

**ANNUAL BUDGET ORDINANCE FY 2025-26  
Town of Carrboro, North Carolina**

**Ordinance No. XX/ FY 2025-26**

WHEREAS, the recommended budget for FY 2025-26 was submitted to the Town Council on May 6, 2025 by the Town Manager pursuant to G.S. 159-11 and filed with the Town Clerk pursuant to G.S. 159-12; and

WHEREAS, on June 3, 2025, the Town Council held a public hearing on the budget pursuant to G.S. 159-12; and

WHEREAS, on June 3, 2025, the Town Council adopt a budget ordinance making appropriations and levying taxes in such sums as the Town Council considers sufficient and proper in accordance with G.S. 159-13;

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

## ARTICLE I – GENERAL FUND

### Section 1. General Fund Appropriations

The General Fund is the Town of Carrboro’s operating account. The following amounts are hereby appropriated by function for the operation of the Town and its activities for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

<b>GENERAL GOVERNMENT</b>		<b>\$9,362,384</b>
Mayor & Town Council	370,033	
Advisory Boards & Commissions	31,500	
Governmental Support	227,000	
Town Manager	1,729,387	
Economic Development	282,368	
Communication & Engagement	407,393	
Housing & Community Service	975,668	
Town Clerk	219,439	
Finance	1,559,849	
Human Resources	1,000,400	
Technology Services	2,559,347	
<b>PLANNING &amp; TRANSPORTATION</b>		<b>\$4,758,026</b>
Planning	2,377,052	
Transportation	2,380,974	
<b>PUBLIC WORKS</b>		<b>\$5,324,870</b>
Public Works	5,324,870	
<b>RECREATION &amp; PARKS</b>		<b>\$2,368,194</b>
Recreation & Parks	2,368,194	
<b>PUBLIC SAFETY</b>		<b>\$9,683,403</b>
Police	5,338,201	
Fire	4,345,202	
<b>OTHER</b>		<b>\$5,170,256</b>
Nondepartmental	1,140,780	
Transfers	2,480,214	
Debt Service	1,549,262	
<b>TOTAL GENERAL FUND EXPENDITURES</b>		<b>\$36,667,133</b>

## Section 2. General Fund Revenues

Revenues from the following major sources are estimated to be available during the fiscal year beginning July 1, 2025, and ending June 30, 2026, to support General Fund expenditures:

<b>Ad Valorem Taxes</b>	<b>\$19,539,203</b>
<b>Local Sales Taxes</b>	<b>7,268,900</b>
<b>Other Taxes/Licenses</b>	<b>1,939,860</b>
<b>Intergovernmental</b>	<b>1,760,810</b>
<b>Permit &amp; Fees</b>	<b>1,528,777</b>
<b>Sales &amp; Services</b>	<b>324,440</b>
<b>Other Revenues</b>	<b>410,000</b>
<b>Fund Balance Appropriated</b>	<b>3,895,143</b>
<b>Total Revenues</b>	<b>32,771,990</b>
<b>Fund Balance Appropriated</b>	<b>3,895,143</b>
<b><i>Total Revenues &amp; Fund Balance</i></b>	
<b><i>Appropriated</i></b>	<b><i>\$36,667,133</i></b>

## ARTICLE II – AFFORDABLE HOUSING SPECIAL REVENUE FUND

### Section 1. Affordable Housing Fund Appropriation

The Affordable Housing Special Revenue Fund was created by the Town Council to increase the stock of affordable, safe and decent housing within the Town and its' planning jurisdiction. The following amounts are hereby appropriated for the Affordable Housing Special Revenue Fund activities:

<b>Revenues:</b>	<b>FY2025-26</b>
Interest Earnings	13,000
Fund Balance Appropriated	180,186
Transfer from General Fund	576,814
<b>Total Revenues</b>	<b>770,000</b>
<b>Expenditures:</b>	
Program Expenses	770,000
<b>Total Expenditures</b>	<b>770,000</b>

### ARTICLE III – CAPITAL PROJECT FUND

Pursuant to GS 159-13.2, the Town Council may authorize and budget for capital projects and special revenue funds in its annual budget or project ordinance. The Town Council has elected to enact a project ordinance to appropriate revenues and expenditures for capital projects which is effective until the project is completed rather than for a single fiscal year.

