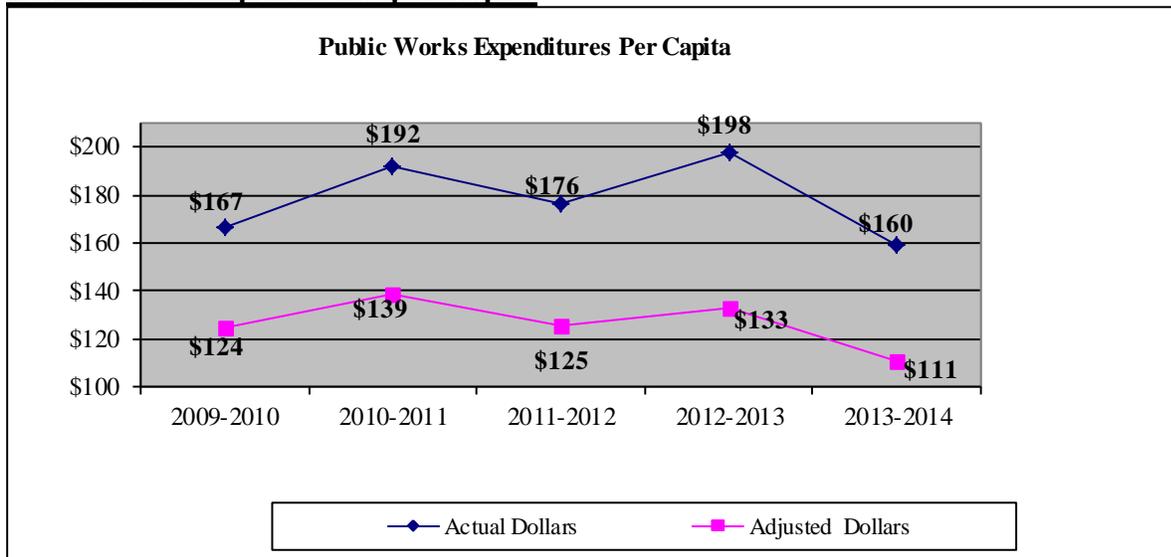
**FY 2011-12** - Per capita expenditures changed slightly (\$2) from the previous year.

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

**FY 2013-14** – Per capita expenditures decreased \$76 due to reduction in capital expenditures.

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.

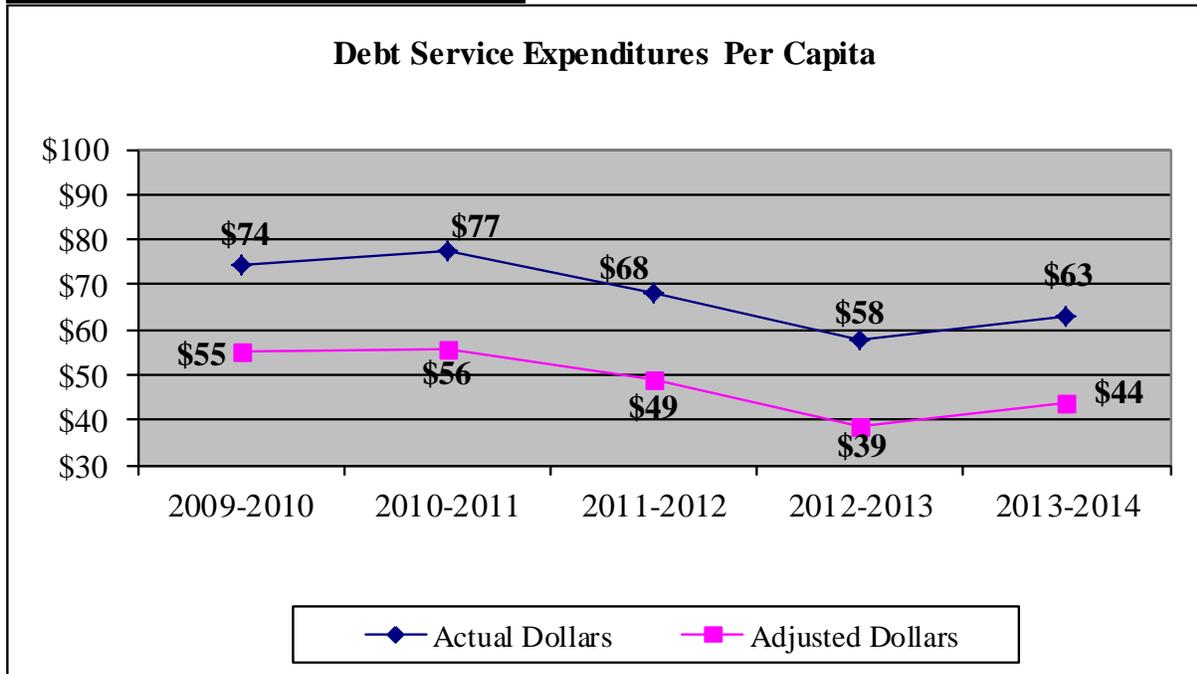
**Public Works Expenditures per Capita**



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

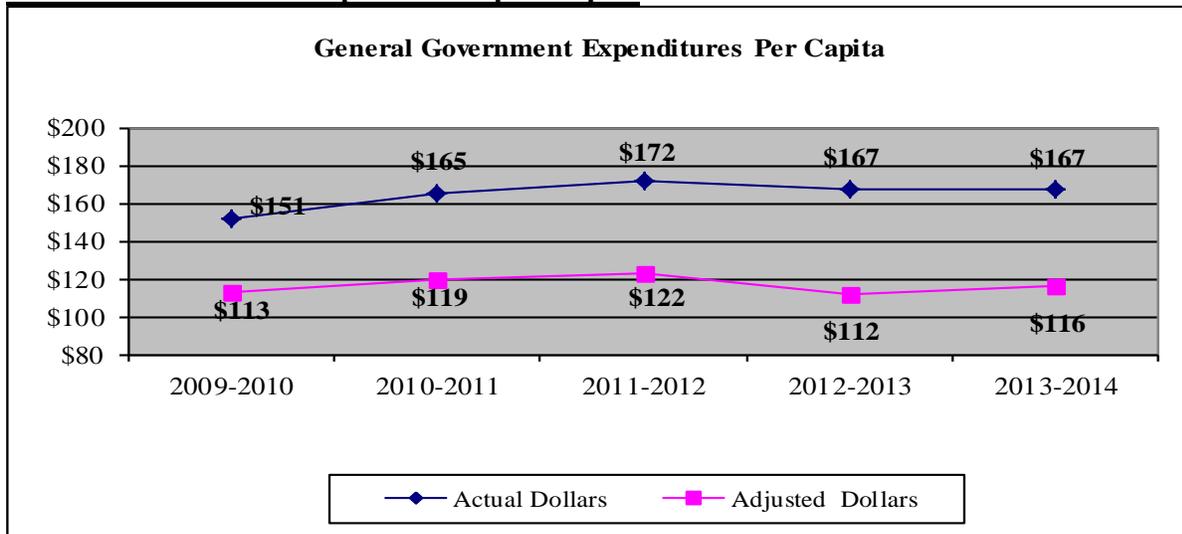
disasters. The increase in FY 10-11 is mainly due to street resurfacing costs. The decrease in FY 11-12 is due to the street resurfacing costs from the previous year. The increase in FY 12-13 is due to the purchase of replacement refuse vehicles and street resurfacing costs. The decrease in FY 13-14 is due to the one-time cost of equipment and street resurfacing costs from the previous year.

**Debt Service Expenditures Per Capita**



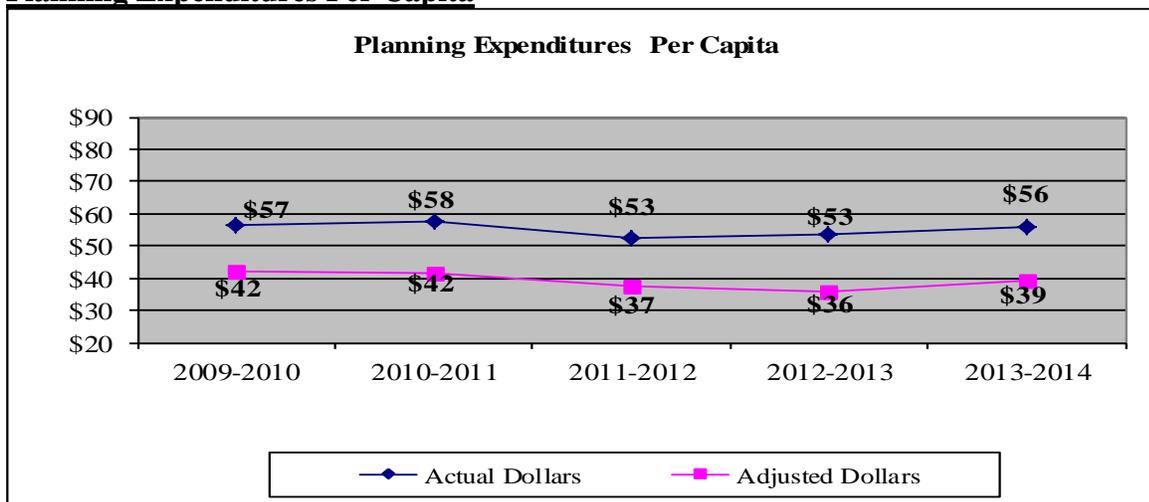
Debt costs include debt paid on general obligation bonds, installment financing for property and town infrastructure as well as equipment and vehicles. The Town has been able to take advantage of retiring debt and low interest rates to borrow for major infrastructure needs and maintain debt service at a relatively constant level. 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. FY13-14 per capita costs increased with the financing of the sidewalk bonds and increase in equipment and vehicle financing.

## General Government Expenditures per Capita



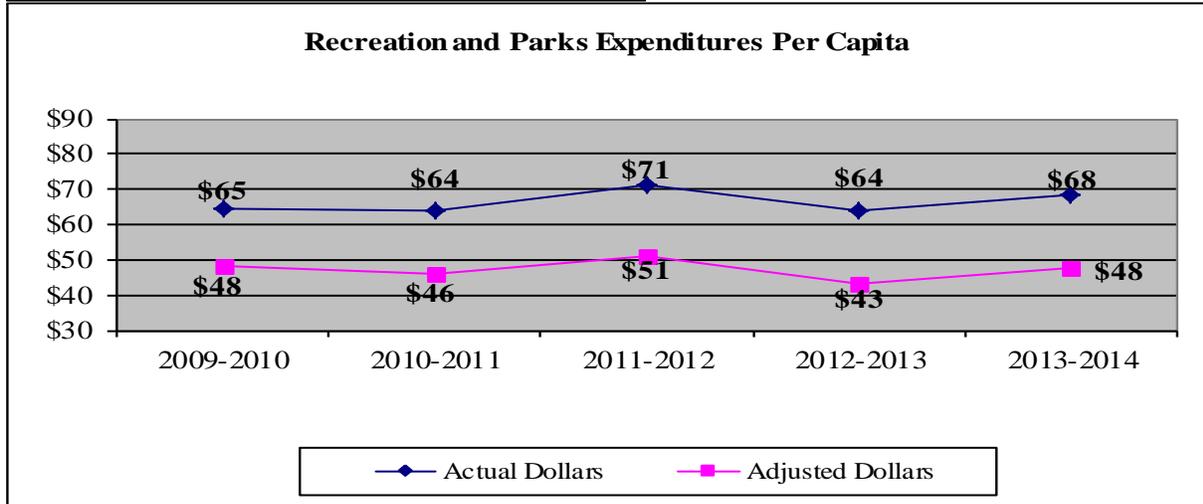
The Town continues to maintain regular replacement of technology infrastructure, support wireless technology, implement mobile laptop technology in police cars, and more recently, purchased an automated record management system for the Police Department. Per capita costs for FY 10-11 included increases 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. FY 13-14 per capita costs have remained stable.

## Planning Expenditures Per Capita



Costs remained stable in FY 10-11. Expenses in FY11-12 decreased due to personnel retirement. Per capita costs in FY 12-13 have remained constant. FY 13-14 per capita costs increased due to an increase in engineering services.

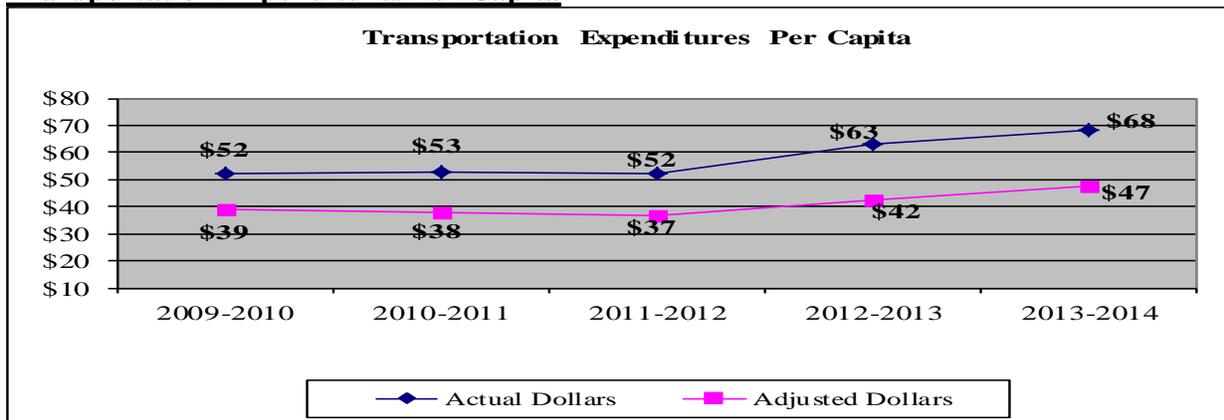
## Recreation and Parks Expenditures per Capita



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

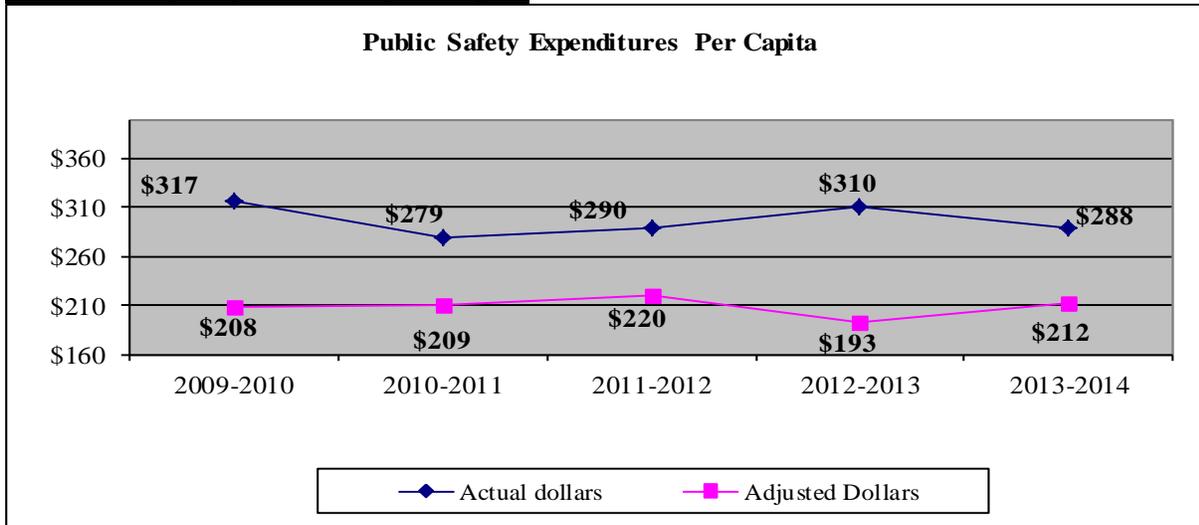
Per capita costs remained stable in FY09-10 and decreased slightly in FY10-11. Expenditures per capita increased in FY11-12 with the construction of the Wilson Park Restroom. In FY 12-13 per capita expenditures decreased due to capital expenditures the previous year. FY 13-14 per capita expenditures increased with additions of special programs and events.

## Transportation Expenditures Per Capita



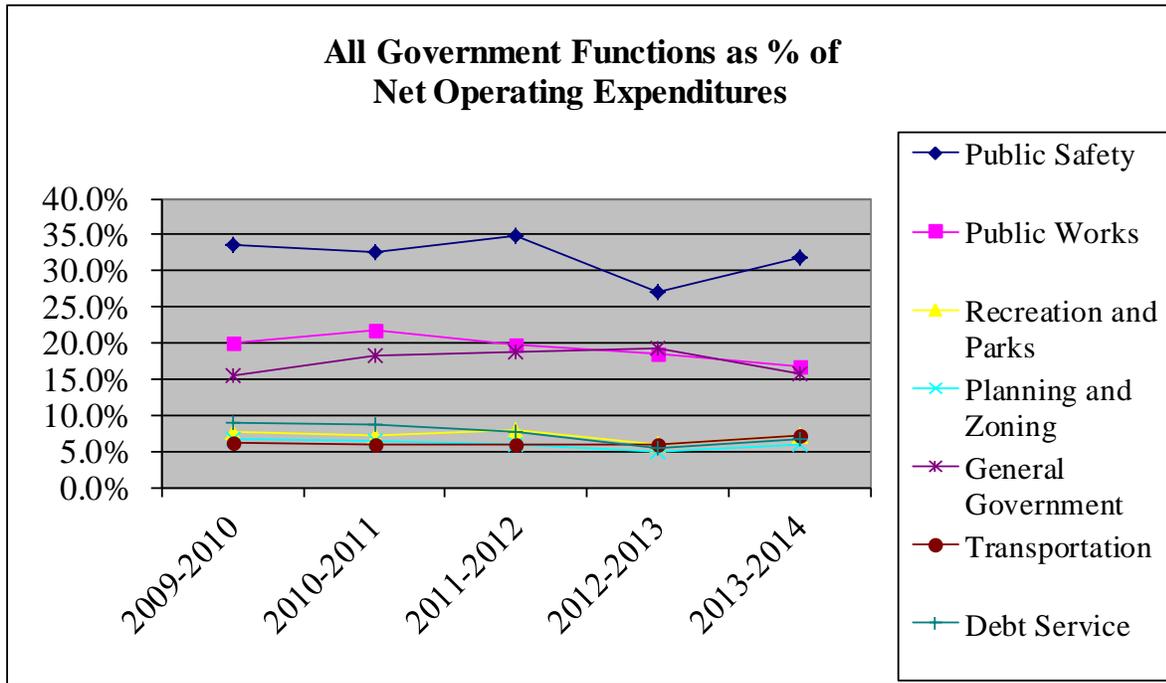
The Town and UNC-Chapel Hill are partners in the transit system administered by the Town of Chapel Hill. Carrboro's contribution into this partnership, adjusted for inflation has remained fairly stable from FY 910 to FY 11-12. The transit contract increased in FY12-13 and FY 13-14, due to increased fuel and other ongoing operational costs. This is primarily due to decreased state and federal pass-through funds that supported the transit, which affected the local match. 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 an increase of \$4 per capita total or an increase of about 2 percent in the past five years. 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. FY 13-14 costs increased with the upgrade of radios.

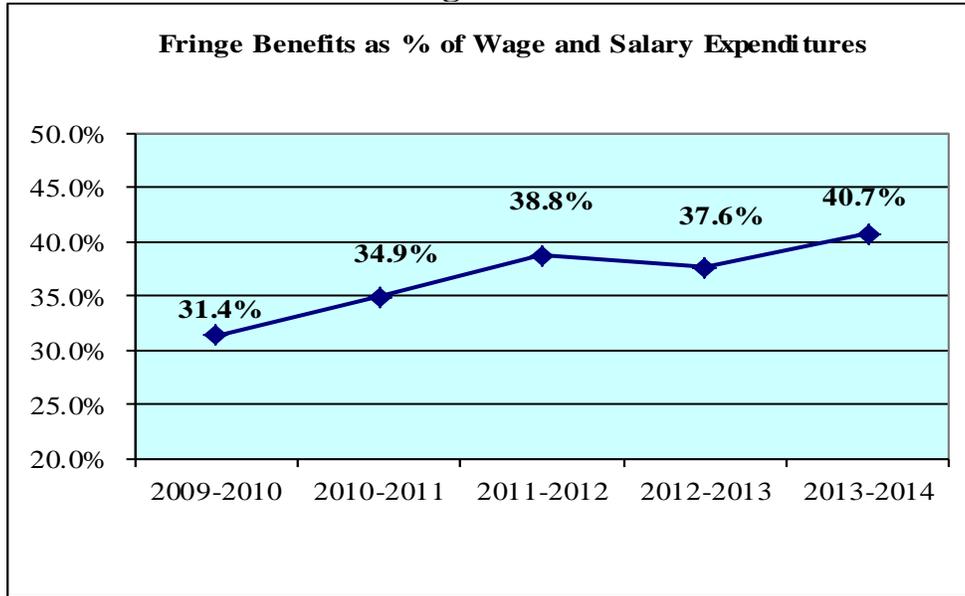
## Net Operating Expenditures by Function



The chart above represents the allocation of funding for the various services provided by the Town. Approximately 49 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 23 percent of total spending. The remainder of the programs (debt service, transportation, planning and recreation programs) combined represent approximately 28 percent of the net operating expenses.

