



## MISSION STATEMENT

The mission of the City of Concord is to partner with our community to deliver services, preserve, protect and enhance the quality of life and plan for the future.

## CORE VALUES

**ACCOUNTABILITY** - We accept responsibility for our personal and organizational decisions and actions while delivering cost effective and efficient services with the objective of doing our work right the first time.

**CONTINUOUS IMPROVEMENT** - We provide the highest quality service with the resources available by promoting innovation and flexibility to meet the changing needs in the community.

**ENVIRONMENT** - We are concerned about our natural, historic, economic and aesthetic resources and endeavor to enhance their sustainability for future generations.

**ETHICS** - We set high standards for our personal, professional and organizational conduct and act with integrity as we strive to attain our mission.

**RESPECT** - We are honest and treat our coworkers and the public with courtesy and dignity.

**SAFETY** - We use education, prevention and enforcement methods to protect life and property in our business and residential neighborhoods, and maintain our infrastructure and facilities to provide a safe environment in which to live, work, shop and play.

**TEAMWORK** - We work together to plan, develop recommendations, deliver services and openly communicate with the public and each other by soliciting feedback and sharing information to achieve our goals.

**TRUST** - We realize the perception of our organization is dependent upon the public's confidence in our commitment to our core values and to meeting the goals set collectively by the Mayor and City Council.

# TABLE OF CONTENTS

(ALSO AVAILABLE ONLINE: [HTTP://WWW.CONCORDNC.GOV/DEPARTMENTS/FINANCE/BUDGET/CAPITAL-IMPROVEMENT-PLAN](http://www.concordnc.gov/departments/finance/budget/capital-improvement-plan))

	<u>PAGE</u>
Mission Statement and Core Values .....	1
Table of Contents .....	2
 <b>INTRODUCTION / SUMMARY INFORMATION</b>	
Guide to the Sections of the CIP Document .....	4
CIP Process and CIP Calendar .....	5
Manager’s CIP Message .....	6
Mayor and City Council Goals and Objectives .....	9
Fund and Cost Center Organizational Structure .....	12
CIP Policy .....	13
Summary Charts .....	16
Capital Projects Ordinance .....	17
 <b>DETAILED CIP PROJECT INFORMATION</b>	
Summary of CIP Projects .....	20
Summary of City CIP Expenditures .....	21
<b>GENERAL FUND – Overview &amp; Summary of Expenditures</b> .....	<b>27</b>
General Government .....	29
Public Safety .....	36
Public Works .....	44
Economic Development .....	53
Cultural and Recreational .....	55
<b>SPECIAL REVENUE FUNDS – Overview &amp; Summary of Expenditures</b> .....	<b>70</b>
Dedicated Transportation Funds .....	72
<b>ENTERPRISE FUNDS – Overview &amp; Summary of Expenditures</b> .....	<b>78</b>
Stormwater .....	80
Electric Systems .....	91
Water Resources .....	109
Public Transit .....	119
Wastewater Resources .....	121
Golf Course .....	126
Aviation .....	127
 <b>DETAILED CIP PROJECT INFORMATION FOR NEW &amp; PREVIOUSLY APPROVED PROJECTS</b>	
Summary of First Year and In-Progress CIP Expenditures .....	145
First Year CIP Project Detail .....	146
In-Progress CIP Projects Detail .....	149
 <b>SUPPLEMENTAL INFORMATION</b>	
CIP Request Form Instructions .....	153
Blank Sample CIP Request Form .....	155
Glossary .....	157

***INTRODUCTION &  
SUMMARY INFORMATION***

# GUIDE TO THE SECTIONS OF THE FY 2014-2018 CAPITAL IMPROVEMENT PLAN

---

The capital improvement plan (CIP) outlines the City's plan for achieving the goals, objectives, and service delivery levels desired by the Mayor and City Council. The purpose of this plan is to forecast and match projected revenues and major capital needs over a five (5)-year period. Capital planning is an important management tool that strengthens the linkages between community infrastructure needs and the financial capacity of the City.

The City defines CIP capital expenditures as any expenditure of major value that recurs irregularly, results in the acquisition of a fixed asset, and has a useful life greater than one (1) year. As a rule of thumb, items included in the CIP are those which involve:

- acquisition, renovation, and/or construction of a single fixed asset greater than \$100,000
- any land purchases not associated with or included in another CIP project
- capital road maintenance or construction greater than \$100,000 – excluding recurring or routine maintenance projects

The CIP is updated annually to ensure that it addresses new and changing priorities within the City.

**Introduction/Summary Information:** The introduction section consists primarily of the Manager's Message – an executive summary of the CIP from the City Manager to the Mayor and City Council. It discusses the major factors impacting the CIP and provides a summary of first-year projects and funding sources. The introduction also includes the CIP Policy, the Mayor and Council goals and objectives, organizational and financial summary charts, and the CIP Ordinance.

**Detailed CIP Project Information:** This section includes a brief summary of the City's capital improvement projects approved in the FY 2013-14 budget. For each capital expenditure, the CIP includes an expenditure description, a justification of the expenditure and how it addresses a City goal, proposed funding levels and sources, and, if applicable, an estimate of ongoing operating costs.

**Detailed CIP Project Information for Year 1 Projects and Projects Previously Approved by City Council:** This section includes a brief summary of the City's capital improvement projects that are currently in-progress and those that were approved for funding in the first fiscal year of the CIP, or FY 2013-14. The CIP includes projects that are spread out over multiple years, and as such, this document also includes descriptions of previously approved projects that are currently in-progress. For each of these capital projects, the CIP includes an expenditure description, a justification of the expenditure and how it addresses a City goal, proposed funding levels and sources, and, if applicable, an estimate of the five-year impact of ongoing personnel and operating costs.

**Supplemental Information:** This section contains supplemental information regarding the City's CIP process, including the CIP Request Form, the CIP Request Form Instructions, Future Year CIP project planning, and a glossary of CIP terminology.

## **CONTACT INFORMATION**

If you have any questions regarding this document, please contact the Finance Department at:  
(704) 920-5261 or (704) 920-5263, or visit the City's website at:

<http://www.concordnc.gov/Departments/Finance/Budget/Capital-Improvement-Plan>

# CAPITAL IMPROVEMENT PLAN PROCESS

## **HOW IS THE CIP DEVELOPED?**

The CIP is updated annually (beginning in November) as part of the City's regular budget process. After departments submit their CIP requests to the Finance Department in late December, the City's capital project selection committee reviews and evaluates the proposed projects based on Mayor and City Council service priorities, infrastructure needs, the financial capacity of the city, and the impact the projects could have on the City's operating budget.

Once the projects are evaluated, the committee recommends the selection and timing of capital projects through future fiscal years. First-year projects are incorporated into the City Manager's recommended annual operating budget. In some cases, plans are made to include the project in a separate capital project ordinance, to be approved by the City Council when the operating budget is approved. The Mayor and City Council are also presented the future, unappropriated, planning years for their consideration, review, and endorsement so that staff can proceed with planning and evaluation of potential capital projects.

## **CAPITAL IMPROVEMENT PLAN**

The capital improvement plan is simply that – a *plan*. As such, projects are subject to change based on new or shifting service needs, special financing opportunities, emergency needs, or other directives or priorities established by the Mayor and City Council. Because priorities can change, projects included in outward planning years are not guaranteed for funding.

**FY 2014-2018 CAPITAL IMPROVEMENT PLAN (CIP) DEVELOPMENT CALENDAR**

TASK	START DATE	DUE/END DATE(S)	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MARCH	APRIL	MAY	JUNE
CIP forms distributed to departments	11/26/12	12/19/12												
Council and Community service level goals and objectives established by Mayor & City Council	1/25/13	1/25/13												
CIP selection committee review meetings	1/29/13	4/16/13												
CIPs discussed during departmental budget meetings	2/21/13	4/29/13												
City Manager's recommended budget containing CIPs compiled and presented to Mayor & City Council	5/29/13	5/29/13												
Budget available for public viewing at City Clerk's Office	5/29/13	6/13/13												
Mayor & City Council review budget and performance objectives	5/29/13	6/13/13												
Public Hearing conducted; CIP ordinance adopted by City Council	6/13/13 (Budget Public Hearing)	6/13/13												

Legend:

- 
 Budget Staff, Department Directors
- 
 Mayor, City Council, City Mgt., Dept. Directors, Budget Staff
- 
 CIP Selection Committee
- 
 City Mgt., Budget Staff, Department Directors
- 
 City Mgt. & Budget Staff
- 
 Mayor & City Council



July 1, 2013

The Honorable J. Scott Padgett, Mayor  
Members of the City Council  
Concord, North Carolina

Dear Mayor Padgett and Members of the City Council:

I'm pleased to present you the Capital Improvement Plan (CIP) for the fiscal years 2014-2018. The CIP serves as a long-range planning tool used to help the City match revenues with major capital (generally items/projects with a unit cost over \$100,000) needs over a five-year period. The projects on the CIP are derived from Council Goals, citizen requests, and departmental recommendations. A summary version of the CIP was provided with my recommended budget and fiscal year 2014 projects were included in the operating budget that City Council adopted on June 13, 2013. Subsequent fiscal year projects are unfunded and presented for planning purposes only.

### **MAJOR FACTORS IMPACTING CAPITAL PLANNING**

**Revenue** – All budgets are constrained by available revenues and that is no different for Concord. Although there are signs that the economy is beginning to improve, fiscal year 2014 revenues continue to be projected conservatively. Capital projects are prioritized so that available funds are allocated based on need, Council priority, and their impact on service provision.

**Safety and Security** – The CIP continues to emphasize safety and security for our citizens and businesses. If the City's boundaries and population continue to expand, increased infrastructure to support fire protection, police services, utility services, recreation needs, and traffic safety will be required. The fiscal year 2014 CIP includes funding for a complete replacement of the Fire Department's Self-Contained Breathing Apparatus.

