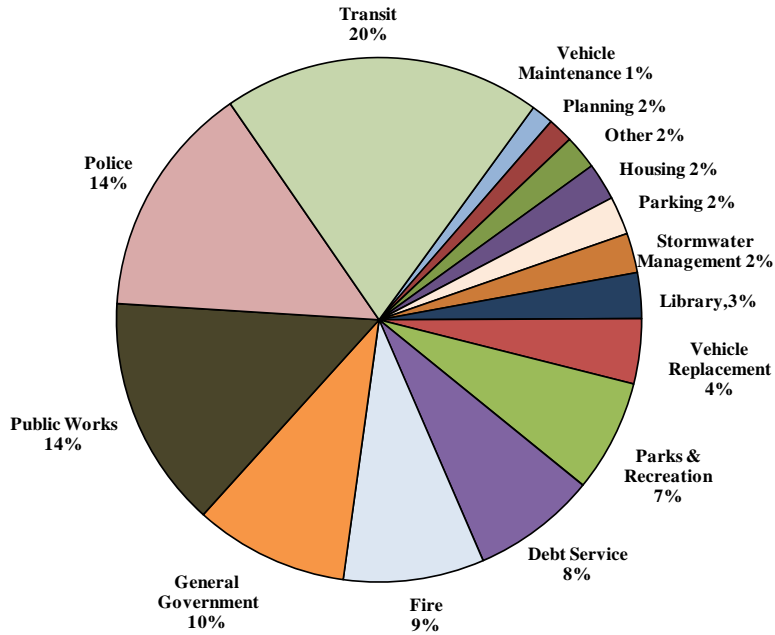


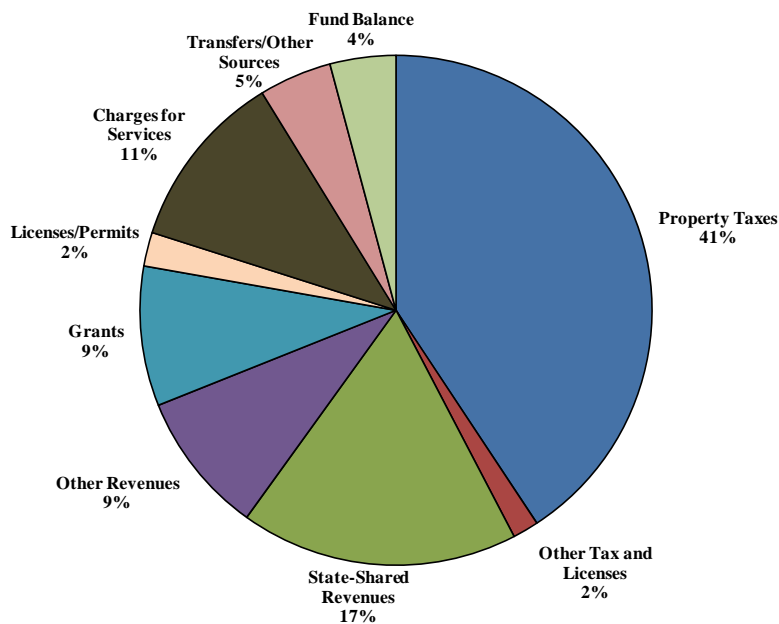
# ALL FUNDS SUMMARY

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