## Fringe Benefits



|   | 2009-2010   | 2010-2011   | 2011-2012   | 2012-2013   | 2013-2014   |
|---|-------------|-------------|-------------|-------------|-------------|
| <b>Expenditures for fringe benefits</b> | \$2,373,906 | \$2,662,896 | \$2,876,753 | \$2,818,270 | \$3,201,670 |
| <b>Salaries/Wages (FT,PT,OT, Temp)</b>  | \$7,563,563 | \$7,655,183 | \$7,418,189 | \$7,486,057 | \$7,858,124 |

**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

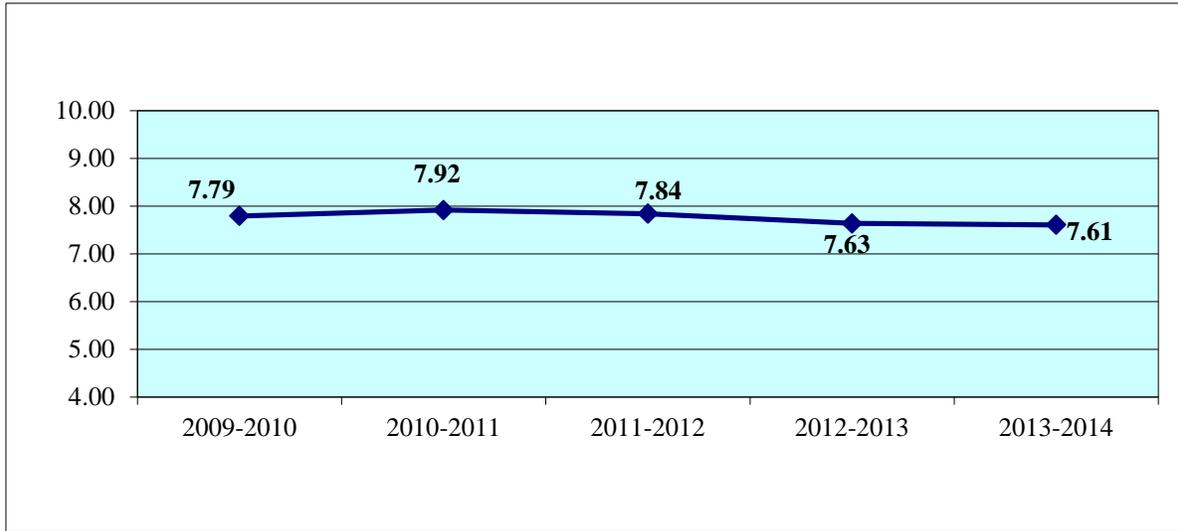
### **Description**

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 FY09-10. 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



|   | 2009-2010 | 2010-2011 | 2011-2012 | 2012-2013 | 2013-2014 |
|---|-----------|-----------|-----------|-----------|-----------|
| <b>Population</b>                             | 19,891    | 19,582    | 19,905    | 20,433    | 20,510    |
| <b>Number of municipal employees approved</b> | 155       | 155       | 156       | 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. A Systems Administrator position was added in Information Technology in FY11-12. The changes in FY12-13 and FY 13-14 are based on changes 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 |
|---------|---------------|---------|----------------------|-------|---------------------|------------------------|----------------|--------|------|----------|--------------|--------------------|-------|
| 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   |
| 2015-16 | 0             | 3       | 1.5                  | 1.5   | 7                   | 3                      | 2              | 42     | 37   | 13.5     | 35           | 13                 | 158.5 |

Note: All positions are budgeted within the General Fund

### Description of Position Changes

**FY09-10** – No position changes.

**FY10-11** – 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.

**FY15-16** - Two part-time administrative positions (one in finance; and one in recreation and parks) will be converted to full-time. A full-time position in planning has been converted to a part-time GIS position.

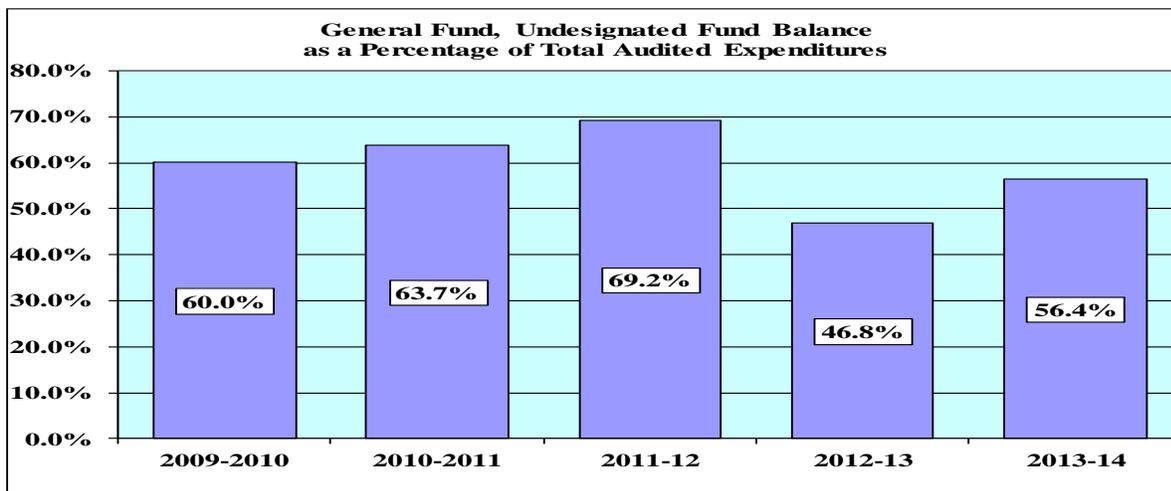
## Operating Position Indicators

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, 2014), unreserved fund balance that includes designated and undesignated reserves is at 59.24% in Carrboro. This ratio is slightly higher than the 50.03% 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<br/>Computation of Legal Debt Margin<br/>June 30 ,2014</b> |                 |
|--|-----------------|
| Total assessed valuation at June 30, 2014  | \$2,088,514,087 |
| Debt limit – eight percent (8%) of assessed value  | \$ 167,081,127  |
| Amount of debt applicable to debt limit  |                 |
| Net Bonded Debt  | \$ 7,477,109    |
| Legal Debt Margin  | \$ 159,604,018  |

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, 2014 audited valuation is \$159,604,018.

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

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

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 6.8% of the total expenditures for the year ending June 30, 2014. The Five-Year Plan shows the percentage of debt service expenditures remaining at or below this level.

### Long-Term Debt



|                           | 2009-2010       | 2010-2011       | 2011-2012       | 2012-2013       | 2013-2014       |
|---------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| <b>Long-Term Debt</b>     | \$9,650,641     | \$8,909,304     | \$7,995,219     | \$8,044,436     | \$7,021,536     |
| <b>Property Valuation</b> | \$1,915,872,793 | \$1,939,126,061 | \$1,972,777,796 | \$2,003,172,468 | \$2,088,514,087 |

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

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

#### Description

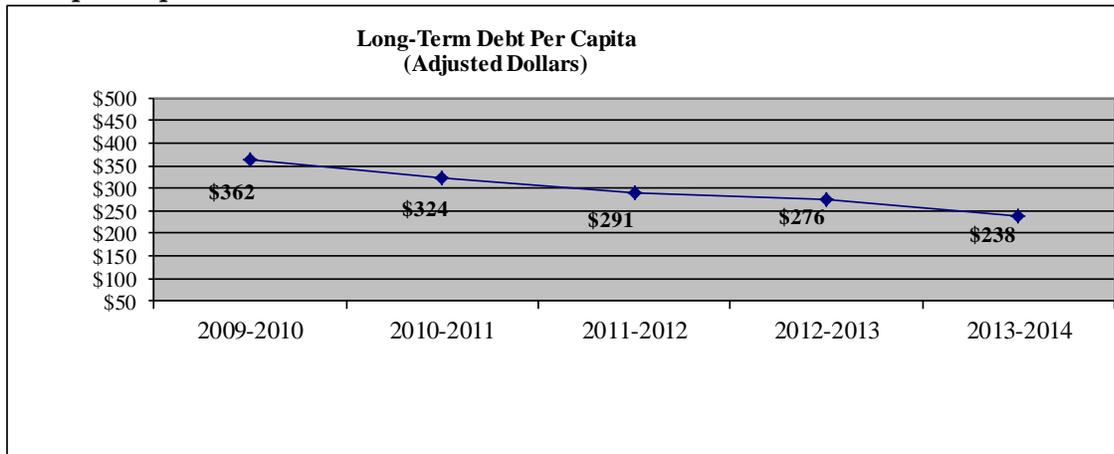
The definition of debt considered by rating agencies is generally limited to bonded debt because of the fact that this debt is backed by the full faith and credit of the town which is represented by the Town’s property valuation. However, given that all debt by the Town is considered a fixed cost and 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 FY13-14 was .284 percent; a high level is considered 1.424 percent. The debt-to-assessed valuation ratio for Carrboro in the last audited year was .328 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.

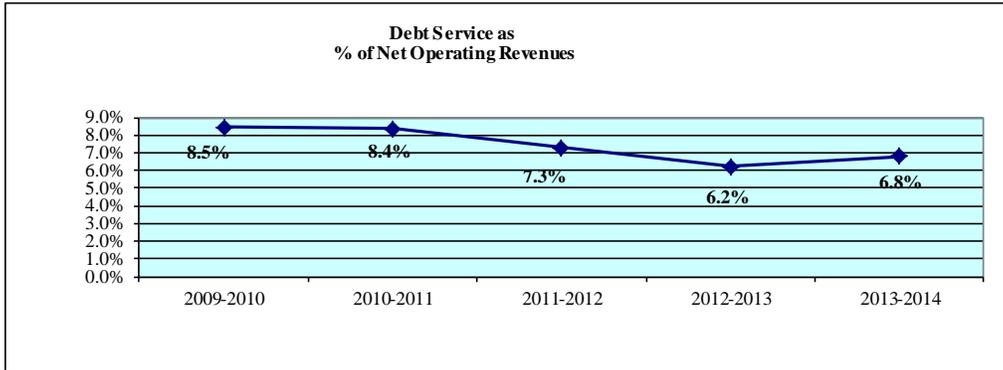
### ***Debt per Capita***



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 (footnote<sup>2</sup>). 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 FY13-14 was \$274 per capita; \$1,558 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 \$323 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. 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. The decrease in FY13-14 is due to lease-purchase of fewer vehicles and equipment.

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

## Debt Service



|                              | 2009-2010    | 2010-2011    | 2011-2012    | 2012-2013    | 2013-2014    |
|------------------------------|--------------|--------------|--------------|--------------|--------------|
| <b>Debt Service</b>          | \$1,477,718  | \$1,511,630  | \$1,360,087  | \$1,183,033  | \$1,292,484  |
| <b>Net Operating Revenue</b> | \$17,476,112 | \$18,083,033 | \$18,714,317 | \$18,975,247 | \$18,975,247 |

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

**Formula:** Debt Service/Operating Revenue

### Description

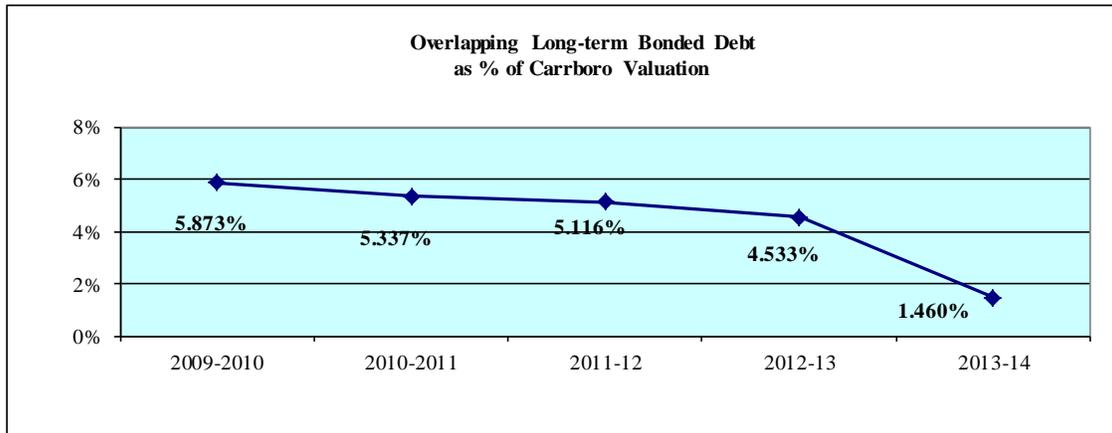
Debt service is defined here as the amount of principal and interest that a local government must pay each year on its long-term debt plus the interest it must pay on short-term debt. Increasing debt service reduces expenditure flexibility by adding to the government's obligations.

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

The graph shows that debt expenditures are approximately 6.8 percent of net operating revenues in FY13-14. 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.

## Overlapping Debt



|                           | 2009-10       | 2010-11       | 2011-12      | 2012-13      | 2013-14      |
|---------------------------|---------------|---------------|--------------|--------------|--------------|
| <b>Carrboro Debt</b>      | \$0           | \$0           | \$5,405,219  | \$4,600,000  | \$4,350,000  |
| <b>Orange County Debt</b> | \$112,520,000 | \$103,490,000 | \$95,520,000 | \$86,205,000 | \$26,132,240 |

**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 FY09-10, 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, 2014 the Town had an unassigned and assigned fund balance of 55% of total expenditures. For the last seven years including the FY 2015-16 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 55% of total expenditures on June 30, 2014. 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 2019-20.

|                                   | <u>2014-15</u>        | <u>2015-16</u>        | <u>2016-17</u>   | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> |
|-----------------------------------|-----------------------|-----------------------|------------------|----------------|----------------|----------------|
|                                   | <u>Adopted Budget</u> | <u>Adopted Budget</u> | <u>Projected</u> |                |                |                |
| ESTIMATED VALUE PER ONE CENT LEVY | 201,289               | 208,831               | 210,856          | 215,073        | 219,374        | 223,762        |
| REQUIRED RATE PER \$100 VALUATION | 58.94                 | 58.94                 | 58.94            | 58.94          | 58.94          | 58.94          |

**GENERAL FUND REVENUES**

|                                    |                      |                      |                      |                      |                      |                      |
|------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| AD VALOREM TAXES                   | \$ 12,166,764        | \$ 12,315,470        | \$ 12,928,295        | \$ 13,186,861        | \$ 13,450,599        | \$ 13,719,611        |
| LOCAL SALES TAX                    | 3,371,537            | 3,825,686            | 4,268,715            | 4,354,089            | 4,441,171            | 4,529,994            |
| OTHER TAXES/LICENSES               | 519,728              | 879,378              | 896,966              | 914,905              | 933,203              | 951,867              |
| UNRESTRICTED INTERGOVERNMENTAL     | 900,554              | 875,593              | 884,349              | 893,192              | 902,124              | 911,146              |
| RESTRICTED INTERGOVERNMENTAL       | 596,959              | 611,750              | 617,868              | 624,046              | 630,287              | 636,590              |
| FEES AND PERMITS                   | 1,336,731            | 1,233,402            | 1,258,070            | 1,283,231            | 1,308,896            | 1,335,074            |
| SALES AND SERVICES                 | 233,145              | 263,790              | 269,066              | 274,447              | 279,936              | 285,535              |
| INTEREST EARNINGS                  | 7,036                | 1,078                | 1,089                | 1,100                | 1,111                | 1,122                |
| OTHER REVENUES                     | 175,153              | 143,459              | 147,763              | 152,196              | 156,762              | 161,464              |
| LEASE PURCHASE PROCEEDS            | 745,176              | 621,180              | 750,000              | 750,000              | 750,000              | 750,000              |
| OTHER TRANSFERS                    | 176,945              | 176,945              | 176,945              | 176,945              | 176,945              | 176,945              |
| FUND BAL APPROP                    | 1,084,075            | 624,916              | 1,149,463            | 1,237,607            | 1,453,675            | 1,520,677            |
| <b>GENERAL FUND TOTAL REVENUES</b> | <b>\$ 21,313,803</b> | <b>\$ 21,572,647</b> | <b>\$ 23,348,588</b> | <b>\$ 23,848,620</b> | <b>\$ 24,484,709</b> | <b>\$ 24,980,024</b> |

Assumptions used in revenue projections are as follows:

|                                 |   |
|---------------------------------|---|
| Ad Valorem Tax Base             | 2% per year thereafter                                    |
| Local Sales Tax                 | 2% per year   |
| Other Taxes and Licenses        | 2% per year   |
| Unrestricted Intergovernmental  | 1% per year   |
| Restricted Intergovernmental    | 1% per year   |
| Fees and Permits                | 2% per year   |
| Sales and Services              | 2% per year   |
| Interest Earnings/Other Revenue | 1% per year   |
| Lease Purchase Proceeds         | Assumes level amount each year                            |
| 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 2015-16 the Town has 158.5 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.

|                                 | <b>2014-15</b>        | <b>2015-16</b>        | <b>2016-17</b>       | <b>2017-18</b>       | <b>2018-19</b>       | <b>2019-20</b>       |
|---------------------------------|-----------------------|-----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>GENERAL FUND</b>             | <b>Adopted Budget</b> | <b>Adopted Budget</b> | <b>Projected</b>     |                      |                      |                      |
| SALARY/WAGES                    | \$ 9,298,411          | \$ 8,447,586          | \$ 8,616,538         | \$ 8,788,868         | \$ 8,964,646         | \$ 9,143,939         |
| FRINGE BENEFITS                 | 3,193,533             | 3,193,727             | 3,513,100            | 3,864,410            | 4,250,851            | 4,675,936            |
| <b>TOTAL PERSONNEL</b>          | <b>\$ 12,491,944</b>  | <b>\$ 11,641,313</b>  | <b>\$ 12,129,637</b> | <b>\$ 12,653,278</b> | <b>\$ 13,215,496</b> | <b>\$ 13,819,874</b> |
| GEN OPERATING COSTS             | \$ 3,933,461          | \$ 4,280,046          | \$ 4,408,447         | \$ 4,540,701         | \$ 4,676,922         | \$ 4,817,229         |
| AFFORDABLE HOUSING              | 35,000                | 309,867               | 319,163              | 328,738              | 338,600              | 348,758              |
| GOV'NANCE SUPPORT               | 250,867               | 334,856               | 344,902              | 355,249              | 365,906              | 376,883              |
| LANDFILL FEES                   | 299,420               | 299,420               | 314,391              | 330,111              | 346,616              | 363,947              |
| TRANSPORTATION COSTS            | 1,472,520             | 1,540,288             | 1,617,302            | 1,690,015            | 1,774,515            | 1,863,241            |
| HUMAN SERVICES                  | 200,000               | 220,000               | 231,000              | 242,550              | 254,678              | 267,411              |
| TRANSFERS TO OTHER FUNDS, MISC. | 136,704               | 176,000               | 200,000              | 200,000              | 200,000              | 200,000              |
| <b>TOTAL OPERATING COSTS</b>    | <b>\$ 6,327,972</b>   | <b>\$ 7,160,477</b>   | <b>\$ 7,435,205</b>  | <b>\$ 7,695,516</b>  | <b>\$ 7,965,798</b>  | <b>\$ 8,246,459</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. In the adopted CIP for FY 2015-16 through FY 2020-21 the need for capital investment totals \$49.3 million. Below is the CIP identified capital investments by fiscal year.

