

***SUPPLEMENTAL
INFORMATION***

**City of Concord, North Carolina
Fiscal Year 2009-10 through 2013-14 Capital Improvement Plan**

Section 1		Project Title:					Budget Unit #:	
Budget Unit:			Functional Area:			Priority Rank:		
Total Requested Funds	Total Appropriations to date	Budget Year 1 FY2009-10	Unappropriated Subsequent Years				Council District (if any):	
			Year 2 FY2010-11	Year 3 FY2011-12	Year 4 FY2012-13	Year 5 FY2013-14	Type of Project: <input type="checkbox"/> Replacement <input type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Renovation <input type="checkbox"/> Land/ROW Acq. Required	
-		-	-	-	-	-		

Section 2 Description of Capital Item

Justification; and Linkage to Council Goals, Envision Cabarrus, other Master Plans, or Dept. Goals & Objectives

History and Current Status; Impact if Cancelled or Delayed

Section 3 Project Costs

Activity	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	Future \$\$	Total
Prelim Design / Plans							-
Engineering / Arch. Serv.							-
Land / ROW / Acquisition							-
Clear / Grade / Site Prep							-
Building / Utility Constr.							-
Heavy Equip/ Apparatus							-
Light Equip. / Furniture							-
Total Capital Cost Est.	-	-	-	-	-	-	-
Total Oper. Impact Est.	-	-	-	-	-	-	-
Total Expenditure Est.	-	-	-	-	-	-	-

Section 4 New or Additional Impact on Operating Budget

Type of Expenditure	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	Future \$\$	Total
Salaries / Benefits							-
Prof. & Consult. Services							-
Materials & Supplies							-
Maintenance / Fuel							-
Other							-
Total	-	-	-	-	-	-	-

Section 5 Method(s) of Financing

Funding Source(s)	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	Future \$\$	Total
							-
							-
							-
Total Program Financing	-	-	-	-	-	-	-

Section 6 Maps / Charts / Tables / Pictures **Section 7** Comments for Other Depts.

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CIP REQUEST FORM INSTRUCTIONS

Directions: The bolded and italicized words below correspond with the parts that need to be completed on the CIP Request Form. Please do not alter in any way the format of the electronic CIP Request Form. Enter information only in the white areas of the CIP Request Form. The blank gray areas contain formulas that will automatically total your dollar figures.

Section 1: Background and Summary Cost Information

- *Project Title* – List the project title of the capital item.
- *Budget Unit #* -- List the budget unit's accounting I.D. #.
- *Budget Unit* – Name of Department or budget unit requesting capital project.
- *Functional Area* – Name of functional area of the department. Areas include:
 - General Government
 - Public Safety
 - Stormwater
 - Public Works
 - Economic Development
 - Electric Systems
 - Culture and Recreation
 - Wastewater Resources
 - Internal Services
 - Water Resources
 - Aviation
 - Public Housing
 - Golf Course
 - Public Transit
 - Transp. Imprv.
- *Priority Ranking* – Of the CIP requests submitted by the department, list the priority rank for each CIP submission. (**NOTE:** Electric and Water departments should priority rank projects within their fund. All other departments should priority rank projects within their department.)
- *Council District* – If applicable, please list the Council District(s) in which the project takes place.
- *Total Requested Funds* – Total amount requested for the CIP item (including any operating budget expenses outlined in Section III) (**NOTE:** Bundle capital items together on one request form only if 1) they are for the same project and each item by itself costs over \$100,000 or 2) the group of items will be purchased together using a debt financing method. Example: New fire station and apparatus.)
- *Total Appropriations to Date:* - Enter the amount of money spent to date on the CIP project/item.
 - *Budget Year 1* – Amount of funding requested for the upcoming budget year.
 - *Year 2* – Amount of funding requested for the 2nd year of the CIP.
 - *Year 3* – Amount of funding requested for the 3rd year of the CIP.
 - *Year 4* – Amount of funding requested for the 4th year of the CIP.
 - *Year 5* – Amount of funding requested for the 5th year of the CIP.
- *Type of Project* – Use your computer mouse to click on the appropriate box to denote if the CIP item is “New,” an “Expansion” or “Renovation” of an existing capital item, or for “Replacement” of an existing capital item. If the project requires land acquisition or right-of-way, please click on the “Land/ROW Acq. Required” box.

Section 2: Discussion on the CIP Request

**Please write all statements in complete sentences and proofread your entries.

Description of Capital Item – Concisely describe the capital item and the extent or scale of the item. This would include a description of:

- what is the capital item and its capabilities or characteristics, and
- the purpose of the capital item
- how large is the item or how much space does the item require – if the request involves the major renovations or expansions or construction of buildings

Justification; and Linkage to Council Goals, Envision Cabarrus, other Master Plans, or Dept. Goals & Objectives – Briefly state:

- the capital item's demonstrated need (If the demonstrated need is in the form of a legal mandate, state the timeline the mandate must be implemented.). In justifying the item, use of research studies/reports, statistics, and/or performance measurement and benchmarking information is preferred, and
- if the project is linked to any planning documents or statements.

History and Current Status; Impact if Cancelled or Delayed – Briefly state:

- background when the CIP request first appeared on the approved CIP (refer to CIP projects listed in the City's official budget document)
- if there have been any changes to costs or scope of the project since the first submission of the CIP request
- if the CIP request relates to any other CIP project,
- the current status of the project (for CIP projects that have been approved only in stages, not in entirety). What stages of the project have been completed? What stages remain? And,
- the impact if the capital item were cancelled or delayed.

Section 3: Project Costs

- In the corresponding fiscal year, type the estimated costs associated with the type of expenditure activity.
- If the capital item is planned to be started within the 5-year CIP window, but the total costs and project completion will not be carried out within the 5-years, type the remaining costs required to complete the item in the "Future \$\$" column. For example: if a \$100,000 project is planned to begin in year 5 and \$25,000 is spent in year 5, the remaining costs should be entered as \$75,000 in the "Future \$\$" column.
- **The spreadsheet will automatically calculate cost totals at the bottom and right side of this section.**

Section 4: New or Additional Impact on Operating Budget

- In the corresponding fiscal year, type any new or additional operating budget costs that would be incurred with the capital request. Items that should be included are new employees needed to operate new equipment, new professional or consulting services needed to operate the capital item, additional materials and supplies needed to operate the capital item, and maintenance and fuel for the capital item.
- Each future year cost should be calculated with a 3.5% inflation factor.

The spreadsheet will automatically calculate cost totals at the bottom and right side of this section.

Section 5: Methods of Financing

- Type the Funding Source for the capital project (refer to the CIP policy for available funding options and consult the Finance Department if necessary) and the amount of revenue needed in the corresponding fiscal year.
- If the capital item is not planned to be completed within the 5-year CIP, type the remaining revenue – in the "Future \$\$" column – required to complete the capital item.
- **The spreadsheet will automatically calculate the revenue totals at the bottom and right side of this section.**
- **NOTE:** Revenues should equal expenditures for each fiscal year and for the entire capital item as a whole.
- **NOTE:** If a CIP request also incurs operating expenses, be sure to identify the non-debt method (refer to CIP policy) that will cover the operating expenses.

Section 6: Maps / Charts / Pictures

- Insert (copy and paste) any available items that aid in describing the capital item and/or its location within the city. Charts may also be used to better convey the demonstrated need.

Section 7: Comments for Other Depts.

- This section has been added for you to add any comments you may have for other departments related to this project. Use it to alert other departments where their work may be needed for project completion.
- Place any notes for Legal here, including the type of estate (Fee Simple, Easement, etc) and a description of property needs (acreage, location, etc).

Please use the following format when creating a file name for each CIP request:

[dept name] [budget unit]-[priority #] [project name].xls

Example: Aviation 4530-2 Apron Expansion.xls

Return CIP requests via email to Lesley Hall (Finance) by close-of-business : Friday, December 19, 2008

GLOSSARY OF CAPITAL IMPROVEMENT PLAN TERMS & COMMON ACRONYMS

Appropriation: Expenditure authority created by the City Council.

Bond: A written promise to pay a specific amount of money with interest within a specific time period, usually long-term.

Budget Unit: An organizational budget / operating division within each City department (e.g. Tree Trimming is a budget unit within the Electric Systems department.).

Capital Expenditure: Irregularly occurring expense that results in the acquisition of a fixed asset and has a useful life greater than one (1) year.

Capital Improvement Program/Plan (CIP): A multi-year plan (5 years for the City) for the construction or acquisition of major capital items (over \$100,000). The plan usually outlines spending needs, the financing source or sources expected, and the impact of the CIP on future annual operating budgets.

Capital Outlay: An expenditure expected to have a useful life greater than one year or a total value of \$5,000 or more resulting in the acquisition of or addition to a fixed asset. Examples of capital outlay expenditures include vehicles, mowing equipment, and buildings. The portion of the budget pertaining to the purchase of capital outlay items.

Capital Project: A capital improvement that usually requires a major initial investment, and a significant and continuing financial commitment in the form of operating costs.

Capital Project Ordinance: The official enactment by the City Council to establish legal authority for City officials to obligate and expend resources for capital.

Certificates of Participation (COPS): A security created as a part of a lease-purchase agreement. The lender, the holder of the certificate, owns a right to participate in periodic lease payments (interest and return of principal) as they are paid.

Community Development Block Grant (CDBG): An entitlement grant from the U.S. Department of Housing and Urban Development (HUD) to assist low and moderate income persons of the City in targeted neighborhoods. This fund is required by federal regulations to account for the use of these funds.