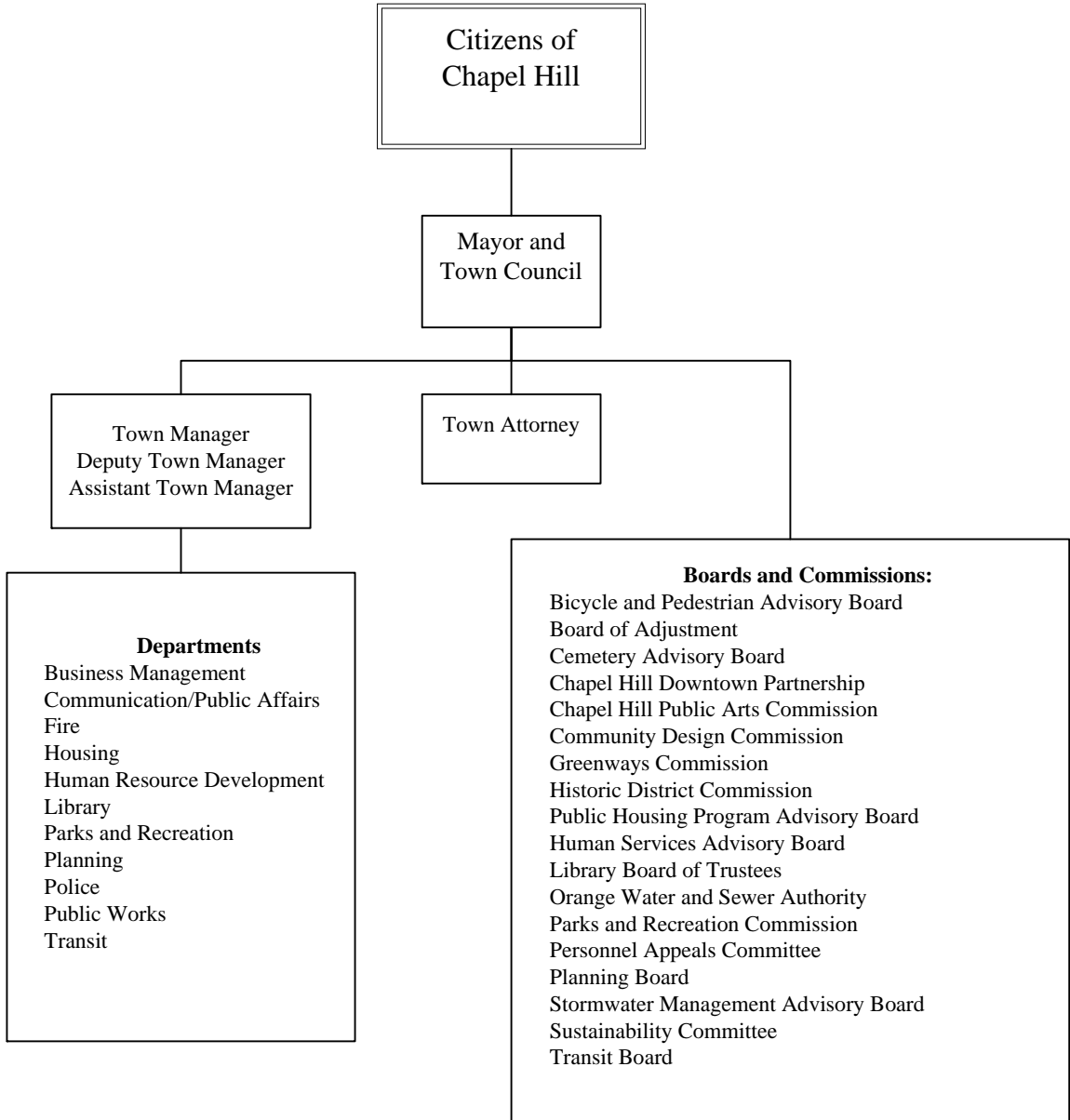
## TOTAL BUDGET EXPENDITURES \$84,161,368 (NET OF TRANSFERS)



## TOTAL BUDGET REVENUES



**TOWN OF CHAPEL HILL ORGANIZATION CHART**



***ALL FUNDS  
SUMMARY OF APPROPRIATIONS  
Adopted Budget 2009-10***

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<b>Fund</b>	<b>Appropriations</b>	<b>Less Transfers to Other Funds</b>	<b>Net Appropriations</b>
<b>General Fund</b>	\$ 49,816,000	\$ 839,100	\$ 48,976,900
<b>Transit Funds</b>			
Transit	16,637,238	175,843	16,461,395
Transit Capital Reserve Fund	201,643	174,341	27,302
<b>Stormwater Management Fund</b>	2,053,736	-	2,053,736
<b>Parking Funds</b>			
Off-Street Parking Fund	1,475,780	-	1,475,780
On-Street Parking Fund	650,000	145,434	504,566
<b>Housing Funds</b>			
Public Housing Fund	1,860,441	-	1,860,441
Housing Loan Trust Fund	66,260	-	66,260
<b>Debt Service Fund</b>	6,443,000	-	6,443,000
<b>Capital Projects</b>			
Capital Improvements Fund	749,000	-	749,000
<b>Other Funds</b>			
Grants Fund	551,883	-	551,883
Downtown Service District Fund	214,861	-	214,861
Library Gift Fund	94,000	75,000	19,000
Vehicle Replacement Fund	3,374,200	-	3,374,200
Vehicle Maintenance Fund	-	-	-
Computer Replacement Fund	160,500	-	160,500
<b>TOTAL</b>	<b>\$ 84,348,542</b>	<b>\$ 1,409,718</b>	<b>\$ 82,938,824</b>

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## ***ALL FUNDS STAFFING SUMMARY***

Personnel costs make up 57.8% of the Town's operating budget. Overall personnel (FTE's) for the 2009-10 adopted budget increased due to adding unfunded positions into the total FTE count.

### ***2009/2010 STAFFING BY DEPARTMENT IN FULL-TIME EQUIVALENTS***

<b><i>DEPARTMENTS</i></b>	<b>2007-08 ADOPTED</b>	<b>2008-09 ADOPTED</b>	<b>2009-10 ADOPTED</b>
Mayor	1.00	1.00	1.00
Manager*	6.80	8.80	8.00
Communications & Public Affairs*	7.53	7.53	9.13
Human Resource Development	8.00	8.00	8.00
Business Management	19.53	22.00	22.00
Legal	2.00	2.00	2.00
Planning*	19.56	19.56	21.06
Inspections	9.00	0.00	0.00
Engineering	20.00	20.00	0.00
Public Works*	115.00	87.00	107.75
Police*	142.00	142.00	144.00
Fire*	92.53	92.53	93.53
Parks & Recreation*	22.59	56.79	58.84
Library	29.00	29.20	29.20
Transit*	184.96	184.96	185.98
Stormwater	7.00	14.00	14.00
Parking	12.80	12.80	12.80
Housing	18.00	18.00	18.00
Downtown Service District	1.00	1.00	1.00
Vehicle Maintenance	9.00	9.00	9.25
<b>Total FTE's</b>	<b>727.30</b>	<b>736.17</b>	<b>745.54</b>

See individual department Staffing Summaries for further explanation of staffing changes

\*Unfunded Position (Town Manager's Office: Coordinator-Special Projects & Assistant to the Manager; Communications & Public Affairs: Web Systems Administrator; Planning: Assistant Director & Coordinator-Development; Public Works: Project Manager; Police: Administrative Services Supervisor & Police Major; Fire: Emergency Management Planner; Parks & Recreation: Superintendent-Recreation; Transit: Systems Development Planning Manager)

# **TAX RATES AND TAX COLLECTIONS**

## **Adopted 2009-10**

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	<b>2007-08 Actual</b>	<b>2008-09 Budget</b>	<b>2008-09 Estimated</b>	<b>2009-10 Adopted</b>
<b>Assessed Value of Real and Personal Property</b>	<b>\$ 5,659,756,385</b>	<b>\$ 5,880,000,000</b>	<b>\$ 5,821,775,000</b>	<b>\$ 6,956,950,000</b>
<b>Tax Rate Per \$100 Valuation</b>				
General Fund	47.4	42.3	42.3	36.0
Transit Fund	4.8	4.8	4.8	4.1
Debt Service Fund	0.0	11.0	11.0	9.3
<b>Total Tax Rate (cents)</b>	<b>52.2</b>	<b>58.1</b>	<b>58.1</b>	<b>49.4</b>
Tax Levy	29,543,928	34,163,000	33,825,000	34,367,000
<b>Estimated Collections at 99%</b>	<b>\$ 29,378,482</b>	<b>\$ 33,750,000</b>	<b>\$ 33,487,000</b>	<b>\$ 34,071,000</b>
<b>Distribution</b>				
General Fund	26,677,012	24,620,000	24,380,000	24,821,000
Transit Fund	2,701,470	2,730,000	2,767,000	2,810,000
Debt Service Fund	-	6,400,000	6,340,000	6,440,000
<b>Downtown Service District Fund</b>				
Tax Rate (cents)	9.0	9.0	9.0	7.1
Assessed Value of Real and Personal Property	\$ 180,801,000	\$ 179,841,000	\$ 181,431,000	\$ 230,000,000
Tax Levy	162,721	160,000	163,000	163,300
<b>1¢ of the Tax Rate Equals (to nearest 1,000)</b>	<b>\$ 563,000</b>	<b>\$ 582,000</b>	<b>\$ 576,000</b>	<b>\$ 685,000</b>

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# ***ESTIMATED UNDESIGNATED RESERVES ANNUALLY BUDGETED FUNDS***

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	Approximate Undesignated Net Assets July 1, 2009	2009-10 Budgeted Revenues	2009-10 Budgeted Expenditures	Approximate Undesignated Net Assets June 30, 2010
<b>GENERAL FUND</b>	10,017,373	46,681,627	49,816,000	6,883,000
<b>SPECIAL REVENUE FUNDS</b>				
Downtown Service District	79,161	163,300	214,861	27,600
Housing Loan Trust	120,810	750	66,260	55,300
Library Gift	405,000	94,000	94,000	405,000
Grants Fund	-	551,883	551,883	-
<b>DEBT SERVICE FUND</b>	855,000	6,443,000	5,885,000	1,413,000
<b>CAPITAL IMPROVEMENT FUNDS</b>				
Capital Improvements	1,772,200	379,000	749,000	1,402,200
Capital Reserve	212,900	-	-	212,900
<b>ENTERPRISE FUNDS</b>				
Transportation	4,448,640	16,637,238	16,637,238	4,448,640
Transportation Capital Reserve	1,450,700	201,643	174,341	1,478,002
Public Housing	1,264,839	1,671,893	1,648,632	1,288,100
On-Street Parking	-	650,000	650,000	-
Off-Street Parking	-	1,475,780	1,475,780	-
Stormwater Management	1,073,036	1,711,600	2,053,736	730,900
<b>INTERNAL SERVICE FUNDS</b>				
Vehicle Replacement	(267,070)	3,374,200	2,999,930	107,200
Vehicle Maintenance	119,100	1,148,800	1,148,800	119,100
Computer Replacement	409,800	160,500	160,500	409,800
<b>TOTAL</b>	21,961,489	81,345,214	84,325,961	18,980,742

Note: Estimates of fund balance presented on this page and the following pages are based on unaudited information available during preparation of this document. Reservations of fund balance and Restrictions of fund balance are constantly changing, and these estimates are therefore subject to change.

## ***FUND BALANCE VARIANCES***

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The Town maintains a reserve of fund balance for cash flow, emergencies and opportunities. Fund balance is essentially the difference between revenues received and expenditures made in a given year plus any residual balance remaining at the end of the previous year. Part of the balance must remain unused to meet the reserve recommendations of the North Carolina Local Government Commission and State statute requirements. Part of the balance must remain unused to meet restrictions imposed by outside agencies (federal grant funds, for example) and to comply with the Town's contractual and other obligations. The remaining balance is available to be used for additional appropriations.

Fund balance fluctuates depending upon the activities during the year. The General Fund fund balance in 2009-10 is anticipated to be about 13.8% of budgeted expenditures.