- FY 2015-16 \$5.8 million
- FY 2016-17 \$5.9 million
- FY 2017-18 \$5.6 million
- FY 2018-19 \$2.1 million
- FY 2019-20 \$2.4 million
- FY 2020-21 \$1.6 million
- Beyond FY 2021-22 \$16.4 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 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 current debt service payments projected through FY 2019-20. Although the CIP includes proposed debt financing in future years, the Town does not anticipate issuing additional debt at this time.

|  | <b>2014-15</b>   | <b>2015-16</b>   | <b>2016-17</b>   | <b>2017-18</b>   | <b>2018-19</b>   | <b>2019-20</b>   |
|--|------------------|------------------|------------------|------------------|------------------|------------------|
| LEASE-PURCHASE DEBT SERVICE - EQP/VEHICLES | 603,033          | 681,791          | 760,839          | 817,608          | 688,349          | 717,335          |
| INSTALLMENT PURCHASE, LONG TERM DEBT       | 307,055          | 298,236          | 289,418          | 280,600          | 271,781          | 262,963          |
| SIDEWALKS & GREENWAYS - GO BONDS           | 350,000          | 345,000          | 340,000          | 332,500          | 327,500          | 322,500          |
| <b>TOTAL DEBT PAYMENTS</b>                 | <b>1,260,088</b> | <b>1,325,027</b> | <b>1,390,257</b> | <b>1,430,708</b> | <b>1,287,630</b> | <b>1,302,798</b> |

***Current outstanding debt:***

| <b>OUTSTANDING DEBT</b>              | <b>2014-15</b>      | <b>2015-16</b>      | <b>2016-17</b>      | <b>2017-18</b>      | <b>2018-19</b>      | <b>2019-20</b>      |
|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| INSTALLMENT PURCHASE, LONG TERM DEBT | 2,058,333           | 1,841,667           | 1,625,000           | 1,408,333           | 1,191,667           | 975,000             |
| CAPITAL LEASE (PROJECTED)            | 1,788,270           | 2,155,682           | 2,291,871           | 2,369,843           | 2,081,136           | 609,977             |
| GO SIDEWALKS & GREENWAYS             | 4,100,000           | 3,850,000           | 3,600,000           | 3,350,000           | 3,100,000           | 2,850,000           |
| <b>TOTAL OUTSTANDING DEBT</b>        | <b>\$ 7,946,603</b> | <b>\$ 7,847,349</b> | <b>\$ 7,516,871</b> | <b>\$ 7,128,176</b> | <b>\$ 6,372,803</b> | <b>\$ 4,434,977</b> |

|                                     |                         |                         |                         |                         |                         |                         |
|-------------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <b>% DEBT TO ASSESSED VALUATION</b> | <b>0.41%</b>            | <b>0.38%</b>            | <b>0.36%</b>            | <b>0.33%</b>            | <b>0.29%</b>            | <b>0.20%</b>            |
| <b>DEBT PER CAPITA</b>              | <b>\$314</b>            | <b>\$302</b>            | <b>\$272</b>            | <b>\$244</b>            | <b>\$217</b>            | <b>\$191</b>            |
| <b>% DEBT SVC TO TOTAL BUDGET</b>   | <b>6.1%</b>             | <b>6.3%</b>             | <b>8.1%</b>             | <b>8.5%</b>             | <b>6.5%</b>             | <b>6.4%</b>             |
| <b>POPULATION</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>\$ 2,031,961,150</b> | <b>\$ 2,109,399,228</b> | <b>\$ 2,151,587,213</b> | <b>\$ 2,194,618,957</b> | <b>\$ 2,238,511,336</b> | <b>\$ 2,283,281,563</b> |

# LINE-ITEM BUDGET DETAIL...

## Mayor and Board of Aldermen 410

|        | DESCRIPTION           | FY 2013-14<br>ACTUAL | FY 2014-15<br>ADOPTED<br>BUDGET | FY 2015-16<br>ADOPTED<br>BUDGET | PCT<br>CHANGE |
|--------|-----------------------|----------------------|---------------------------------|---------------------------------|---------------|
| 500300 | PART TIME SALARIES    | \$76,927             | \$70,957                        | \$72,298                        | 1.9%          |
| 500400 | TEMP. SALARY          | 3,365                | 5,000                           | 5,000                           | 0.0%          |
| 500500 | FICA                  | 6,161                | 5,428                           | 5,531                           | 1.9%          |
| 500600 | INSURANCE             | 7,395                | 7,077                           | 7,731                           | 9.2%          |
| 500700 | RETIREMENT            | 830                  | 0                               | 0                               | 0.0%          |
| 500800 | TRAINING              | 125                  | 2,000                           | 2,000                           | 0.0%          |
| 500900 | PROFESSIONAL SERVICES | 119,206              | 140,000                         | 140,000                         | 0.0%          |
| 501000 | CONFERENCES           | 2,198                | 3,500                           | 3,500                           | 0.0%          |
| 501100 | POSTAGE               | 191                  | 300                             | 300                             | 0.0%          |
| 501400 | TRAVEL                | 906                  | 5,000                           | 5,000                           | 0.0%          |
| 502500 | PRINTING              | 0                    | 500                             | 500                             | 0.0%          |
| 503200 | OFFICE SUPPLIES       | 248                  | 300                             | 300                             | 0.0%          |
| 503300 | DEPARTMENTAL SUPPLIES | 1,875                | 2,000                           | 2,000                           | 0.0%          |
| 504500 | CONTRACTUAL SERVICES  | 8,278                | 10,500                          | 10,500                          | 0.0%          |
| 504700 | ELECTIONS             | 12,350               | 0                               | 15,000                          | 0.0%          |
| 505300 | DUES AND SUBSCRIPTION | 2,349                | 2,500                           | 3,000                           | 20.0%         |
| 580000 | CONTINGENCY           | 0                    | 10,000                          | 10,000                          | 0.0%          |
|        | <b>TOTAL</b>          | <b>242,404</b>       | <b>265,062</b>                  | <b>282,660</b>                  | <b>6.6%</b>   |

### SUMMARY

|              | <u>FY 2013-14<br/>ACTUAL</u> | <u>FY 2014-15<br/>ADOPTED<br/>BUDGET</u> | <u>FY 2015-16<br/>ADOPTED<br/>BUDGET</u> | <u>PCT<br/>CHANGE</u> |
|--------------|------------------------------|--|--|-----------------------|
| PERSONNEL    | 94,678                       | 88,462                                   | 90,560                                   | 2.4%                  |
| OPERATING    | 147,726                      | 176,600                                  | 192,100                                  | 8.8%                  |
| <b>TOTAL</b> | <b>\$242,404</b>             | <b>\$265,062</b>                         | <b>\$282,660</b>                         | <b>6.6%</b>           |

## Advisory Boards

415

|        | DESCRIPTION                              | FY 2013-14<br>ACTUAL | 2014-15<br>ADOPTED<br>BUDGET | 2015-16<br>ADOPTED<br>BUDGET | PCT<br>CHANGE |
|--------|--|----------------------|------------------------------|------------------------------|---------------|
| 500800 | TRAINING                                 | \$0                  | \$500                        | \$500                        | 0.0%          |
| 505701 | APPEARANCE COMMITTEE                     | -25                  | 400                          | 200                          | -50.0%        |
| 505702 | PLANNING BOARD                           | 163                  | 500                          | 500                          | 0.0%          |
| 505703 | BOARD OF ADJUSTMENT                      | 18                   | 200                          | 200                          | 0.0%          |
| 505704 | PARKS & RECREATION<br>COMMITTEE          | 1,539                | 2,400                        | 2,400                        | 0.0%          |
| 505705 | TRANSPORTATION BOARD                     | 345                  | 500                          | 500                          | 0.0%          |
| 505707 | HUMAN SERVICES<br>COMMISSION             | 300                  | 300                          | 300                          | 0.0%          |
| 505708 | NORTHERN AREA<br>TRANSITION BOARD        | 0                    | 150                          | 200                          | 33.3%         |
| 505710 | RECOGNITION BANQUET                      | 2,360                | 3,500                        | 3,500                        | 0.0%          |
| 505711 | ECONOMIC<br>SUSTAINABILITY<br>COMMISSION | 83                   | 500                          | 500                          | 0.0%          |
| 505712 | GREENWAY COMMISSION                      | 0                    | 500                          | 500                          | 0.0%          |
| 505716 | SAFE ROUTES TO SCHOOL                    | 0                    | 250                          | 250                          | 0.0%          |
| 505718 | ART COMMITTEE                            | 282                  | 7,000                        | 7,000                        | 0.0%          |
| 505719 | ENVIORNMENTAL<br>ADVISORY BOARD          | 0                    | 500                          | 500                          | 0.0%          |
|        | <b>TOTAL</b>                             | <b>5,065</b>         | <b>17,200</b>                | <b>17,050</b>                | <b>-0.9%</b>  |

### SUMMARY

|                  | <u>FY 2013-14<br/>ACTUAL</u> | <u>FY 2014-15<br/>ADOPTED<br/>BUDGET</u> | <u>2015-16<br/>ADOPTED<br/>BUDGET</u> | <u>PCT<br/>CHANGE</u> |
|------------------|------------------------------|--|---------------------------------------|-----------------------|
| <b>OPERATING</b> | 5,065                        | 17,200                                   | 17,050                                | -0.9%                 |
| <b>TOTAL</b>     | <b>\$5,065</b>               | <b>\$17,200</b>                          | <b>\$17,050</b>                       | <b>-0.9%</b>          |

**Governance Support**  
418

|        | <b>DESCRIPTION</b>                         | <b>FY 2013-14<br/>ACTUAL</b> | <b>FY 2014-15<br/>ADOPTED<br/>BUDGET</b> | <b>FY 2015-16<br/>ADOPTED<br/>BUDGET</b> | <b>PCT<br/>CHANGE</b> |
|--------|--|------------------------------|--|--|-----------------------|
| 504501 | TRIANGLE J COUNCIL                         | \$7,763                      | \$8,137                                  | \$8,700                                  | 6.9%                  |
| 504502 | NC LEAGUE OF MUNICIPALITIES                | 15,173                       | 14,822                                   | 17,960                                   | 21.2%                 |
| 504504 | INSTITUTE OF GOVERNMENT                    | 2,209                        | 2,275                                    | 2,450                                    | 7.7%                  |
| 504505 | ART CENTER                                 | 15,000                       | 15,300                                   | 15,300                                   | 0.0%                  |
| 504506 | HUMAN SERVICES GRANTS                      | 175,000                      | 200,000                                  | 220,000                                  | 10.0%                 |
| 504507 | EMPOWERMENT, INC                           | 2,500                        | 0  | 0  | 0.0%                  |
| 504508 | LEAGUE OF WOMEN VOTERS                     | 0                            | 250                                      | 250                                      | 0.0%                  |
| 504510 | COMMUNITY DINNER                           | 500                          | 500                                      | 500                                      | 0.0%                  |
| 504512 | ORANGE COUNTY HOUSING                      | 35,000                       | 35,000                                   | 64,000                                   | 82.9%                 |
| 504513 | ORANGE COUNTY                              | 29,524                       | 0  | 0  | 0.0%                  |
| 504517 | LIBRARY PROJECT                            | 4,000                        | 4,000                                    | 4,000                                    | 0.0%                  |
| 504531 | THE PEOPLES CHANNEL                        | 16,049                       | 32,000                                   | 32,000                                   | 0.0%                  |
| 504533 | METROPOLITAN COALITION                     | 2,435                        | 2,679                                    | 7,853                                    | 193.1%                |
| 504535 | COMMUNITY OUTREACH                         | 28,638                       | 36,970                                   | 36,970                                   | 0.0%                  |
| 504546 | HOME CONSORTIUM MATCH                      | 0                            | 12,943                                   | 10,525                                   | -18.7%                |
| 504548 | CD & MEMORABILIA SHOW                      | 986                          | 2,400                                    | 0  | 0.0%                  |
| 504600 | ALLIANCE FOR INNOVATION                    | 1,825                        | 1,880                                    | 2,000                                    | 6.4%                  |
| 504601 | PARTNERSHIP TO END HOMELESS                | 0                            | 15,531                                   | 16,068                                   | 3.5%                  |
| 504620 | CARRBORO TOURISM AND DEVELOPMENT AUTHORITY | 100,551                      | 111,180                                  | 116,280                                  | 4.6%                  |
| 504621 | FOLKLORE SOCIETY                           | 1,500                        | 0  | 0  | 0.0%                  |
| 504622 | COMM SCHOOL FOR PEOPLE UNDER 6             | 11,818                       | 0  | 0  | 0.0%                  |
|        | <b>TOTAL</b>                               | <b>450,471</b>               | <b>495,867</b>                           | <b>554,856</b>                           | <b>11.9%</b>          |

**SUMMARY**

|                  | <b><u>FY 2013-14<br/>ACTUAL</u></b> | <b><u>FY 2014-15<br/>ADOPTED<br/>BUDGET</u></b> | <b><u>FY 2015-16<br/>ADOPTED<br/>BUDGET</u></b> | <b><u>PCT<br/>CHANGE</u></b> |
|------------------|-------------------------------------|---|---|------------------------------|
| <b>OPERATING</b> | 450,471                             | 495,867   | 554,526   | 11.9%                        |
| <b>TOTAL</b>     | <b>450,471</b>                      | <b>495,867</b>                                  | <b>554,856</b>                                  | <b>11.9%</b>                 |

**Town Manager**  
420

|        | DESCRIPTION               | FY 2013-14<br>ACTUAL | FY 2014-15<br>ADOPTED<br>BUDGET | FY 2015-16<br>ADOPTED<br>BUDGET | PCT<br>CHANGE |
|--------|---------------------------|----------------------|---------------------------------|---------------------------------|---------------|
| 500200 | SALARIES                  | \$184,596            | \$242,319                       | \$242,096                       | -0.1%         |
| 500202 | SERVICE BENEFIT           | 868                  | 868                             | 868                             | 0.0%          |
| 500400 | TEMP. SALARY              | 7,316                | 6,800                           | 0                               | -100.0%       |
| 500500 | FICA                      | 12,365               | 16,498                          | 16,305                          | -1.2%         |
| 500600 | INSURANCE                 | 18,647               | 28,349                          | 26,518                          | -6.5%         |
| 500601 | DISABILITY INS            | 218                  | 237                             | 237                             | 0.0%          |
| 500700 | RETIREMENT                | 13,506               | 17,374                          | 16,148                          | -7.1%         |
| 500701 | SUPPLMENTAL<br>RETIREMENT | 5,731                | 7,270                           | 7,263                           | -0.1%         |
| 500710 | CAR ALLOWANCE             | 7,049                | 6,000                           | 6,000                           | 0.0%          |
| 500800 | TRAINING                  | 2,480                | 2,000                           | 4,030                           | 101.5%        |
| 501000 | CONFERENCES               | 2,260                | 2,775                           | 3,400                           | 22.5%         |
| 501100 | POSTAGE                   | 31                   | 100                             | 100                             | 0.0%          |
| 501400 | TRAVEL                    | 1,509                | 2,550                           | 5,000                           | 96.1%         |
| 502500 | PRINTING                  | 50                   | 100                             | 100                             | 0.0%          |
| 503200 | OFFICE SUPPLIES           | 233                  | 1,000                           | 500                             | -50.0%        |
| 503300 | DEPARTMENTAL<br>SUPPLIES  | 4,758                | 1,200                           | 1,200                           | 0.0%          |
| 504500 | CONTRACTUAL<br>SERVICES   | 0                    | 3,000                           | 2,000                           | -33.3%        |
| 505300 | DUES AND<br>SUBSCRIPTION  | 2,390                | 1,860                           | 2,240                           | 20.4%         |
| 580000 | CONTINGENCY               | 0                    | 0                               | 25,000                          | 0.0%          |
|        | <b>TOTAL</b>              | <b>264,006</b>       | <b>340,300</b>                  | <b>359,005</b>                  | <b>5.5%</b>   |

**SUMMARY**

|                  | <u>FY 2013-14<br/>ACTUAL</u> | <u>FY 2014-15<br/>ADOPTED<br/>BUDGET</u> | <u>FY 2015-16<br/>ADOPTED<br/>BUDGET</u> | <u>PCT<br/>CHANGE</u> |
|------------------|------------------------------|--|--|-----------------------|
| <b>PERSONNEL</b> | 250,295                      | 325,715                                  | 315,435                                  | -3.2%                 |
| <b>OPERATING</b> | 13,711                       | 14,585                                   | 43,570                                   | 198.7%                |
| <b>TOTAL</b>     | <b>\$264,006</b>             | <b>\$340,300</b>                         | <b>\$359,005</b>                         | <b>5.5%</b>           |

**Economic and Community Development  
421**

|        | DESCRIPTION                           | FY 2013-14<br>ACTUAL | FY 2014-15<br>ADOPTED<br>BUDGET | FY 2015-16<br>ADOPTED<br>BUDGET | PCT<br>CHANGE |
|--------|---------------------------------------|----------------------|---------------------------------|---------------------------------|---------------|
| 500200 | SALARIES                              | \$79,788             | \$79,598                        | \$81,072                        | 1.9%          |
| 500300 | PART TIME SALARIES                    | 17,596               | 17,596                          | 18,374                          | 4.4%          |
| 500500 | FICA                                  | 7,430                | 7,435                           | 7,622                           | 2.5%          |
| 500600 | INSURANCE                             | 6,888                | 6,712                           | 7,366                           | 9.7%          |
| 500601 | DISABILITY INS                        | 127                  | 180                             | 180                             | 0.0%          |
| 500700 | RETIREMENT                            | 6,896                | 6,843                           | 6,529                           | -4.6%         |
| 500701 | SUPPLMENTAL<br>RETIREMENT             | 2,396                | 2,384                           | 2,432                           | 2.0%          |
| 500800 | TRAINING                              | 1,167                | 2,000                           | 2,000                           | 0.0%          |
| 501000 | CONFERENCES                           | 259                  | 0                               | 0                               | 0.0%          |
| 501100 | POSTAGE                               | 118                  | 600                             | 600                             | 0.0%          |
| 501400 | TRAVEL                                | 763                  | 1,000                           | 1,000                           | 0.0%          |
| 502500 | PRINTING                              | 62                   | 600                             | 600                             | 0.0%          |
| 502600 | ADVERTISING                           | 6,392                | 1,000                           | 1,000                           | 0.0%          |
| 503200 | OFFICE SUPPLIES                       | 375                  | 600                             | 600                             | 0.0%          |
| 503300 | DEPARTMENTAL<br>SUPPLIES              | 701                  | 2,050                           | 2,050                           | 0.0%          |
| 504500 | CONTRACTUAL<br>SERVICES               | 5,805                | 12,000                          | 49,800                          | 315.0%        |
| 504546 | HOME CONSORTIUM<br>MATCH              | 13,116               | 0                               | 0                               | 0.0%          |
| 504549 | LOCAL LIVING<br>ECONOMY<br>INITIATIVE | 164                  | 13,000                          | 10,000                          | -23.1%        |
| 504560 | ENTREPRENEURIAL<br>INITIATIVE         | 0                    | 0                               | 4,000                           | 0.0%          |
| 504548 | CD & MEMORABILIA<br>SHOW              | 0                    | 0                               | 2,400                           | 0.0%          |
| 504570 | ECONOMIC<br>DEVELOPMENT<br>INCENTIVE  | 0                    | 0                               | 0                               | 0.0%          |
| 504630 | 300 E MAIN PARKING                    | 95,425               | 60,000                          | 46,630                          | -22.3%        |
| 505300 | DUES AND<br>SUBSCRIPTION              | 900                  | 1,000                           | 1,000                           | 0.0%          |
|        | <b>TOTAL</b>                          | <b>246,364</b>       | <b>214,598</b>                  | <b>245,255</b>                  | <b>14.3%</b>  |

**SUMMARY**

|              | <u>FY 2013-14<br/>ACTUAL</u> | <u>FY 2014-15<br/>ADOPTED<br/>BUDGET</u> | <u>FY 2015-16<br/>ADOPTED<br/>BUDGET</u> | <u>PCT<br/>CHANGE</u> |
|--------------|------------------------------|--|--|-----------------------|
| PERSONNEL    | 121,119                      | 120,748                                  | 123,575                                  | 2.3%                  |
| OPERATING    | 125,245                      | 93,850                                   | 121,680                                  | 29.7%                 |
| <b>TOTAL</b> | <b>\$246,364</b>             | <b>\$214,598</b>                         | <b>\$245,255</b>                         | <b>14.3%</b>          |

**Town Clerk**  
426

|        | DESCRIPTION               | FY 2013-14<br>ACTUAL | FY 2014-15<br>ADOPTED<br>BUDGET | FY 2015-16<br>ADOPTED<br>BUDGET | PCT<br>CHANGE |
|--------|---------------------------|----------------------|---------------------------------|---------------------------------|---------------|
| 500200 | SALARIES                  | \$59,607             | \$59,376                        | \$61,640                        | 3.8%          |
| 500300 | PART TIME<br>SALARIES     | 14,578               | 25,261                          | 26,443                          | 4.7%          |
| 500500 | FICA                      | 5,623                | 6,484                           | 6,738                           | 3.9%          |
| 500600 | INSURANCE                 | 6,887                | 6,816                           | 7,470                           | 9.6%          |
| 500601 | DISABILITY INS            | 29                   | 29                              | 29                              | 0.0%          |
| 500700 | RETIREMENT                | 5,252                | 5,913                           | 5,722                           | -3.2%         |
| 500701 | SUPPLMENTAL<br>RETIREMENT | 1,791                | 2,474                           | 2,574                           | 4.0%          |
| 500800 | TRAINING                  | 2,600                | 1,200                           | 1,200                           | 0.0%          |
| 501000 | CONFERENCES               | 0                    | 1,300                           | 1,300                           | 0.0%          |
| 501100 | POSTAGE                   | 102                  | 250                             | 250                             | 0.0%          |
| 501400 | TRAVEL                    | 112                  | 900                             | 900                             | 0.0%          |
| 502500 | PRINTING                  | 0                    | 500                             | 500                             | 0.0%          |
| 502600 | ADVERTISING               | 5,354                | 9,350                           | 8,350                           | 0.0%          |
| 503200 | OFFICE<br>SUPPLIES        | 480                  | 750                             | 750                             | 0.0%          |
| 503300 | DEPARTMENTAL<br>SUPPLIES  | 2,339                | 2,750                           | 2,750                           | 0.0%          |
| 504500 | CONTRACTUAL<br>SERVICES   | 2,860                | 3,000                           | 3,000                           | 0.0%          |
| 505300 | DUES AND<br>SUBSCRIPTION  | 320                  | 400                             | 400                             | 0.0%          |
|        | <b>TOTAL</b>              | <b>107,934</b>       | <b>126,753</b>                  | <b>130,016</b>                  | <b>3.4%</b>   |

**SUMMARY**

|              | <u>FY 2013-14<br/>ACTUAL</u> | <u>FY 2014-15<br/>ADOPTED<br/>BUDGET</u> | <u>FY 2015-16<br/>ADOPTED<br/>BUDGET</u> | <u>PCT<br/>CHANGE</u> |
|--------------|------------------------------|--|--|-----------------------|
| PERSONNEL    | 93,767                       | 106,353                                  | 110,616                                  | 4.0%                  |
| OPERATING    | 14,167                       | 20,400                                   | 19,400                                   | 0.0%                  |
| <b>TOTAL</b> | <b>\$107,934</b>             | <b>\$126,753</b>                         | <b>\$130,016</b>                         | <b>3.4%</b>           |

# Finance

445

|        | DESCRIPTION                             | FY 2013-14<br>ACTUAL | FY 2014-15<br>ADOPTED<br>BUDGET | FY 2015-16<br>ADOPTED<br>BUDGET | PCT<br>CHANGE |
|--------|---|----------------------|---------------------------------|---------------------------------|---------------|
| 500200 | SALARIES                                | \$341,293            | \$380,119                       | \$388,619                       | 2.2%          |
| 500201 | OVERTIME                                | 311                  | 1,035                           | 1,035                           | 0.0%          |
| 500202 | SERVICE BENEFIT                         | 704                  | 704                             | 1,204                           | 71.0%         |
| 500300 | PART TIME SALARIES                      | 24,761               | 33,686                          | 23,868                          | -29.1%        |
| 500405 | SEPARATION PAY                          | -7,500               | 0                               | 0                               | 0.0%          |
| 500500 | FICA                                    | 27,159               | 29,079                          | 29,651                          | 2.0%          |
| 500600 | INSURANCE                               | 49,574               | 56,975                          | 63,027                          | 10.6%         |
| 500601 | DISABILITY INS                          | 625                  | 510                             | 510                             | 0.0%          |
| 500606 | UNEMPLOYMENT INS<br>RESERVE             | 36,032               | 0                               | 0                               | 0.0%          |
| 500700 | RETIREMENT                              | 25,455               | 27,148                          | 25,800                          | -5.0%         |
| 500701 | SUPPLMENTAL<br>RETIREMENT               | 10,031               | 10,395                          | 11,604                          | 11.6%         |
| 500800 | TRAINING                                | 1,087                | 4,000                           | 4,000                           | 0.0%          |
| 501000 | CONFERENCES                             | 691                  | 4,297                           | 4,500                           | 4.7%          |
| 501100 | POSTAGE                                 | 3,808                | 3,760                           | 3,760                           | 0.0%          |
| 501400 | TRAVEL                                  | 729                  | 500                             | 500                             | 0.0%          |
| 502100 | RENT                                    | 9,278                | 10,000                          | 10,000                          | 0.0%          |
| 502500 | PRINTING                                | 822                  | 1,870                           | 1,870                           | 0.0%          |
| 502600 | ADVERTISING                             | 466                  | 2,000                           | 2,000                           | 0.0%          |
| 503200 | OFFICE SUPPLIES                         | 2,355                | 2,000                           | 2,000                           | 0.0%          |
| 503300 | DEPARTMENTAL<br>SUPPLIES                | 7,491                | 8,000                           | 8,000                           | 0.0%          |
| 504500 | CONTRACTUAL<br>SERVICES                 | 167,033              | 163,012                         | 160,012                         | -1.8%         |
| 504704 | BANK SERVICE<br>CHARGES                 | 7,667                | 0                               | 0                               | 0.0%          |
| 504705 | PENALTIES AND<br>INTEREST               | 7,658                | 0                               | 0                               | 0.0%          |
| 505300 | DUES AND<br>SUBSCRIPTION                | 1,747                | 2,100                           | 2,100                           | 0.0%          |
| 505700 | MISCELLANEOUS                           | 568                  | 700                             | 700                             | 0.0%          |
| 506000 | GENERAL INSURANCE                       | 254,428              | 319,737                         | 300,737                         | -5.9%         |
| 506001 | PUBLIC OFFICIALS<br>LIABILITY INSURANCE | 27,685               | 35,833                          | 35,000                          | -2.3%         |
|        | <b>TOTAL</b>                            | <b>1,001,959</b>     | <b>1,097,460</b>                | <b>1,080,497</b>                | <b>-1.5%</b>  |

## SUMMARY

|                  | <u>FY 2013-14<br/>ACTUAL</u> | <u>FY 2014-15<br/>ADOPTED<br/>BUDGET</u> | <u>FY 2015-16<br/>ADOPTED<br/>BUDGET</u> | <u>PCT<br/>CHANGE</u> |
|------------------|------------------------------|--|--|-----------------------|
| <b>PERSONNEL</b> | 508,446                      | 539,651                                  | 545,318                                  | 1.1%                  |
| <b>OPERATING</b> | 493,513                      | 557,809                                  | 535,179                                  | -4.1%                 |
| <b>TOTAL</b>     | <b>\$1,001,959</b>           | <b>\$1,097,460</b>                       | <b>\$1,080,497</b>                       | <b>-1.5%</b>          |

# Human Resources

446

|        | DESCRIPTION                    | FY 2013-14<br>ACTUAL | FY 2014-15<br>ADOPTED<br>BUDGET | FY 2015-16<br>ADOPTED<br>BUDGET | PCT<br>CHANGE |
|--------|--------------------------------|----------------------|---------------------------------|---------------------------------|---------------|
| 500200 | SALARIES                       | \$86,765             | \$129,000                       | \$130,674                       | 1.3%          |
| 500202 | SERVICE BENEFIT                | 659                  | 0                               | 0                               | 0.0%          |
| 500300 | PART TIME SALARIES             | 43,500               | 0                               | 0                               | 0.0%          |
| 500400 | TEMP. SALARY                   | 8,261                | 0                               | 15,600                          | 0.0%          |
| 500405 | SEPERATION PAY                 | 1,968                | 0                               | 0                               | 0.0%          |
| 500500 | FICA                           | 10,369               | 9,885                           | 11,206                          | 13.4%         |
| 500600 | INSURANCE                      | 14,570               | 19,842                          | 20,496                          | 3.3%          |
| 500601 | DISABILITY INS                 | 124                  | 102                             | 102                             | 0.0%          |
| 500602 | RETIREE INSURANCE              | 204,961              | 276,000                         | 276,000                         | 0.0%          |
| 500604 | UNEMPLOYMENT<br>INSURANCE      | 1,820                | 5,000                           | 5,000                           | 0.0%          |
| 500605 | EARLY RETIREE<br>REINSURANCE   | 60,368               | 0                               | 0                               | 0.0%          |
| 500700 | RETIREMENT                     | 6,186                | 9,249                           | 8,716                           | -5.8%         |
| 500701 | SUPPLMENTAL<br>RETIREMENT      | 2,626                | 3,870                           | 3,870                           | 0.0%          |
| 500710 | CAR ALLOWANCE                  | 3,600                | 0                               | 0                               | 0.0%          |
| 500800 | TRAINING                       | 630                  | 2,500                           | 2,000                           | -20.0%        |
| 500801 | EMPLOYEE TUITION<br>ASSISTANCE | 1,500                | 5,250                           | 2,250                           | -57.1%        |
| 500810 | ORGANIZATIONAL<br>DEVELOPMENT  | 2,756                | 10,000                          | 15,000                          | 50.0%         |
| 501000 | CONFERENCES                    | 904                  | 2,580                           | 2,580                           | 0.0%          |
| 501100 | POSTAGE                        | 244                  | 525                             | 300                             | -42.9%        |
| 501400 | TRAVEL                         | 512                  | 0                               | 500                             | 0.0%          |
| 502100 | RENT                           | 332                  | 1,500                           | 0                               | -100.0%       |
| 502500 | PRINTING                       | 943                  | 375                             | 300                             | -20.0%        |
| 502600 | ADVERTISING                    | 9,132                | 7,500                           | 10,000                          | 33.3%         |
| 503200 | OFFICE SUPPLIES                | 815                  | 0                               | 500                             | 0.0%          |
| 503300 | DEPARTMENTAL<br>SUPPLIES       | 1,676                | 1,650                           | 1,500                           | -9.1%         |
| 504500 | CONTRACTUAL SERVICES           | 40,598               | 23,307                          | 20,000                          | -14.2%        |
| 505300 | DUES AND SUBSCRIPTION          | 364                  | 820                             | 500                             | -39.0%        |
| 505709 | EMPLOYEE WELLNESS              | 0                    | 10,000                          | 5,000                           | -50.0%        |
| 505710 | EMPLOYEE RECOGNITION           | 12,102               | 10,800                          | 10,000                          | -7.4%         |
| TBD    | GO PASSES                      | 0                    | 0                               | 2,500                           | 0.0%          |
|        | <b>TOTAL</b>                   | <b>518,283</b>       | <b>529,755</b>                  | <b>544,594</b>                  | <b>2.8%</b>   |

## SUMMARY

|                  | <u>FY 2013-14<br/>ACTUAL</u> | <u>FY 2014-15<br/>ADOPTED<br/>BUDGET</u> | <u>FY 2015-16<br/>ADOPTED<br/>BUDGET</u> | <u>PCT<br/>CHANGE</u> |
|------------------|------------------------------|--|--|-----------------------|
| <b>PERSONNEL</b> | 445,776                      | 452,948                                  | 471,664                                  | 4.1%                  |
| <b>OPERATING</b> | 72,507                       | 76,807                                   | 72,930                                   | -5.0%                 |
| <b>TOTAL</b>     | <b>\$518,283</b>             | <b>\$529,755</b>                         | <b>\$544,594</b>                         | <b>2.8%</b>           |

# Information Technology

447

|        | DESCRIPTION               | FY 2013-14<br>ACTUAL | FY 2014-15<br>ADOPTED<br>BUDGET | FY 2015-16<br>ADOPTED<br>BUDGET | PCT<br>CHANGE |
|--------|---------------------------|----------------------|---------------------------------|---------------------------------|---------------|
| 500200 | SALARIES                  | \$198,362            | \$197,601                       | \$202,554                       | 2.5%          |
| 500202 | SERVICE<br>BENEFIT        | 1,363                | 1,774                           | 1,774                           | 0.0%          |
| 500500 | FICA                      | 14,752               | 15,269                          | 15,648                          | 2.5%          |
| 500600 | INSURANCE                 | 25,617               | 24,321                          | 26,675                          | 9.7%          |
| 500601 | DISABILITY INS            | 361                  | 433                             | 433                             | 0.0%          |
| 500700 | RETIREMENT                | 14,137               | 14,168                          | 13,510                          | -4.6%         |
| 500701 | SUPPLMENTAL<br>RETIREMENT | 6,003                | 5,928                           | 6,077                           | 2.5%          |
| 500705 | FIREMENS<br>PENSION       | 120                  | 0                               | 0                               | 0.0%          |
| 500800 | TRAINING                  | 10,614               | 7,200                           | 7,200                           | 0.0%          |
| 501000 | CONFERENCES               | 1,178                | 750                             | 750                             | 0.0%          |
| 501200 | TELEPHONE                 | 53,071               | 75,580                          | 75,580                          | 0.0%          |
| 501400 | TRAVEL                    | 0                    | 500                             | 500                             | 0.0%          |
| 501600 | M & R<br>EQUIPMENT        | 28,681               | 32,050                          | 32,050                          | 0.0%          |
| 501700 | MOTOR VEHICLE<br>REPAIR   | 428                  | 350                             | 350                             | 0.0%          |
| 503100 | FUEL                      | 475                  | 543                             | 543                             | 0.0%          |
| 503200 | OFFICE SUPPLIES           | 1,217                | 1,000                           | 1,000                           | 0.0%          |
| 503300 | DEPARTMENTAL<br>SUPPLIES  | 23,548               | 25,125                          | 25,125                          | 0.0%          |
| 503305 | COMPUTER &<br>PERIPHERALS | 252,948              | 236,300                         | 298,300                         | 26.2%         |
| 504500 | CONTRACTUAL<br>SERVICES   | 491,920              | 464,300                         | 480,810                         | 3.6%          |
| 505300 | DUES AND<br>SUBSCRIPTION  | 3,104                | 4,100                           | 4,100                           | 0.0%          |
| 507400 | EQUIPMENT                 | 38,471               | 193,935                         | 63,750                          | -67.1%        |
|        | <b>TOTAL</b>              | <b>1,166,369</b>     | <b>1,301,227</b>                | <b>1,256,729</b>                | <b>-3.4%</b>  |

## SUMMARY

|   | <u>FY 2013-14<br/>ACTUAL</u> | <u>FY 2014-15<br/>ADOPTED<br/>BUDGET</u> | <u>FY 2015-16<br/>ADOPTED<br/>BUDGET</u> | <u>PCT<br/>CHANGE</u> |
|---|------------------------------|--|--|-----------------------|
| <b>PERSONNEL</b>                        | 260,714                      | 259,494                                  | 266,671                                  | 2.8%                  |
| <b>OPERATING<br/>CAPITAL<br/>OUTLAY</b> | 867,184                      | 847,798                                  | 926,308                                  | 9.3%                  |
|   | 38,471                       | 193,935                                  | 63,750                                   | -67.1%                |
| <b>TOTAL</b>                            | <b>\$1,166,369</b>           | <b>\$1,301,227</b>                       | <b>\$1,256,729</b>                       | <b>-3.4%</b>          |

# Police Department

## Administrative Support

510

|        | DESCRIPTION                      | FY 2013-14<br>ACTUAL | FY 2014-15<br>ADOPTED<br>BUDGET | FY 2015-16<br>ADOPTED<br>BUDGET | PCT<br>CHANGE |
|--------|----------------------------------|----------------------|---------------------------------|---------------------------------|---------------|
| 500200 | SALARIES                         | \$319,165            | \$341,959                       | \$344,290                       | 0.7%          |
| 500202 | SERVICE BENEFIT                  | 2,642                | 2,845                           | 2,845                           | 0.0%          |
| 500400 | TEMP. SALARY                     | 13,415               | 0                               | 0                               | 0.0%          |
| 500500 | FICA                             | 32,913               | 26,423                          | 26,556                          | 0.5%          |
| 500600 | INSURANCE                        | 44,400               | 51,536                          | 55,969                          | 8.6%          |
| 500601 | DISABILITY INS                   | 260                  | 520                             | 662                             | 27.3%         |
| 500700 | RETIREMENT                       | 23,282               | 24,909                          | 23,730                          | -4.7%         |
| 500701 | SUPPLMENTAL<br>RETIREMENT        | 14,584               | 16,780                          | 15,090                          | -10.1%        |
| 500703 | EARLY<br>SEPARATION<br>ALLOWANCE | 108,461              | 63,598                          | 63,796                          | 0.3%          |
| 500800 | TRAINING                         | 7,287                | 8,563                           | 9,500                           | 10.9%         |
| 501000 | CONFERENCES                      | 150                  | 600                             | 600                             | 0.0%          |
| 501100 | POSTAGE                          | 741                  | 650                             | 650                             | 0.0%          |
| 501200 | TELEPHONE                        | 3,129                | 2,892                           | 3,326                           | 15.0%         |
| 501600 | M & R EQUIPMENT                  | 0                    | 800                             | 800                             | 0.0%          |
| 501700 | MOTOR VEHICLE<br>REPAIR          | 1,156                | 2,045                           | 2,045                           | 0.0%          |
| 502100 | RENT                             | 1,728                | 1,680                           | 2,024                           | 20.5%         |
| 502500 | PRINTING                         | 256                  | 1,300                           | 1,140                           | -12.3%        |
| 503100 | FUEL                             | 5,536                | 9,499                           | 9,499                           | 0.0%          |
| 503200 | OFFICE SUPPLIES                  | 340                  | 2,000                           | 2,000                           | 0.0%          |
| 503300 | DEPARTMENTAL<br>SUPPLIES         | 4,518                | 5,136                           | 5,650                           | 10.0%         |
| 503307 | VEHICLE SUPPLIES                 | 1,066                | 0                               | 0                               | 0.0%          |
| 503600 | UNIFORMS                         | 2,265                | 2,596                           | 2,596                           | 0.0%          |
| 504200 | SEIZURE EXPENSES                 | 14,514               | 0                               | 0                               | 0.0%          |
| 504201 | FEDERAL SEIZURE<br>EXPENSES      | 0                    | 0                               | 0                               | 0.0%          |
| 505300 | DUES AND<br>SUBSCRIPTION         | 540                  | 600                             | 1,020                           | 70.0%         |
| 505600 | CASH OVER/SHORT                  | 11                   | 0                               | 0                               | 0.0%          |
| 507401 | VEHICLES                         | 35,452               | 0                               | 0                               | 0.0%          |
|        | <b>TOTAL</b>                     | <b>637,811</b>       | <b>566,931</b>                  | <b>573,788</b>                  | <b>1.2%</b>   |

### SUMMARY

|              | <u>FY 2013-14<br/>ACTUAL</u> | <u>FY 2014-15<br/>ADOPTED<br/>BUDGET</u> | <u>FY 2015-16<br/>ADOPTED<br/>BUDGET</u> | <u>PCT<br/>CHANGE</u> |
|--------------|------------------------------|--|--|-----------------------|
| PERSONNEL    | 559,122.01                   | 528,570                                  | 532,938                                  | 0.8%                  |
| OPERATING    | 78,689                       | 38,361                                   | 40,850                                   | 6.5%                  |
| <b>TOTAL</b> | <b>\$637,811</b>             | <b>\$566,931</b>                         | <b>\$573,788</b>                         | <b>1.2%</b>           |

