

CIP Good Practices





The previous report examined the components of the Capital Improvement Programs, or Capital Improvement Budgets, to determine where the money was being spent and how the information was being reported. This report is designed to focus on which practices are being used that can be emulated and implemented throughout the region when creating the CIPs. A third document will follow regarding a template that organizations may use if they need to update or create a CIP budget.

CAPITAL PROJECT OR CAPITAL IMPROVEMENT PROGRAM?

There are many names for the same document: Capital Improvement Program, Capital Improvement Plan, Community Improvement Program, or Community Investment Program. The primary differences between the various plans are the levels of spending, the time frame for doing so, and the format of the document itself. The programs also vary by how projects are funded and how the projects are prioritized.

Capital Improvement Programs (CIPs) are consistent, comprehensive studies of future needs that have a long-range perspective for spending. CIPs are time sensitive documents that are frequently updated. The data in the documents are accessible to the citizens of the municipality or county. Capital improvements, due to the size of the expenses involved have impacts on current and future budgets for capital and non-capital expenses, and these impacts are clearly identified. The data relayed, due to the complexity and scope of some CIPs, is disseminated in a variety of ways. These capital budget documents lend for comparisons with peer communities.

INTERNALLY CONSISTENT

It is apparent when comparing various Capital Improvement Programs that the majority of the organizations strive for consistency in the format of

the CIPs as well as the content. The format for any given institution is consistent from year to year.

CIPs are created as either long-range budgeting tools or long-term bond proposal packages, and their purpose is stated in the budget, the CIP, or both. Either way, organizations use CIPs to anticipate needs and identify possible sources of funds to address those needs.

Similar issues are frequently addressed in consecutive CIPs for individual organizations. The financial requirements for these are tracked in every CIP even during years when they are not being proposed. Projects that involve water, sewer, schools, parks, and public safety buildings fall into this category.

Another level of consistency is whether or not the CIP is a stand-alone document or if it is fully incorporated directly into the annual budget. If a CIP is released as a stand-alone document it is consistently released as a stand-alone document. Likewise, if it is included as part of the Annual Budget, it is consistently included as a section of the budget.

Examples of Internal Consistency include:

- Consistency with adopted comprehensive plans
- Concise bullets in the budget message to call attention to changes from previous budgets, especially changes in tax rates, major investments, staffing, and debt.
- Disclosing the source(s) of funds for various projects
- Assigning multiyear programs a unique identifier, such as project names or numbers, that is maintained through the lifespan of the project.
- Bond Issuance summaries (when relevant.)

A defining factor regarding consistency is whether or not the CIP is a Planning document or a Budget document. Some organizations go out of their way

(Continued on page 2)

to state that the CIP is a plan, and like all plans it is subject to changes. Some organizations state that the purpose of the CIP is to improve the budgeting process.

There are other organizations, such as the City of Raleigh, that view the document as a long-range budgeting tool. When the CIP is viewed as a long-range tool it is important that the individuals responsible for submitting projects to the CIP do so in a timely manner. It may not be feasible to add a new program that jumps the queue for CIPs were the document is used as a budgeting tool. Projects that have higher priority may have been 'waiting' for funding for a number of years.

There appears to be more flexibility when the CIP is used as a planning tool. These CIPs are especially flexible when they state as much in the summary.

The second biggest question for many of the organizations is: Is this consistent with our mission, vision, or comprehensive plan for our municipality/county? Four examples of excellent internal consistency, with regard to existing comprehensive plans, are the CIP documents from Hillsborough, Pinehurst, Holly Springs, and Zebulon. Each community uses a checklist when evaluating a Capital Improvements Project or Expenses. Hillsborough has four main categories and seventeen standards by which they judge projects. Holly Springs looks at whether they are consistent with Council objectives. Pinehurst and Zebulon have similar checklists they use to prioritize CIP projects.

The common themes in the checklist questions are:

- Does the project reduce/remove a hazard?
- Does the project help maintain, improve, or extend services
- Does the project improve efficiency or save money/resources over a period of time?

CIPs can be used to propose large ticket expenditures that will be financed through the General Fund, or other funds. Various organizations establish special fund accounts for large projects, such as a Capital Fund, a Utility Fund, or an Open Space Fund. Some organizations that finance new vehicles through a Vehicle Re-

placement Fund while others finance the same replacements through the general fund.

When projects are to be funded using General Obligation Bonds organizations often note the short term and long term costs of the bonded projects, including the costs of issuing the bonds.

INTERNALLY COMPREHENSIVE

The extent to which a CIP is a comprehensive document matters with regard to balancing routine and non-routine expenditures as well as balancing short-term and long-term costs.

Organizations often compare the future capital improvements with current fiscal year, providing a frame of reference for the reader. The tax costs of the CIP, when referenced in the budget, are used to remind the reader of previous commitments.

Comprehensive CIPs estimate future revenues, future taxable assets, and future tax rates, as well as the future impacts of funding capital projects. CIPs that look forward to tax rate increases or future reassessments are not as common as those that look back at recent reassessments and tax rate cuts.

The upfront cost of a Capital Improvement Project is often the focus of budget discussions. Staffing and other non-capital costs often play a large role in future expenditures. Disclosing the total costs of a project, capital and non-capital expenses, will diffuse potentially volatile budgetary discussions when the full costs of capital projects come due.

Chapel Hill provides a good example of this by disclosing possible tax increases during subsequent years resulting from proposed capital expenditures. The Chapel Hill CIP also references future staffing and maintenance needs.

The City of Durham, in their 2007-08 Budget, referenced the need to increase taxes based upon increased spending on CIPs. Page 1-3 of the budget stated "to balance the budget, we have included a one and one-half cent property tax rate increase to 61.8 cents per \$100 valuation. This equates to an increase of \$1.88



monthly for a \$150,000 home. One cent of this tax rate adjustment exclusively supports the increased debt service for previously approved capital projects.” This statement clearly identifies the reason behind the tax increase and the impact of the tax increase on the taxpayer.

Comments are frequently made in the capital improvement budget, as well as the annual budget, regarding the maximum amount of debt that the State of North Carolina will allow counties or communities to borrow as well as what is allowed to maintain high bond ratings. It is important to note the impacts of these CIP decisions on future borrowing abilities of the organizations and what bond ratings will do to the costs of raising funds for current and future improvements.

The statuses of the bonds that are used to generate funds are frequently referenced regarding when the bonds were authorized. The remaining money in the bond issuances is not always clearly relayed. The cost associated with the issuance of the bonds and the total principal and interest aspects of the bonds is also frequently not clearly identified.

TIMELY

The CIPs that were reviewed for this report were consistent from one year to the next, within the same organization. The majority of the CIPs were updated on an annual basis.

There is at least one instance where the scope of the CIP was extended. Chapel Hill has expanded their scope from a 3-year CIP to a 15-year CIP.

The format of the CIP impacts how frequently it is updated. The standard CIP document normally fits into one of two classes: a stand-alone document, updated at regular intervals or a report or appendix incorporated into the Annual Budget, updated when the Budget is written, either annually or biannually.

There is at least one situation where the CIP was drafted as a stand-alone and updated as part of the annual budget. Wake County offers the CIP as a stand-

alone document (2004-2010) and includes an updated version of the CIP in the Budget (2009-2015.)

CLEAR DISSEMINATION OF IMPACTS

Capital Improvement Projects are often unfunded when they are added to the capital improvement program. Resources are often reallocated as the time for improvements draw near. These unfunded improvements, when noted as such in the CIP call attention to the need of financial austerity, pragmatic tax increases, or bond issuances.

There are a number of options for presenting the data behind the CIPs to readers. The common elements for the CIPs studied include:

- Tabular comparisons of spending in various programs over an extended period of time.
- References to previous bond referendums (when appropriate).
- References to current or previous budgets, and the tax rate implications for various programs.
- A breakdown of the costs of various programs to a ‘penny rate’ (the amount of revenue that would be generated from one cent of tax rate per \$100 dollars of assessed value).
- Proposed funding sources and the stability of those sources.
- Photographs of proposed capital improvement sites to provide a frame of reference for the reader.
- GIS generated maps the areas receiving the proposed improvements.

ACCESSIBLE

Accessibility is a variation of consistency. Accessibility is a function of who produces the data, the physical form of the document, what it covers, how it covers the subject, and where it is available.

Some organizations do not have a website, nor a CIP. Most organizations that do have both a website and a CIP make some form of the document available on

their websites.

Which department produces the Capital Improvement Budget to the reader varies from organization to organization. The CIP and the Budget are frequently produced in the same department, while other times the CIP may be made available through the Finance department while the Budget is produced and distributed through the Budget Department.

How the document is distributed also varies from organization to organization. The CIP may be released:

- In its Entirety
- By Section
- In Summary Form
- Upon Request
- On the Internet
- And in any combination of the above

Organizations that provide the CIP in its entirety provide the reader the opportunity to read the document through one download. Organizations that provide the document by section enable quicker access to individual sections, while greatly impeding easy downloading of the entire document.

There are some municipalities that provide only a budget message or a synopsis of the CIP on their website.

RELAY DATA CLEARLY

Numbers only tell part of the story. Trends and proportions are revealed with charts and graphs. Trends can be observed, and comparisons can be made.

Charts can help the reader understand how money is being allocated over time. **Figures 1 and 2** relay the same information in different ways. The first bar chart shows the real projected capital improvement needs, at the county level over five fiscal years. The second chart

Figure 1 Annual CIP Projections

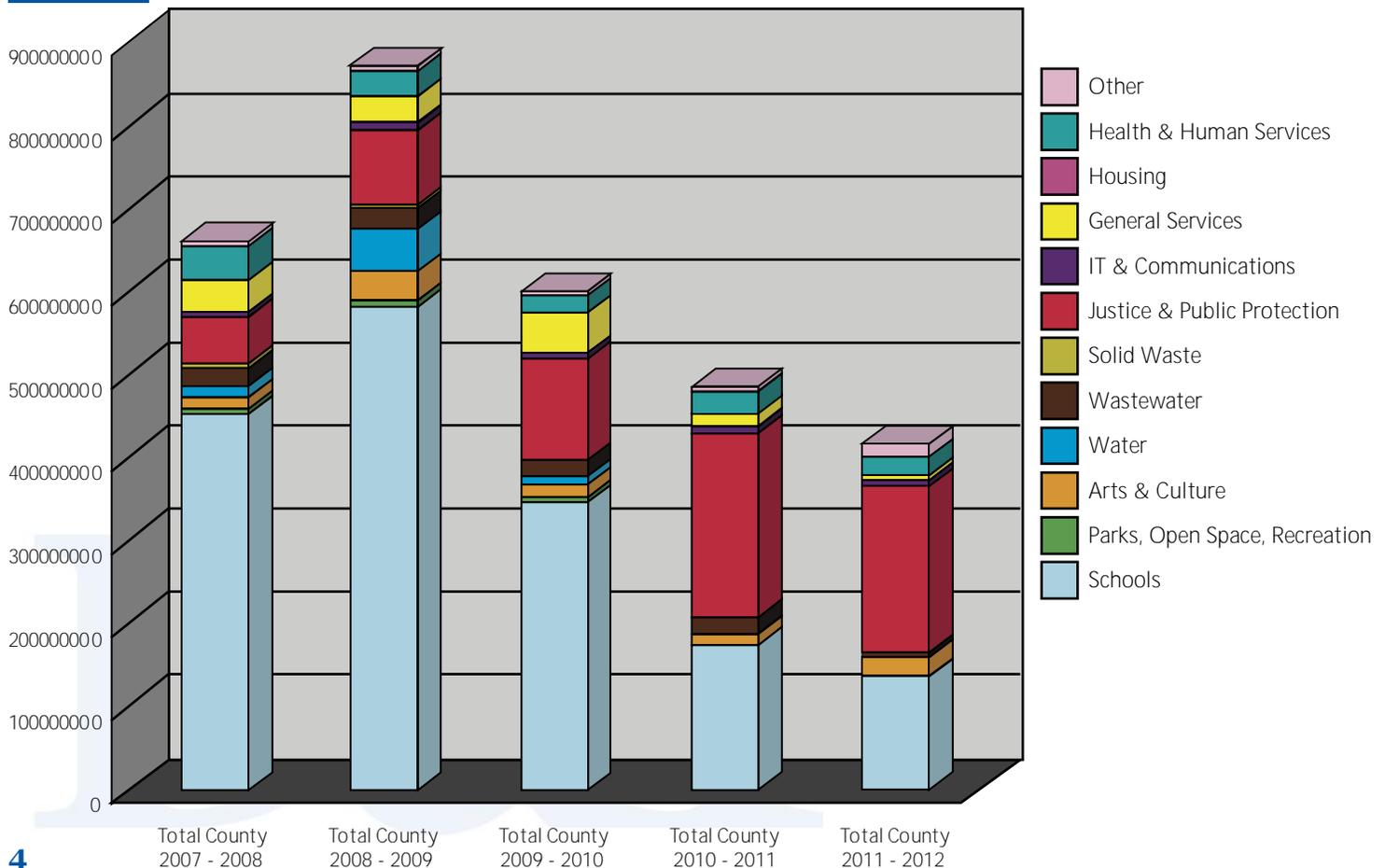
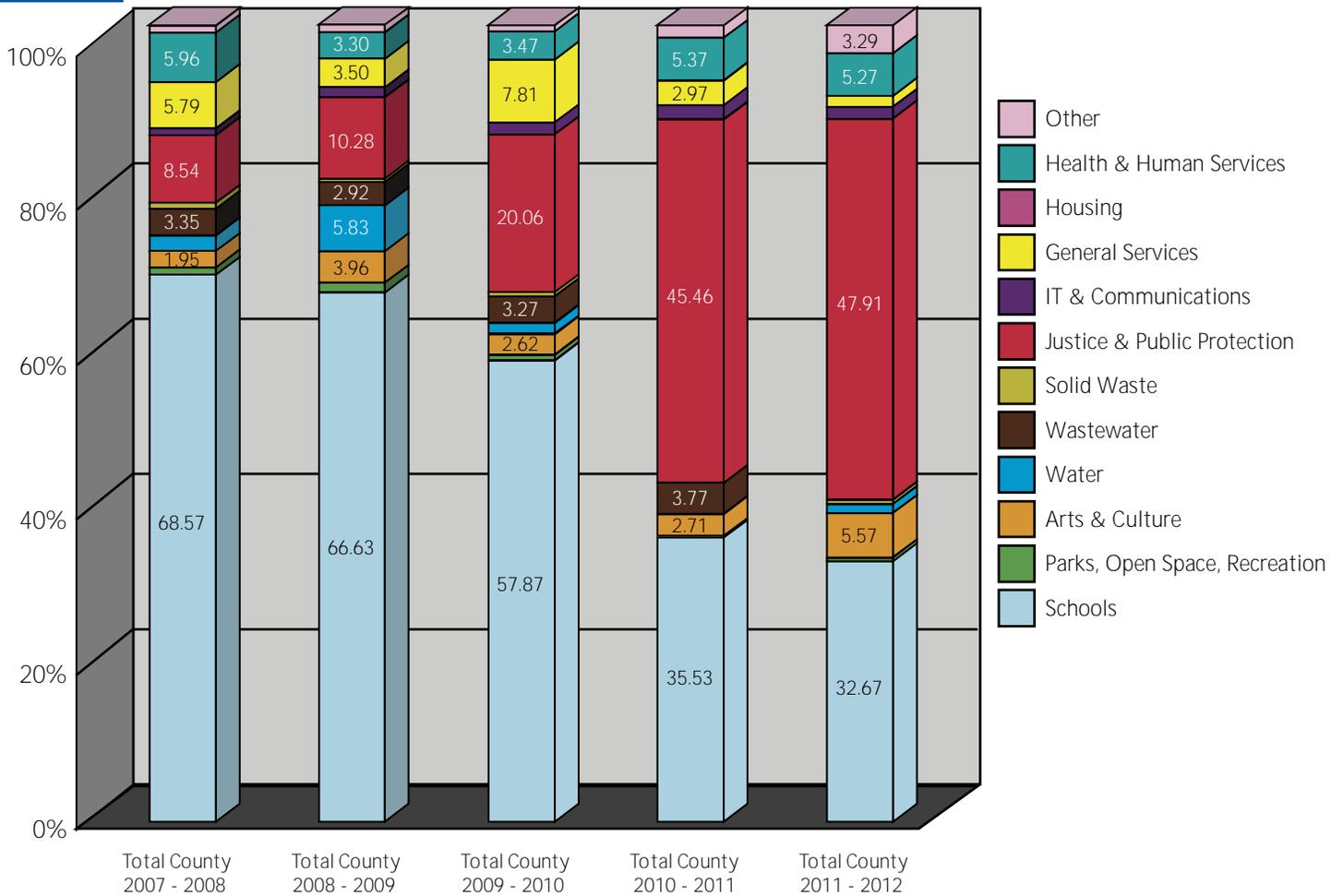




Figure 2 Annual CIP Projections by Percentage



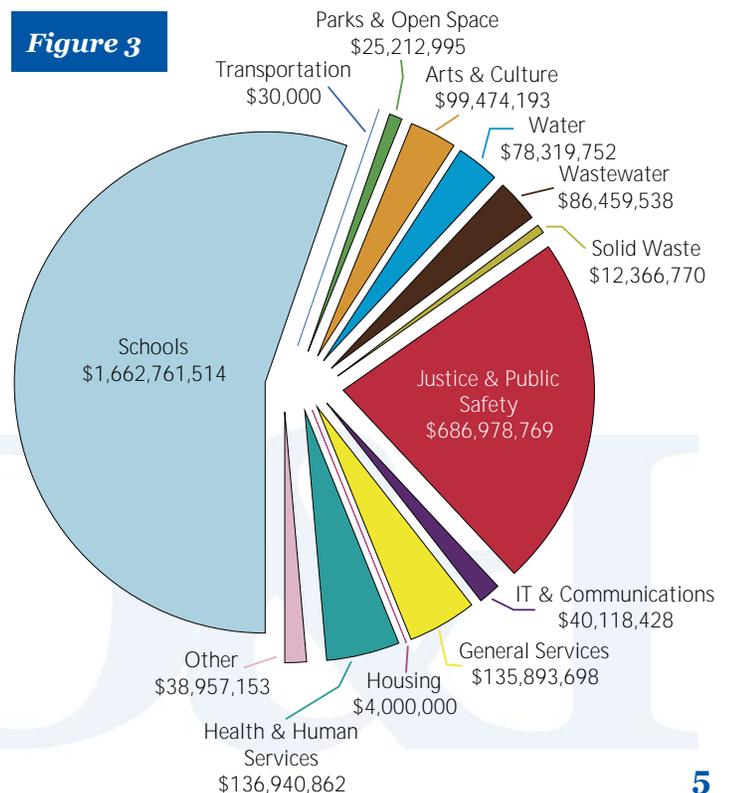
shows the proposed relative spending by category during the same time period. Both graphs show changes in proportions in different ways.

Included in this report, you will find a bar graph from the Durham County Capital Improvement Program for 2008-2017. It is clear from this graph that a large amount of construction has been proposed within the Capital Improvement Funds, especially during FY 2009-10 (**Appendix A**)

Durham County provides another graph illustrating current debt and proposed future debt. This information is critical for the reader to have as a basis for future spending decisions. (**Appendix B**)

Pie charts, similar to **Figure 3** are especially helpful in understanding the 'penny rate' previously mentioned.

Figure 3



LINE CHARTS

Line charts are often used when displaying changes in staffing or spending levels and are often found in Budgets or Comprehensive Annual Financial reports. An example of a good use of a line graph is the Hillsborough Staffing Level Trends graph. (**Appendix C**)

Carrboro uses both a pie chart for revenue source and tables that clearly relay the funding sources and expenditures. (**Appendix D**)

TABULAR INFORMATION

The budget ordinance often breaks down spending into the various departments and categories of spending in a narrative form. These narratives are often backed with tables. Normally there is a summary table for each infrastructure category and an accompanying table where the categories are broken down into program components.

Orange County uses tables to show the projected debt service, projected operating and maintenance cost, projected staffing cost, and the annual tax impact of each aspect of each capital project, on an annual basis. This table helps the reader understand the impact on the budget of capital improvements. (**Appendix E**)

Chatham County provides information in a similar way in its budget. The budget clearly states what the current 'penny rate' is for the budget year. The 'penny rate' is the amount of revenue generated from one cent of tax based on the current property values. The penny rate is further applied to budget expansion requests, where individual expenditures have their budget impact captured in a penny rate. (**Appendix F**)

GIS REPRESENTATIONS

Chapel Hill and Durham use an overview map of their communities to highlight the geographic location of the improvements, giving the reader a frame of reference to where activity is going to occur compared to where he or she lives or works.

SHARP PENCIL

A concept that came out of the first report was the use of a sharp pencil during the early years of the CIP and using vague approximations of needs later during the CIP timeframe. The costs of various programs will increase during these inflationary times. How these general increases are attributed to the CIP will impact how smoothly the revenue funding process will be during future annual budgets.

There was one CIP that was reviewed as a part of this project where projected capital expenses increased by as much as 151% from one year to the next, and dropped 57.5% the following year. Other organization saw changes as little as little as a 0.87% decrease to as much as a 134% increase. Some programs saw increases of 15% a year.

The variation between individual years in a Capital Improvement Program can be created by the availability of funds or changes in the levels of urgency with certain projects. Some programs choose to set a base level of improvements and increase spending from one year to the next based on projected rates of inflation, some programs opt to factor in a set rate of investment per year, while others will fund programs in large lump sums periodically in a CIP.

EXTERNAL COMPARISONS

External consistency has not been a standard consideration for the creation for most Capital Improvement Programs. CIPs are often created to anticipate future funding needs, without regard to the needs of other organizations.

External consistency matters when a comparison of budgets is desired or deemed necessary. It is helpful for peer communities to be able to compare population, budget, and staffing numbers. When comparisons are made it is often with regard to tax rate, property value, population, or per capita spending. Pinehurst is one of the Triangle J Communities that compares its budgets with other peer communities.

External comparisons are difficult, at best, when



comparing communities and CIPs of different scales. The CIPs examined ranged from \$1.3 Million over five years, in Kenly, to \$3.1 Billion over ten years for Raleigh

Per Capita spending and per annum spending are good measures to start the conversation on external comparisons. Per Capita debt is another measure, and is used by the State Treasurer’s Office to track fiscal resources.