	FY 2025-26
<b>Revenues:</b>	
Interest Earnings	70,000
Restricted Intergovernmental	3,531,613
Transfer from General Fund	1,779,900
Transfer from Stormwater Fund	390,000
Other Financing Sources	15,560,000
<b>Total Revenues</b>	<b>\$21,331,513</b>
<b>Expenditures:</b>	
Downtown Area Plan	27,000
NC 54 Corridor Study (Comprehensive Plan)	150,000
UDO Rewrite	245,000
South Greensboro St Sidewalk	1,255,256
Estes Bike Ped	1,114,555
3 Bike Plan Projects	1,112,000
N Greensboro Buffered Bike Lanes	65,000
203 Connector	170,283
West Main Sidewalk	110,919
Weaver Street Ped Zone	200,000
ADA Improvements to Park Facilities	15,000
Solar Gates and Locks	5,000
Playground Resurfacing	71,500
Athletic Field Updates	5,000
Playground Replacements	250,000
Outdoor Lights	245,000
Vehicle Replacement	400,000
Westwood	165,000
Town Hall Renovation	15,000,000
Century Center	100,000
Sustainability	200,000
Stormwater and Park	325,000
PC Replacements	100,000
Capital Expense Reserve	-
<b>Total Expenditures</b>	<b>\$21,331,513</b>

## **ARTICLE IV – STORMWATER UTILITY ENTERPRISE FUND**

### **Section 1. Stormwater Utility Enterprise Fund**

The purpose of the Stormwater Utility Enterprise Fund is to comprehensively address stormwater management and flooding issues throughout the Town, and to be in compliance with state and federal rules and regulations. A total of \$1,667,487 is appropriated for stormwater activities.

### **Section 2. Revenues for Stormwater Utility Enterprise Fund**

Revenues to support stormwater activities are generated through the fee structure established in the Town Code, Chapter 18, Article II, Section 18-6.

## **ARTICLE V – PARKING ENTERPRISE FUND**

### **Section 1. Parking Enterprise Fund**

The purpose of the Parking Enterprise Fund is to manage parking facilities and services within the Town and monitor related expenses. A total of \$132,500 will be appropriated for parking activities.

### **Section 2. Revenues for Parking Enterprise Fund**

Revenues to support the Parking Enterprise Fund include a transfer of funds in the amount of \$132,500 from the General Fund to the Parking Enterprise Funds.

## **ARTICLE VI – MISCELLANEOUS FEES AND CHARGES**

Charges for services and fees by Town Departments are levied in the amounts set forth in the Miscellaneous Fees and Charges Schedule. The Town Council may periodically adjust the fee schedule through the adoption of an amendment.

## **ARTICLE VII – GENERAL AUTHORITIES**

### **Section 1.** The following authorities shall apply:

- a. The Town Manager may transfer funds between departments and functions within the General Fund for pay adjustments; service level benefits; law enforcement separation allowance; unemployment insurance; retiree, dependent, health insurance benefits; and, for any other purpose deemed necessary by the Town Manager without further action by the Town Council.
- b. The Town Manager may transfer funds within departments and functions.
- c. When the unassigned fund balance exceeds 35% in the General Fund, the Town Manager, in accordance with the Town's Fund Balance Policy, may set aside an amount in the assigned fund balance for transfer to the Capital Projects Fund for future projects.
- d. All funds encumbered or designated within fund balance for expenditures as confirmed in the annual audit for the year ending June 30, 2025, shall be re-appropriated to the Fiscal Year 2025-26 Adopted Budget without further action by the Town Council.

- e. The Finance Officer shall be authorized to execute interfund transfers for active projects in response to unforeseen circumstances and/or as part of the year-end financial process.
- f. The Finance Officer may approve transfer requests between programs or organizational units within the adopted budget.
- g. Transfers between Funds may be authorized only by the Town Council.
- h. The Orange County Tax Collector, is authorized, empowered, and commanded to collect the 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 Orange County. This section of the ordinance shall be 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.
- i. Pursuant to NCGS 160A-314.1 and 160A-317 the Town of Carrboro authorizes Orange County to provide recycling collection services within the Town and to impose and administer a basic annual services fee per household for recycling services and a solid waste convenience center fee for residents within the Town.
- j. 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 if approved by the Town Manager.

**Section 2.** 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, 2025, for the purpose of raising the revenue constituting the general property taxes as set forth in the foregoing estimates of revenue (Article I, Section 2), to finance the foregoing General Fund appropriations (Article I, Section 1).

Tax Rate ..... \$.5653

**Section 3.** The Finance Officer shall distribute property tax collections to the appropriate fund(s) at least monthly as levied in Article VII, Section 2 above.

**Section 4.** 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.