**Utility and Transportation Infrastructure Needs** –The strain on our existing road and utility infrastructure has become increasingly visible. The CIP reflects the need for improvements to our transportation system and the priority placed upon it. Transportation projects include the completion of the Traffic Management Center, sidewalk extensions in the NE portion of the City and along Miramar Street, the extension of Weddington Road, improvements to Virginia Street SE, Phase Design of Brookwood Rd, and continued intersection improvements. Utility projects are funded in Stormwater, Water, and Electric.

**Maintenance of City Assets** – As the City continues to hold the line in operating costs, there remains the need to maintain the City's aging assets. Projects include improvement to the Brown Operations Center Debris and Leaf processing area, the design of a new City Hall municipal building, renovations to the Hartsell Recreation Center, system improvements for Substation I, and continuing System Power Factor corrections for the electric system.

**Environmental Protection and Green Space Preservation**– Our environment is fragile and we realize the importance of being good stewards. The CIP continues to ensure our continuing attention to the undesired effects of stormwater run-off and its environmental impacts through the replacement of five stormwater culverts, three waterline replacements related to infrastructure changes, and the elimination of a sewer pump

station for Roberta Woods. Priority has also been placed on Parks and Recreation projects, including the continued development of the McEachern Greenway.

### **FIRST-YEAR (FY2013-14) CIP PROJECT HIGHLIGHTS**

A total of \$14,143,026 in capital projects has been identified for FY2013-14. A list of all first-year projects and their primary funding sources (in parenthesis) can be found below. Additional project detail is available on the following pages of this CIP document.

#### **General Fund**

##### *General Projects*

- Municipal Building Design: \$1,360,000 (financing proceeds)

##### *Fire & Life Safety*

- Replacement SCBA Equipment: \$1,200,000 (capital reserves)

##### *Solid Waste & Recycling*

- Replacement Roll-off truck SWR-406: \$130,000 (operating revenue)
- Operations Center Debris & Leaf Processing Site: \$125,288 (operating revenue)

##### *Economic Development*

- Accela Automation Software Implementation: \$655,000 (operating revenue)

##### *Parks & Recreation*

- McEachern Greenway – Cabarrus Ave: \$440,000 (capital reserve)
- Hartsell Recreation Center Renovations: \$50,000 (operating revenue)

#### **Dedicated Transportation Funds**

- Completion of the Traffic Management Center: \$1,000,000 (grants, transportation capital reserves)
- NE Subset Sidewalk Extension: \$525,916 (transportation capital reserves)
- Weddington Road NW Extension: \$338,609 (transportation capital reserves)
- Virginia Street SE Segment Improvement: \$600,000 (transportation capital reserves)
- Infrastructure Improvements, Sidewalk Program – Miramar Phase 2: \$150,000 (transportation capital reserves)
- Brookwood Phase Design: \$1,075,000 (transportation capital reserves)

#### **Stormwater**

- Reubens Road Culvert Replacement: \$104,781 (operating revenue)
- Wyoming Drive at Grand Canyon Culvert Replacement: \$195,000 (operating revenue)
- Replacement Street Sweeper SW-320: \$235,000 (operating revenue)
- Treasure Drive Culvert Replacement: \$125,000 (operating revenue)
- Chadbourne Avenue Culvert Replacement: \$375,000 (operating revenue)
- Chelwood Drive Culvert Replacement: \$375,000 (operating revenue)

#### **Golf Course:**

- Clubhouse Renovations: \$5,000 (capital reserve)

#### **Electric Systems**

- System Improvements for Substation I: \$1,500,000 (operating revenue)
- Solid State Relay Conversion for Substation B: \$210,000 (operating revenue)
- System Power Factor Correction: \$150,000 (operating revenue)

- Replacement Line-Truck E-256: \$225,000 (operating revenue)

**Water:**

- Disinfection Byproduct Reduction Needs: \$415,000 (operating revenue)
- I-85 Widening Related Waterline Replacement: \$167,671 (operating revenue)
- Boosted Pressure Zone Fire Flow Improvements: \$150,000 (operating revenue)
- Waterline Replacement – Wilshire Bridge: \$150,000 (operating revenue)
- Derita Road Waterline Replacement: \$500,000 (operating revenue)
- George Liles Boulevard Waterline Ph. III: \$912,761 (operating revenue)

**Wastewater**

- Roberta Woods Pump Station Elimination: \$598,000 (operating revenue)

**REVENUE SOURCES (FIRST YEAR/FY2013-14)**

*Pay-as-you-go:* Whenever possible, pay-as-you-go (or “operating revenue”) funding is the preferred method of funding CIP projects. Most items listed above use this method of financing.

*Capital Reserve Funds:* These funds come from the General Fund, the Parks & Recreation Capital Reserve Fund, and the Dedicated Transportation Reserve Funds; and are used for one-time, non-reoccurring projects.

*Federal/State Funding Grants:* The City continues to aggressively pursue state and federal grant funding and has been successful in many of these efforts.

**CONCLUSION**

The following pages of this document provide additional detail on the projects listed above as well as those in future planning years. This document is considered a “living” document that serves as a planning guide and will be adjusted as existing projects change and new needs arise.

Respectfully submitted,



W. Brian Hiatt  
City Manager



## **FY 2013-2014 CITY COUNCIL GOALS**

On January 25, 2013, the Mayor and City Council held the annual planning session. The direction provided by the Mayor and Council during the planning session has been developed into a statement of goals for the City of Concord for FY 2013-2014. These goals guide budget development and implementation. In addition to this statement of goals the City has also developed a set of financial policies that are approved by City Council to guide the City in the financial management of all funds. Although North Carolina local governmental units must adhere to the requirements set forth in the North Carolina Local Government Budget and Fiscal Control Act, the financial policies approved by City Council are often more stringent than State requirements to assure the City of Concord will continue to function in a very fiscally sound manner. The FY 2013-2014 goals are presented according to functional areas. During the year, monthly functional meetings are held to monitor progress on these goals and to identify new issues that must be considered for long-range planning. City Departments are evaluated on their performance in meeting these goals.

### **General Government**

- Aggressively communicate legislative goals and agendas to representatives for both the Federal and State legislative processes.
- Continue to maintain a fund balance goal of 30 to 35 percent of General Fund expenditures and use fund balance only for non-recurring capital expenditures.
- Continue to include a performance measurement component in the external agency process, requiring monitoring, and reporting of performance outcomes for funded agencies.
- Continue to adhere to approved financial management policies that maintain the City's financial strength and integrity including continuation of conservative revenue estimates that reflect economic conditions and the aggressive pursuit of revenues collections.
- Continue to prepare the City's annual budget document in compliance with criteria established to obtain the Government Finance Officers Association's (GFOA) budget award and submit the document for review to the GFOA.
- Continue to maintain a sound financial position that results in bond ratings that are at least as beneficial as current ratings.
- Continue to update and re-adopt the Capital Improvement Program, detailing capital projects, estimated costs, and funding sources.
- Continue to maintain accounting systems in compliance with the NC Local Government Budget and Fiscal Control Act.
- Continue to prepare the Comprehensive Annual Financial Report (CAFR) in compliance with the required criteria in order to obtain the GFOA Certificate of Achievement for Excellence in Financial Reporting.
- Continue to finance capital costs so that future growth can help pay for major capital needs and improvements, but continue to use pay-as-go method for most other capital purchases.
- Explore alternatives for offering employer based medical coverage, including but not limited to creating and/or participating in a Private Exchange, eliminating or modifying the PPO plan, and stronger Wellness requirements.

### **Customer Service, User Friendliness, and Technology**

- Continue to support the Customer Service Excellence emphasis with the proposed FY 2013-14 objectives, including the focus on internal and external user-friendliness.
- Continue to support the recognized neighborhood program and seek opportunities to enhance the quality of relationships, strengthen communications, and build capacity of neighborhood leaders.
- Proceed with coordinating a "User-Friendly" working group of City and County personnel, as well as the County's software vendor ACCELA, to develop the conversion and integrating program scope for the City's current Filemaker system.
- Implement Mobile 311 before March, 2013 to allow further evaluation during the Spring and Summer months to verify potential savings and to evaluate operational options that may provide additional efficiencies to further reduce cost. If necessary, utilize the Scouts to locate bulky waste and tag material not in compliance to maintain a responsive and timely code enforcement process.
- Continue to plan a future New City Hall capital improvement project, with design funded in FY 2013

### **Transportation**

- Continue to routinely monitor projects and consider participation in additional projects to assure Transportation Fund

revenues are being used to fund highest priorities and funds are available for local matches to leverage additional projects with a focus on City infrastructure.

- Continue, at a minimum, appropriating existing revenue amounts using 2-cents of the Ad Valorem tax and \$5.00 of the Vehicle tax for the Transportation Fund.
- Continue to maintain the \$400,000 minimum balance in the Transportation Fund.
- Budget \$150,000 annually within the Transportation Fund to implement priorities in the Pedestrian Improvement Plan based on established policy.
- Continue efforts to secure funding for Congestion Mitigation Air Quality (CMAQ), Federal Stimulus Package, Earmark, Economic Enhancement, Spot Safety, and Small Construction projects from the Federal government and/or the NCDOT and continue to coordinate associated local activities with NCDOT Division 10.
- Continue to apply funding revenues toward City infrastructure rehabilitation projects not addressed under routine maintenance programs.
- Continue efforts to obtain Congressional earmarks and FAA funding for Airport capital improvements and safety projects.
- Continue 24-hour operations at Concord Regional Airport, with fewer personnel during identified lower demand hours. Analyze all levels of staffing to ensure efficient use of resources.
- City Management to thoroughly evaluate the Concord Regional Airport management structure to allow clarification of roles and alignment of positions with FAA structure.
- Investigate and pursue expanding scheduled passenger charter service at Concord Regional Airport.