The danger lies in comparing peer communities that provide different levels of services. Some organizations, especially municipalities, are service donors, providing water and garbage services to others, while others are service recipients, sometimes receiving those services at a premium. Yet another difficulty lies in comparing communities with new infrastructure with another with aging infrastructure.

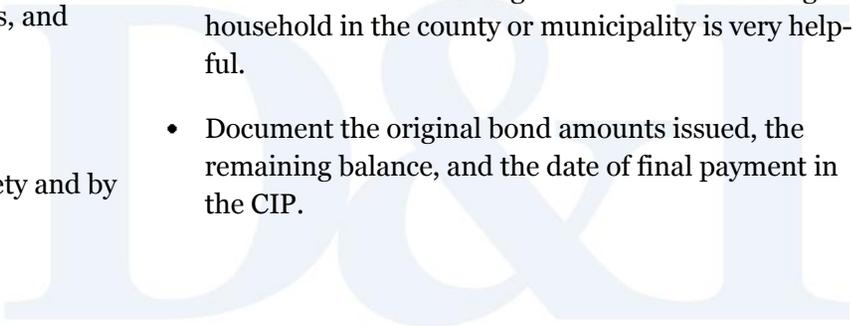
There are some instances, depending upon the size of the annual budget, where capital projects may be defined as projects over \$3000 to over \$100,000. The State of North Carolina also looks for a level of consistency with regard to Capital Expenditures and CIPs. The North Carolina State Treasurer’s Office, writing in Memo 934, recommends that all units of government raise the threshold for Capital Improvements to exceed \$5000 per capital item. The same memo defines a capital improvement as one that has a useful life greater than one budget cycle.

OPPORTUNITIES

There are many opportunities to incorporate best practices principles in upcoming capital improvement budgets.

- Reference other policy documents – Including hazard Mitigation Plans, Comprehensive Plans, and Budgets, including prior CIPs.
- Provide the CIP as part of the budget.
- Provide the CIP and Budgets in their entirety and by sections.

- Provide the CIP and Budget data on a website and by request.
- Define why the CIP is being created – Is it a planning document, a budgeting document, a document to propose bonds, or is it performing some other task?
- Reference previously approved capital improvement bonds and the costs associated with them.
- Standardize the categories for capital expenditures along the line of projects that qualify for bond issuances.
- Maintain existing categories and expand along these guidelines
- Identify trends for short-term and long-term expenditures and revenues.
- Identify Routine and Non-Routine Expenditure.
- Identify per capita expenditures.
- Clearly state impacts on Bond Ratings.
- Make sections of the CIP, and other documents, available as well as documents in their entirety.
- Break down the costs of the projects to impacts on the tax rate, including continuing costs.
- Disclose the degree to which projects are funded or unfunded early and often.
- Develop a timetable for expenditures and repayment
- Calculate the employment and maintenance costs of capital improvement projects .
- Reference any changes in the tax rates, and relating them to real dollars changes in taxes to the average household in the county or municipality is very helpful.
- Document the original bond amounts issued, the remaining balance, and the date of final payment in the CIP.



SUMMARY

The majority of the public is probably very aware of the Budget process and may be unaware of the parallel Capital Improvement Budget process or the Comprehensive Annual Financial Report. All three financial documents need to reference each other. The complete data needs to be readily accessible for the current year of each document, and multiple years need to be archived or accessible.

Capital Improvement Programs are vehicles for implementing priority spending. Comprehensive plans, mission statements, and priority criteria, on the other hand, can be used to set those priorities. Financial documents need to be internally consistent from year to year and correlate with Comprehensive Plans and other planning documents. External consistency may not be entirely possible. Using existing categories for bond funds, and referencing those bond categories in capital improvement budget forms will help standardize the CIPs. Finally, the documents need to be visually pleasing and informative.

Remember that Capital Improvement Programs are similar to hurricane tracks: Storms can accelerate or collapse, speed up and slow down, or plow ahead unabated. A financial crisis can come on quickly or slowly, it can be strong or weak, it can make a direct hit or merely cause heavy rain. The CIP is a cone of probability. Financial windfalls may advance items along a CIP timeline, or funding shortfalls may cause delays. Stay tuned, be prepared, and relay the information in a timely manner so that elected officials and citizens can make informed decisions.

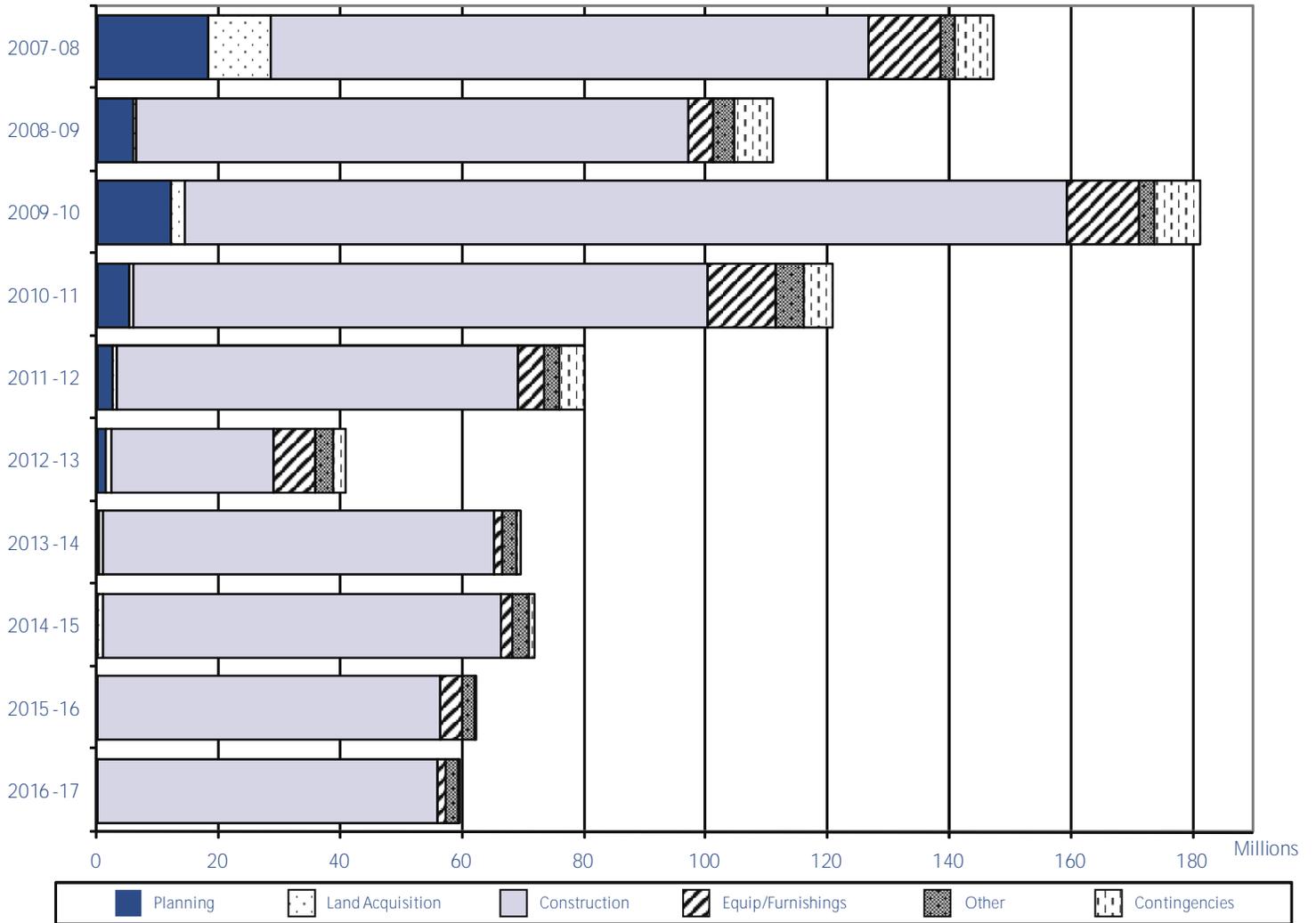




APPENDIX A

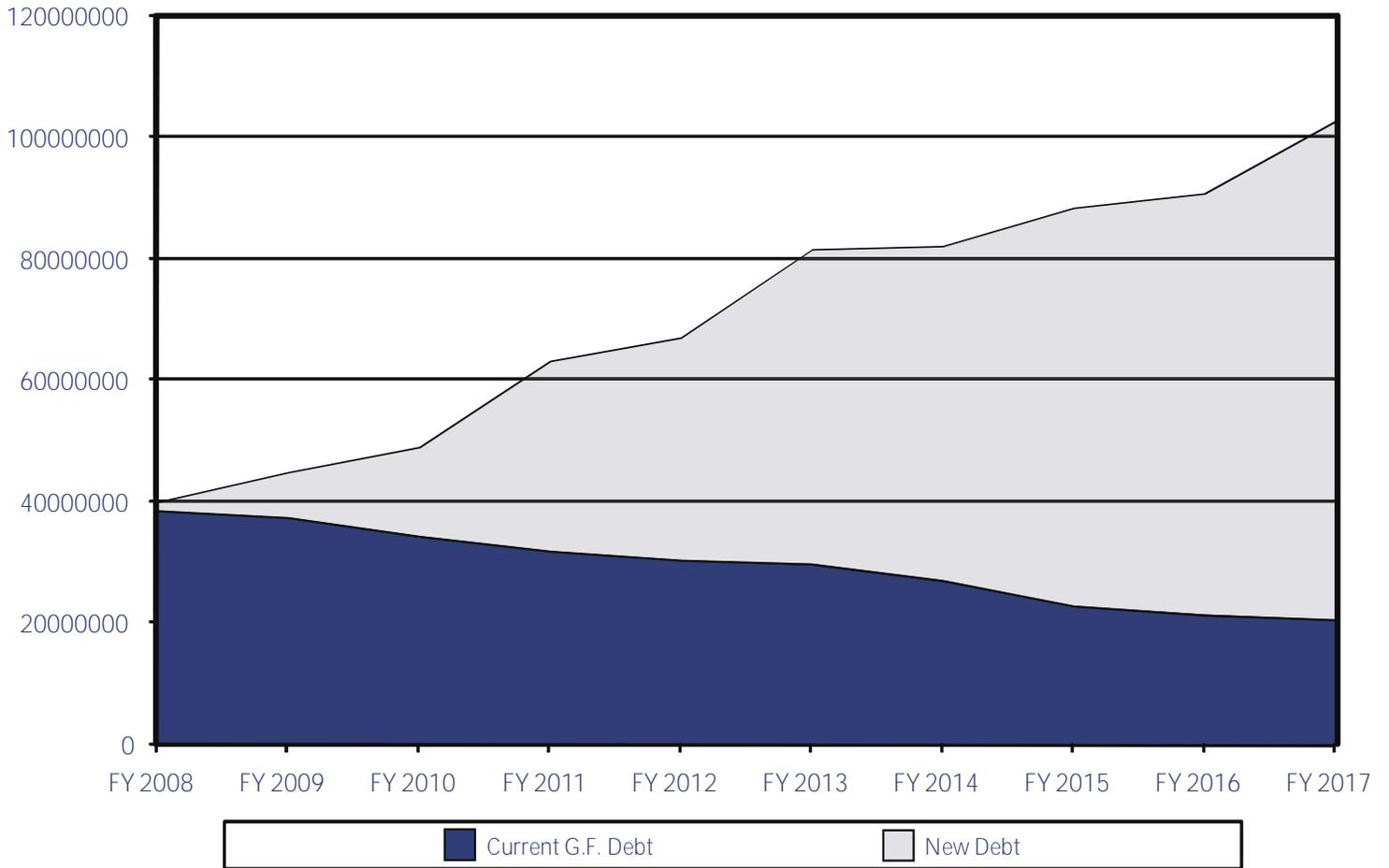
Durham County

2008-2017 Capital Improvement Plan Expenditures by Year

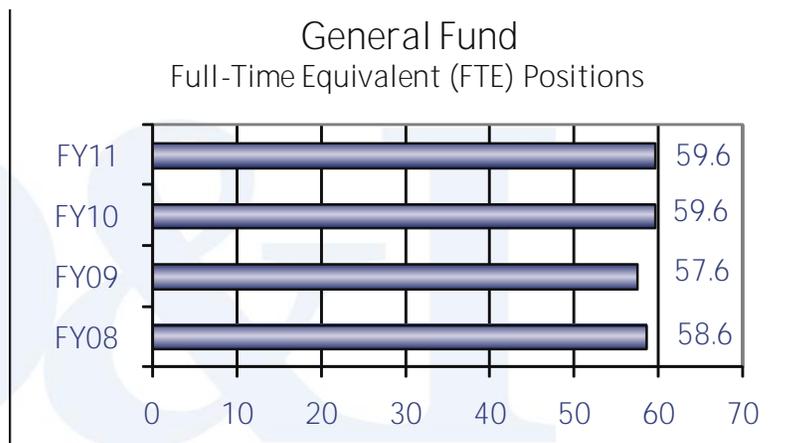


APPENDIX B
Durham County

2008-2017 Capital Improvement Plan Existing and New Debt Service



APPENDIX C
Hillsborough





APPENDIX D

Carrboro

Summary Table of CIP Projects by Fiscal Year

Projects	ACTUAL 6/30-07	FY07-08	FY08-09	FY09-10	FY10-11	FY11-12	FY12-13	FY13-14 & BEYOND	TOTAL PROJECTS	OPERATING IMPACT	FTEs
Street Resurfacing	\$118,086	\$200,000		\$441,000		\$486,000		\$535,000	\$1,780,086		0
Northern Area Fire Substation	\$14,044	\$199,036	\$2,536,623						\$2,749,703	\$1,000,626	15
Sidewalks	\$1,262,866	\$711,400	\$2,146,949	\$688,856		\$66,300		\$25,643	\$4,902,015		0
Park Maintenance & Repair	\$16,189	\$167,300	\$70,730	\$84,185	\$80,575	\$84,175	\$229,150	\$166,500	\$898,804		0
Town Parking Lots								\$500,000	\$500,000		0
Public Works Facility	\$756,486	\$10,514						\$8,932,501	\$9,699,501	\$7,300	0
Greenways		\$60,000	\$60,000	\$668,750	\$668,750				\$1,457,500		0
Martin Luther King, Jr. Park					\$1,369,937	\$309,645			\$1,679,582	\$102,606	2
Weaver Street Reconstruction				\$130,000	\$1,173,000				\$1,303,000		0
Gary Road Storm Sewer Replacement		\$90,000							\$90,000		0
Equipment/Vehicle Lease-Purchase	\$1,327,090	\$2,094,912	\$913,172	\$932,518	\$495,691	\$552,348	\$460,844	\$1,229,994	\$8,006,569		0
Information Technology	\$324,670	\$74,680	\$134,350	\$208,200					\$741,900	\$84,560	0
Total Projects	\$3,819,431	\$3,607,842	\$5,991,824	\$4,196,509	\$2,614,953	\$1,498,468	\$689,994	\$11,389,638	\$33,808,660	\$1,195,092	17

Funding Source	ACTUAL 6/30-07	FY07-08	FY08-09	FY09-10	FY10-11	FY11-12	FY12-13	FY13-14 & BEYOND	TOTAL FUNDING	% of Funding
Installment Financing	\$2,376,927	\$2,508,142	\$3,449,795	\$932,518	\$1,865,628	\$861,993	\$460,844	\$10,662,495	\$23,118,342	68.40%
GO Bond	\$942,986	\$589,708	\$2,206,949	\$860,356					\$4,600,000	13.60%
Capital Reserves	\$221,555	\$242,000	\$130,000	\$1,354,000		\$486,000		\$535,000	\$2,968,555	8.80%
Intergovernmental Revenues	\$61,233	\$181,692		\$497,250	\$668,750				\$1,408,925	4.20%
General Fund Operating Revenues	\$73,252	\$86,300	\$205,080	\$552,385	\$80,575	\$150,475	\$229,150	\$192,143	\$1,569,360	4.60%
Miscellaneous	\$143,478								\$143,478	0.40%
Total Funding	\$3,819,431	\$3,607,842	\$5,991,824	\$4,196,509	\$2,614,953	\$1,498,468	\$689,994	\$11,389,638	\$33,808,660	100.00%

OPERATING BUDGET EFFECTS

Elements	ACTUAL 6/30-07	FY07-08	FY08-09	FY09-10	FY10-11	FY11-12	FY12-13	FY13-14 & BEYOND	TOTAL PROJECT
Personnel Costs	\$58,483	\$188,943	\$190,011	\$208,073	\$89,006	\$66,494			\$801,010
Operating & Maintenance	\$34,211	\$42,310	\$96,547	\$105,691	\$71,911	\$5,677		\$7,300	\$363,647
Capital Outlays						\$30,435			\$30,435
Total Operating Costs	\$92,694	\$231,253	\$286,558	\$313,764	\$160,917	\$102,606		\$7,300	\$1,195,092
<i>Minus New Revenues*</i>									
Net Operating Effect	\$92,694	\$231,253	\$286,558	\$313,764	\$263,523	\$102,606		\$7,300	\$1,195,092
New Personnel (FTE)	5	1	3	4	2	2	0	0	17