**GOVERNMENTAL FUNDS****SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES****2009-10**

	General Fund			Special Revenue Funds		
	07-08 Actual	08-09 Estimated	09-10 Adopted	07-08 Actual	08-09 Estimated	09-10 Adopted
<b>Net Unreserved Assets, Beginning of Year</b>	8,512,906	13,217,779	10,017,779	771,019	713,066	643,593
<b>Financial Source</b>						
Property Taxes	27,621,574	24,658,300	24,971,000	162,129	160,000	163,300
Other Tax and Licenses	1,126,226	990,965	989,500	-	-	-
State-Shared Revenues	16,155,377	15,091,644	14,856,730	-	-	-
Interest on Investment:	524,678	101,500	100,000	19,633	3,825	750
Other Revenues	872,099	363,401	412,450	284,025	114,000	94,000
Grants	510,034	371,600	371,600	1,117,249	811,857	198,720
Charges for Services	1,861,851	1,622,672	1,735,797	24,295	21,700	-
Licenses/Permits/Fines	1,915,433	1,719,200	1,812,100	-	-	-
Transfers/Other Sources	1,239,439	1,319,951	1,432,450	(18,390)	450,231	353,163
Appropriated Net Assets (Fund Balance)	-	-	3,134,373	-	-	98,071
<b>Total Estimated Financial Sources</b>	<b>51,826,711</b>	<b>46,239,233</b>	<b>49,816,000</b>	<b>1,588,941</b>	<b>1,561,613</b>	<b>908,004</b>
<b>Expenditures</b>						
Personnel	30,567,523	32,263,980	34,745,941	883,217	938,421	596,744
Operations	19,129,737	16,840,142	14,978,059	763,677	562,774	311,260
Capital	124,672	352,162	92,000	-	129,891	-
<b>Total Budget</b>	<b>49,821,932</b>	<b>49,456,284</b>	<b>49,816,000</b>	<b>1,646,894</b>	<b>1,631,086</b>	<b>908,004</b>
<b>Financial Sources less Budget</b>	<b>2,004,779</b>	<b>(3,217,051)</b>	<b>-</b>	<b>(57,953)</b>	<b>(69,473)</b>	<b>-</b>
<b>Net Unreserved Assets, End of Year</b>	<b>10,517,685</b>	<b>10,000,728</b>	<b>6,883,406</b>	<b>713,066</b>	<b>643,593</b>	<b>545,522</b>

Note: Please see note about fund balance estimates on page 62.



<b>Debt Service Fund</b>			<b>Capital Funds</b>		
<b>07-08 Actual</b>	<b>08-09 Estimated</b>	<b>09-10 Adopted</b>	<b>07-08 Actual</b>	<b>08-09 Estimated</b>	<b>09-10 Adopted</b>
647,527	641,042	855,042	2,378,152	1,751,083	1,985,164
-	6,260,000	6,440,000	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
6,484	5,000	3,000	23,863	10,000	-
-	-	-	110,750	65,442	-
-	-	-	60,389	28,455	-
-	-	-	86,868	74,000	74,000
-	-	-	-	-	-
5,536,025	-	-	1,120,950	1,103,000	305,000
-	-	-	-	-	370,000
<b>5,542,509</b>	<b>6,265,000</b>	<b>6,443,000</b>	<b>1,402,820</b>	<b>1,280,897</b>	<b>749,000</b>
-	-	-	-	-	-
5,536,025	6,051,000	5,885,000	-	-	-
-	-	-	2,029,889	1,046,816	749,000
<b>5,536,025</b>	<b>6,051,000</b>	<b>5,885,000</b>	<b>2,029,889</b>	<b>1,046,816</b>	<b>749,000</b>
<b>6,484</b>	<b>214,000</b>	<b>558,000</b>	<b>(627,069)</b>	<b>234,081</b>	<b>-</b>
<b>641,042</b>	<b>855,042</b>	<b>1,413,042</b>	<b>1,751,083</b>	<b>1,985,164</b>	<b>1,615,164</b>

**ENTERPRISE FUNDS****SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES****2008-09**

	<b>Parking Funds</b>			<b>Transportation Funds</b>		
	<b>07-08 Actual</b>	<b>08-09 Estimated</b>	<b>09-10 Adopted</b>	<b>07-08 Actual</b>	<b>08-09 Estimated</b>	<b>09-10 Adopted</b>
<b>Net Unreserved Assets, Beginning of Year</b>	-	-	-	4,738,396	5,281,834	5,898,851
<b>Financial Source</b>						
Property Taxes	-	-	-	2,794,787	2,688,600	2,810,000
Other Tax and Licenses	-	-	-	149,404	143,852	398,500
State-Shared Revenues	-	-	-	-	-	-
Interest on Investment	66,175	29,600	52,500	183,502	27,728	50,000
Other Revenues	42,760	5,500	6,200	6,667,360	7,062,686	6,990,907
Grants	-	-	-	4,985,827	5,521,403	5,789,666
Charges for Services	2,059,588	2,120,910	2,067,080	463,503	589,249	623,965
Licenses/Permits/Fines	-	-	-	-	-	-
Transfers/Other Sources	-	-	-	-	-	-
Appropriated Net Assets (Fund Balance)	(392,336)	(381,254)	-	-	-	(27,302)
<b>Total Estimated Financial Sources</b>	<b>1,776,187</b>	<b>1,774,756</b>	<b>2,125,780</b>	<b>15,244,383</b>	<b>16,033,518</b>	<b>16,635,736</b>
<b>Expenditures</b>						
Personnel	680,972	646,623	734,926	9,464,972	9,945,984	10,877,571
Operations	1,095,215	1,121,833	1,390,854	4,972,658	5,077,734	5,583,824
Capital	-	6,300	-	263,315	392,783	174,341
<b>Total Budget</b>	<b>1,776,187</b>	<b>1,774,756</b>	<b>2,125,780</b>	<b>14,700,945</b>	<b>15,416,501</b>	<b>16,635,736</b>
<b>Financial Sources less Budget</b>	-	-	-	<b>543,438</b>	<b>617,017</b>	-
<b>Net Unreserved Assets, End of Year</b>	-	-	-	<b>5,281,834</b>	<b>5,898,851</b>	<b>5,926,153</b>

Note: Please see note about fund balance estimates on page 62.

<b>Stormwater Management Fund</b>			<b>Housing Fund</b>		
<b>07-08 Actual</b>	<b>08-09 Estimated</b>	<b>09-10 Adopted</b>	<b>07-08 Actual</b>	<b>08-09 Estimated</b>	<b>09-10 Adopted</b>
1,354,160	1,725,700	1,073,065	1,628,724	1,245,461	1,264,862
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
45,654	12,000	8,000	35,754	9,200	4,123
3,400	3,600	3,600	7,466	650	500
-	-	-	1,155,687	1,187,000	1,098,770
1,710,371	1,704,000	1,695,500	453,059	402,982	392,500
-	-	-	-	-	-
3,718	6,000	4,500	176,000	-	176,000
-	-	342,136	-	-	(23,261)
<b>1,763,143</b>	<b>1,725,600</b>	<b>2,053,736</b>	<b>1,827,966</b>	<b>1,599,832</b>	<b>1,648,632</b>
823,980	867,748	1,005,575	878,173	952,066	982,101
567,623	899,287	898,161	566,530	628,365	666,531
-	611,200	150,000	-	-	-
<b>1,391,603</b>	<b>2,378,235</b>	<b>2,053,736</b>	<b>1,444,703</b>	<b>1,580,431</b>	<b>1,648,632</b>
<b>371,540</b>	<b>(652,635)</b>	<b>-</b>	<b>383,263</b>	<b>19,401</b>	<b>-</b>
<b>1,725,700</b>	<b>1,073,065</b>	<b>730,929</b>	<b>1,245,461</b>	<b>1,264,862</b>	<b>1,288,123</b>

**INTERNAL SERVICE FUNDS****SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES****2008-09**

	<b>Internal Service</b>		
	<b>07-08 Actual</b>	<b>08-09 Estimated</b>	<b>09-10 Adopted</b>
<b>Net Unreserved Assets, Beginning of Year</b>	1,002,066	1,325,472	260,602
<b>Financial Source</b>			
Property Taxes	-	-	-
Other Tax and Licenses	-	-	-
State-Shared Revenues	-	-	-
Interest on Investment	97,703	14,300	500
Other Revenues	138,874	141,540	100,000
Grants	-	-	-
Charges for Services	2,440,293	2,839,800	2,958,800
Licenses/Permits/Fines	-	-	-
Transfers/Other Sources	21,000	-	1,624,200
Appropriated Net Assets (Fund Balance)	-	-	(374,270)
<b>Total Estimated Financial Sources</b>	<b>2,697,870</b>	<b>2,995,640</b>	<b>4,309,230</b>
<b>Expenditures</b>			
Personnel	596,095	623,790	654,606
Operations	1,778,369	1,957,344	2,030,424
Capital	-	1,479,376	1,624,200
<b>Total Budget</b>	<b>2,374,464</b>	<b>4,060,510</b>	<b>4,309,230</b>
<b>Financial Sources less Budget</b>	<b>323,406</b>	<b>(1,064,870)</b>	<b>-</b>
<b>Net Unreserved Assets, End of Year</b>	<b>1,325,472</b>	<b>260,602</b>	<b>634,872</b>

Note: Please see note about fund balance estimates on page 62.

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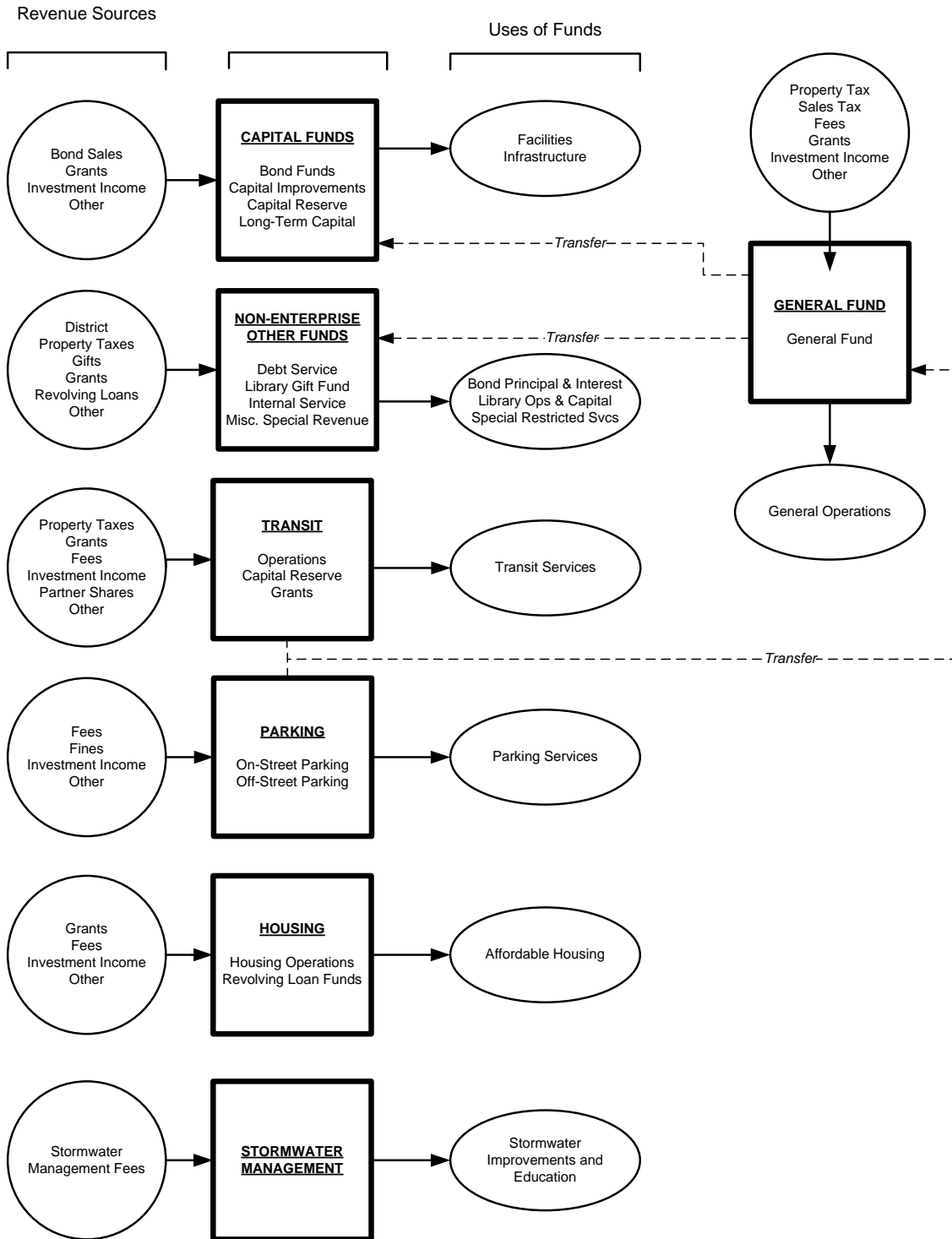
**Annual Funds - Combined Total:**