**Patrol  
511**

|        | <b>DESCRIPTION</b>                      | <b>FY 2013-14<br/>ACTUAL</b> | <b>FY 2014-15<br/>ADOPTED<br/>BUDGET</b> | <b>FY 2015-16<br/>ADOPTED<br/>BUDGET</b> | <b>PCT<br/>CHANGE</b> |
|--------|---|------------------------------|--|--|-----------------------|
| 500200 | SALARIES                                | \$1,118,968                  | \$1,102,709                              | \$1,061,351                              | -3.8%                 |
| 500201 | OVERTIME                                | 20,597                       | 21,970                                   | 25,000                                   | 13.8%                 |
| 500202 | SERVICE BENEFIT                         | 3,515                        | 3,684                                    | 4,140                                    | 12.4%                 |
| 500500 | FICA                                    | 85,566                       | 84,743                                   | 81,510                                   | -3.8%                 |
| 500600 | INSURANCE                               | 219,588                      | 214,314                                  | 218,560                                  | 2.0%                  |
| 500601 | DISABILITY INS                          | 1,156                        | 1,105                                    | 984                                      | -11.0%                |
| 500700 | RETIREMENT                              | 83,260                       | 84,357                                   | 75,800                                   | -10.1%                |
| 500701 | SUPPLMENTAL<br>RETIREMENT               | 57,186                       | 55,135                                   | 53,007                                   | -3.9%                 |
| 500703 | EARLY SEPARATION<br>ALLOWANCE           | 30,423                       | 65,684                                   | 62,846                                   | -4.3%                 |
| 500800 | TRAINING                                | 23,733                       | 36,527                                   | 40,000                                   | 9.5%                  |
| 501200 | TELEPHONE                               | 4,399                        | 5,740                                    | 6,601                                    | 15.0%                 |
| 501600 | M & R EQUIPMENT                         | 62,499                       | 4,376                                    | 4,500                                    | 2.8%                  |
| 501700 | MOTOR VEHICLE<br>REPAIR                 | 24,838                       | 26,580                                   | 33,225                                   | 25.0%                 |
| 503100 | FUEL                                    | 61,214                       | 74,044                                   | 75,000                                   | 1.3%                  |
| 503200 | OFFICE SUPPLIES                         | 320                          | 585                                      | 585                                      | 0.0%                  |
| 503250 | CANINE SUPPLIES                         | 30                           | 3,500                                    | 3,500                                    | 0.0%                  |
| 503300 | DEPARTMENTAL<br>SUPPLIES                | 44,927                       | 26,109                                   | 26,109                                   | 0.0%                  |
| 503300 | DEPARTMENTAL<br>SUPPLIES (ABC<br>Grant) | 9,211                        | 0  | 0  | 0.0%                  |
| 503307 | VEHICLE SUPPLIES                        | 3,650                        | 9,525                                    | 9,525                                    | 0.0%                  |
| 503600 | UNIFORMS                                | 25,621                       | 31,526                                   | 43,526                                   | 38.1%                 |
| 504500 | CONTRACTUAL<br>SERVICES                 | 26,148                       | 26,920                                   | 26,920                                   | 0.0%                  |
| 505300 | DUES AND<br>SUBSCRIPTION                | 135                          | 164                                      | 240                                      | 46.3%                 |
| 505800 | MEDICAL EXAMS                           | 0                            | 9,165                                    | 9,165                                    | 0.0%                  |
| 507400 | EQUIPMENT                               | 0                            | 8,200                                    | 0  | -100.0%               |
| 507401 | VEHICLES                                | 170,043                      | 216,225                                  | 239,412                                  | 10.7%                 |
|        | <b>TOTAL</b>                            | <b>2,077,027</b>             | <b>2,112,887</b>                         | <b>2,101,506</b>                         | <b>-0.5%</b>          |

**SUMMARY**

|                       | <b><u>FY 2013-14<br/>ACTUAL</u></b> | <b><u>FY 2014-15<br/>ADOPTED<br/>BUDGET</u></b> | <b><u>FY 2015-16<br/>ADOPTED<br/>BUDGET</u></b> | <b><u>PCT<br/>CHANGE</u></b> |
|-----------------------|-------------------------------------|---|---|------------------------------|
| <b>PERSONNEL</b>      | 1,620,258                           | 1,633,701                                       | 1,583,198                                       | -3.1%                        |
| <b>OPERATING</b>      | 286,725                             | 254,761   | 278,896   | 9.5%                         |
| <b>CAPITAL OUTLAY</b> | 170,043                             | 224,425   | 239,412   | 6.7%                         |
| <b>TOTAL</b>          | <b>\$2,077,027</b>                  | <b>\$2,112,887</b>                              | <b>\$2,101,506</b>                              | <b>-0.5%</b>                 |

**Community Services**  
512

|        | DESCRIPTION                      | FY 2013-14<br>ACTUAL | FY 2014-15<br>ADOPTED<br>BUDGET | FY 2015-16<br>ADOPTED<br>BUDGET | PCT<br>CHANGE |
|--------|----------------------------------|----------------------|---------------------------------|---------------------------------|---------------|
| 500200 | SALARIES                         | \$236,154            | \$244,141                       | \$325,104                       | 33.2%         |
| 500201 | OVERTIME                         | 3,788                | 3,030                           | 3,500                           | 15.5%         |
| 500202 | SERVICE BENEFIT                  | 1,864                | 2,072                           | 1,616                           | -22.0%        |
| 500500 | FICA                             | 18,307               | 18,846                          | 24,994                          | 32.6%         |
| 500600 | INSURANCE                        | 32,865               | 33,560                          | 55,447                          | 65.2%         |
| 500601 | DISABILITY INS                   | 248                  | 261                             | 309                             | 18.4%         |
| 500700 | RETIREMENT                       | 17,533               | 18,677                          | 23,224                          | 24.3%         |
| 500701 | SUPPLMENTAL<br>RETIREMENT        | 12,100               | 12,207                          | 16,241                          | 33.0%         |
| 500703 | EARLY<br>SEPARATION<br>ALLOWANCE | 0                    | 15,115                          | 15,115                          | 0.0%          |
| 500800 | TRAINING                         | 3,520                | 3,780                           | 4,500                           | 19.0%         |
| 501000 | CONFERENCES                      | 50                   | 1,700                           | 1,700                           | 0.0%          |
| 501200 | TELEPHONE                        | 3,007                | 3,593                           | 3,593                           | 0.0%          |
| 501600 | M & R EQUIPMENT                  | 393                  | 1,140                           | 1,140                           | 0.0%          |
| 501700 | MOTOR VEHICLE<br>REPAIR          | 2,796                | 4,400                           | 4,400                           | 0.0%          |
| 503100 | FUEL                             | 8,582                | 10,694                          | 10,694                          | 0.0%          |
| 503200 | OFFICE SUPPLIES                  | 200                  | 316                             | 474                             | 50.0%         |
| 503300 | DEPARTMENTAL<br>SUPPLIES         | 4,156                | 4,495                           | 4,495                           | 0.0%          |
| 503600 | UNIFORMS                         | 1,889                | 4,000                           | 4,000                           | 0.0%          |
| 504211 | COFFEE WITH A COP                | 74                   | 500                             | 500                             | 0.0%          |
| 504500 | CONTRACTUAL<br>SERVICES          | -194                 | 0                               | 0                               | 0.0%          |
| 505300 | DUES AND<br>SUBSCRIPTION         | 3,718                | 3,216                           | 3,216                           | 0.0%          |
|        | <b>TOTAL</b>                     | <b>351,051</b>       | <b>385,743</b>                  | <b>504,262</b>                  | <b>30.7%</b>  |

**SUMMARY**

|              | <u>FY 2013-14<br/>ACTUAL</u> | <u>FY 2014-15<br/>ADOPTED<br/>BUDGET</u> | <u>FY 2015-16<br/>ADOPTED<br/>BUDGET</u> | <u>PCT<br/>CHANGE</u> |
|--------------|------------------------------|--|--|-----------------------|
| PERSONNEL    | 322,860                      | 347,909                                  | 465,550                                  | 33.8%                 |
| OPERATING    | 28,192                       | 37,834                                   | 38,712                                   | 2.3%                  |
| <b>TOTAL</b> | <b>\$351,051</b>             | <b>\$385,743</b>                         | <b>\$504,262</b>                         | <b>30.7%</b>          |

## Investigations

515

|        | DESCRIPTION               | FY 2013-14<br>ACTUAL | 2014-15<br>ADOPTED<br>BUDGET | FY 2015-16<br>ADOPTED<br>BUDGET | PCT<br>CHANGE |
|--------|---------------------------|----------------------|------------------------------|---------------------------------|---------------|
| 500200 | SALARIES                  | \$261,105            | \$273,270                    | \$281,059                       | 2.9%          |
| 500201 | OVERTIME                  | 1,711                | 13,125                       | 13,125                          | 0.0%          |
| 500202 | SERVICE BENEFIT           | 2,275                | 2,275                        | 2,275                           | 0.0%          |
| 500500 | FICA                      | 18,534               | 21,104                       | 21,675                          | 2.7%          |
| 500600 | INSURANCE                 | 50,662               | 52,814                       | 58,214                          | 10.2%         |
| 500601 | DISABILITY INS            | 382                  | 285                          | 285                             | 0.0%          |
| 500700 | RETIREMENT                | 19,507               | 20,905                       | 20,072                          | -4.0%         |
| 500701 | SUPPLMENTAL<br>RETIREMENT | 13,406               | 13,663                       | 14,037                          | 2.7%          |
| 500800 | TRAINING                  | 4,372                | 4,400                        | 4,400                           | 0.0%          |
| 501200 | TELEPHONE                 | 3,211                | 2,320                        | 2,500                           | 7.8%          |
| 501400 | TRAVEL                    | 0                    | 250                          | 250                             | 0.0%          |
| 501600 | M & R EQUIPMENT           | 726                  | 1,230                        | 1,230                           | 0.0%          |
| 501700 | MOTOR VEHICLE<br>REPAIR   | 4,409                | 3,000                        | 3,000                           | 0.0%          |
| 503100 | FUEL                      | 13,268               | 9,605                        | 9,605                           | 0.0%          |
| 503200 | OFFICE SUPPLIES           | 923                  | 1,000                        | 1,000                           | 0.0%          |
| 503300 | DEPARTMENTAL<br>SUPPLIES  | 8,094                | 7,500                        | 7,500                           | 0.0%          |
| 503600 | UNIFORMS                  | 2,714                | 3,000                        | 3,000                           | 0.0%          |
| 504500 | CONTRACTUAL<br>SERVICES   | 0                    | 2,600                        | 2,600                           | 0.0%          |
| 505700 | MISCELLANEOUS             | 4,450                | 5,500                        | 5,500                           | 0.0%          |
|        | <b>TOTAL</b>              | <b>409,750</b>       | <b>437,846</b>               | <b>451,327</b>                  | <b>3.1%</b>   |

### SUMMARY

|              | <u>FY 2013-14<br/>ACTUAL</u> | <u>FY 2014-15<br/>ADOPTED<br/>BUDGET</u> | <u>FY 2015-16<br/>ADOPTED<br/>BUDGET</u> | <u>PCT<br/>CHANGE</u> |
|--------------|------------------------------|--|--|-----------------------|
| PERSONNEL    | 367,583                      | 397,441                                  | 410,742                                  | 3.3%                  |
| OPERATING    | 42,167                       | 40,405                                   | 40,585                                   | 0.4%                  |
| <b>TOTAL</b> | <b>\$409,750</b>             | <b>\$437,846</b>                         | <b>\$451,327</b>                         | <b>3.1%</b>           |

**Animal Control**  
518

|        | DESCRIPTION             | FY 2013-14<br>ACTUAL | FY 2014-15<br>ADOPTED<br>BUDGET | FY 2015-16<br>ADOPTED<br>BUDGET | PCT<br>CHANGE |
|--------|-------------------------|----------------------|---------------------------------|---------------------------------|---------------|
| 504500 | CONTRACTUAL<br>SERVICES | \$58,222             | \$73,662                        | \$79,305                        | 7.7%          |
|        | <b>TOTAL</b>            | <b>58,222</b>        | <b>73,662</b>                   | <b>79,305</b>                   | <b>7.7%</b>   |

| <u>SUMMARY</u> | <u>FY 2013-14<br/>ACTUAL</u> | <u>FY 2014-15<br/>ADOPTED<br/>BUDGET</u> | <u>FY 2015-16<br/>ADOPTED<br/>BUDGET</u> | <u>PCT<br/>CHANGE</u> |
|----------------|------------------------------|--|--|-----------------------|
| OPERATING      | 58,222                       | 73,662                                   | 79,305                                   | 7.7%                  |
| <b>TOTAL</b>   | <b>\$58,222</b>              | <b>\$73,662</b>                          | <b>\$79,305</b>                          | <b>7.7%</b>           |

| <u>DEPARTMENT<br/>SUMMARY</u> | <u>FY 2013-14<br/>ACTUAL</u> | <u>FY 2014-15<br/>ADOPTED<br/>BUDGET</u> | <u>FY 2015-16<br/>ADOPTED<br/>BUDGET</u> | <u>PCT<br/>CHANGE</u> |
|-------------------------------|------------------------------|--|--|-----------------------|
| PERSONNEL                     | 2,869,822                    | 2,907,621                                | 2,992,428                                | 2.9%                  |
| OPERATING                     | 493,995                      | 445,023                                  | 478,348                                  | 7.5%                  |
| CAPITAL<br>OUTLAY             | 170,043                      | 224,425                                  | 239,412                                  | 6.7%                  |
| <b>TOTAL</b>                  | <b>\$3,533,861</b>           | <b>\$3,577,069</b>                       | <b>\$3,710,188</b>                       | <b>3.7%</b>           |

# Fire and Rescue

## Supervision

530

|        | DESCRIPTION                                  | FY 2013-14<br>ACTUAL | FY 2014-15<br>ADOPTED<br>BUDGET | FY 2015-16<br>ADOPTED<br>BUDGET | PCT<br>CHANGE |
|--------|--|----------------------|---------------------------------|---------------------------------|---------------|
| 500200 | SALARIES                                     | \$83,320             | \$112,280                       | \$112,038                       | -0.2%         |
| 500202 | SERVICE BENEFIT                              | 248                  | 248                             | 0                               | -100.0%       |
| 500300 | PART TIME<br>SALARIES                        | 17,560               | 0                               | 0                               | 0.0%          |
| 500500 | FICA   | 7,444                | 8,616                           | 8,590                           | -0.3%         |
| 500600 | INSURANCE                                    | 10,244               | 16,736                          | 19,256                          | 15.1%         |
| 500601 | DISABILITY INS                               | 48                   | 102                             | 57                              | -44.1%        |
| 500700 | RETIREMENT                                   | 7,160                | 8,045                           | 7,461                           | -7.3%         |
| 500701 | SUPPLMENTAL<br>RETIREMENT                    | 2,510                | 3,366                           | 3,356                           | -0.3%         |
| 501000 | CONFERENCES                                  | 1,889                | 1,500                           | 1,500                           | 0.0%          |
| 501100 | POSTAGE                                      | 392                  | 320                             | 320                             | 0.0%          |
| 501200 | TELEPHONE                                    | 4,123                | 5,250                           | 5,250                           | 0.0%          |
| 501600 | M & R EQUIPMENT                              | 44                   | 250                             | 250                             | 0.0%          |
| 501700 | MOTOR VEHICLE<br>REPAIR                      | 274                  | 1,800                           | 1,800                           | 0.0%          |
| 502500 | PRINTING                                     | 0                    | 400                             | 400                             | 0.0%          |
| 503100 | FUEL   | 2,573                | 2,714                           | 2,714                           | 0.0%          |
| 503200 | OFFICE SUPPLIES                              | 2,112                | 3,000                           | 3,000                           | 0.0%          |
| 503308 | FURNITURE &<br>EQUIPMENT NON-<br>CAPITALIZED | 2,790                | 0                               | 3,000                           | 0.0%          |
| 503600 | UNIFORMS                                     | 0                    | 0                               | 1,000                           | 0.0%          |
| 504500 | CONTRACTUAL<br>SERVICES                      | 15,325               | 14,897                          | 14,029                          | -5.8%         |
| 505300 | DUES AND<br>SUBSCRIPTION                     | 4,657                | 3,610                           | 5,000                           | 38.5%         |
| 507400 | EQUIPMENT                                    | 0                    | 1,500                           | 0                               | -100.0%       |
|        | <b>TOTAL</b>                                 | <b>162,714</b>       | <b>184,634</b>                  | <b>189,021</b>                  | <b>2.4%</b>   |

### SUMMARY

|              | <u>FY 2013-14<br/>ACTUAL</u> | <u>FY 2014-15<br/>ADOPTED<br/>BUDGET</u> | <u>FY 2015-16<br/>ADOPTED<br/>BUDGET</u> | <u>PCT<br/>CHANGE</u> |
|--------------|------------------------------|--|--|-----------------------|
| PERSONNEL    | 128,535                      | 149,393                                  | 150,758                                  | 0.9%                  |
| OPERATING    | 34,180                       | 35,241                                   | 38,263                                   | 8.6%                  |
| <b>TOTAL</b> | <b>162,714</b>               | <b>184,634</b>                           | <b>189,021</b>                           | <b>2.4%</b>           |

# Fire Suppression

531

|        | DESCRIPTION                          | FY 2013-14<br>ACTUAL | FY 2014-15<br>ADOPTED<br>BUDGET | FY 2015-16<br>ADOPTED<br>BUDGET | PCT<br>CHANGE |
|--------|--------------------------------------|----------------------|---------------------------------|---------------------------------|---------------|
| 500200 | SALARIES                             | \$1,475,245          | \$1,510,515                     | \$1,470,804                     | -2.6%         |
| 500201 | OVERTIME                             | 32,292               | 32,000                          | 32,000                          | 0.0%          |
| 500202 | SERVICE BENEFIT                      | 10,417               | 10,620                          | 10,620                          | 0.0%          |
| 500210 | SHIFT WAGES                          | 96,404               | 32,000                          | 79,987                          | 150.0%        |
| 500500 | FICA                                 | 116,889              | 114,115                         | 113,321                         | -0.7%         |
| 500600 | INSURANCE                            | 300,246              | 296,615                         | 310,866                         | 4.8%          |
| 500601 | DISABILITY INS                       | 1,662                | 1,308                           | 1,279                           | -2.2%         |
| 500700 | RETIREMENT                           | 114,291              | 106,010                         | 97,932                          | -7.6%         |
| 500701 | SUPPLMENTAL<br>RETIREMENT            | 48,506               | 44,355                          | 44,047                          | -0.7%         |
| 500705 | FIREMENS<br>PENSION                  | 1,601                | 2,610                           | 2,610                           | 0.0%          |
| 500800 | TRAINING                             | 32,470               | 33,040                          | 33,040                          | 0.0%          |
| 501100 | POSTAGE                              | 10                   | 0                               | 0                               | 0.0%          |
| 501200 | TELEPHONE                            | 0                    | 0                               | 0                               | 0.0%          |
| 501600 | M & R EQUIPMENT                      | 54,455               | 35,586                          | 37,365                          | 5.0%          |
| 501700 | MOTOR VEHICLE<br>REPAIR              | 22,601               | 26,925                          | 28,250                          | 4.9%          |
| 503100 | FUEL                                 | 33,125               | 32,517                          | 35,768                          | 10.0%         |
| 503300 | DEPARTMENTAL<br>SUPPLIES             | 49,736               | 59,326                          | 59,326                          | 0.0%          |
| 503300 | DEPT SUPPLIES-<br>CAR SEATS          | 1,053                | 2,500                           | 2,500                           | 0.0%          |
| 503300 | DEPARTMENTAL<br>SUPPLIES             | 1,551                | 12,000                          | 0                               | -100.0%       |
| 503307 | VEHICLE SUPPLIES                     | 0                    | 0                               | 0                               | 0.0%          |
| 503308 | FURNITURE &<br>EQUIPMENT NON-<br>CAP | 0                    | 0                               | 1,500                           | 0.0%          |
| 503310 | MEDICAL<br>SUPPLIES                  | 8,587                | 0                               | 13,560                          | 0.0%          |
| 503600 | UNIFORMS                             | 35,449               | 45,622                          | 45,622                          | 0.0%          |
| 505800 | MEDICAL EXAMS                        | 9,094                | 10,080                          | 10,080                          | 0.0%          |
| 506002 | PROGRAM<br>INSURANCE                 | 120                  | 3,044                           | 3,044                           | 0.0%          |
| 507400 | EQUIPMENT                            | 0                    | 1,500                           | 0                               | -100.0%       |
|        | <b>TOTAL</b>                         | <b>2,445,806</b>     | <b>2,412,288</b>                | <b>2,433,521</b>                | <b>0.9%</b>   |