### **Environment/Solid Waste and Recycling/Stormwater**

- Evaluate options for bulky waste collection service including adjusting the fee charged, types and amounts of materials collected, and other options; if a service level change is recommended as the best option for customer service and efficiency, educate the public on these changes before implementation on July 1.
- Support the efforts of the sustainability committee including the proposed FY2013-14 objectives and continued integration consideration of sustainability into City operations.
- Continue administration and monitoring of the Solid Waste and Recycling contract with Waste Pro.
- Continue emphasis on improving community appearance through regular street sweeping, litter pickup and removal of signs that violate City ordinance.
- Continue with the current bulky waste code enforcement procedure, which should require approximately 13 -14 days to complete. Code Enforcement will continue to simultaneously send the certified mail and the first class mail, hand deliver the letters when practical, and make the courtesy phone call to the property owner. Code Enforcement will continue to complete daily follow ups, site inspections on notice of violations that have been issued, and determine if there are ways to keep getting updates or notifications electronically.
- Continue to pursue strategies to reduce fuel consumption, including diversification of fueling methods, purchasing hybrid vehicles when possible, replacing aging light-duty vehicles with smaller more fuel-efficient vehicles, increasing fuel storage capacity and the use of blended fuels and target goals to reduce overall fuel consumption.
- Continue the current practice of only maintaining stormwater systems on public rights of way, and seek alternate funding mechanisms and encourage private owners to do the same to address drainage issues on property outside of public rights of way.

### **Utilities**

- Continue discussions and planning for infrastructure to connect to the Albemarle water system.
- Continue to educate the public and all system customers on the importance of water conservation.
- Continue to pursue strategies to promote water conservation, blue plumbing, water re-use and investigate alternatives to reducing individual water use.
- Continue to work with WSACC to develop a plan to reuse water for irrigation and other permitted purposes.
- Continue to enforce consistent rights-of-way protection policy to include notification of property owners relative to existing obstructions, conflicts or structures within the utility right-of-way.
- Continue to follow the RW Beck recommendations for the Electric System.
- Allow the wholesale increases to be handled by the purchased power adjustment over the next few years that Duke has forecasted significant capital cost expenditures that will affect increases in the City's demand cost
- Continue to match Duke Energy's avoided cost rate for purchase of renewable generation projects that attach to the City's system

### **Planning & Economic Development/Redevelopment**

- Continue implementation of the Logan Redevelopment Plan if financing becomes available to the private development partner.
- Continue to support the business recruitment and development efforts of the Concord Downtown Development Corporation (CDDC) in attracting new business and enhancing existing downtown businesses.

- Continue to work closely with economic development partners in Cabarrus County to present a complete coordinated recruitment and retention effort.
- Continue to regulate the design criteria for commercial development in accordance with the Concord Development Ordinance (CDO).
- Continue to utilize five specialized guidelines to create standards to promote low impact development into the CDO.
- Continue to update the five-year annexation plan.
- Continue to use policy for voluntary annexations that includes cost-benefit assessments and requirement of acceptance of water and sewer utility service where feasible.
- Continue to administer Small Area Plans as flexible guides for physical development.
- Continue the close working relationship between various City Departments on zoning and ordinance issues, and continue to use the methods in place to weigh the positives versus the negatives of future annexations.
- Evaluate the ownership patterns of all properties in a targeted neighborhood when planning major City investments or "partnerships for stronger neighborhoods" efforts. Pursue grants when practicable. Redirect real estate acquisition projects or tax collection cases as an opportunity to clear uninsurable title.
- Evaluate the level of the annual appropriation of funds to the Concord Downtown Development Corporation.
- Proceed with funding a part-time manager, 20 hours a week, using Clearwater revenue and general funds until site renovations are completed; at which time a nonprofit would be considered by Council to lease or own and operate the entire facility.
- Coordinate a committee of stakeholders to propose ordinance modifications to address street trees in future developments as well as develop maintenance guidelines/protocols for tree maintenance issues currently incurred.
- Work with developers of existing subdivisions that are currently approved but not landscaped or landscaped and not finalized to identify any potential conflicts.

### **Public Safety**

- Continue to explore opportunities to make Fire Station #1 on Church Street a museum if Fire Station #1 is relocated to another location in the future.
- Continue to provide basic fire service and specialized services at current levels.
- Continue support of an Urban Archery Season consistent with state and local law.
- Continue the current approach to applying the City policy on vacant lot mowing and building demolitions, and increase the amount of funding for demolishing buildings, mowing vacant lots, and cleaning messy yards. Continue with the current operating procedures that Code Enforcement is utilizing. By eliminating approximately (11) days in the process, compliance is accomplished in a more timely manner.
- Continue to maintain code enforcement penalties and fees, with annual monitoring of potential changes in order to ensure that the penalties properly discourage code violations.
- Continue to support and actively participate in Project Safe Neighborhood.

### **Recreation/Parks/Open-Space**

- Develop a dog park at the site along the future section of the McEachern Greenway, accessible from Hatley Circle.
- Proceed with existing Capital projects for the Riverwalk phase of the Rocky River Greenway and development of a park in the northwest area of Concord (informally known as Lake Howell Park) in accordance with established schedules.
- Continue to participate fully in the countywide greenway master planning effort.
- Continue active participation in and representation on the Carolina Thread Trail Advisory Board with goal of having greenway sections being designated as part of the Thread Trail.
- Continue to make full use of Carolina Thread Trail and Trust Funds money to acquire properties for future greenways if net cost to City is reduced.
- Continue to evaluate properties that are available, pursue joint development opportunities and master plan future park development, with a special focus on the northwest section of the City.

# FUND AND BUDGET UNIT STRUCTURE (FY 2013-2014)

Below outlines the organizational structure the city uses to account for (including accounting numbers) revenues and expenditures of city operations. Revenues are accounted at the fund level. Expenditures are accounted at the budget unit level (e.g. Governing Body, Tree Trimming, Purchasing, Police, etc.).

## **GENERAL FUND**

### **FUND 100 – GENERAL FUND**

#### *General Government*

1. Governing Body – 4110
2. Public Services Admin. – 4115
3. City Manager's Office – 4120
4. Risk Management – 4121
5. Human Resources – 4125
6. Wellness Center – 4126
7. Finance – 4130
8. Tax – 4140
9. Legal – 4150
10. Non-Departmental – 4190

#### *Public Safety*

11. Police – 4310
12. Code Enforcement – 4312
13. Emergency Communications – 4315
14. Radio Shop – 4330
15. Fire Operations – 4340
16. Fire Prevention – 4341
17. Fire Training – 4342
18. Emergency Management - 4343

#### *Public Works*

19. Streets & Traffic – 4510
20. Powell Bill – 4511
21. Traffic Signals – 4513
22. Traffic Services – 4514
23. Solid Waste & Recycling – 4520
24. Cemeteries – 4540
25. Fleet Services -- 4550

#### *Economic Development*

26. Planning & Neighborhood Development – 4910
27. Transportation Planning – 4915
28. Economic Development – 4920

#### *Cultural and Recreational*

29. Parks and Recreation – 6120
30. Aquatics – 6121

## **SPECIAL REVENUE FUNDS**

### **FUND 201 – MUNICIPAL SERVICE DISTRICT FUND**

1. Municipal Service District – 5000

### **FUND 210 – SECTION 8 VOUCHER PROGRAM FUND**

1. Housing Vouchers Program – 1500

### **FUND 304 – COMMUNITY DEVELOPMENT**

#### **BLOCK GRANT (CDBG) FUND**

1. Administration – 3040
2. Projects 2011 – 3045

### **FUND 254 – HOME CONSORTIUM FUND**

1. Administration – 2540
2. Projects 2011 – 2545

### **FUND 292 – ADDL. \$5 VEHICLE TAX (TRANSIT) FUND**

1. Addl. \$5 Vehicle Tax – 8200

## **ENTERPRISE FUNDS**

### **FUND 600 – STORMWATER FUND**

1. Stormwater Operations – 7100

### **FUND 610 – ELECTRIC SYSTEMS FUND**

1. Electric Administration – 7200
2. Purchased Power – 7210
3. Powerlines Maintenance – 7220
4. Tree Trimming – 7230
5. Electric Construction – 7240
6. Peak Shaving – 7241
7. Electric Engineering Services – 7250
8. Utility Locate Services – 7260

### **FUND 620 – WATER RESOURCES FUND**

1. Hillgrove Treatment Plt. – 7330
2. Coddle Creek Treatment Plt. – 7331
3. Waterlines Oper. & Maint. – 7340

### **FUND 630 – PUBLIC TRANSIT FUND**

1. Rider Transit System – 7610

### **FUND 640 – WASTEWATER RESOURCES FUND**

1. Wastewaterlines Operations & Maintenance – 7420

### **FUND 650 – GOLF COURSE FUND**

1. Rocky River Golf Club – 7501

### **FUND 680 – AVIATION FUND**

1. Aviation Operations – 4530

### **FUND 690 – PUBLIC HOUSING FUND**

1. Public Housing Operations – 1000

## **INTERNAL SERVICES FUND**

### **FUND 800 – INTERNAL SERVICES FUND**

1. Utilities Collections – 4200
2. Data Services – 4210
3. Billing – 4215
4. Customer Service – 4220
5. Engineering - 4230
6. Purchasing – 4250
7. Customer Care Center – 4260
8. Buildings & Grounds – 4270

# CAPITAL IMPROVEMENT PLAN, BUDGET, AND FINANCIAL POLICY

---

## **I. PREPARATION OF THE CAPITAL IMPROVEMENT PLAN (CIP):**

- A. The purpose of the capital improvement plan (CIP) is to forecast and match projected revenues and major capital needs over a five (5)-year period. Long-range capital planning is an important management tool, which strengthens the linkages between community infrastructure needs and the financial capacity of the City.
- B. All proposals for capital investment shall go through the capital planning process.
- C. Definition of appropriate capital items for inclusion on the CIP:
  - 1. Definition of a CIP capital expenditure – Expenditure of major value that recurs irregularly, results in the acquisition of a fixed asset, and has a useful life greater than one (1) year.
  - 2. As a rule of thumb, items to be included in the CIP include those which:
    - (a) Involve the acquisition, renovation, and/or construction of a single fixed asset greater than \$100,000
    - (b) involve any land purchases not associated with or included in another CIP project
    - (c) involve capital road maintenance or construction greater than \$100,000 – excluding recurring or routine maintenance projects
- D. Difference between departmental capital outlay items (in operating budget) and capital project outlay items (in CIP):
  - 1. Departmental capital items shall not be submitted as part of the CIP. Departmental capital items include:
    - (a) equipment/tools, furniture, office equipment such as computers and fax machines, minor remodeling, or other construction projects below \$100,000 (such items should be outlined in the “Capital Outlay” section of the operating budget request).
    - (b) all vehicles/rolling stock/machinery below \$100,000
  - 2. However, any upcoming, or 1<sup>st</sup> year costs associated with a CIP request shall be entered in the department’s operating budget request in order to ensure that 1<sup>st</sup> year CIP costs are noted and included in the Manager’s Recommended Budget.
- E. Inclusion of expenditures for maintenance and/or staffing in the CIP:
  - 1. All operating, maintenance, and personnel budget expenditures associated with the purchase of a CIP item shall be included and noted in the annual operating budget. However, for reporting and future expenditure forecasting purposes, the estimated additional expenditures on operating, maintenance, and personnel shall be included on all CIP requests.

## **II. ORGANIZATIONAL ISSUES:**

- A. Departments are responsible for identifying, documenting, and justifying CIP requests. Departments are also responsible for obtaining project cost estimates and identifying appropriate revenue sources for the project (the Finance Dept. shall assist in identifying costs and appropriate revenue sources).
- B. The City Manager, in conjunction with the Finance Director and Budget staff, shall be responsible for coordinating the CIP process and submission of the CIP to the Mayor and City Council.
- C. A capital project selection committee shall be used to evaluate and recommend a ranking of proposed projects to the City Manager. This committee shall be comprised of:

City Manager, Deputy City Manager, Director of Planning & Neighborhood Development, Finance Director, Budget & Performance Manager, Budget Analyst, Economic Development and Sustainability Director, and Director of Engineering.

D. Council review, recommendation, and adoption of CIP:

1. The City Manager's Recommended CIP shall be submitted to the Mayor and City Council for their review and recommendation during the beginning stages of the annual budget process. **NOTE:** Governing Body recommendation of the CIP does not authorize money for any of the projects in the plan, but the recommendation by the Governing Body shall provide the City Manager direction to proceed with formulating the annual CIP and inclusion of first year CIP items in the City Manager's Recommended City Budget.
2. A Capital Projects Ordinance will be adopted by City Council with the City's Operating Budget establishing necessary project fund structures for CIP expenditures at the beginning of the fiscal year.

**III. EVALUATION OF PROJECT MERIT:**

- A. Proposed CIP items will be evaluated and ranked according to merit.
- B. Projects should generally be foreseen ahead of the time (preferably 2+ years) of need to allow time for planning long-term financing strategies or financing methods.

**IV. FUNDING SOURCES:**

- A. Debt will be considered for capital projects under the following circumstances:
  1. The capital item is a long-living (useful life greater than one (1) year) asset.
  2. The asset has a useful life expectancy that equals or exceeds the length of the debt financing period.
- B. The following types or combination of financing may be considered under the following circumstances:
  1. *Debt methods:*
    - (a) *General Obligation Bonds (G.O. Bonds)* – The capital item is used for a public facility or equipment that is a public good and that has no revenue-producing capability (e.g. streets and municipal buildings or structures). Generally, G.O. Bonds are only used for major General Fund projects.
    - (b) *2/3 General Obligation Bonds* – Without voter approval, G.O. Bonds may be issued annually on 2/3 of net G.O. debt reduction (principal retirement) in the prior year.
    - (c) *Revenue Bonds* -- The capital item is used for a non-public good in which a revenue stream is associated with the capital item (e.g. airport, water, wastewater, and electric system capital items).
    - (d) *Special Obligation Bonds (S.O. Bonds)* – S.O. Bonds may be used for solid waste management projects which can include equipment or facilities for construction of incinerators, land for recycling facilities, drainage collection and treatment systems for landfills, land and liners for landfills, monitoring wells, recycling equipment and facilities, and volume reduction equipment; can also be used for water/sewer projects
    - (e) *Special Assessments* – The capital item benefits only immediately adjacent property. Adjacent property owners pay the special assessments after the improvement is completed and its cost is known. Therefore, special assessments are not a method of capital financing, but rather a method of eventually paying for the improvements

for which they are levied. Other sources of funds are needed to finance the improvements for which the assessments are later levied.

(f) *Property Secured Debt* – The capital item can be secured as collateral itself. Includes lease or installment purchase transactions and certificates of participation (COPS).

2. *Non-debt methods (Also referred to as Pay-as-you-go, or Pay-Go)*

(a) *Current revenues* – The capital item can be acquired through existing revenues.

(b) *Capital reserves* – The capital item can be funded from City Council designated taxes or revenue streams that are set aside in a separate fund.

(c) *Capital recovery, facility, or impact fees* – Capital items may be financed from charges to benefiting property owners for major infrastructure or facilities that benefit that property. Charges can be levied and collected before infrastructure is built.

(d) *Fund Balance* – The capital item can be funded with unassigned operating fund balances.

(e) *Transportation Improvement Fund* – Capital items from this fund must be used to supplement maintenance and construction of local streets and sidewalks.

(f) *Grants* – Funding of the capital item was secured upon application of a governmental grant (examples might include CDBG or HOME grants, law enforcement grants, or EPA water quality grants.)

(g) *Gifts* – The capital item may be purchased or acquired with restricted or non-restricted donations by citizens or corporations.

C. *Debt Limits*

1. The City shall not exceed N.C.G.S. 159-55(c) limiting the amount of net bonded debt outstanding to 8% of appraised value of property subject to taxation, and
2. Annual G.O Bond debt service payments (principal and interest) shall not exceed 15% of the City's General Fund operating budget.

D. *Course of action in the event that the costs of a capital project are under or overestimated*

1. Underestimated –

(a) Review project scope and performance of contractor.

(b) Analyze need for more funding – i.e. cost overruns, unforeseen circumstances, new legal requirements.

(c) Execute budget transfers to obtain idle funds.

(d) Close out PO's to obtain additional funding from idle funds.

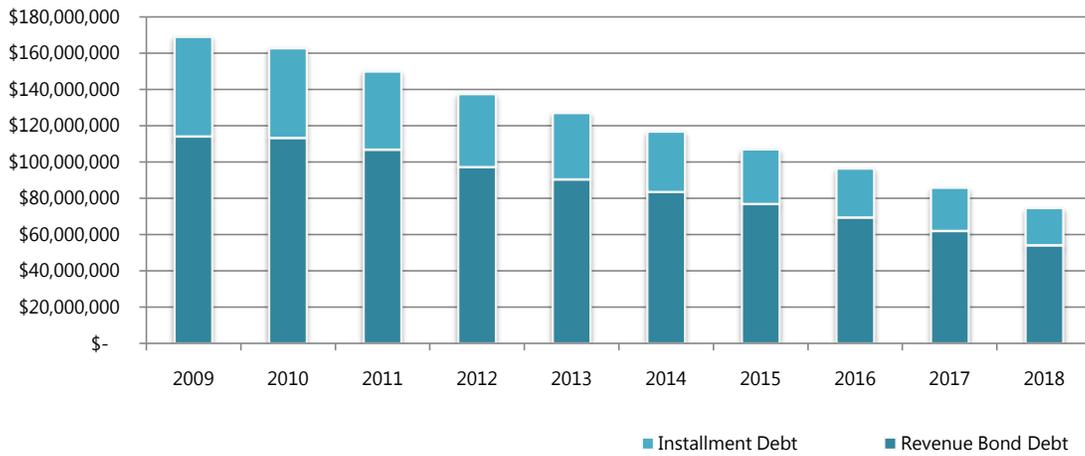
(e) Develop and present options with recommended action to the Governing Body.

2. Overestimated –

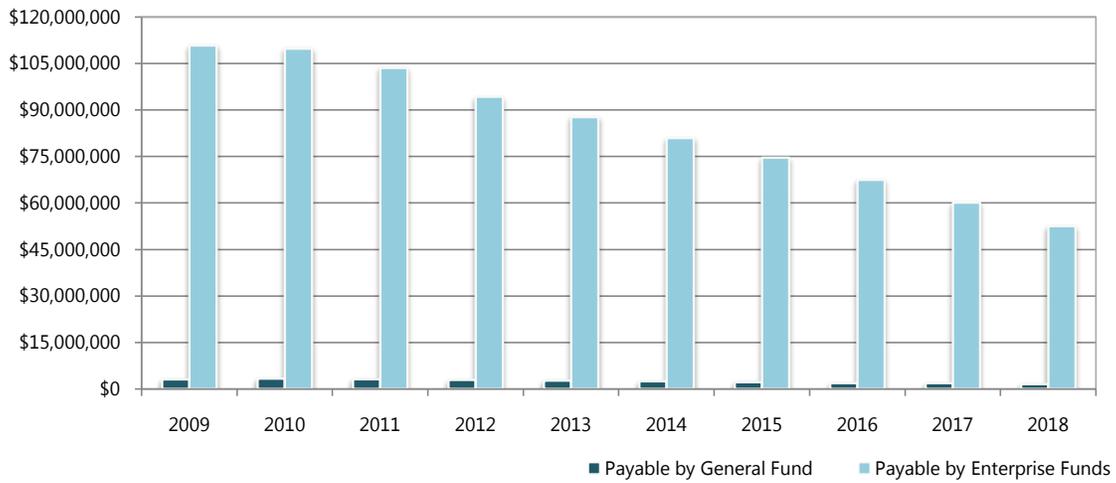
(a) Savings are reprogrammed in the next CIP.

(b) Analyze reasons for overestimation.

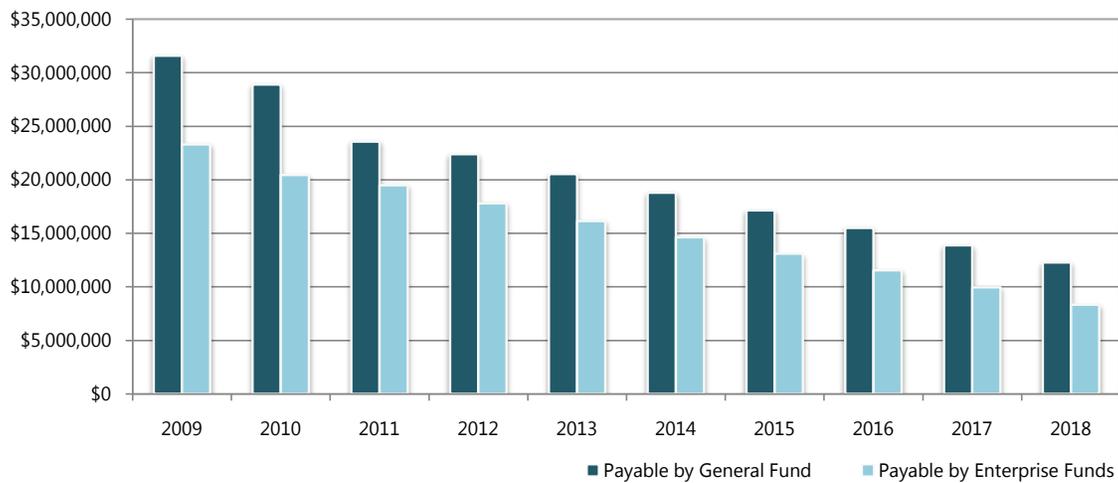
## Total City Debt Principal by Financing Method



## Revenue Bond Debt Principal



## Loans & Installment Notes Principal



## City of Concord, North Carolina

## CAPITAL PROJECT ORDINANCE

## BE IT ORDAINED BY THE CITY OF CONCORD, NORTH CAROLINA

The following project expenditures and anticipated fund revenues are hereby appropriated for the construction of the City's various capital projects and funds for the fiscal year beginning July 1, 2013 and ending June 30, 2014.

**SECTION 1: GENERAL CAPITAL RESERVE PROJECTS**General Fund -- Capital Reserve-Fund 285

Transfer to Capital Projects	\$1,640,000	8150-5987000	
From Future Project Reserves		8150-5811082	\$1,640,000
	<u>\$1,640,000</u>		<u>\$1,640,000</u>

**SECTION 2: GENERAL FUND CAPITAL PROJECTS**Recreation Projects Fund 420

McEachern Greenway-Cabarrus	\$440,000	8312-5811012	
Hartsell Rec Center Renovations	\$50,000	8300-5811085	
Transfer from General Fund		420-4501100	\$50,000
From General Capital Reserve		420-4501285	\$440,000
	<u>\$490,000</u>		<u>\$490,000</u>

Fire & Life Safety Projects Fund 426

SCBA Replacements	\$1,200,000	8670-5811086	
Transfer from General Capital Reserve		426-4501285	\$1,200,000
	<u>\$1,200,000</u>		<u>\$1,200,000</u>

General Projects Fund 430

Municipal Building	\$1,360,000	8804-5811233	
Fiber Network Extension	\$100,000	8804-5811235	
BOC-Debris & Leaf Processing Site	\$125,288	8802-5811222	
Accela Automation Software	655,000	8804-5811234	
Financing Proceeds		430-4602000	\$1,360,000
Transfer from General Fund		430-4501100	\$864,360
Transfer from Stormwater Fund		430-4501600	\$1,385
Transfer from Electric Fund		430-4501610	\$6,094
Transfer from Water Fund		430-4501620	\$3,878
Transfer from Aviation Fund		430-4501680	\$2,493
Transfer from Wastewater Fund		430-4501640	\$2,078
	<u>\$2,240,288</u>		<u>\$2,240,288</u>

**SECTION 3: OTHER FUND CAPITAL PROJECTS**Transportation Projects Fund 423

Traffic Management Center	\$1,000,000	8600-5811228	
NE Subset Ext.	\$525,916	8600-5811229	
Infrastructure (Sidewalks)	\$150,000	8600-5585000	
Weddington Rd NW	\$338,609	8600-5811230	
Virginia St SE Segment	\$600,000	8600-5811231	
Brookwood Phase Design	\$1,075,000	8600-5811232	
From Future Project Reserves		8600-5811073	\$380,227
Vehicle Licenses \$5 Fee		423-4324250	\$310,000
Investment Earnings		423-4361000	\$12,000
CMAQ		423-4338600	\$1,220,733
Transfer from General Fund		423-4501100	\$1,766,565

	<u>\$3,689,525</u>		<u>\$3,689,525</u>
<u>Stormwater Projects Fund 474</u>			
Reubens Culvert	\$104,781	7103-5811227	
Wyoming Culvert	\$195,000	7103-5811236	
Treasure Culvert	\$125,000	7103-5811237	
Chadbourne Culvert	\$375,000	7103-5811238	
Chelwood Culvert	\$375,000	7103-5811239	
Transfer from Stormwater Fund		474-4501600	\$1,174,781
	<u>\$1,174,781</u>		<u>\$1,174,781</u>
<u>Electric Projects Fund 473</u>			
Sub I	\$1,500,000	6949-5801078	
Solid State Relay Conversion	\$210,000	6949-5801127	
System Power Correction	\$150,000	6949-5801021	
Transfer from Electric Fund		473-4501610	\$1,860,000
	<u>\$1,860,000</u>		<u>\$1,860,000</u>
<u>Water Projects Fund 429</u>			
George Liles Blvd Line	\$912,761	8700-5801126	
Derita Road Line	\$500,000	8700-5811205	
Wilshire Bridge Line	\$150,000	8700-5811312	
Pressure Zone Fire Flow	\$150,000	8700-5811313	
Disinfection Byproduct Needs	\$415,000	8700-5811309	
I 85 Widening	\$167,671	8700-5811306	
Transfer from Water Fund		429-4501620	\$2,295,432
	<u>\$2,295,432</u>		<u>\$2,295,432</u>
<u>Wastewater Projects Fund 421</u>			
Roberta Road Pump Station Elimination	\$598,000	8402-5801128	
Transfer from Wastewater Fund		421-4501640	\$598,000
	<u>\$598,000</u>		<u>\$598,000</u>
<u>Golf Projects Fund 475</u>			
Clubhouse Expansion	\$5,000	7550-5811401	
Transfer from General Fund		475-4501100	\$5,000
	<u>\$5,000</u>		<u>\$5,000</u>

**SECTION 4: SPECIAL AUTHORIZATION – CITY MANAGER**

- a. The City Manager (or his/her designee if sum is under \$10,000) shall be authorized to reallocate departmental appropriations among the various objects of expenditures, as he believes necessary.
- b. The City Manager shall be authorized to effect interdepartmental transfers in the same fund, not to exceed 10 percent of the appropriated monies for the department whose allocation is reduced.
- c. Interfund transfers, which are already established in the capital improvement budget document, may be accomplished without recourse to the Council.
- d. Projects that are complete and inactive for at least one year may be closed without recourse to the Council.

**SECTION 5: RESTRICTIONS – CITY MANAGER**

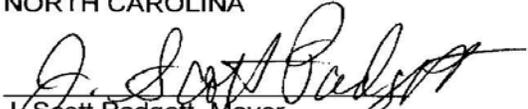
- a. The interfund transfer of monies, except as noted in Section 4, Paragraph C, shall be accomplished with Council authorization only.
- b. Any unused funds may be reappropriated to other funds with Council authorization only.

SECTION 6: UTILITIZATION OF CAPITAL IMPROVEMENTS BUDGET

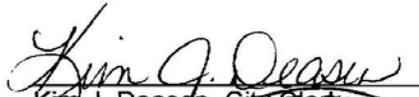
This ordinance shall be the basis of the financial plan for capital improvement projects for the City of Concord during FY 2013-14. The above revenues/expenditures shall extend from year to year until each individual project is completed and closed.

This Ordinance is approved and adopted this 13th day of June 2013.

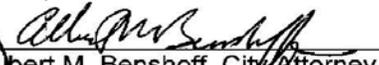
CITY COUNCIL  
CITY OF CONCORD  
NORTH CAROLINA

  
J. Scott Padgett, Mayor

ATTEST:

  
Kim J. Deason, City Clerk



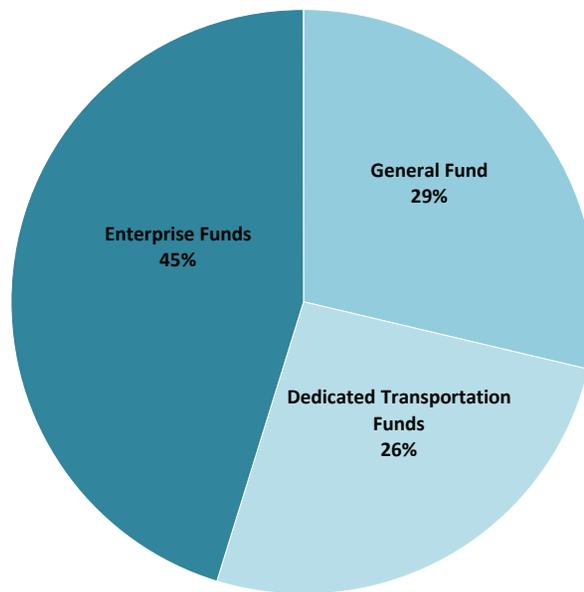
  
Albert M. Benshoff, City Attorney

***DETAILED CIP***  
***PROJECT INFORMATION***

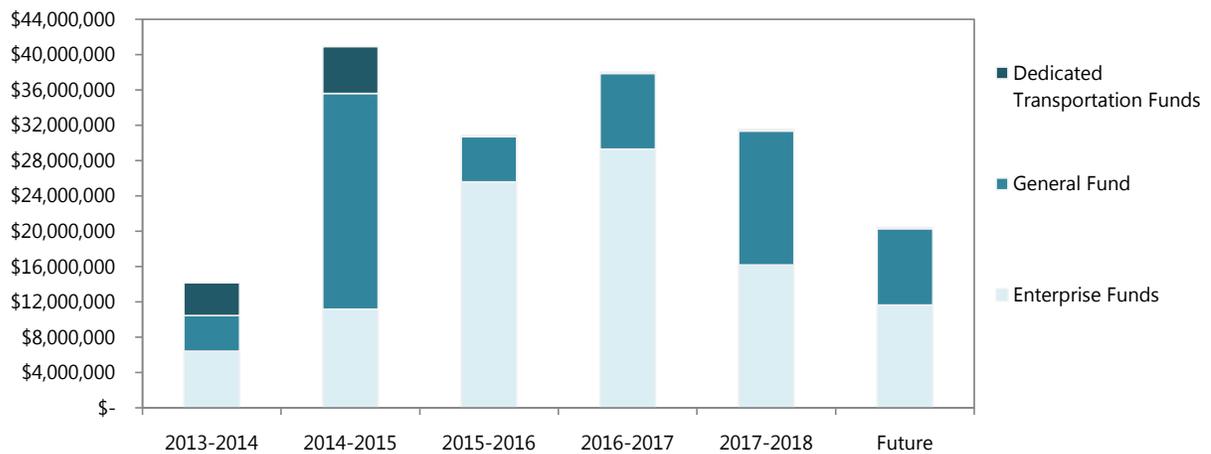
# City-wide CIP Expenditures

	2013-2014 Approved	2014-2015 Planning Yr.	2015-2016 Planning Yr.	2016-2017 Planning Yr.	2017-2018 Planning Yr.	Future Planning Yr.
<b>By Fund</b>						
General Fund	\$ 4,060,288	\$ 24,441,600	\$ 5,105,633	\$ 8,602,082	\$ 15,198,754	\$ 8,635,754
Dedicated Transportation Funds	\$ 3,689,525	\$ 5,275,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
Enterprise Funds	\$ 6,393,213	\$ 11,172,105	\$ 25,589,272	\$ 29,285,996	\$ 16,167,117	\$ 11,630,937
<b>Total Expenditures</b>	\$ 14,143,026	\$ 40,888,705	\$ 30,844,905	\$ 38,038,078	\$ 31,515,871	\$ 20,416,691

## FY 2013-14 City-wide Expenditures (by Fund Type)



## FY 2014-18 City-wide Planned Expenditures



# Capital Improvement Plan (CIP)

## Capital Improvement Plan (CIP)

Function	Project	Primary Funding Sources	Capital Cost	Prior Year Funding	FY 2014 Budget	Impact on FY 2014 Operating Budget	FY 2015 Budget	Impact on FY 2015 Operating Budget	FY 2016 Budget	Impact on FY 2016 Operating Budget	FY 2017 Budget	Impact on FY 2017 Operating Budget	FY 2018 Budget	Impact on FY 2018 Operating Budget	Future (remainder of project)	Total Budget Impact
<b>GENERAL FUND</b>																
<b>Non-Departmental</b>																
	Municipal Building Replacement	Financing Proceeds	19,800,000		1,360,000		18,440,000									19,800,000
	Operations Center Improvements - Upper Layout Yard	Capital Reserve	490,000				490,000									490,000
	Operations Center Improvements - Parking Addition & Access Road	Capital Reserve	950,000					100,000	950,000							1,050,000
	Operations Center Improvements - New Equipment Shelters	Capital Reserve	1,465,000								1,465,000	200,000				1,665,000
	George Liles Parkway Extension Lighting	Operating Revenue	230,000				230,000									230,000
	<b>General Government CIP Sub-Total</b>		<b>22,935,000</b>	<b>0</b>	<b>1,360,000</b>	<b>0</b>	<b>19,160,000</b>	<b>100,000</b>	<b>950,000</b>	<b>100,000</b>	<b>1,465,000</b>	<b>200,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>23,235,000</b>
<b>Public Safety</b>																
<b>Fire &amp; Life Safety</b>																
	Replacement of SCBA	Capital Reserves	1,200,000		1,200,000											1,200,000
	Replacement of Aerials FD-205 & FD-206	Installment Purchase, Operating Revenue	2,272,582						1,095,000		1,177,582					2,272,582
	Replacement of Pumper FD-110 for Station #1	Capital Reserve, Operating Revenue	527,433						527,433							527,433
	Fire Station 1.0 Permanent Station & Pumper	Installment Purchase, Operating Revenue, Capital Reserve	4,773,177								4,141,300		631,877			4,773,177
	Purchase of Replacement Pumpers FD-111, FD-112, FD-113	Capital Reserve, Operating Revenue	1,895,631										631,877		1,263,754	1,895,631
	<b>Fire &amp; Life Safety CIP Sub-Total</b>		<b>10,668,623</b>	<b>0</b>	<b>1,200,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,622,433</b>	<b>0</b>	<b>5,318,882</b>	<b>0</b>	<b>1,263,754</b>	<b>0</b>	<b>1,263,754</b>	<b>10,668,623</b>
<b>Radio Shop</b>	Fiber Network Extension	Operating Revenue	250,000		50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		500,000
	<b>Radio Shop CIP Sub-Total</b>		<b>250,000</b>	<b>0</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>0</b>	<b>500,000</b>
<b>Public Works</b>																
<b>Solid Waste &amp; Recycling</b>																
	Replacement Roll-Off SWR-406	Operating Revenue	130,000		130,000											130,000
	Operations Center Improvements - Debris & Leaf Processing Site	Operating Revenue	125,288	54,712	125,288											125,288
	Replacement Loader SWR-421	Operating Revenue	110,000				110,000									110,000
	Replacement Knuckleboom SWR-431	Operating Revenue	130,000						130,000							130,000
	Replacement Knuckleboom SWR-435	Operating Revenue	130,000						130,000							130,000
	Replacement Knuckleboom SWR-436	Operating Revenue	130,000								130,000					130,000

# Capital Improvement Plan (CIP)

Function	Project	Primary Funding Sources	Capital Cost	Prior Year Funding	FY 2014 Budget	Impact on FY 2014 Operating Budget	FY 2015 Budget	Impact on FY 2015 Operating Budget	FY 2016 Budget	Impact on FY 2016 Operating Budget	FY 2017 Budget	Impact on FY 2017 Operating Budget	FY 2018 Budget	Impact on FY 2018 Operating Budget	Future (remainder of project)	Total Budget Impact
Solid Waste & Recycling CIP Sub-Total	Replacement Rearloader SWR-432	Operating Revenue	160,000								160,000					160,000
			915,288	54,712	255,288	0	110,000	0	260,000	0	290,000	0	0	0	0	915,288
<b>Fleet Services</b>																
Fleet Services	Fleet Services Facility	Debt Financing	12,730,000													
<b>Fleet Services CIP Sub-Total</b>																
			12,730,000	0	0	0	0	0	0	0	780,000	0	11,920,000	0	30,000	12,730,000
<b>Economic Development</b>																
Planning & Neighborhood Development	Accela Automation Software Implementation	Operating Revenue	655,000		655,000											655,000
	Logan Neighborhood Plan	CDBG/HOME	450,000	953,182			450,000									450,000
	Dorland Avenue Phase II	Operating Revenue	775,000	532,000					75,000		200,000		500,000			775,000
	Cabarnus Avenue West Acquisition	CDBG	100,000				50,000		50,000							100,000
<b>Economic Development CIP Sub-Total</b>																
			1,980,000	1,485,182	655,000	0	500,000	0	125,000	0	200,000	0	500,000	0	0	1,980,000
<b>Cultural and Recreational</b>																
Parks & Recreation	Lake Howell Park Development	Capital Reserve, Operating Revenue	1,037,000	64,031									200,000		837,000	1,037,000
	McEachern Greenway - Cabarnus Ave. Development; McGee Park to Brookwood Ave. NE	Capital Reserve	1,640,000	276,330	440,000		1,200,000									1,640,000
	Hantsell Recreation Center Renovations - Lower Level Space Redesign	Operating Revenue	350,000		50,000		150,000		150,000							350,000
	Rocky River Greenway - Riverwalk Development	Capital Reserve, Grants, Operating Revenue	2,889,000	545,775			2,889,000			98,200						2,987,200
	Park Lighting Replacement Ph. II	Operating Revenue	332,600				332,600									332,600
	Rocky River Greenway - Airport Development	Capital Reserve, Grants, Operating Revenue	1,600,000	50,000					1,600,000		98,200					1,698,200
	McEachern Greenway - Hospital Phase Development	Capital Reserves, Grants, Operating Revenue	2,150,000						100,000		150,000		110,000		1,790,000	2,150,000
	Coddle Creek Greenway	Operating Revenues	3,500,000										445,000		3,055,000	3,500,000
	Irish Buffalo Creek Greenway	Operating Revenues, Grants	2,000,000										340,000		1,660,000	2,000,000
	Afton Run Stream Restoration	Capital Reserve	320,000										320,000			320,000
<b>Parks &amp; Recreation CIP Sub-Total</b>																
			15,818,600	936,136	490,000	0	4,571,600	0	4,857,433	248,200	8,253,882	98,200	15,148,754	50,000	7,342,000	16,015,000
<b>GENERAL FUND CIP TOTAL - EXPENSE</b>																
			65,297,711	2,476,030	4,010,288	50,000	24,591,600	50,000	4,857,433	248,200	8,253,882	348,200	15,148,754	50,000	8,635,754	66,044,111
<b>GENERAL FUND-Revenues</b>																
	Operating Revenue				1,010,288	50,000	872,600	50,000	685,000	248,200	793,354	348,200	1,485,000	50,000	5,832,000	11,424,642
	Capital Reserves				1,640,000		3,929,000		2,377,433		1,465,000		1,633,754		2,803,754	13,848,941
	State/Federal Funding						1,150,000		800,000		150,000		110,000		2,210,000	
	Debt Financing				1,360,000		18,440,000		995,000		5,845,528		11,920,000		38,560,528	
<b>GENERAL FUND CIP TOTAL - REVENUE</b>																
			66,044,111		4,010,288	50,000	24,391,600	50,000	4,857,433	248,200	8,253,882	348,200	15,148,754	50,000	8,635,754	66,044,111
<b>GENERAL FUND - Transfers to Project/Reserve Funds</b>																
	FY14 Items to Remain in General Fund				130,000											
	FY14 Items to be Transferred to Project Fund				3,930,288											
<b>DEDICATED TRANSPORTATION FUNDS</b>																