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<b>07-08 Actual</b>	<b>08-09 Estimated</b>	<b>09-10 Adopted</b>
21,032,950	25,901,437	21,998,958
30,578,490	33,766,900	34,384,300
1,275,630	1,134,817	1,388,000
16,155,377	15,091,644	14,856,730
1,003,446	213,153	218,873
8,126,734	7,756,819	7,607,657
7,829,186	7,920,315	7,458,756
9,099,828	9,375,313	9,547,642
1,915,433	1,719,200	1,812,100
8,078,742	2,879,182	3,895,313
(392,336)	(381,254)	3,519,747
<b>83,670,530</b>	<b>79,476,089</b>	<b>84,689,118</b>
43,894,932	46,238,612	49,597,464
34,409,834	33,138,479	31,744,113
2,417,876	4,018,528	2,789,541
<b>80,722,642</b>	<b>83,395,619</b>	<b>84,131,118</b>
<b>2,947,888</b>	<b>(3,919,530)</b>	<b>558,000</b>
<b>23,980,838</b>	<b>21,981,907</b>	<b>22,556,958</b>

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# TOWN OF CHAPEL HILL FLOW OF FUNDS



## ***SUMMARY OF ANNUAL FUND GROUPS***

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### **Governmental Funds**

General Fund

#### Special Revenue Funds

- Grants Fund
- Downtown Service District Fund
- Cable Public Access Fund
- Housing Loan Trust Fund
- Library Gift Fund

Debt Service Fund

#### Capital Funds

- Capital Projects Fund
- Capital Reserve Fund
- Transportation Capital Reserve Fund

### **Proprietary Funds**

#### Enterprise Funds

- Transportation Fund
- Stormwater Management Fund
- Parking Fund
  - On-Street Parking
  - Off-Street Parking
- Public Housing Funds

#### Internal Service Funds

- Vehicle Maintenance Fund
- Vehicle Replacement Fund
- Computer Replacement Fund

<b>INTERFUND TRANSFERS</b>						
<b>Adopted 2009-10</b>						
<b>Transfers to:</b>	<b>Transfers From:</b>					
	<b>General Fund</b>	<b>Transportation</b>	<b>Parking</b>	<b>Transportation Capital Reserve</b>	<b>Library Gift Fund</b>	<b>Net Transfers</b>
<b>General Fund</b>	\$ -	\$ -	\$ 145,434	\$ -	\$ 75,000	\$ 220,434
<b>Housing Operating</b>	176,000	-	-	-	-	176,000
<b>Transit Capital Grants</b>	-	175,843	-	174,341	-	350,184
<b>Stormwater Management Fund</b>	5,000	-	-	-	-	5,000
<b>CIP Fund</b>	305,000	-	-	-	-	305,000
<b>Grants Fund</b>	353,100	-	-	-	-	353,100
<b>Net Transfers</b>	<b>\$ 839,100</b>	<b>\$ 175,843</b>	<b>\$ 145,434</b>	<b>\$ 174,341</b>	<b>\$ 75,000</b>	<b>\$ 1,409,718</b>