**SUMMARY**

|              | <u>FY 2013-14<br/>ACTUAL</u> | <u>FY 2014-15<br/>ADOPTED<br/>BUDGET</u> | <u>FY 2015-16<br/>ADOPTED<br/>BUDGET</u> | <u>PCT<br/>CHANGE</u> |
|--------------|------------------------------|--|--|-----------------------|
| PERSONNEL    | 2,197,555                    | 2,150,148                                | 2,163,466                                | 0.6%                  |
| OPERATING    | 248,251                      | 262,140                                  | 270,055                                  | 3.0%                  |
| <b>TOTAL</b> | <b>\$2,445,806</b>           | <b>\$2,412,288</b>                       | <b>\$2,433,521</b>                       | <b>0.9%</b>           |

**Fire Prevention and Safety**  
532

|        | <b>DESCRIPTION</b>        | <b>FY 2013-14<br/>ACTUAL</b> | <b>FY 2014-15<br/>ADOPTED<br/>BUDGET</b> | <b>FY 2015-16<br/>ADOPTED<br/>BUDGET</b> | <b>PCT<br/>CHANGE</b> |
|--------|---------------------------|------------------------------|--|--|-----------------------|
| 500200 | SALARIES                  | \$65,070                     | \$64,820                                 | \$67,144                                 | 3.6%                  |
| 500202 | SERVICE BENEFIT           | 868                          | 868                                      | 868                                      | 0.0%                  |
| 500500 | FICA                      | 5,003                        | 5,027                                    | 5,203                                    | 3.5%                  |
| 500600 | INSURANCE                 | 6,887                        | 6,712                                    | 7,418                                    | 10.5%                 |
| 500601 | DISABILITY INS            | 73                           | 48                                       | 48                                       | 0.0%                  |
| 500700 | RETIREMENT                | 4,662                        | 4,648                                    | 4,477                                    | -3.7%                 |
| 500701 | SUPPLMENTAL<br>RETIREMENT | 1,979                        | 1,945                                    | 2,014                                    | 3.5%                  |
| 500800 | TRAINING                  | 2,160                        | 2,500                                    | 2,500                                    | 0.0%                  |
| 501700 | MOTOR VEHICLE<br>REPAIR   | 1,331                        | 1,700                                    | 1,700                                    | 0.0%                  |
| 502500 | PRINTING                  | 38                           | 750                                      | 750                                      | 0.0%                  |
| 503100 | FUEL                      | 2,919                        | 3,211                                    | 3,211                                    | 0.0%                  |
| 503200 | OFFICE SUPPLIES           | 756                          | 2,000                                    | 2,000                                    | 0.0%                  |
| 503300 | DEPARTMENTAL<br>SUPPLIES  | 5,182                        | 12,000                                   | 12,000                                   | 0.0%                  |
|        | <b>TOTAL</b>              | <b>96,927</b>                | <b>106,229</b>                           | <b>109,333</b>                           | <b>2.9%</b>           |

**SUMMARY**

|                  | <b><u>FY 2013-14<br/>ACTUAL</u></b> | <b><u>FY 2014-15<br/>ADOPTED<br/>BUDGET</u></b> | <b><u>FY 2015-16<br/>ADOPTED<br/>BUDGET</u></b> | <b><u>PCT<br/>CHANGE</u></b> |
|------------------|-------------------------------------|---|---|------------------------------|
| <b>PERSONNEL</b> | 84,543                              | 84,068  | 87,172  | 3.7%                         |
| <b>OPERATING</b> | 12,385                              | 22,161  | 22,161  | 0.0%                         |
| <b>TOTAL</b>     | <b>\$96,927</b>                     | <b>\$106,229</b>                                | <b>\$109,333</b>                                | <b>2.9%</b>                  |

**DEPARTMENT  
SUMMARY**

|                  | <b><u>FY 2013-14<br/>ACTUAL</u></b> | <b><u>FY 2014-15<br/>ADOPTED<br/>BUDGET</u></b> | <b><u>FY 2015-16<br/>ADOPTED<br/>BUDGET</u></b> | <b><u>PCT<br/>CHANGE</u></b> |
|------------------|-------------------------------------|---|---|------------------------------|
| <b>PERSONNEL</b> | 2,410,632                           | 2,351,609                                       | 2,401,396                                       | 2.1%                         |
| <b>OPERATING</b> | 294,816                             | 319,542   | 330,479   | 3.4%                         |
| <b>TOTAL</b>     | <b>\$2,705,447</b>                  | <b>\$2,671,151</b>                              | <b>\$2,731,875</b>                              | <b>2.3%</b>                  |

# Planning

## Supervision

540

|        | DESCRIPTION               | FY 2013-14<br>ACTUAL | FY 2014-15<br>ADOPTED<br>BUDGET | FY 2015-16<br>ADOPTED<br>BUDGET | PCT<br>CHANGE |
|--------|---------------------------|----------------------|---------------------------------|---------------------------------|---------------|
| 500200 | SALARIES                  | \$359,293            | \$357,817                       | \$366,551                       | 2.4%          |
| 500202 | SERVICE BENEFIT           | 2,022                | 2,225                           | 2,225                           | 0.0%          |
| 500500 | FICA                      | 26,260               | 27,581                          | 28,211                          | 2.3%          |
| 500600 | INSURANCE                 | 51,271               | 50,211                          | 54,757                          | 9.1%          |
| 500601 | DISABILITY INS            | 715                  | 608                             | 608                             | 0.0%          |
| 500700 | RETIREMENT                | 25,565               | 25,655                          | 24,416                          | -4.8%         |
| 500701 | SUPPLMENTAL<br>RETIREMENT | 10,854               | 10,735                          | 10,982                          | 2.3%          |
| 500800 | TRAINING                  | 1,661                | 4,000                           | 2,750                           | -31.3%        |
| 501000 | CONFERENCES               | 1,129                | 4,500                           | 4,000                           | -11.1%        |
| 501100 | POSTAGE                   | 1,211                | 1,500                           | 500                             | -66.7%        |
| 501400 | TRAVEL                    | 56                   | 700                             | 750                             | 7.1%          |
| 501600 | M & R EQUIPMENT           | 0                    | 100                             | 100                             | 0.0%          |
| 501700 | MOTOR VEHICLE<br>REPAIR   | 6                    | 0                               | 100                             | 0.0%          |
| 502100 | RENT                      | 3,763                | 4,000                           | 5,500                           | 37.5%         |
| 502500 | PRINTING                  | 2,033                | 2,050                           | 2,000                           | -2.4%         |
| 502600 | ADVERTISING               | 1,717                | 2,300                           | 2,400                           | 4.3%          |
| 503100 | FUEL                      | 292                  | 0                               | 200                             | 0.0%          |
| 503200 | OFFICE SUPPLIES           | -81                  | 1,000                           | 1,000                           | 0.0%          |
| 503300 | DEPARTMENTAL<br>SUPPLIES  | 4,667                | 5,000                           | 5,000                           | 0.0%          |
| 503600 | UNIFORMS                  | 0                    | 100                             | 100                             | 0.0%          |
| 504500 | CONTRACTUAL<br>SERVICES   | 28,419               | 57,122                          | 53,650                          | -6.1%         |
| 504536 | ENGINEERING<br>SERVICES   | 66,428               | 100,000                         | 100,000                         | 0.0%          |
| 505300 | DUES AND<br>SUBSCRIPTION  | 2,694                | 2,875                           | 1,965                           | -31.7%        |
| 505700 | MISCELLANEOUS             | 0                    | 30,000                          | 60,000                          | 100.0%        |
|        | <b>TOTAL</b>              | <b>589,973</b>       | <b>690,079</b>                  | <b>727,765</b>                  | <b>5.5%</b>   |

### SUMMARY

|              | <u>FY 2013-14<br/>ACTUAL</u> | <u>FY 2014-15<br/>ADOPTED<br/>BUDGET</u> | <u>FY 2015-16<br/>ADOPTED<br/>BUDGET</u> | <u>PCT<br/>CHANGE</u> |
|--------------|------------------------------|--|--|-----------------------|
| PERSONNEL    | 475,979                      | 474,832                                  | 487,750                                  | 2.7%                  |
| OPERATING    | 113,994                      | 215,247                                  | 240,015                                  | 11.5%                 |
| <b>TOTAL</b> | <b>\$589,973</b>             | <b>\$690,079</b>                         | <b>\$727,765</b>                         | <b>5.5%</b>           |

**Zoning**  
541

|        | DESCRIPTION               | FY 2013-14<br>ACTUAL | FY 2014-15<br>ADOPTED<br>BUDGET | FY 2015-16<br>ADOPTED<br>BUDGET | PCT<br>CHANGE |
|--------|---------------------------|----------------------|---------------------------------|---------------------------------|---------------|
| 500200 | SALARIES                  | \$207,430            | \$252,108                       | \$233,890                       | -7.2%         |
| 500202 | SERVICE BENEFIT           | 1,368                | 1,368                           | 1,368                           | 0.0%          |
| 500500 | FICA                      | 14,896               | 19,429                          | 18,001                          | -7.3%         |
| 500600 | INSURANCE                 | 38,753               | 43,447                          | 46,556                          | 7.2%          |
| 500601 | DISABILITY INS            | 258                  | 285                             | 270                             | -5.3%         |
| 500700 | RETIREMENT                | 14,773               | 18,076                          | 15,573                          | -13.8%        |
| 500701 | SUPPLMENTAL<br>RETIREMENT | 6,271                | 7,563                           | 7,004                           | -7.4%         |
| 500800 | TRAINING                  | 630                  | 2,555                           | 2,550                           | -0.2%         |
| 501000 | CONFERENCES               | 0                    | 3,100                           | 1,600                           | -48.4%        |
| 501100 | POSTAGE                   | 112                  | 500                             | 500                             | 0.0%          |
| 501400 | TRAVEL                    | 0                    | 300                             | 300                             | 0.0%          |
| 501600 | M & R EQUIPMENT           | 0                    | 630                             | 630                             | 0.0%          |
| 501700 | MOTOR VEHICLE<br>REPAIR   | 92                   | 600                             | 600                             | 0.0%          |
| 502500 | PRINTING                  | 2,154                | 1,500                           | 500                             | -66.7%        |
| 502600 | ADVERTISING               | 295                  | 500                             | 500                             | 0.0%          |
| 503100 | FUEL                      | 231                  | 579                             | 579                             | 0.0%          |
| 503200 | OFFICE SUPPLIES           | 0                    | 200                             | 200                             | 0.0%          |
| 503300 | DEPARTMENTAL<br>SUPPLIES  | 237                  | 1,400                           | 1,000                           | -28.6%        |
| 503600 | UNIFORMS                  | 0                    | 400                             | 300                             | -25.0%        |
| 504500 | CONTRACTUAL<br>SERVICES   | 0                    | 600                             | 600                             | 0.0%          |
| 505300 | DUES AND<br>SUBSCRIPTION  | 1,105                | 1,185                           | 1,185                           | 0.0%          |
|        | <b>TOTAL</b>              | <b>288,604</b>       | <b>356,325</b>                  | <b>333,706</b>                  | <b>-6.3%</b>  |

**SUMMARY**

|              | <u>FY 2013-14<br/>ACTUAL</u> | <u>FY 2014-15<br/>ADOPTED<br/>BUDGET</u> | <u>FY 2015-16<br/>ADOPTED<br/>BUDGET</u> | <u>PCT<br/>CHANGE</u> |
|--------------|------------------------------|--|--|-----------------------|
| PERSONNEL    | 283,749                      | 342,276                                  | 322,662                                  | -5.7%                 |
| OPERATING    | 4,856                        | 14,049                                   | 11,044                                   | -21.4%                |
| <b>TOTAL</b> | <b>\$288,604</b>             | <b>\$356,325</b>                         | <b>\$333,706</b>                         | <b>-6.3%</b>          |

# Inspections

542

|        | DESCRIPTION               | FY 2013-14<br>ACTUAL | FY 2014-15<br>ADOPTED<br>BUDGET | FY 2015-16<br>ADOPTED<br>BUDGET | PCT<br>CHANGE |
|--------|---------------------------|----------------------|---------------------------------|---------------------------------|---------------|
| 500200 | SALARIES                  | \$198,627            | \$197,865                       | \$203,250                       | 2.7%          |
| 500202 | SERVICE BENEFIT           | 1,983                | 1,983                           | 1,983                           | 0.0%          |
| 500500 | FICA                      | 14,811               | 15,321                          | 15,700                          | 2.5%          |
| 500600 | INSURANCE                 | 27,180               | 26,711                          | 29,296                          | 9.7%          |
| 500601 | DISABILITY INS            | 468                  | 326                             | 326                             | 0.0%          |
| 500700 | RETIREMENT                | 14,199               | 14,187                          | 13,528                          | -4.6%         |
| 500701 | SUPPLMENTAL<br>RETIREMENT | 6,031                | 5,936                           | 6,085                           | 2.5%          |
| 500800 | TRAINING                  | 2,945                | 6,500                           | 6,500                           | 0.0%          |
| 501000 | CONFERENCES               | 0                    | 400                             | 451                             | 12.8%         |
| 501100 | POSTAGE                   | 98                   | 100                             | 100                             | 0.0%          |
| 501200 | TELEPHONE                 | 1,245                | 1,600                           | 1,600                           | 0.0%          |
| 501400 | TRAVEL                    | 25                   | 500                             | 500                             | 0.0%          |
| 501700 | MOTOR VEHICLE<br>REPAIR   | 411                  | 1,200                           | 1,200                           | 0.0%          |
| 502500 | PRINTING                  | 1,144                | 1,000                           | 1,000                           | 0.0%          |
| 502600 | ADVERTISING               | 280                  | 100                             | 100                             | 0.0%          |
| 503100 | FUEL                      | 1,978                | 2,382                           | 2,382                           | 0.0%          |
| 503200 | OFFICE SUPPLIES           | 72                   | 375                             | 375                             | 0.0%          |
| 503300 | DEPARTMENTAL<br>SUPPLIES  | -648                 | 2,400                           | 2,400                           | 0.0%          |
| 503600 | UNIFORMS                  | 1,029                | 1,300                           | 1,000                           | -23.1%        |
| 504500 | CONTRACTUAL<br>SERVICES   | 0                    | 400                             | 420                             | 5.0%          |
| 505300 | DUES AND<br>SUBSCRIPTION  | 145                  | 580                             | 580                             | 0.0%          |
|        | <b>TOTAL</b>              | <b>272,025</b>       | <b>281,166</b>                  | <b>288,776</b>                  | <b>2.7%</b>   |

## SUMMARY

|              | <u>FY 2013-14<br/>ACTUAL</u> | <u>FY 2014-15<br/>ADOPTED<br/>BUDGET</u> | <u>FY 2015-16<br/>ADOPTED<br/>BUDGET</u> | <u>PCT<br/>CHANGE</u> |
|--------------|------------------------------|--|--|-----------------------|
| PERSONNEL    | 263,300                      | 262,329                                  | 270,168                                  | 3.0%                  |
| OPERATING    | 8,725                        | 18,837                                   | 18,608                                   | -1.2%                 |
| <b>TOTAL</b> | <b>\$272,025</b>             | <b>\$281,166</b>                         | <b>\$288,776</b>                         | <b>2.7%</b>           |

## DEPARTMENT SUMMARY

|              | <u>FY 2013-14<br/>ACTUAL</u> | <u>FY 2014-15<br/>ADOPTED<br/>BUDGET</u> | <u>FY 2015-16<br/>ADOPTED<br/>BUDGET</u> | <u>PCT<br/>CHANGE</u> |
|--------------|------------------------------|--|--|-----------------------|
| PERSONNEL    | 1,023,028                    | 1,079,437                                | 1,080,580                                | 0.1%                  |
| OPERATING    | 127,575                      | 248,133                                  | 269,667                                  | 8.7%                  |
| <b>TOTAL</b> | <b>\$1,150,603</b>           | <b>\$1,327,570</b>                       | <b>\$1,350,247</b>                       | <b>1.7%</b>           |

**Transportation**  
543

|        | DESCRIPTION             | FY 2013-14<br>ACTUAL | FY 2014-15<br>ADOPTED<br>BUDGET | FY 2015-16<br>ADOPTED<br>BUDGET | PCT<br>CHANGE |
|--------|-------------------------|----------------------|---------------------------------|---------------------------------|---------------|
| 504500 | CONTRACTUAL<br>SERVICES | \$1,396,423          | \$1,472,520                     | \$1,540,288                     | 4.6%          |
|        | <b>TOTAL</b>            | <b>1,396,423</b>     | <b>1,472,520</b>                | <b>1,540,288</b>                | <b>4.6%</b>   |

SUMMARY

|              | <u>FY 2013-14<br/>ACTUAL</u> | <u>FY 2014-15<br/>ADOPTED<br/>BUDGET</u> | <u>FY 2015-16<br/>ADOPTED<br/>BUDGET</u> | <u>PCT<br/>CHANGE</u> |
|--------------|------------------------------|--|--|-----------------------|
| OPERATING    | 1,396,423                    | 1,472,520                                | 1,540,288                                | 4.6%                  |
| <b>TOTAL</b> | <b>\$1,396,423</b>           | <b>\$1,472,520</b>                       | <b>\$1,540,288</b>                       | <b>4.6%</b>           |

## Public Works

### Supervision

550

|        | DESCRIPTION               | FY 2013-14<br>ACTUAL | FY 2014-15<br>ADOPTED<br>BUDGET | FY 2015-16<br>ADOPTED<br>BUDGET | PCT<br>CHANGE |
|--------|---------------------------|----------------------|---------------------------------|---------------------------------|---------------|
| 500200 | SALARIES                  | \$244,417            | \$243,046                       | \$248,906                       | 2.4%          |
| 500201 | OVERTIME                  | 1,856                | 1,000                           | 0                               | -100.0%       |
| 500202 | SERVICE BENEFIT           | 992                  | 952                             | 952                             | 0.0%          |
| 500400 | TEMP. SALARY              | 0                    | 0                               | 0                               | 0.0%          |
| 500500 | FICA                      | 17,000               | 18,742                          | 19,055                          | 1.7%          |
| 500600 | INSURANCE                 | 47,797               | 46,919                          | 49,074                          | 4.6%          |
| 500601 | DISABILITY INS            | 399                  | 310                             | 310                             | 0.0%          |
| 500700 | RETIREMENT                | 17,534               | 17,566                          | 16,674                          | -5.1%         |
| 500701 | SUPPLMENTAL<br>RETIREMENT | 7,445                | 7,350                           | 7,467                           | 1.6%          |
| 500800 | TRAINING                  | 0                    | 2,000                           | 2,000                           | 0.0%          |
| 500900 | PROFESSIONAL<br>SERVICES  | 3,101                | 20,000                          | 20,000                          | 0.0%          |
| 501000 | CONFERENCES               | 0                    | 3,000                           | 1,000                           | -66.7%        |
| 501100 | POSTAGE                   | 107                  | 375                             | 200                             | -46.7%        |
| 501700 | MOTOR VEHICLE<br>REPAIR   | 116                  | 750                             | 750                             | 0.0%          |
| 502100 | RENT                      | 1,434                | 1,800                           | 1,800                           | 0.0%          |
| 502500 | PRINTING                  | 560                  | 1,000                           | 1,000                           | 0.0%          |
| 502600 | ADVERTISING               | 0                    | 500                             | 500                             | 0.0%          |
| 503100 | FUEL                      | 1,591                | 1,813                           | 1,813                           | 0.0%          |
| 503200 | OFFICE SUPPLIES           | 4,212                | 6,700                           | 5,000                           | -25.4%        |
| 503300 | DEPARTMENTAL<br>SUPPLIES  | 738                  | 1,713                           | 1,500                           | -12.4%        |
| 503600 | UNIFORMS                  | 610                  | 1,270                           | 1,000                           | -21.3%        |
| 504500 | CONTRACTUAL<br>SERVICES   | 15,400               | 80,000                          | 0                               | -100.0%       |
| 505300 | DUES AND<br>SUBSCRIPTION  | 1,064                | 1,300                           | 1,300                           | 0.0%          |
|        | <b>TOTAL</b>              | <b>366,373</b>       | <b>458,106</b>                  | <b>380,301</b>                  | <b>-17.0%</b> |

#### SUMMARY

|              | <u>FY 2013-14<br/>ACTUAL</u> | <u>FY 2014-15<br/>ADOPTED<br/>BUDGET</u> | <u>FY 2015-16<br/>ADOPTED<br/>BUDGET</u> | <u>PCT<br/>CHANGE</u> |
|--------------|------------------------------|--|--|-----------------------|
| PERSONNEL    | 337,440                      | 335,885                                  | 342,438                                  | 2.0%                  |
| OPERATING    | 28,933                       | 122,221                                  | 37,863                                   | -69.0%                |
| <b>TOTAL</b> | <b>\$366,373</b>             | <b>\$458,106</b>                         | <b>\$380,301</b>                         | <b>-17.0%</b>         |

**Street Maintenance**  
560

|        | DESCRIPTION                      | FY 2013-14<br>ACTUAL | FY 2014-15<br>ADOPTED<br>BUDGET | FY 2015-16<br>ADOPTED<br>BUDGET | PCT<br>CHANGE |
|--------|----------------------------------|----------------------|---------------------------------|---------------------------------|---------------|
| 500200 | SALARIES                         | \$289,277            | \$339,324                       | \$336,586                       | -0.8%         |
| 500201 | OVERTIME                         | 3,083                | 6,000                           | 5,000                           | -16.7%        |
| 500202 | SERVICE BENEFIT                  | 2,276                | 2,276                           | 1,408                           | -38.1%        |
| 500500 | FICA                             | 22,605               | 26,591                          | 26,287                          | -1.1%         |
| 500600 | INSURANCE                        | 63,956               | 70,032                          | 77,323                          | 10.4%         |
| 500601 | DISABILITY INS                   | 464                  | 396                             | 298                             | -24.7%        |
| 500700 | RETIREMENT                       | 21,923               | 24,923                          | 22,804                          | -8.5%         |
| 500701 | SUPPLMENTAL<br>RETIREMENT        | 9,269                | 10,428                          | 10,098                          | -3.2%         |
| 500800 | TRAINING                         | 2,794                | 3,000                           | 4,150                           | 38.3%         |
| 500811 | COMMERCIAL<br>DRIVERS LICENSE    | 0                    | 75                              | 75                              | 0.0%          |
| 501600 | M & R EQUIPMENT                  | 9,337                | 15,000                          | 15,000                          | 0.0%          |
| 501700 | MOTOR VEHICLE<br>REPAIR          | 22,875               | 12,000                          | 12,000                          | 0.0%          |
| 502100 | RENT                             | 279                  | 2,500                           | 3,000                           | 20.0%         |
| 503000 | UTILITIES                        | 172,586              | 165,347                         | 164,631                         | -0.4%         |
| 503100 | FUEL                             | 22,569               | 26,976                          | 26,976                          | 0.0%          |
| 503300 | DEPARTMENTAL<br>SUPPLIES         | 32,049               | 65,825                          | 66,400                          | 0.9%          |
| 503300 | DEPARTMENTAL<br>SUPPLIES         | 21,127               | 0                               | 0                               | 0.0%          |
| 503307 | VEHICLE SUPPLIES                 | 0                    | 0                               | 2,587                           | 0.0%          |
| 503600 | UNIFORMS                         | 2,553                | 5,352                           | 6,000                           | 12.1%         |
| 504500 | CONTRACTUAL<br>SERVICES          | 105,547              | 156,799                         | 169,189                         | 7.9%          |
| 504500 | CONTRACTUAL<br>SERVICES          | 15,641               | 0                               | 0                               | 0.0%          |
| 505300 | DUES AND<br>SUBSCRIPTION         | 498                  | 600                             | 600                             | 0.0%          |
| 506200 | OWASA SEWER FEE<br>REIMBURSEMENT | 4,000                | 0                               | 0                               | 0.0%          |
| 507400 | EQUIPMENT                        | 0                    | 33,075                          | 370,000                         | 1018.7%       |
| 507402 | OTHER CAPITAL<br>ASSETS          | 0                    | 0                               | 0                               | 0.0%          |
|        | <b>TOTAL</b>                     | <b>824,708</b>       | <b>966,519</b>                  | <b>1,320,412</b>                | <b>36.6%</b>  |

**SUMMARY**

|                       | <u>FY 2013-14<br/>ACTUAL</u> | <u>FY 2014-15<br/>ADOPTED<br/>BUDGET</u> | <u>FY 2015-16<br/>ADOPTED<br/>BUDGET</u> | <u>PCT<br/>CHANGE</u> |
|-----------------------|------------------------------|--|--|-----------------------|
| <b>PERSONNEL</b>      | 412,853                      | 479,970                                  | 479,804                                  | 0.0%                  |
| <b>OPERATING</b>      | 411,855                      | 453,474                                  | 470,608                                  | 3.8%                  |
| <b>CAPITAL OUTLAY</b> | 0                            | 33,075                                   | 370,000                                  | 1018.7%               |
| <b>TOTAL</b>          | <b>\$824,708</b>             | <b>\$966,519</b>                         | <b>\$1,320,412</b>                       | <b>36.6%</b>          |

## Solid Waste Management

580

|        | DESCRIPTION                   | FY 2013-14<br>ACTUAL | FY 2014-15<br>ADOPTED<br>BUDGET | FY 2015-16<br>ADOPTED<br>BUDGET | PCT<br>CHANGE |
|--------|-------------------------------|----------------------|---------------------------------|---------------------------------|---------------|
| 500200 | SALARIES                      | \$249,638            | \$279,242                       | \$291,782                       | 4.5%          |
| 500201 | OVERTIME                      | 1,455                | 1,340                           | 1,300                           | -3.0%         |
| 500202 | SERVICE BENEFIT               | 2,479                | 2,479                           | 2,479                           | 0.0%          |
| 500500 | FICA                          | 18,373               | 21,654                          | 22,611                          | 4.4%          |
| 500600 | INSURANCE                     | 57,337               | 66,528                          | 71,806                          | 7.9%          |
| 500601 | DISABILITY INS                | 473                  | 268                             | 268                             | 0.0%          |
| 500700 | RETIREMENT                    | 17,960               | 20,295                          | 19,518                          | -3.8%         |
| 500701 | SUPPLMENTAL<br>RETIREMENT     | 7,622                | 8,492                           | 8,737                           | 2.9%          |
| 500800 | TRAINING                      | 0                    | 1,000                           | 1,000                           | 0.0%          |
| 500811 | COMMERCIAL<br>DRIVERS LICENSE | 0                    | 150                             | 150                             | 0.0%          |
| 501600 | M & R EQUIPMENT               | 0                    | 2,407                           | 1,200                           | -50.1%        |
| 501700 | MOTOR VEHICLE<br>REPAIR       | 57,387               | 57,831                          | 70,540                          | 22.0%         |
| 502500 | PRINTING                      | 2,029                | 3,595                           | 3,595                           | 0.0%          |
| 503100 | FUEL                          | 79,587               | 93,425                          | 93,425                          | 0.0%          |
| 503300 | DEPARTMENTAL<br>SUPPLIES      | 7,152                | 6,855                           | 6,855                           | 0.0%          |
| 503303 | PURCHASE FOR<br>RESALE        | 8,191                | 9,648                           | 9,530                           | -1.2%         |
| 503306 | YARD WASTE<br>CARTS           | 4,488                | 5,618                           | 5,500                           | -2.1%         |
| 503307 | VEHICLE SUPPLIES              | 0                    | 1,006                           | 1,006                           | 0.0%          |
| 503600 | UNIFORMS                      | 2,256                | 3,746                           | 0                               | -100.0%       |
| 504500 | CONTRACTUAL<br>SERVICES       | 0                    | 0                               | 20,000                          | 0.0%          |
| 504701 | LANDFILL FEES                 | 289,465              | 299,420                         | 309,867                         | 3.5%          |
| 505700 | MISCELLANEOUS                 | 526                  | 0                               | 0                               | 0.0%          |
| 507401 | VEHICLES                      | 0                    | 268,800                         | 0                               | -100.0%       |
|        | <b>TOTAL</b>                  | <b>806,415</b>       | <b>1,153,799</b>                | <b>941,169</b>                  | <b>-18.4%</b> |

### SUMMARY

|                       | <u>FY 2013-14<br/>ACTUAL</u> | <u>FY 2014-15<br/>ADOPTED<br/>BUDGET</u> | <u>FY 2015-16<br/>ADOPTED<br/>BUDGET</u> | <u>PCT<br/>CHANGE</u> |
|-----------------------|------------------------------|--|--|-----------------------|
| <b>PERSONNEL</b>      | 355,336                      | 400,298                                  | 418,501                                  | 4.5%                  |
| <b>OPERATING</b>      | 451,079                      | 484,701                                  | 522,668                                  | 7.8%                  |
| <b>CAPITAL OUTLAY</b> | <b>0</b>                     | 268,800                                  | 0  | -100.0%               |
| <b>TOTAL</b>          | <b>\$806,415</b>             | <b>\$1,153,799</b>                       | <b>\$941,169</b>                         | <b>-18.4%</b>         |

**Central Services**

**590**

|        | <b>DESCRIPTION</b>        | <b>FY 2013-14<br/>ACTUAL</b> | <b>FY 2014-15<br/>ADOPTED<br/>BUDGET</b> | <b>FY 2015-16<br/>ADOPTED<br/>BUDGET</b> | <b>PCT<br/>CHANGE</b> |
|--------|---------------------------|------------------------------|--|--|-----------------------|
| 500200 | SALARIES                  | \$122,279                    | \$121,242                                | \$126,166                                | 4.1%                  |
| 500201 | OVERTIME                  | 2,126                        | 2,000                                    | 2,000                                    | 0.0%                  |
| 500202 | SERVICE BENEFIT           | 952                          | 952                                      | 952                                      | 0.0%                  |
| 500500 | FICA                      | 9,572                        | 9,501                                    | 9,956                                    | 4.8%                  |
| 500600 | INSURANCE                 | 20,662                       | 20,136                                   | 22,255                                   | 10.5%                 |
| 500601 | DISABILITY INS            | 556                          | 432                                      | 432                                      | 0.0%                  |
| 500700 | RETIREMENT                | 8,916                        | 8,905                                    | 8,556                                    | -3.9%                 |
| 500701 | SUPPLMENTAL<br>RETIREMENT | 3,787                        | 3,726                                    | 3,785                                    | 1.6%                  |
| 500800 | TRAINING                  | 0                            | 500                                      | 500                                      | 0.0%                  |
| 501200 | TELEPHONE                 | 8,717                        | 7,420                                    | 7,420                                    | 0.0%                  |
| 501600 | M & R EQUIPMENT           | 100                          | 0  | 1,000                                    | 0.0%                  |
| 501601 | M AND R<br>BUILDINGS      | 93,174                       | 118,900                                  | 118,400                                  | -0.4%                 |
| 501700 | MOTOR VEHICLE<br>REPAIR   | 1,338                        | 700                                      | 700                                      | 0.0%                  |
| 503000 | UTILITIES                 | 132,863                      | 147,386                                  | 148,885                                  | 1.0%                  |
| 503100 | FUEL                      | 3,476                        | 4,108                                    | 4,108                                    | 0.0%                  |
| 503101 | FUEL SYSTEM               | 783                          | 783                                      | 900                                      | 14.9%                 |
| 503300 | DEPARTMENTAL<br>SUPPLIES  | 17,266                       | 21,134                                   | 21,405                                   | 1.3%                  |
| 503600 | UNIFORMS                  | 1,014                        | 1,606                                    | 1,650                                    | 2.7%                  |
| 504500 | CONTRACTUAL<br>SERVICES   | 52,550                       | 37,276                                   | 37,560                                   | 0.8%                  |
|        | <b>TOTAL</b>              | <b>480,131</b>               | <b>506,707</b>                           | <b>516,630</b>                           | <b>2.0%</b>           |

**SUMMARY**

|                  | <b><u>FY 2013-14<br/>ACTUAL</u></b> | <b><u>FY 2014-15<br/>ADOPTED<br/>BUDGET</u></b> | <b><u>FY 2015-16<br/>ADOPTED<br/>BUDGET</u></b> | <b><u>PCT<br/>CHANGE</u></b> |
|------------------|-------------------------------------|---|---|------------------------------|
| <b>PERSONNEL</b> | 168,851                             | 166,894   | 174,102   | 4.3%                         |
| <b>OPERATING</b> | 311,280                             | 339,813   | 342,528   | 0.8%                         |
| <b>TOTAL</b>     | <b>\$480,131</b>                    | <b>\$506,707</b>                                | <b>\$516,630</b>                                | <b>2.0%</b>                  |

***Fleet Maintenance***

**591**

|        | <b>DESCRIPTION</b>        | <b>FY 2013-14<br/>ACTUAL</b> | <b>FY 2014-15<br/>ADOPTED<br/>BUDGET</b> | <b>FY 2015-16<br/>ADOPTED<br/>BUDGET</b> | <b>PCT<br/>CHANGE</b> |
|--------|---------------------------|------------------------------|--|--|-----------------------|
| 500200 | SALARIES                  | \$134,009                    | \$133,495                                | \$139,164                                | 4.2%                  |
| 500201 | OVERTIME                  | 0                            | 500                                      | 500                                      | 0.0%                  |
| 500202 | SERVICE BENEFIT           | 1,364                        | 1,364                                    | 1,364                                    | 0.0%                  |
| 500500 | FICA                      | 10,138                       | 10,355                                   | 10,822                                   | 4.5%                  |
| 500600 | INSURANCE                 | 24,800                       | 24,164                                   | 26,675                                   | 10.4%                 |
| 500601 | DISABILITY INS            | 326                          | 273                                      | 273                                      | 0.0%                  |
| 500700 | RETIREMENT                | 9,624                        | 9,705                                    | 9,282                                    | -4.4%                 |
| 500701 | SUPPLMENTAL<br>RETIREMENT | 4,086                        | 4,061                                    | 4,175                                    | 2.8%                  |
| 500800 | TRAINING                  | 0                            | 2,350                                    | 2,400                                    | 2.1%                  |
| 501600 | M & R EQUIPMENT           | 526                          | 2,000                                    | 2,000                                    | 0.0%                  |
| 501700 | MOTOR VEHICLE<br>REPAIR   | 573                          | 3,900                                    | 3,900                                    | 0.0%                  |
| 503100 | FUEL                      | 3,326                        | 3,805                                    | 4,075                                    | 7.1%                  |
| 503300 | DEPARTMENTAL<br>SUPPLIES  | 6,341                        | 6,000                                    | 7,500                                    | 25.0%                 |
| 503600 | UNIFORMS                  | 961                          | 1,606                                    | 1,606                                    | 0.0%                  |
| 504500 | CONTRACTUAL<br>SERVICES   | 13,221                       | 13,600                                   | 16,100                                   | 18.4%                 |
| 507400 | EQUIPMENT                 | 12,212                       | 7,100                                    | 0  | -100.0%               |
|        | <b>TOTAL</b>              | <b>221,508</b>               | <b>224,278</b>                           | <b>229,836</b>                           | <b>2.5%</b>           |

**SUMMARY**

|                       | <b><u>FY 2013-14<br/>ACTUAL</u></b> | <b><u>FY 2014-15<br/>ADOPTED<br/>BUDGET</u></b> | <b><u>FY 2015-16<br/>ADOPTED<br/>BUDGET</u></b> | <b><u>PCT<br/>CHANGE</u></b> |
|-----------------------|-------------------------------------|---|---|------------------------------|
| <b>PERSONNEL</b>      | 184,348                             | 183,917   | 192,255   | 4.5%                         |
| <b>OPERATING</b>      | 24,948                              | 33,261  | 37,581  | 13.0%                        |
| <b>CAPITAL OUTLAY</b> | 12,212                              | 7,100   | 0   | -100.0%                      |
| <b>TOTAL</b>          | <b>\$221,508</b>                    | <b>\$224,278</b>                                | <b>\$229,836</b>                                | <b>2.5%</b>                  |

## Landscaping

592

|        | DESCRIPTION                      | FY 2013-14<br>ACTUAL | FY 2014-15<br>ADOPTED<br>BUDGET | FY 2015-16<br>ADOPTED<br>BUDGET | PCT<br>CHANGE |
|--------|----------------------------------|----------------------|---------------------------------|---------------------------------|---------------|
| 500200 | SALARIES                         | \$271,587            | \$276,014                       | \$289,533                       | 4.9%          |
| 500201 | OVERTIME                         | 1,973                | 3,000                           | 3,000                           | 0.0%          |
| 500202 | SERVICE BENEFIT                  | 2,023                | 2,232                           | 2,232                           | 0.0%          |
| 500500 | FICA                             | 19,563               | 21,515                          | 22,587                          | 5.0%          |
| 500600 | INSURANCE                        | 69,894               | 67,350                          | 74,326                          | 10.4%         |
| 500601 | DISABILITY INS                   | 481                  | 268                             | 268                             | 0.0%          |
| 500700 | RETIREMENT                       | 19,516               | 20,165                          | 19,524                          | -3.2%         |
| 500701 | SUPPLMENTAL<br>RETIREMENT        | 8,282                | 8,437                           | 8,686                           | 3.0%          |
| 500800 | TRAINING                         | 2,014                | 1,700                           | 1,700                           | 0.0%          |
| 500811 | COMMERCIAL<br>DRIVERS<br>LICENSE | 100                  | 200                             | 200                             | 0.0%          |
| 501600 | M & R<br>EQUIPMENT               | 3,737                | 12,000                          | 10,000                          | -16.7%        |
| 501602 | M & R PARKS                      | 829                  | 2,500                           | 2,500                           | 0.0%          |
| 501603 | M & R GROUNDS                    | 0                    | 1,200                           | 1,200                           | 0.0%          |
| 501700 | MOTOR VEHICLE<br>REPAIR          | 2,098                | 7,500                           | 7,500                           | 0.0%          |
| 502100 | RENT                             | 902                  | 2,200                           | 2,200                           | 0.0%          |
| 503001 | PARK UTILITIES                   | 35,751               | 36,100                          | 41,850                          | 15.9%         |
| 503100 | FUEL                             | 17,416               | 22,077                          | 21,591                          | -2.2%         |
| 503300 | DEPARTMENTAL<br>SUPPLIES         | 25,492               | 81,850                          | 50,800                          | -37.9%        |
| 503301 | PARK SUPPLIES                    | 20,548               | 35,240                          | 41,450                          | 17.6%         |
| 503307 | VEHICLE<br>SUPPLIES              | 0                    | 2,012                           | 0                               | -100.0%       |
| 503600 | UNIFORMS                         | 2,128                | 4,282                           | 4,282                           | 0.0%          |
| 504500 | CONTRACTUAL<br>SERVICES          | 68,667               | 147,980                         | 102,340                         | -30.8%        |
| 505300 | DUES AND<br>SUBSCRIPTION         | 365                  | 500                             | 500                             | 0.0%          |
| 507400 | EQUIPMENT                        | 0                    | 215,300                         | 37,768                          | -82.5%        |
| 507401 | VEHICLES                         | 0                    | 0                               | 0                               | 0.0%          |
|        | <b>TOTAL</b>                     | <b>573,366</b>       | <b>971,622</b>                  | <b>746,037</b>                  | <b>-23.2%</b> |

**SUMMARY**

|                  | <b><u>FY 2013-14</u></b><br><b><u>ACTUAL</u></b> | <b><u>FY 2014-15</u></b><br><b><u>ADOPTED</u></b><br><b><u>BUDGET</u></b> | <b><u>FY 2015-16</u></b><br><b><u>ADOPTED</u></b><br><b><u>BUDGET</u></b> | <b><u>PCT</u></b><br><b><u>CHANGE</u></b> |
|------------------|--|---|---|---|
| <b>PERSONNEL</b> | 393,320  | 398,981   | 420,156   | 5.3%                                      |
| <b>OPERATING</b> | 180,046  | 357,341   | 288,113   | -19.4%                                    |
| <b>CAPITAL</b>   |  |   |   |   |
| <b>OUTLAY</b>    | 0  | 215,300   | 37,768  | -82.5%                                    |
| <b>TOTAL</b>     | <b>\$573,366</b>                                 | <b>\$971,622</b>  | <b>\$746,037</b>  | <b>-23.2%</b>                             |

**DEPARTMENT SUMMARY**

|                  | <b><u>FY 2013-14</u></b><br><b><u>ACTUAL</u></b> | <b><u>FY 2014-15</u></b><br><b><u>ADOPTED</u></b><br><b><u>BUDGET</u></b> | <b><u>FY 2015-16</u></b><br><b><u>ADOPTED</u></b><br><b><u>BUDGET</u></b> | <b><u>PCT</u></b><br><b><u>CHANGE</u></b> |
|------------------|--|---|---|---|
| <b>PERSONNEL</b> | 1,852,147  | 1,965,945   | 2,027,256   | 3.1%                                      |
| <b>OPERATING</b> | 1,408,141  | 1,790,811   | 1,699,361   | -5.1%                                     |
| <b>CAPITAL</b>   |  |   |   |   |
| <b>OUTLAY</b>    | 12,212   | 524,275   | 407,768   | -22.2%                                    |
| <b>TOTAL</b>     | <b>\$3,272,500</b>                               | <b>\$4,281,031</b>  | <b>\$4,134,385</b>  | <b>-3.4%</b>                              |

## Recreation and Parks

### *Supervision*

620

|        | DESCRIPTION               | FY 2013-14<br>ACTUAL | FY 2014-15<br>ADOPTED<br>BUDGET | FY 2015-16<br>ADOPTED<br>BUDGET | PCT<br>CHANGE |
|--------|---------------------------|----------------------|---------------------------------|---------------------------------|---------------|
| 500200 | SALARIES                  | \$93,857             | \$92,218                        | \$95,063                        | 3.1%          |
| 500202 | SERVICE<br>BENEFIT        | 0                    | 456                             | 456                             | 0.0%          |
| 500500 | FICA                      | 7,133                | 7,098                           | 7,316                           | 3.1%          |
| 500600 | INSURANCE                 | 6,887                | 6,764                           | 7,523                           | 11.2%         |
| 500601 | DISABILITY INS            | 127                  | 127                             | 127                             | 0.0%          |
| 500700 | RETIREMENT                | 6,673                | 6,612                           | 6,341                           | -4.1%         |
| 500701 | SUPPLMENTAL<br>RETIREMENT | 2,833                | 2,767                           | 2,852                           | 3.1%          |
| 500800 | TRAINING                  | 908                  | 1,300                           | 1,300                           | 0.0%          |
| 501000 | CONFERENCES               | 1,765                | 2,100                           | 2,100                           | 0.0%          |
| 501100 | POSTAGE                   | 50                   | 250                             | 250                             | 0.0%          |
| 502100 | RENT                      | 3,708                | 5,700                           | 5,700                           | 0.0%          |
| 502500 | PRINTING                  | 0                    | 465                             | 465                             | 0.0%          |
| 503200 | OFFICE<br>SUPPLIES        | 0                    | 1,200                           | 1,200                           | 0.0%          |
| 503300 | DEPARTMENTAL<br>SUPPLIES  | 1,268                | 1,189                           | 1,189                           | 0.0%          |
| 504500 | CONTRACTUAL<br>SERVICES   | 10,333               | 10,200                          | 10,200                          | 0.0%          |
| 505300 | DUES AND<br>SUBSCRIPTION  | 90                   | 300                             | 300                             | 0.0%          |
| 505600 | CASH<br>OVER/SHORT        | 0                    | 0                               | 0                               | 0.0%          |
|        | <b>TOTAL</b>              | <b>135,632</b>       | <b>138,746</b>                  | <b>142,382</b>                  | <b>2.6%</b>   |

#### SUMMARY

|              | <u>FY 2013-14<br/>ACTUAL</u> | <u>FY 2014-15<br/>ADOPTED<br/>BUDGET</u> | <u>FY 2015-16<br/>ADOPTED<br/>BUDGET</u> | <u>PCT<br/>CHANGE</u> |
|--------------|------------------------------|--|--|-----------------------|
| PERSONNEL    | 117,510                      | 116,042                                  | 119,678                                  | 3.1%                  |
| OPERATING    | 18,122                       | 22,704                                   | 22,704                                   | 0.0%                  |
| <b>TOTAL</b> | <b>\$135,632</b>             | <b>\$138,746</b>                         | <b>\$142,382</b>                         | <b>2.6%</b>           |

***Playgrounds and Parks***  
**621**

|        | <b>DESCRIPTION</b>    | <b>FY 2013-14<br/>ACTUAL</b> | <b>FY 2014-15<br/>ADOPTED<br/>BUDGET</b> | <b>FY 2015-16<br/>ADOPTED<br/>BUDGET</b> | <b>PCT<br/>CHANGE</b> |
|--------|-----------------------|------------------------------|--|--|-----------------------|
| 500900 | PROFESSIONAL SERVICES | \$0                          | \$7,000                                  | \$7,000                                  | 0.0%                  |
| 501602 | M & R PARKS           | 250                          | 3,920                                    | 3,920                                    | 0.0%                  |
| 502100 | RENT                  | 1,991                        | 2,870                                    | 2,870                                    | 0.0%                  |
| 502600 | ADVERTISING           | 0                            | 500                                      | 500                                      | 0.0%                  |
| 503300 | DEPARTMENTAL SUPPLIES | 430                          | 2,788                                    | 2,788                                    | 0.0%                  |
| 507402 | OTHER CAPITAL ASSETS  | 21,891                       | 71,261                                   | 0  | -100.0%               |
|        | <b>TOTAL</b>          | <b>24,562</b>                | <b>88,339</b>                            | <b>17,078</b>                            | <b>-80.7%</b>         |

**SUMMARY**

|                           | <b><u>FY 2013-14<br/>ACTUAL</u></b> | <b><u>FY 2014-15<br/>ADOPTED<br/>BUDGET</u></b> | <b><u>FY 2015-16<br/>ADOPTED<br/>BUDGET</u></b> | <b><u>PCT<br/>CHANGE</u></b> |
|---------------------------|-------------------------------------|---|---|------------------------------|
| <b>OPERATING</b>          | 2,671                               | 17,078  | 17,078  | 0.0%                         |
| <b>CAPITAL<br/>OUTLAY</b> | 21,891                              | 71,261  | 0   | -100.0%                      |
| <b>TOTAL</b>              | <b>\$24,562</b>                     | <b>\$88,339</b>                                 | <b>\$17,078</b>                                 | <b>-80.7%</b>                |

## General Programs

623

|        | DESCRIPTION               | FY 2013-14<br>ACTUAL | FY 2014-15<br>ADOPTED<br>BUDGET | FY 2015-16<br>ADOPTED<br>BUDGET | PCT<br>CHANGE |
|--------|---------------------------|----------------------|---------------------------------|---------------------------------|---------------|
| 500200 | SALARIES                  | \$304,979            | \$305,089                       | \$312,980                       | 2.6%          |
| 500202 | SERVICE BENEFIT           | 2,687                | 2,231                           | 2,231                           | 0.0%          |
| 500400 | TEMP. SALARY              | 142,587              | 215,506                         | 215,506                         | 0.0%          |
| 500500 | FICA                      | 33,711               | 40,030                          | 40,633                          | 1.5%          |
| 500600 | INSURANCE                 | 48,758               | 47,508                          | 52,450                          | 10.4%         |
| 500601 | DISABILITY INS            | 538                  | 310                             | 328                             | 5.8%          |
| 500700 | RETIREMENT                | 21,741               | 21,874                          | 20,876                          | -4.6%         |
| 500701 | SUPPLMENTAL<br>RETIREMENT | 9,229                | 9,153                           | 9,390                           | 2.6%          |
| 500800 | TRAINING                  | 615                  | 2,500                           | 2,500                           | 0.0%          |
| 501000 | CONFERENCES               | 0                    | 5,898                           | 2,571                           | -56.4%        |
| 501100 | POSTAGE                   | 6,085                | 6,490                           | 6,490                           | 0.0%          |
| 501200 | TELEPHONE                 | 602                  | 680                             | 680                             | 0.0%          |
| 501600 | M & R EQUIPMENT           | 62                   | 300                             | 300                             | 0.0%          |
| 501700 | MOTOR VEHICLE<br>REPAIR   | 574                  | 1,050                           | 1,050                           | 0.0%          |
| 502100 | RENT                      | 18,068               | 32,332                          | 47,780                          | 47.8%         |
| 502500 | PRINTING                  | 12,852               | 22,000                          | 18,250                          | -17.0%        |
| 502600 | ADVERTISING               | 1,983                | 2,400                           | 2,610                           | 8.7%          |
| 503100 | FUEL                      | 1,356                | 1,916                           | 1,916                           | 0.0%          |
| 503200 | OFFICE SUPPLIES           | 1,195                | 1,400                           | 1,400                           | 0.0%          |
| 503300 | DEPARTMENTAL<br>SUPPLIES  | 39,937               | 44,212                          | 44,212                          | 0.0%          |
| 503600 | UNIFORMS                  | 25,440               | 27,942                          | 25,542                          | -8.6%         |
| 504500 | CONTRACTUAL<br>SERVICES   | 82,390               | 102,731                         | 102,896                         | 0.2%          |
| 504702 | SPECIAL CLASSES           | 300                  | 0                               | 0                               | 0.0%          |
| 504703 | COMMUNITY EVENTS          | 286                  | 0                               | 0                               | 0.0%          |
| 504703 | CARRBORO DAY              | 4,755                | 8,200                           | 9,200                           | 12.2%         |
| 504703 | MUSIC FESTIVAL            | 29,691               | 35,500                          | 35,500                          | 0.0%          |
| 504703 | POETRY ALIVE              | 3,128                | 3,750                           | 4,250                           | 13.3%         |
| 504703 | JULY 4TH                  | 16,575               | 20,000                          | 20,000                          | 0.0%          |
| 504703 | FILM FESTIVAL             | 10,939               | 11,750                          | 13,950                          | 18.7%         |
| 504703 | COMMUNITY EVENTS          | 4,396                | 10,000                          | 10,000                          | 0.0%          |
| 505300 | DUES AND<br>SUBSCRIPTION  | 707                  | 1,741                           | 1,741                           | 0.0%          |
|        | <b>TOTAL</b>              | <b>826,166</b>       | <b>984,493</b>                  | <b>1,007,232</b>                | <b>2.3%</b>   |

### SUMMARY

|                  | <u>FY 2013-14<br/>ACTUAL</u> | <u>FY 2014-15<br/>ADOPTED<br/>BUDGET</u> | <u>FY 2015-16<br/>ADOPTED<br/>BUDGET</u> | <u>PCT<br/>CHANGE</u> |
|------------------|------------------------------|--|--|-----------------------|
| <b>PERSONNEL</b> | 564,230                      | 641,701                                  | 654,394                                  | 2.0%                  |
| <b>OPERATING</b> | 261,936                      | 342,792                                  | 352,838                                  | 2.9%                  |
| <b>TOTAL</b>     | <b>\$826,166</b>             | <b>\$984,493</b>                         | <b>\$1,007,232</b>                       | <b>2.3%</b>           |

## Recreation Facilities

624

|        | DESCRIPTION               | FY 2013-14<br>ACTUAL | FY 2014-15<br>ADOPTED<br>BUDGET | FY 2015-16<br>ADOPTED<br>BUDGET | PCT<br>CHANGE |
|--------|---------------------------|----------------------|---------------------------------|---------------------------------|---------------|
| 500200 | SALARIES                  | \$166,012            | \$165,375                       | \$203,878                       | 23.3%         |
| 500202 | SERVICE<br>BENEFIT        | 1,611                | 1,611                           | 1,611                           | 0.0%          |
| 500300 | PART TIME<br>SALARIES     | 81,367               | 76,350                          | 52,707                          | -31.0%        |
| 500400 | TEMP. SALARY              | 25,950               | 35,532                          | 35,532                          | 0.0%          |
| 500500 | FICA                      | 20,119               | 21,354                          | 19,772                          | -7.4%         |
| 500600 | INSURANCE                 | 37,285               | 56,976                          | 62,488                          | 9.7%          |
| 500601 | DISABILITY INS            | 302                  | 248                             | 248                             | 0.0%          |
| 500700 | RETIREMENT                | 17,625               | 17,333                          | 17,114                          | -1.3%         |
| 500701 | SUPPLMENTAL<br>RETIREMENT | 5,037                | 7,252                           | 7,698                           | 6.2%          |
| 500800 | TRAINING                  | 446                  | 1,500                           | 1,500                           | 0.0%          |
| 501000 | CONFERENCES               | 0                    | 1,658                           | 1,658                           | 0.0%          |
| 501100 | POSTAGE                   | 580                  | 700                             | 700                             | 0.0%          |
| 501200 | TELEPHONE                 | 317                  | 510                             | 510                             | 0.0%          |
| 501400 | TRAVEL                    | 0                    | 800                             | 800                             | 0.0%          |
| 501600 | M & R<br>EQUIPMENT        | 556                  | 1,490                           | 1,490                           | 0.0%          |
| 501601 | M AND R<br>BUILDINGS      | 43,252               | 49,902                          | 49,902                          | 0.0%          |
| 502500 | PRINTING                  | 410                  | 800                             | 800                             | 0.0%          |
| 502600 | ADVERTISING               | 0                    | 800                             | 800                             | 0.0%          |
| 503200 | OFFICE<br>SUPPLIES        | 197                  | 1,000                           | 1,000                           | 0.0%          |
| 503300 | DEPARTMENTAL<br>SUPPLIES  | 2,479                | 13,796                          | 8,796                           | -36.2%        |
| 504500 | CONTRACTUAL<br>SERVICES   | 9,100                | 600                             | 600                             | 0.0%          |
| 505300 | DUES AND<br>SUBSCRIPTION  | 1,748                | 1,937                           | 1,937                           | 0.0%          |
|        | <b>TOTAL</b>              | <b>414,393</b>       | <b>457,524</b>                  | <b>471,541</b>                  | <b>3.1%</b>   |

### SUMMARY

|              | <u>FY 2013-14<br/>ACTUAL</u> | <u>FY 2014-15<br/>ADOPTED<br/>BUDGET</u> | <u>FY 2015-16<br/>ADOPTED<br/>BUDGET</u> | <u>PCT<br/>CHANGE</u> |
|--------------|------------------------------|--|--|-----------------------|
| PERSONNEL    | 355,308                      | 382,031                                  | 401,048                                  | 5.0%                  |
| OPERATING    | 59,085                       | 75,493                                   | 70,493                                   | -6.6%                 |
| <b>TOTAL</b> | <b>\$414,393</b>             | <b>\$457,524</b>                         | <b>\$471,541</b>                         | <b>3.1%</b>           |

**DEPARTMENT  
SUMMARY**

|                       | <b><u>FY 2013-14<br/>ACTUAL</u></b> | <b><u>FY 2014-15<br/>ADOPTED<br/>BUDGET</u></b> | <b><u>FY 2015-16<br/>ADOPTED<br/>BUDGET</u></b> | <b><u>PCT<br/>CHANGE</u></b> |
|-----------------------|-------------------------------------|---|---|------------------------------|
| <b>PERSONNEL</b>      | \$1,037,048                         | \$1,139,774                                     | \$1,175,120                                     | 3.1%                         |
| <b>OPERATING</b>      | \$341,815                           | \$458,067                                       | \$463,113                                       | 1.1%                         |
| <b>CAPITAL OUTLAY</b> | \$21,891                            | \$71,261  | \$0   | -100.0%                      |
| <b>TOTAL</b>          | <b><u>\$1,400,753</u></b>           | <b><u>\$1,669,102</u></b>                       | <b><u>\$1,638,233</u></b>                       | <b><u>-1.8%</u></b>          |

## Nondepartmental

### General

660

|        | DESCRIPTION                     | FY 2013-14<br>ACTUAL | FY 2014-15<br>ADOPTED<br>BUDGET | FY 2015-16<br>ADOPTED<br>BUDGET | PCT<br>CHANGE |
|--------|---------------------------------|----------------------|---------------------------------|---------------------------------|---------------|
| 500203 | LUMP SUM<br>PERFORMANCE<br>PYMT | 0                    | \$373,960                       | \$0                             | -100.0%       |
| 500603 | DEPENDENT HEALTH<br>INSURANCE   | 0                    | 168,520                         | 294,127                         | 74.5%         |
| 500606 | UNEMPLOYMENT<br>INS RESERVE     | 0                    | 33,063                          | 33,812                          | 2.3%          |
| 505700 | MISCELLANEOUS                   | 0                    | 0                               | 198,070                         | 0.0%          |
|        | <b>TOTAL</b>                    | <b>0</b>             | <b>575,543</b>                  | <b>526,009</b>                  | <b>-8.6%</b>  |

#### SUMMARY

|              | <u>FY 2013-14<br/>ACTUAL</u> | <u>FY 2014-15<br/>ADOPTED<br/>BUDGET</u> | <u>FY 2015-16<br/>ADOPTED<br/>BUDGET</u> | <u>PCT<br/>CHANGE</u> |
|--------------|------------------------------|--|--|-----------------------|
| PERSONNEL    | 0                            | 575,543                                  | 327,939                                  | -43.0%                |
| OPERATING    | 0                            | 0  | 198,070                                  | 0.0%                  |
| <b>TOTAL</b> | <b>0</b>                     | <b>\$575,543</b>                         | <b>\$526,009</b>                         | <b>-8.6%</b>          |

**Transfers**  
661

|        | DESCRIPTION                    | FY 2013-14<br>ACTUAL | FY 2014-15<br>ADOPTED<br>BUDGET | FY 2015-16<br>ADOPTED<br>BUDGET | PCT<br>CHANGE |
|--------|--------------------------------|----------------------|---------------------------------|---------------------------------|---------------|
| 592007 | TRANSFER TO<br>CAPITAL RESERVE | 0                    | \$136,704                       | \$301,000                       | 120%          |
|        | <b>TOTAL</b>                   | <b>0</b>             | <b>136,704</b>                  | <b>301,000</b>                  | <b>120%</b>   |

**SUMMARY**

|              | <u>FY 2013-14<br/>ACTUAL</u> | <u>FY 2014-15<br/>ADOPTED<br/>BUDGET</u> | <u>FY 2015-16<br/>ADOPTED<br/>BUDGET</u> | <u>PCT<br/>CHANGE</u> |
|--------------|------------------------------|--|--|-----------------------|
| OPERATING    | 0                            | 136,704                                  | 301,000                                  | 120%                  |
| <b>TOTAL</b> | <b>0</b>                     | <b>\$136,704</b>                         | <b>\$301,000</b>                         | <b>120%</b>           |

**DEPARTMENT  
SUMMARY**

|              | <u>FY 2013-14<br/>ACTUAL</u> | <u>FY 2014-15<br/>ADOPTED<br/>BUDGET</u> | <u>FY 2015-16<br/>ADOPTED<br/>BUDGET</u> | <u>PCT<br/>CHANGE</u> |
|--------------|------------------------------|--|--|-----------------------|
| PERSONNEL    | 0                            | 575,543.00                               | 327,939.00                               | 34.6%                 |
| OPERATING    | 0                            | 136,704.00                               | 499,070.00                               | 0.0%                  |
| <b>TOTAL</b> | <b>0</b>                     | <b>\$712,247</b>                         | <b>\$827,009</b>                         | <b>16.1%</b>          |

**Debt Service**  
662

|        | DESCRIPTION                         | FY 2013-14<br>ACTUAL | FY 2014-15<br>ADOPTED<br>BUDGET | FY 2015-16<br>ADOPTED<br>BUDGET | PCT<br>CHANGE |
|--------|-------------------------------------|----------------------|---------------------------------|---------------------------------|---------------|
| 502102 | LEASE PAYMENT<br>PRINCIPAL          | \$599,483            | \$533,042                       | \$511,083                       | -4.1%         |
| 502103 | LEASE PAYMENT<br>INTEREST           | 17,461               | 24,794                          | 22,154                          | -10.6%        |
| 571008 | GO BOND-<br>SIDEWALKS-<br>PRINCIPAL | 250,000              | 250,000                         | 250,000                         | 0.0%          |
| 571009 | FIRE SUBSTATION<br>PRINCIPAL        | 216,667              | 216,667                         | 216,667                         | 0.0%          |
| 572008 | GO BOND-<br>SIDEWALKS-<br>INTEREST  | 109,667              | 100,000                         | 88,286                          | -11.7%        |
| 572009 | FIRE SUBSTATION<br>INTEREST         | 99,206               | 90,388                          | 81,570                          | -9.8%         |
|        | <b>TOTAL</b>                        | <b>1,292,483</b>     | <b>1,214,891</b>                | <b>1,169,760</b>                | <b>-3.7%</b>  |

| <u>SUMMARY</u>   | <u>FY 2013-14<br/>ACTUAL</u> | <u>FY 2014-15<br/>ADOPTED<br/>BUDGET</u> | <u>FY 2015-16<br/>ADOPTED<br/>BUDGET</u> | <u>PCT<br/>CHANGE</u> |
|------------------|------------------------------|--|--|-----------------------|
| <b>OPERATING</b> | 1,292,483                    | 1,214,891                                | 1,169,760                                | -3.7%                 |
| <b>TOTAL</b>     | <b>\$1,292,483</b>           | <b>\$1,214,891</b>                       | <b>\$1,169,760</b>                       | <b>-3.7%</b>          |

# 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.