# Capital Improvement Plan (CIP)

Function	Project	Primary Funding Sources	Capital Cost	Prior Year Funding	FY 2014 Budget	Impact on FY 2014 Operating Budget	FY 2015 Budget	Impact on FY 2015 Operating Budget	FY 2016 Budget	Impact on FY 2016 Operating Budget	FY 2017 Budget	Impact on FY 2017 Operating Budget	FY 2018 Budget	Impact on FY 2018 Operating Budget	Future (remainder of project)	Total Budget Impact
	Completion of the Traffic Management Center	Federal Grant, Dedicated Transportation Funds	1,000,000		1,000,000											1,000,000
	NE Subset Sidewalk Extension	Dedicated Transportation Funds, CMAQ Grant	525,916		525,916											525,916
	PIP Sidewalks - Miramar Ph. 2 in FY14	Dedicated Transportation Funds	900,000		150,000		150,000		150,000		150,000		150,000		150,000	900,000
	Weddington Road NW Extension to Old Holland Rd	Dedicated Transportation Funds	338,609		338,609											338,609
	Virginia Street SE Segment Improvement	Dedicated Transportation Funds	600,000		600,000											600,000
	Brookwood Phase Design	Dedicated Transportation Funds	6,200,000		1,075,000		5,125,000									6,200,000
<b>DEDICATED TRANSPORTATION FUNDS CIP TOTAL - EXPENSE</b>				<b>0</b>	<b>3,689,525</b>	<b>0</b>	<b>5,275,000</b>	<b>0</b>	<b>150,000</b>	<b>0</b>	<b>150,000</b>	<b>0</b>	<b>150,000</b>	<b>0</b>	<b>150,000</b>	<b>9,564,525</b>
<b>TRANS. IMPV. FUND-Revenues</b>																
	State/Federal Funding		1,220,733		1,220,733											1,220,733
	Dedicated Transportation Funds		8,343,792		2,468,792		5,275,000		150,000		150,000		150,000		150,000	8,343,792
<b>DEDICATED TRANSPORTATION FUNDS CIP TOTAL- REVENUE</b>					<b>3,689,525</b>	<b>0</b>	<b>5,275,000</b>	<b>0</b>	<b>150,000</b>	<b>0</b>	<b>150,000</b>	<b>0</b>	<b>150,000</b>	<b>0</b>	<b>150,000</b>	<b>9,564,525</b>
<b>TRANS. FUNDS - Transfers to Project/Reserve Funds</b>																
<b>FY14 Items to Remain in Trans. Funds</b>					<b>3,689,525</b>											
<b>FY14 Items to be Transferred to Project Fund</b>					<b>0</b>											
<b>STORMWATER FUND</b>																
Stormwater Operations	Capital Projects Master Planning	Operating Revenue	350,000				350,000									350,000
	Reubens Road Culvert Replacement	Operating Revenue	104,781	84,219	104,781											104,781
	Wyoming Drive at Grand Canyon Culvert Replacement	Operating Revenue	195,000		195,000											195,000
	Replacement Street Sweeper SW-320	Operating Revenue	235,000		235,000											235,000
	Wyoming Drive at Montana Culvert Replacement	Operating Revenue	178,000				178,000									178,000
	Treasure Drive Culvert Replacement	Operating Revenue	125,000		125,000											125,000
	Chadbourne Avenue Culvert Replacement	Operating Revenue	375,000		375,000											375,000
	Farmwood Blvd Culvert Replacement	Operating Revenue	259,000								259,000					259,000
	Chelwood Drive Culvert Replacement	Operating Revenue	375,000		375,000											375,000
	Replacement Street Sweeper SW-325	Operating Revenue	235,000				235,000									235,000
	Stream Restoration Project	Operating Revenue	836,600	927,000					9,200		86,520		86,520		654,380	836,600
	Glenwood Drive Culvert Replacement	Operating Revenue	125,000										125,000			125,000

**Capital Improvement Plan (CIP)**

Function	Project	Primary Funding Sources	Capital Cost	Prior Year Funding	FY 2014 Budget	Impact on FY 2014 Operating Budget	FY 2015 Budget	Impact on FY 2015 Operating Budget	FY 2016 Budget	Impact on FY 2016 Operating Budget	FY 2017 Budget	Impact on FY 2017 Operating Budget	FY 2018 Budget	Impact on FY 2018 Operating Budget	Future (remainder of project)	Total Budget Impact
<b>STORMWATER FUND TOTAL - EXPENSE</b>																
STORMWATER FUND - Revenues			3,393,381	1,011,219	1,409,781	0	763,000	0	9,200	0	345,520	0	211,520	0	654,360	3,393,381
Operating Revenue			3,393,381		1,409,781		763,000		9,200		345,520		211,520		654,360	3,393,381
Project Fund Transfer			0													0
<b>STORMWATER FUND CIP TOTAL - REVENUE</b>																
STORMWATER FUND - Transfers to Project/Reserve Funds			3,393,381		1,409,781	0	763,000	0	9,200	0	345,520	0	211,520	0	654,360	3,393,381
FY14 Items to Remain in Stormwater Fund				0												
FY14 Items to be Transferred to Project Fund				1,409,781												
<b>ELECTRIC FUND</b>																
Maintenance Powerlines	System Improvement for Substation I	Operating Revenue	1,500,000	790,024	1,500,000											1,500,000
Electric Construction	Solid State Relay Conversion for Substation B	Operating Revenue	210,000		210,000											210,000
	System Power Factor Correction	Operating Revenue	150,000	150,000	150,000											150,000
	Replacement Line Truck E-256	Operating Revenue	230,000		230,000		230,000									230,000
	Replacement Line Truck E-239	Operating Revenue	225,000		225,000											225,000
Electric Engineering	Replacement Line Truck E-222	Operating Revenue	235,000		235,000		235,000									235,000
	Replacement Bucket Truck E-319	Operating Revenue	220,000		220,000		220,000									220,000
	Construction of New Delivery #4 and 100KV Interconnect Ph.1	Revenue Bonds	7,501,732					7,501,732								7,501,732
Electric Construction	Construction of 100KV Sub @Delivery #4 Ph. 2	Capital Reserve, Operating Revenue	5,351,651								5,351,651					5,351,651
	Replacement Bucket Truck E-302	Operating Revenue	240,000				235,000				240,000					240,000
	Replacement Bucket Truck E-227	Operating Revenue	150,000								150,000					150,000
	Replacement Bucket Truck E-325	Operating Revenue	150,000								150,000					150,000
Electric Engineering	Conversion of Substation H to 100KV	Operating Revenue	3,373,445												3,373,445	3,373,445
	Construction of New Substation P - NC49/JUS 601 Area	Revenue Bonds	2,853,132												2,853,132	2,853,132
Electric Construction	100 KV Transmission System - Close Western Loop	Revenue Bonds	5,670,297										5,670,297			5,670,297
	<b>ELECTRIC FUND CIP TOTAL - EXPENSE</b>															
ELECTRIC FUND - Revenues			28,060,257	940,024	2,085,000	0	685,000	0	7,501,732	0	5,891,651	0	5,670,297	0	6,226,577	28,060,257
Operating Revenue			8,035,096		2,085,000		685,000				1,891,651		5,670,297		3,373,445	8,035,096
Debt Financing			16,025,161						7,501,732						2,853,132	16,025,161
Capital Reserve			4,000,000								4,000,000					4,000,000
<b>ELECTRIC FUND CIP TOTAL - REVENUE</b>																
ELECTRIC FUND - Transfers to Project/Reserve Funds			28,060,257		2,085,000	0	685,000	0	7,501,732	0	5,891,651	0	5,670,297	0	6,226,577	28,060,257
FY14 Items to Remain in Electric Fund				225,000												
FY14 Items to be Transferred to Project Fund				1,860,000												
<b>WATER FUND</b>																

### Capital Improvement Plan (CIP)

Function	Project	Primary Funding Sources	Capital Cost	Prior Year Funding	FY 2014 Budget	Impact on FY 2014 Operating Budget	FY 2015 Budget	Impact on FY 2015 Operating Budget	FY 2016 Budget	Impact on FY 2016 Operating Budget	FY 2017 Budget	Impact on FY 2017 Operating Budget	FY 2018 Budget	Impact on FY 2018 Operating Budget	Future (remainder of project)	Total Budget Impact
Hillgrove WTP	Disinfection Byproduct Reduction Needs	Operating Revenue	1,405,000	270,000	415,000		440,000		550,000							1,405,000
Waterlines Op. & Maint.	I-85 Widening - Waterline Replacement	Operating Revenue	374,006	245,000	167,871		206,335									374,006
	Boosted Pressure Zone Fire Flow Improvements	Operating Revenue	150,000	150,000	150,000											150,000
	Waterline Replacement - Wilshire Bridge	Operating Revenue	150,000	150,000	150,000											150,000
	Derita Road Waterline Replacement	Operating Revenue	500,000	500,000	500,000											500,000
	George Liles Boulevard Waterline Ph. III	Operating Revenue	3,153,101	207,409	912,761		1,120,170		1,120,170							3,153,101
	Replace High Service Pump Motor Starters	Operating Revenue	276,000				276,000									276,000
	Waterline Replacement - US 29 Bridge	Operating Revenue	300,000				300,000									300,000
	Replace Existing PLC Cabinets	Operating Revenue	210,000	100,000					110,000						100,000	210,000
	Highway 73 Waterline: Kannapolis Parkway & Trinity Church Road	Operating Revenue	1,303,125								1,303,125					1,303,125
<b>WATER FUND CIP TOTAL - EXPENSE</b>				<b>822,409</b>	<b>2,295,432</b>	<b>0</b>	<b>2,342,505</b>	<b>0</b>	<b>1,780,170</b>	<b>0</b>	<b>1,303,125</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100,000</b>	<b>7,821,232</b>
<b>WATER FUND - Revenue</b>																
<b>Operating Revenue</b>					<b>2,295,432</b>		<b>2,342,505</b>		<b>1,780,170</b>		<b>1,303,125</b>		<b>0</b>		<b>100,000</b>	<b>7,821,232</b>
<b>WATER FUND CIP TOTAL - REVENUE</b>					<b>2,295,432</b>	<b>0</b>	<b>2,342,505</b>	<b>0</b>	<b>1,780,170</b>	<b>0</b>	<b>1,303,125</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100,000</b>	<b>7,821,232</b>
<b>WATER FUND - Transfers to Project/Reserve Funds</b>																
<b>FY14 Items to Remain in Water Fund</b>					<b>0</b>											
<b>FY14 Items to be Transferred to Project Fund</b>					<b>2,295,432</b>											
<b>PUBLIC TRANSIT FUND</b>																
CK Rider Transit System	Transit Operations & Maintenance Facility	FTA, NCDOT, Local Funds	6,000,000						6,000,000			50,000		50,000		6,100,000
				<b>PUBLIC TRANSIT FUND CIP TOTAL - EXPENSE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,000,000</b>	<b>0</b>	<b>50,000</b>	<b>0</b>	<b>50,000</b>	<b>0</b>	<b>6,100,000</b>	
				<b>PUBLIC TRANSIT FUND - Revenue</b>												
	<b>Operating Revenue</b>		<b>350,000</b>						<b>300,000</b>					<b>25,000</b>		<b>350,000</b>
	<b>State/Federal Funding</b>		<b>5,400,000</b>						<b>5,400,000</b>					<b>25,000</b>		<b>5,400,000</b>
	<b>Other Local Funding</b>		<b>350,000</b>						<b>300,000</b>					<b>25,000</b>		<b>350,000</b>
<b>PUBLIC TRANSIT FUND CIP TOTAL - REVENUE</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,000,000</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>0</b>	<b>50,000</b>	<b>0</b>	<b>6,100,000</b>
<b>PUBLIC TRANSIT FUND - Transfers to Project/Reserve Funds</b>																
<b>FY14 Items to Remain in Public Transit Fund</b>					<b>0</b>											
<b>FY14 Items to be Transferred to Project Fund</b>					<b>0</b>											
<b>WASTEWATER FUND</b>																
	Roberta Woods Pump Station Elimination	Operating Revenue	598,000	598,000	598,000											598,000
	TV Truck Replacement	Operating Revenue	195,000				195,000									195,000
	Province Greene Pump Station Elimination	Operating Revenue	901,600				901,600									901,600
	Ruben Linker Pump Station Elimination	Operating Revenue	898,900				898,900									898,900

**Capital Improvement Plan (CIP)**

Function	Project	Primary Funding Sources	Capital Cost	Prior Year Funding	FY 2014 Budget	Impact on FY 2014 Operating Budget	FY 2015 Budget	Impact on FY 2015 Operating Budget	FY 2016 Budget	Impact on FY 2016 Operating Budget	FY 2017 Budget	Impact on FY 2017 Operating Budget	FY 2018 Budget	Impact on FY 2018 Operating Budget	Future (remainder of project)	Total Budget Impact
	Laurel Park Pump Station Elimination	Operating Revenue	460,700								460,700					460,700
	<b>WASTEWATER FUND CIP TOTAL - EXPENSE</b>		<b>3,054,200</b>	<b>0</b>	<b>598,000</b>	<b>0</b>	<b>1,096,600</b>	<b>0</b>	<b>898,900</b>	<b>0</b>	<b>460,700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,054,200</b>
	<b>WASTEWATER FUND - Revenue</b>															
	Operating Revenue		3,054,200		598,000		1,096,600		898,900		460,700					3,054,200
	<b>WASTEWATER FUND CIP TOTAL - REVENUE</b>		<b>3,054,200</b>		<b>598,000</b>	<b>0</b>	<b>1,096,600</b>	<b>0</b>	<b>898,900</b>	<b>0</b>	<b>460,700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,054,200</b>
	<b>WASTEWATER FUND - Transfers to Project/Reserve Funds</b>															
	FY14 Items to Remain in Wastewater Fund				0											
	FY14 Items to be Transferred to Project Fund				598,000											
	<b>GOLF COURSE FUND</b>															
	Rocky River Golf Course	Capital Reserves, Increased Banquet Revenues	140,000		5,000		135,000	10,000								150,000
		Capital Reserves	100,000					10,000	100,000	10,000						110,000
	<b>GOLF COURSE FUND CIP TOTAL - EXPENSE</b>		<b>240,000</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>	<b>135,000</b>	<b>10,000</b>	<b>100,000</b>	<b>10,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>260,000</b>
	<b>GOLF COURSE FUND - Revenue</b>															
	Capital Reserve		260,000		5,000		135,000	10,000	100,000	10,000						260,000
	<b>GOLF COURSE FUND CIP TOTAL - REVENUE</b>		<b>260,000</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>	<b>135,000</b>	<b>10,000</b>	<b>100,000</b>	<b>10,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>260,000</b>
	<b>GOLF COURSE FUND - Transfers to Project/Reserve Funds</b>															
	FY14 Items to Remain in Golf Course Fund				0											
	FY14 Items to be Transferred to Project Fund				5,000											
	<b>AVIATION FUND</b>															
	Aviation Operations	FAA, Operating Revenues	2,800,000				2,800,000									2,800,000
	South Development Apron Expansion															
	Airport Rescue and Firefighting (ARFF) Vehicle	FAA, Operating Revenues	800,000						800,000							800,000
	New, Relocated Control Tower	FAA, Operating Revenues	3,150,000												3,150,000	
	South Development Area Gravel Parking Expansion	Grant Funds, Operating Revenues	355,000				355,000									355,000
	South Development Area Fencing	FAA, Operating Revenues	155,000				155,000									155,000
	Passenger & Baggage Screening Building	FAA, Operating Revenues	1,000,000						1,000,000							1,000,000
	Runway 20 EMAS	FAA, Operating Revenues	2,500,000				2,500,000									2,500,000
	Airport Safety - Security Center	FAA, Operating Revenues	3,275,000				275,000		3,000,000							3,275,000
	Parking Facilities Expansion	Private Partnership	5,350,000						350,000		5,000,000					5,350,000
	Terminal Expansion	Private Partnership, Operating Revenue	13,380,000						580,000		12,800,000					13,380,000
	Hangar Taxiway Rehabilitation	FAA, Operating Revenues	2,130,000				65,000		2,065,000							2,130,000
	Hangar A Office Addition	Capital Reserves?	400,000								400,000					400,000
	Helipads	FAA, Operating Revenues	410,000						410,000							410,000

### Capital Improvement Plan (CIP)

Function	Project	Primary Funding Sources	Capital Cost	Prior Year Funding	FY 2014 Budget	Impact on FY 2014 Operating Budget	FY 2015 Budget	Impact on FY 2015 Operating Budget	FY 2016 Budget	Impact on FY 2016 Operating Budget	FY 2017 Budget	Impact on FY 2017 Operating Budget	FY 2018 Budget	Impact on FY 2018 Operating Budget	Future (remainder of project)	Total Budget Impact
	Taxiway "G" Development with Myint Lane Access Road	FAA Operating Revenues	5,420,000								2,710,000		2,710,000			5,420,000
	Corporate Hangar Developments	Debt Financing	3,300,000										3,300,000			3,300,000
	North Internal Service Road	FAA Operating Revenues	2,150,300								325,000		1,825,300			2,150,300
	North Apron Expansion- Ph III	FAA Operating Revenues	2,734,270						984,270				1,750,000			2,734,270
	Large Aircraft Run-up Area	FAA Operating Revenues	650,000										650,000			650,000
	Snow Removal Equipment	FAA Operating Revenues	1,500,000												1,500,000	1,500,000
	SCADA Pump Controller Replacement	Operating Revenue	100,000						100,000							100,000
<b>AVIATION FUND CIP TOTAL - EXPENSE</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>6,150,000</b>	<b>0</b>	<b>9,289,270</b>	<b>0</b>	<b>21,235,000</b>	<b>0</b>	<b>10,235,300</b>	<b>0</b>	<b>4,650,000</b>	<b>51,559,570</b>
<b>AVIATION FUND - Revenue</b>																
	Operating Revenue		9,692,957				615,000		1,215,927		6,703,500		693,530		465,000	9,692,957
	State/Federal Funding		25,807,113				5,215,500		7,433,343		2,751,500		6,241,770		4,185,000	25,807,113
	Debt Financing		3,300,000										3,300,000			3,300,000
	Other Funding/Private Partnership		12,759,500				319,500		640,000		11,800,000					12,759,500
<b>AVIATION FUND CIP TOTAL - REVENUE</b>					<b>0</b>	<b>0</b>	<b>6,150,000</b>	<b>0</b>	<b>9,289,270</b>	<b>0</b>	<b>21,235,000</b>	<b>0</b>	<b>10,235,300</b>	<b>0</b>	<b>4,650,000</b>	<b>51,559,570</b>
<b>AVIATION FUND - Transfers to Project/Reserve Funds</b>																
	FY14 Items to Remain in Aviation Fund				0											
	FY14 Items to be Transferred to Project Fund				0											
<b>CITY OF CONCORD CIP PROJECTS TOTAL</b>				<b>2,773,652</b>	<b>14,093,026</b>	<b>50,000</b>	<b>40,838,705</b>	<b>60,000</b>	<b>30,586,705</b>	<b>258,200</b>	<b>37,639,878</b>	<b>398,200</b>	<b>31,415,871</b>	<b>100,000</b>	<b>20,416,691</b>	<b>175,857,276</b>