APPENDIX E Orange County

Capital Project Work Sheet

Project Title Summary - County Capital Projects (All projects)

11. Projected Debt Service by Fiscal Year

	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	Total Debt Service
Projected Debt Service by Fiscal Year	\$2,449,458	\$3,241,554	\$4,015,674	\$6,623,950	\$7,663,820	\$7,599,555	\$7,184,192	\$6,992,633	\$6,740,210	\$5,535,287	\$5,641,645	\$63,687,978
Projected Annual Tax Rate Impact (in cents per \$100 valuation)	1.89	2.08	2.48	3.93	4.37	3.62	3.29	3.08	2.85	1.95	1.99	

12. Projected Operating & Maintenance Costs by Fiscal Year

	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	Total Operating & Maintenance Costs
Projected Operating & Maintenance Costs by Fiscal Year	\$195,598	\$2,217,142	\$2,385,389	\$2,456,950	\$2,530,659	\$2,606,579	\$2,684,776	\$2,765,319	\$2,848,279	\$2,933,727	\$3,021,739	\$26,646,157
Projected Annual Tax Rate Impact (in cents per \$100 valuation)	0.15	1.42	1.47	1.46	1.44	1.24	1.23	1.22	1.20	1.03	1.06	

13. Projected Staffing Costs by Fiscal Year

	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	Total Staffing Costs
Projected Staffing Costs by Fiscal Year	\$61,580	\$681,887	\$1,165,079	\$1,131,161	\$1,163,326	\$1,196,425	\$1,230,483	\$1,265,551	\$1,301,558	\$1,338,930	\$1,376,798	\$11,912,778
Projected Annual Tax Rate Impact (in cents per \$100 valuation)	0.05	0.53	0.90	0.87	0.90	0.92	0.95	0.98	1.00	1.03	1.06	

14. Projected Annual Projects Costs (Total items #10, #11, #12, & #13)

	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	Total Projected Annual Costs
Projected Additional Costs by Fiscal Year	\$2,706,636	\$6,140,583	\$7,566,141	\$10,212,062	\$11,357,805	\$11,402,558	\$11,099,451	\$11,023,503	\$10,890,046	\$9,807,945	\$10,040,182	\$102,246,912
Projected Annual Tax Rate Impact (in cents per \$100 valuation)	2.09	3.94	4.67	6.06	6.48	5.42	5.08	4.85	4.61	3.46	3.54	



APPENDIX F

Chatham County

Department	Approved Expansion	Net Cost	Tax Rate Equivalency
Chatham County Schools	Schools Current Expense Expansion	700,000	0.97
Chatham County Schools	Schools Teachers Salary Supplement Expansion	298,100	0.41
Community Development	Establish a Community Development Department	251,682	0.35
Council on Aging	Increased In-home Assistance for Seniors	83,502	0.12
County Manager's Office	Human Resources Software	0	0.00
County Manager's Office	*Management Analyst Position	38,133	0.05
Court-related Programs	Replace Grant Funding for Family Visitation Services	0	0.00
Economic Development	Implementation of the Chatham County Economic Development Strategic Plan	48,211	0.07
Economic Development	Strategic Plan Follow-up Studies	0	0.00
Emergency Management -- Telecommunications	New Repeated Channel for the Sheriff's Office	0	0.00
General Services	Pay Study Implementation	463,449	0.64
Governing Board	Comprehensive BOC Minutes Management & Webstream Access	5,300	0.01
Health -- Animal Control	Animal Control and Sheltering Software	11,500	0.02
Health -- Animal Control	Emergency Temporary Animal Shelter	0	0.00
Health -- Preparedness & Surveillance	Half-time Social Worker II--Community Alternative Program	-3,778	-0.01
Health -- Preventive Health Care	*Public Health Nurse II to Provide Limited Clinical Services in Pittsboro	37,342	0.05
Health -- Preventive Health Care	Increase Time of Public Health Nurse II for Family Planning	30,358	0.04
Library	Increase Time of Technology Support Position	26,593	0.04
Management Information Systems (MIS)	*Emergency System Specialist Position	30,022	0.04
Management Information Systems (MIS)	*MIS Administrative Support	25,821	0.04
Management Information Systems (MIS)	Service/transportation Van	2,000	0.00
Management Information Systems (MIS)	Storage Server	0	0.00
Management Information Systems (MIS)	Generator for Computer Systems	0	0.00
Management Information Systems (MIS)	Firewall Server	400	0.00
Pittsboro-Siler City Convention & Visitors Bureau	Enhanced Marketing Campaign	0	0.00
Planning	Geographic Positioning Unit (GPS) Unit	0	0.00
Recreation	*Increase Staff and Equipment for Maintenance of New Parks	28,300	0.04
Recreation	Greenways Master Plan	0	0.00
Sheriff's Office -- Law Enforcement	*Two Civil Officer Positions	64,273	0.09
Sheriff's Office -- Law Enforcement	*Narcotics Investigator Position	35,951	0.05
Sheriff's Office -- Law Enforcement	Replace Grant Funding for Gang Coordinator	14,893	0.02
Sheriff's Office -- Jail	Increased Detention Staff--Four Positions	152,832	0.21
Sheriff's Office -- Jail	Camera System for Detention and Courts	0	0.00
Sheriff's Office	Reduce expansion personnel (position not specified)	(32,000)	-0.04
Social Services	Executive Assistant/Personnel Technician Position	23,818	0.02
Tax -- Administration	Exemption Specialist	34,636	0.05
	Total	2,371,331	3.28