Enterprise Fund: A fund that accounts for governmental activities supported wholly or partially with user fees or charges and operated using business principles.

Envision Cabarrus: A county-wide, vision-driven strategic planning partnership among the Cabarrus Area Chamber of Commerce, county and municipal governments, and county citizens which is designed to provide direction on the type and quality of life desired by our residents over the next 20 years.

Expenditures: The measurement focus of governmental fund accounting identifying financial resources expended during a period for operations, capital outlay, and long-term debt principal retirement and interest. With the exception of long-term debt principal retirement expenditures, expenditures reflect the cost incurred to acquire goods and services.

Expenses: The measurement focus of proprietary fund accounting identifying costs expired during a period, including depreciation and other allocations as in business accounting. Expenses reflect the cost of goods or services used.

Fiscal Year: A 12-month period of time, from July 1 through June 30, to which the annual budget applies.

Fixed Asset: An asset of long-term character. For budgetary purposes, a fixed asset is defined as an item costing \$5,000 or more with an expected life of more than one year.

Functional Area: A group of related programs crossing organizational (departmental) boundaries and aimed at accomplishing a similar broad goal or major service. Examples of functions within the City of Concord include Public Safety, Cultural and Recreational, and General Government.

Fund: A fiscal and accounting entity that has a self-balancing set of accounts recording cash and other financial resources, as well as related liabilities and residual equity. These are segregated to carry on specific activities or objectives in accordance with special regulations, restrictions or limitations as established by State and Federal governments.

Funding Sources: Identifies fund(s) that will provide money for project expenditures.

Goal: A broad policy statement outlining the general direction or intent of an organizational unit's major activities within a medium-range time period, usually 3-5 years.

Generally Accepted Accounting Principles (GAAP): Uniform minimum standards and guidelines for financial accounting and reporting. GAAP encompasses the conventions, rules, and procedures necessary to define accepted accounting practices.

General Obligation Bonds (GO Bonds): Bonds issued by a government that are backed by the full faith and credit of its taxing authority.

General Fund: A governmental fund used to account for all financial resources of the City, except those required to be accounted for in another fund. Revenues to support the General Fund are derived from sources such as property tax, sales tax, franchise fees and service fees.

Governmental Funds: Funds used to separate, control, and track financial resources of general government operations. The four governmental fund types include: 1) General Fund, 2) Special Revenue Funds, 3) Capital Projects Funds, and 4) Debt Service Funds.

Grant: A contribution by a government or other organization to support a particular function.

Intergovernmental Revenues: Revenues from other governments (State, Federal or local) that can be in the form of grants, shared revenues, or entitlements.

Internal Service Fund: This fund is used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, on a cost-reimbursement, or cost allocation, basis.

Operations: The portion of the budget pertaining to the daily operations that provides basic governmental services. The operating portion of the budget contains appropriations for such expenditures as supplies, utilities, materials, and travel.

Ordinance: A formal legislative enactment by the City Council that has the full force and effect of law within the boundaries of local, State, and Federal law.

Pay-As-You-Go (or Pay-Go): Financial policy of a government unit that finances capital outlays from current revenues rather than through borrowing.

Policy: A direction that must be followed to advance toward a goal. The direction can be a course of action or a guiding principle.

Powell Bill Funds: Funding from state-shared gasoline taxes that are restricted for use on maintenance of local streets and roads.

Program: A well-defined portion of the operating plan for which a distinct set of goals and outcomes may be developed.

Retained Earnings: Amounts shown as retained earnings represent accumulated earnings of proprietary funds after all budgeted business expenses have been made.

Revenue: Funds the City receives as income. It includes tax payments, fees for services, grants, fines, forfeitures and interest income.

Revenue Bonds: Bonds issued by a government that are backed by a specific revenue source – such as special assessments, water/sewer fees, and electric fees.

Special Revenue Fund: A fund used to account for the revenues from specific sources that are to be used for legally specified expenditures.

COMMON BUDGET & PERFORMANCE MEASUREMENT ACRONYMS

CDBG = Community Development Block Grant

CIP = Capital Improvement Plan

COPS = Certificates of Participation

CMU – Charlotte/Mecklenburg Utilities

FTE = Full-time Equivalent

FY = Fiscal Year

GAAP = Generally Accepted Accounting Principles

GASB = Governmental Accounting Standards Board

GFOA = Government Finance Officers Association

GO Bonds = General Obligation Bonds

MPO = Metropolitan Planning Organization

NCGS = North Carolina General Statute

NCLGPMP = North Carolina Local Government Performance Measurement Project

PIP = Pedestrian Improvement Plan

PIT = Productivity Improvement Team

PM = Performance Measurement

ROW = Right-of-Way

UDO = Unified Development Ordinance

WSACC = Water & Sewer Authority of Cabarrus County