

ATTACHMENT A

ANNUAL BUDGET ORDINANCE FY 2021-22 Town of Carrboro, North Carolina

WHEREAS, the recommended budget for FY 2021-22 was submitted to the Town Council on May 25, 2021 by the Town Manager pursuant to G.S. 159-11 and filed with the Town Clerk pursuant to G.S. 159-12;

WHEREAS, on June 8, 2021, the Town Council held a public hearing on the budget pursuant to G.S. 159-12;

WHEREAS, on June 22, 2021, the Town Council adopted 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, 2021 and ending June 30, 2022:

GENERAL GOVERNMENT	\$ 6,046,823
Mayor and Town Council	\$ 441,282
Advisory Boards	53,950
Town Manager	292,690
Economic Development	132,127
Climate Action	308,249
Communication & Engagement	177,288
Housing & Community Services	588,904
Town Clerk	154,450
Finance	1,255,625
Human Resources	724,265
Information Technology	1,917,993
PUBLIC SAFETY	7,207,887
Police	4,006,374
Fire	3,201,513
PLANNING	1,668,342
TRANSPORTATION	2,011,768
PUBLIC WORKS	4,026,756
RECREATION, PARKS, & CULTURAL RESOURCES	1,908,568
NONDEPARTMENTAL	1,500,867
DEBT SERVICE	876,790
TOTAL GENERAL FUND	<u>\$ 25,247,801</u>

Section 2. General Fund Revenues

It is estimated that revenues from the following major sources will be available during the fiscal year beginning July 1, 2021 and ending June 30, 2022 to meet the general fund expenditures:

Ad Valorem Tax	\$ 14,063,175
Local Sales Tax	4,895,670
Other Taxes/Licenses	1,457,589
Intergovernmental	2,038,398
Fees and Permits	1,239,160
Sales and Services	171,819
Investment Earnings	40,000
Other Revenues	252,270
Other Financing Sources	1,089,720
Total General Fund	<u>\$ 25,247,801</u>

ARTICLE II – AFFORDABLE HOUSING FUND

Section 1. Affordable Housing Fund Appropriation

The Affordable Housing Fund is a special revenue fund created by the Town to increase the stock of affordable, safe and decent housing within the Town and its' planning jurisdiction. The following amounts are hereby appropriated for Affordable Housing Fund activities:

Community Home Trust	\$ 70,582
Home Consortium Match	12,488
Partnership to End Homelessness	35,202
AHSRF Deferred Loan Program	10,000
Affordable Hsg Advisory Board	500
Critical Home Repair	65,000
Rental Deposits Program	33,258
Acquisition and Development	100,000
Unexpended Reserves	11,495
Total Appropriation	<u>\$338,525</u>

Section 2. Affordable Housing Fund Revenues

There is hereby levied a tax rate of \$.0150 (1.5 cent) on each one hundred dollars (\$100) valuation of taxable property as listed for taxes on January 1, 2021 that shall be devoted solely to the affordable housing activities noted above.

ARTICLE III – CAPITAL PROJECTS

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 project ordinance

appropriates revenues and expenditures for however long it takes to complete the project rather than for a single fiscal year.

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, including making sure the Town stays in compliance with state and federal rules and regulations. A total of \$971,254 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. Unexpended funds from fiscal year 2020-21 may be carried forward to fiscal year 2021-22.

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 \$290,500 is 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 \$290,500 from the General Fund to the Parking Enterprise Funds. Unexpended funds from fiscal year 2020-21 may be carried forward to fiscal year 2021-22.

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 as adopted by the Town Council.

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 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 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, 2021 shall be re-appropriated to the Fiscal Year 2021-22 Adopted Budget without further action by the Town Council.
 - e. The Finance Officer may approve transfer requests between programs or organizational units within the adopted general fund budget.
 - f. Transfers between Funds may be authorized only by the Town Council.
 - g. 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 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. 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.
 - i. 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, 2021 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). One and one half cents of the total tax rate shall be devoted exclusively to the Affordable Housing Fund.

General Fund	\$.5894
Affordable Housing Fund.....	<u>\$.0150</u>
Total Tax Rate	\$.6044

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.

The foregoing ordinance, having been submitted to a vote of the Town Council, received the following vote and was duly adopted this 22nd day of June 2021:

Ayes:

Noes:

Absent or Excused: