



TOWN OF CHAPEL HILL

Town Council Meeting Agenda

Town Hall
405 Martin Luther King Jr.
Boulevard
Chapel Hill, NC 27514

Mayor Pam Hemminger
Mayor pro tem Michael Parker
Council Member Jessica Anderson
Council Member Allen Buansi

Council Member Hongbin Gu
Council Member Tai Huynh
Council Member Amy Ryan
Council Member Karen Stegman

Wednesday, April 14, 2021 6:30 PM

Virtual Meeting

Virtual Meeting Notification

Town Council members will attend and participate in this meeting remotely, through internet access, and will not physically attend. The Town will not provide a physical location for viewing the meeting.

The public is invited to attend the Zoom webinar directly online or by phone. Register for this webinar:

https://us02web.zoom.us/webinar/register/WN_qVtJY40vQVq3I2XDdfN7IQ

After registering, you will receive a confirmation email containing information about joining the webinar in listen-only mode. Phone: 301-715-8592, Meeting ID: 884 0797 4854

View Council meetings live at <https://chapelhill.legistar.com/Calendar.aspx> – and on Chapel Hill Gov-TV (townofchapelhill.org/GovTV).

OPENING

ROLL CALL

ANNOUNCEMENTS BY COUNCIL MEMBERS

AGENDA ITEMS

1. Charting Our Future - Land Use Management Ordinance (LUMO) Rewrite Process Discussion. [\[21-0316\]](#)

PRESENTER: Alisa Duffey Rogers, LUMO Project Manager

The purpose of this item is for Council to receive the staff presentation and provide guidance on the LUMO Rewrite Project Plan.

2. Update on the Town Budget.[\[21-0317\]](#)

PRESENTER: Amy Oland, Business Management Director
Nancy Freeman, Orange County Tax Assessor
Maurice Jones, Town Manager

The purpose of this item is to present the results of the 2021 Orange County property revaluation and discuss how these results will impact the development of the FY 2021-22 Annual Operating Budget.

REQUEST FOR CLOSED SESSION TO DISCUSS ECONOMIC DEVELOPMENT, PROPERTY ACQUISITION, PERSONNEL, AND/OR LITIGATION MATTERS



TOWN OF CHAPEL HILL

Town Hall
405 Martin Luther King Jr.
Boulevard
Chapel Hill, NC 27514

Item Overview

Item #: 1., File #: [21-0316], Version: 1

Meeting Date: 4/14/2021

Charting Our Future - Land Use Management Ordinance (LUMO) Rewrite Process Discussion.

Staff:

Maurice Jones, Town Manager
Alisa Duffey Rogers, LUMO Project Manager

Department:

Manager's Office

Overview: After 2.5 years of community engagement and efforts to update the vision for the future of Chapel Hill, the Town Council adopted the Future Land Use Map (FLUM) - Update to *Chapel Hill 2020* on December 9, 2020. The next step in Charting Chapel Hill's future is to rewrite the Town's Land Use Management Ordinance (LUMO), which is the Town's "rule book" for development. Tonight, the Council begins the rewrite process with a briefing on the proposed project plan and by reviewing different zoning tools.



Recommendation(s):

That the Council receive the staff presentation and provide guidance on the LUMO Rewrite Project Plan.

Key Issues:

- What makes a good Land Use Management Ordinance?
- What do we want from a new Land Use Management Ordinance?



Attachments:

- Draft Staff Presentation
- Project Plan Overview
- Explanation of the Land Use Management Ordinance Rewrite Project Phases
- Roles & Engagement for Internal Project Stakeholders
- Zoning Tools Information Sheet

The Agenda will reflect the text below and/or the motion text will be used during the meeting.

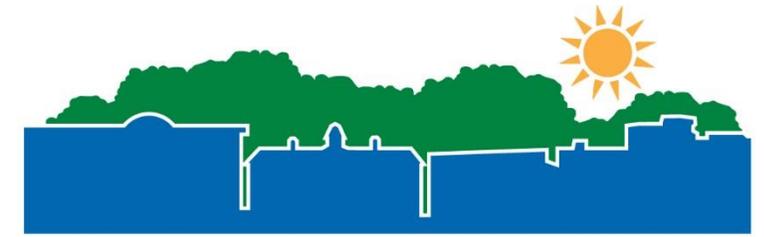
PRESENTER: Alisa Duffey Rogers, LUMO Project Manager

The purpose of this item is for Council to receive the staff presentation and provide guidance on the LUMO Rewrite Project Plan.

Town Council Work Session

LUMO Rewrite Project – Charting Chapel Hill's Future

April 14, 2021

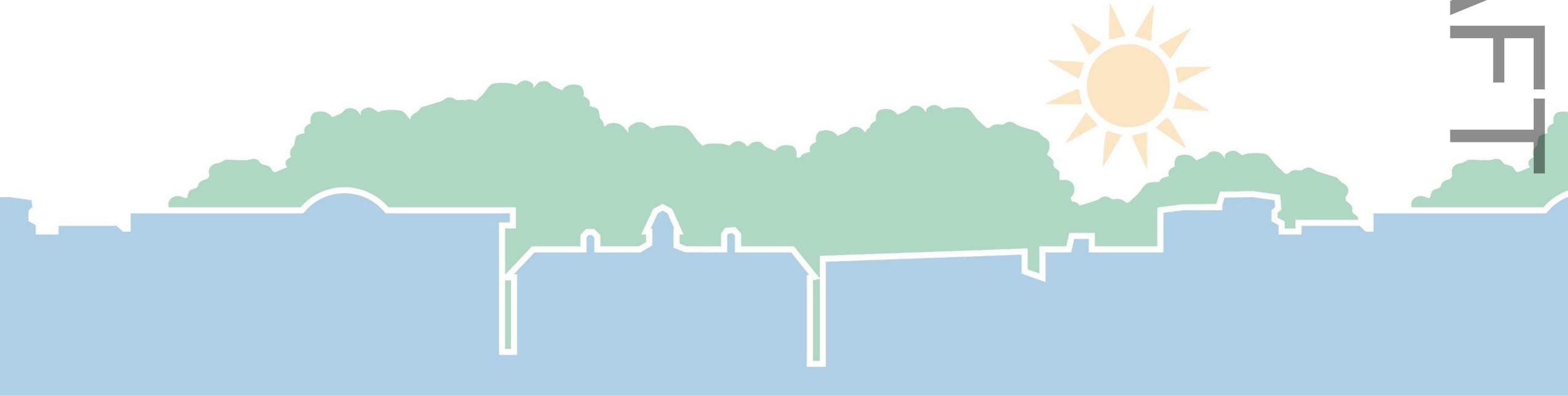


CHAPEL HILL

ChartingOurFuture.info

A Land Use Initiative

DRAFT



Agenda:



1. What makes a good LUMO? – Let's talk zoning! Hooray!
(What do we want from a new LUMO?)
2. Brief review of LUMO Rewrite Project Plan
3. Next Steps

DRAFT

What is the Land Use Management Ordinance?

LUMO/UDO

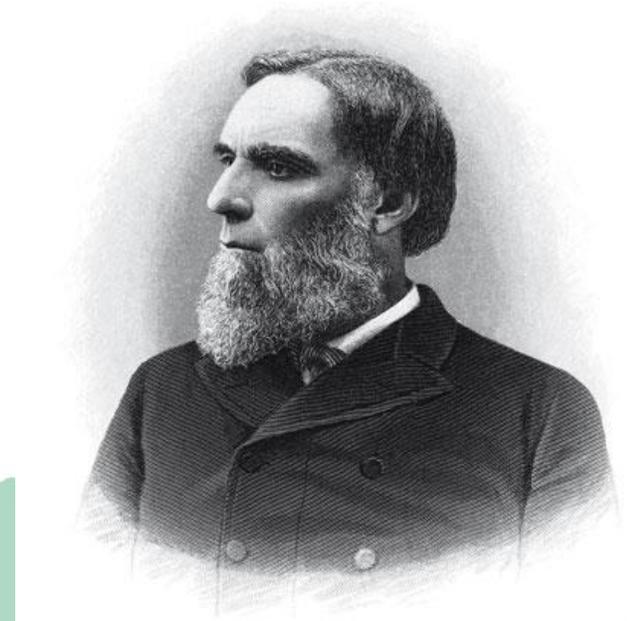
OH MY!



DRAFT

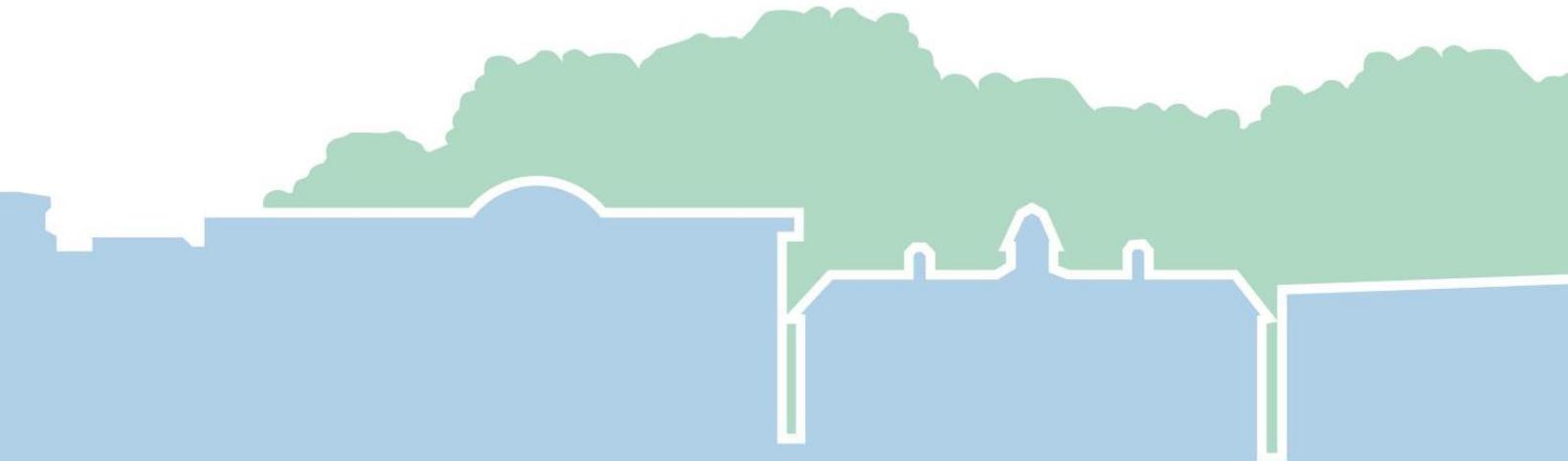
What makes a good Land Use Management Ordinance?

Dillon's Rule



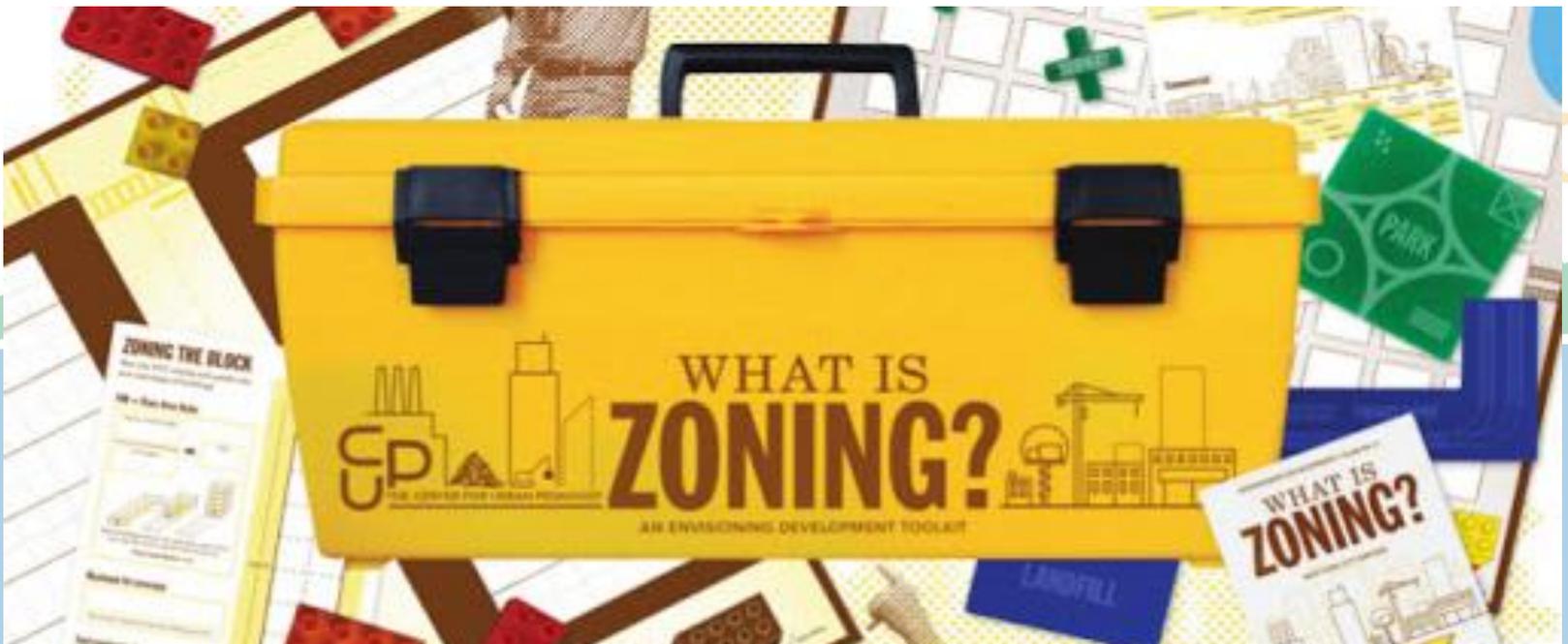
John A. Dillon

DRAFT



What makes a good Land Use Management Ordinance?

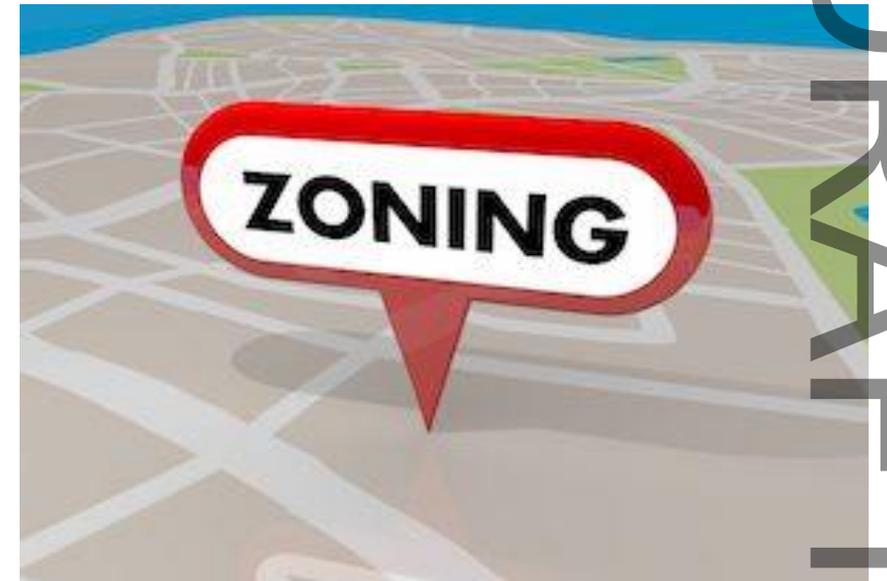
Let's talk zoning!!!!



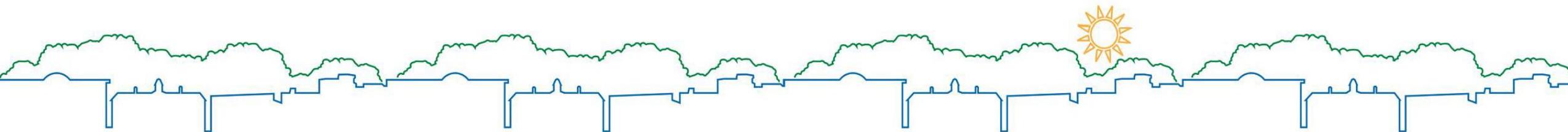
DRAFT

Type of Zoning Codes:

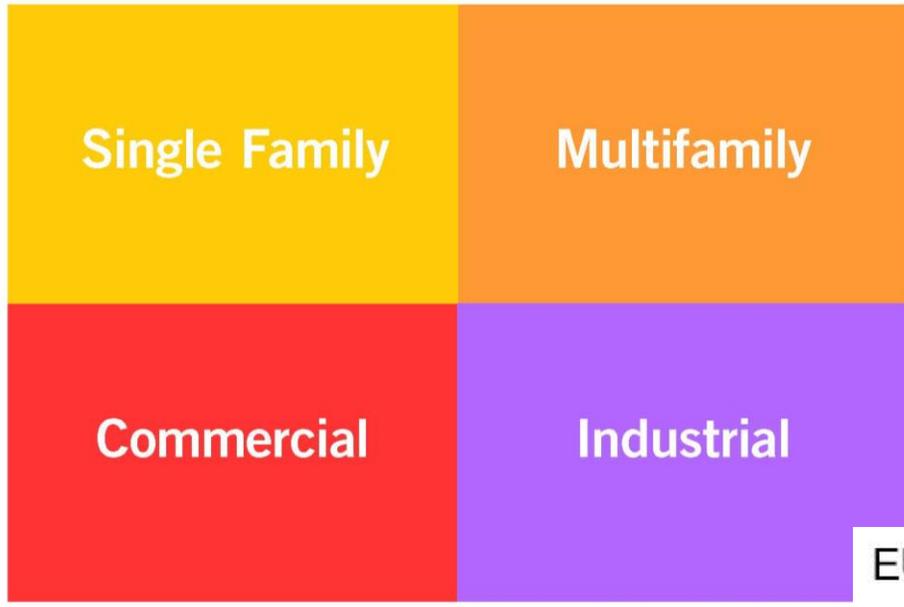
1. Euclidean Zoning
2. Performance Zoning
3. Negotiated Zoning (Transactional)
4. Form-Based Codes
5. Hybrid Zoning



DRAFT

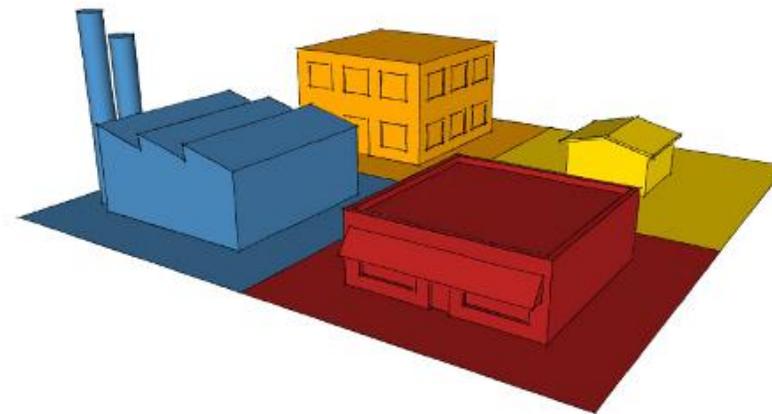


Euclidean Zoning



EUCLIDEAN ZONING

Separate Land Uses



-  MULTIFAMILY
-  SINGLE FAMILY
-  COMMERCIAL
-  INDUSTRIAL

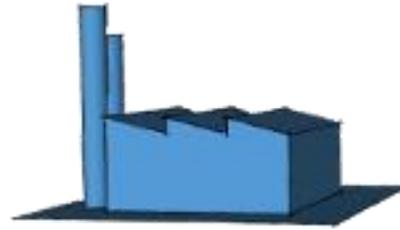
DRAFT



Performance Zoning



Regulates the effects or impact of land uses



DRAFT



Form-Based Code



Controls building form & placement first with building use secondary



| GROUND-FLOOR USE | CAFÉ ZONE | PEDESTRIAN ZONE | LANDSCAPE + FURNITURE ZONE | PARKING + PLANTER ZONE | SHARED TRAVEL ZONE |
|--------------------------|---|-----------------|---|---|--|
| MULTI-FAMILY RESIDENTIAL | Not Applicable See Appendix A.5 Private Frontage Guidelines. | 6' - 8' | 6' - 8' Tree wells; Street furniture to be provided per Section 6; | 8' parallel | See Section 3.3 for Street Type Standards. |
| COMMERCIAL | Where Applicable; 6' - 12' Additionally, See Appendix A.5 Private Frontage Guidelines. | 7' - 10' | See Section 3.5 for Street Landscape Standards. | 16' - 18' head-in diagonal OR 8' parallel Parking Lane Planters (optional) | |



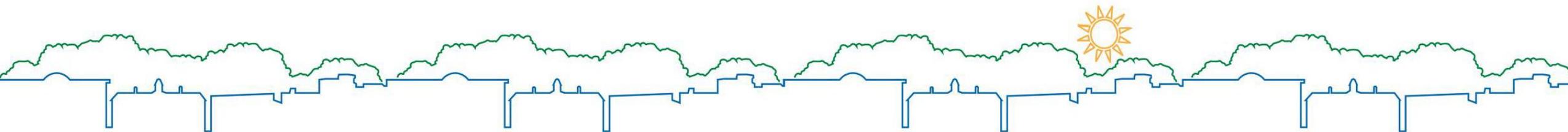
Hybrid Zoning

Going Hybrid



- Hybrid codes apply different zoning tools in different places within the Town
- Ability for the Town to “right-size” the zoning tools needed in a more predictable and clear manner

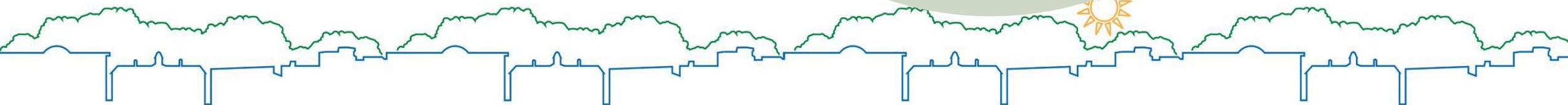
DRAFT



- **What makes a good LUMO?**
- **What do we want from a new LUMO?**



DRAFT



Project Goal

The goal of the Town's Land Use Management Ordinance Rewrite Project is to improve the Town's land use tools in order to implement the community's vision, values and policy goals. The rewrite process will improve the Land Use Management Ordinance and associated land use tools and processes so that they are more predictable, functional and intentional.

Predictable

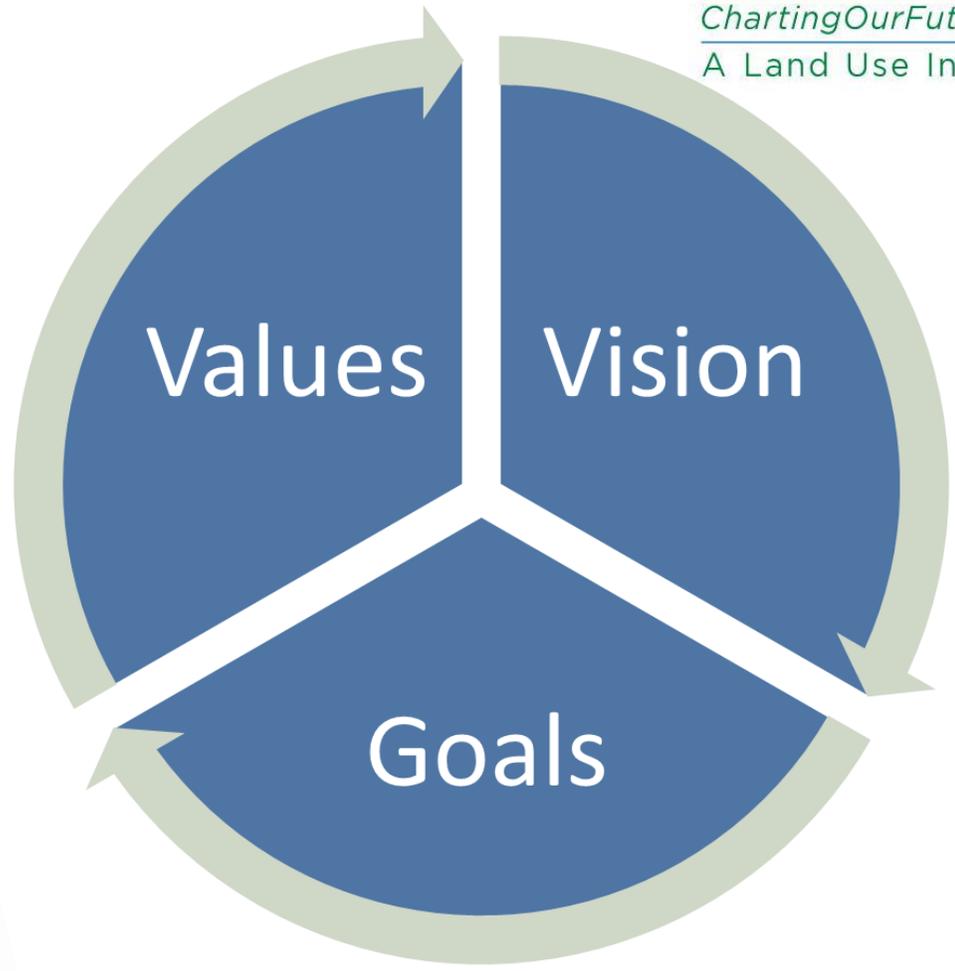
Land use tools create predictable review processes in which participants understand their ability and scope to influence the outcome of the process

Functional

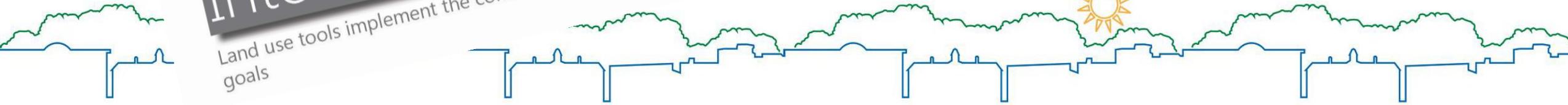
Land use tools are comprehensive, internally consistent, organized and clearly communicate rules, regulations and standards

Intentional

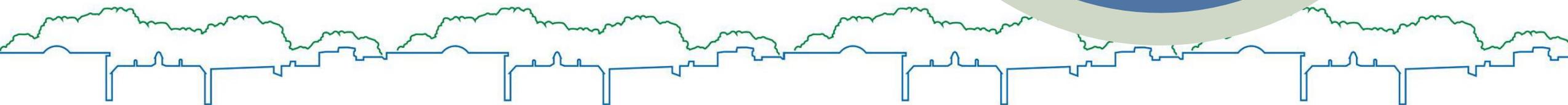
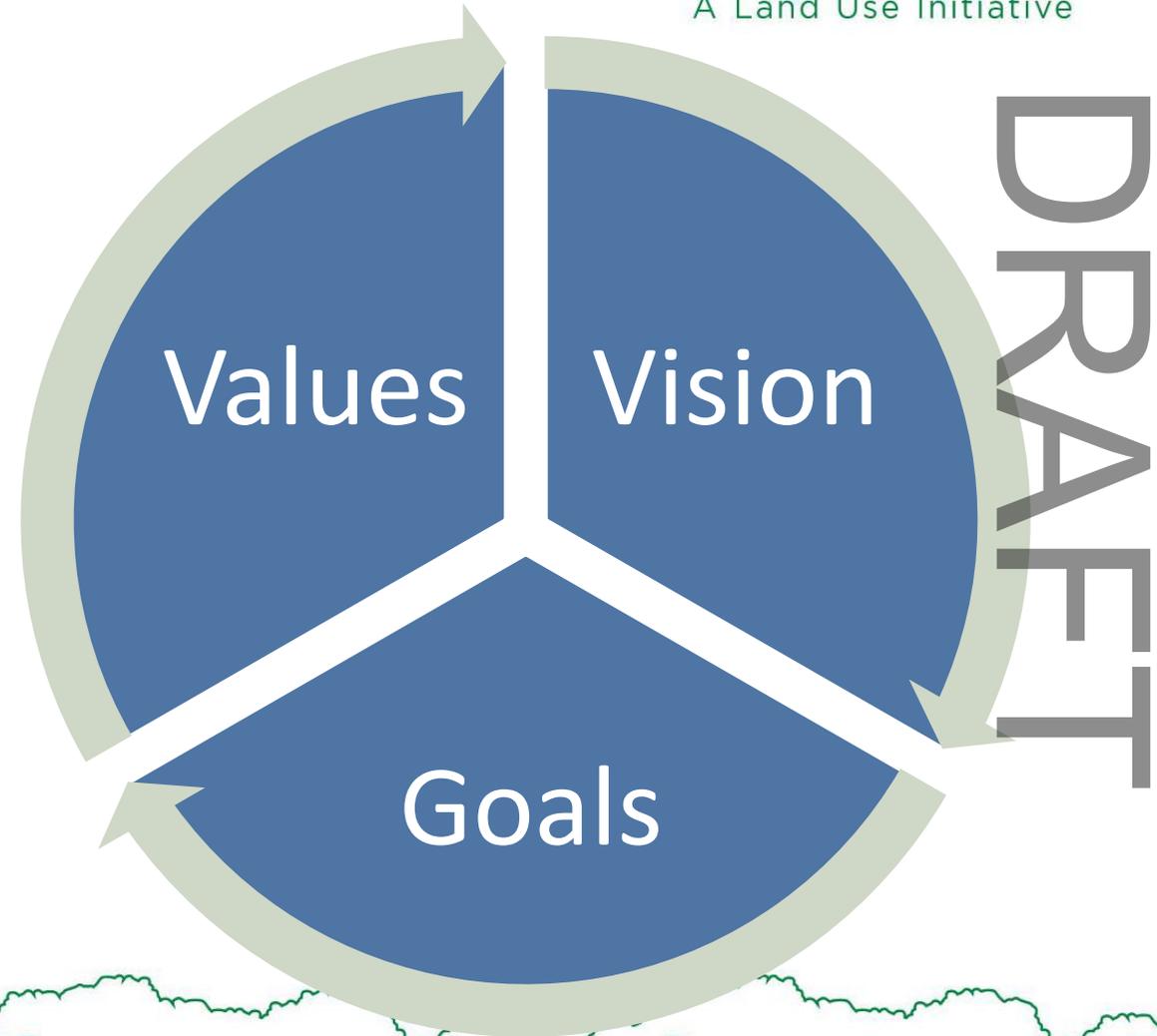
Land use tools implement the community's vision, values and policy goals



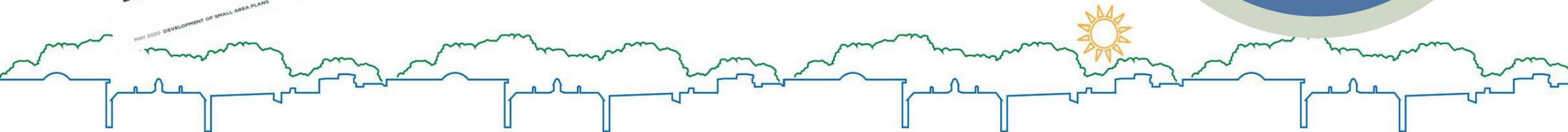
DRAFT



- What makes a good LUMO?
- What do we want from a new LUMO?



- What makes a good LUMO?
- What do we want from a new LUMO?



Translating Vision to LUMO Language



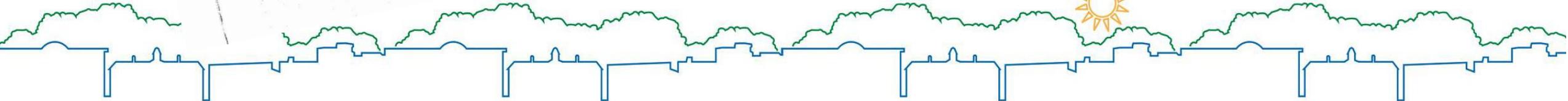
**MASTER LANDSCAPE PLAN
ENTRANCEWAY CORRIDORS**

CHAPEL HILL, NORTH CAROLINA

MARCH 1988



DR
RA
VE
TT





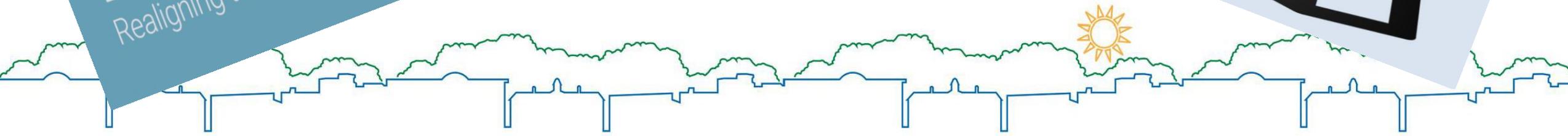
- What makes a good LUMO?

- What do we want from a new LUMO?

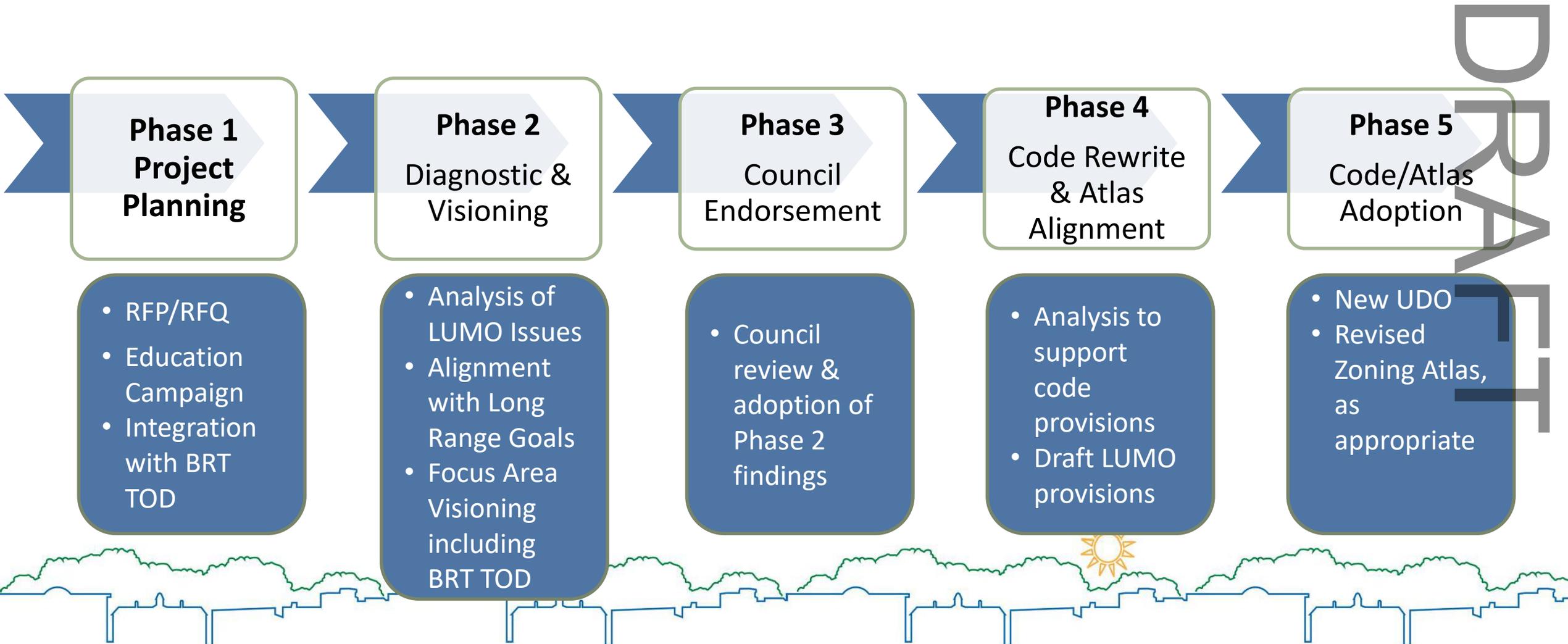
Framework:
Realigning the Zoning Code with Our Vision



DRAFT



Process to Rewrite the LUMO



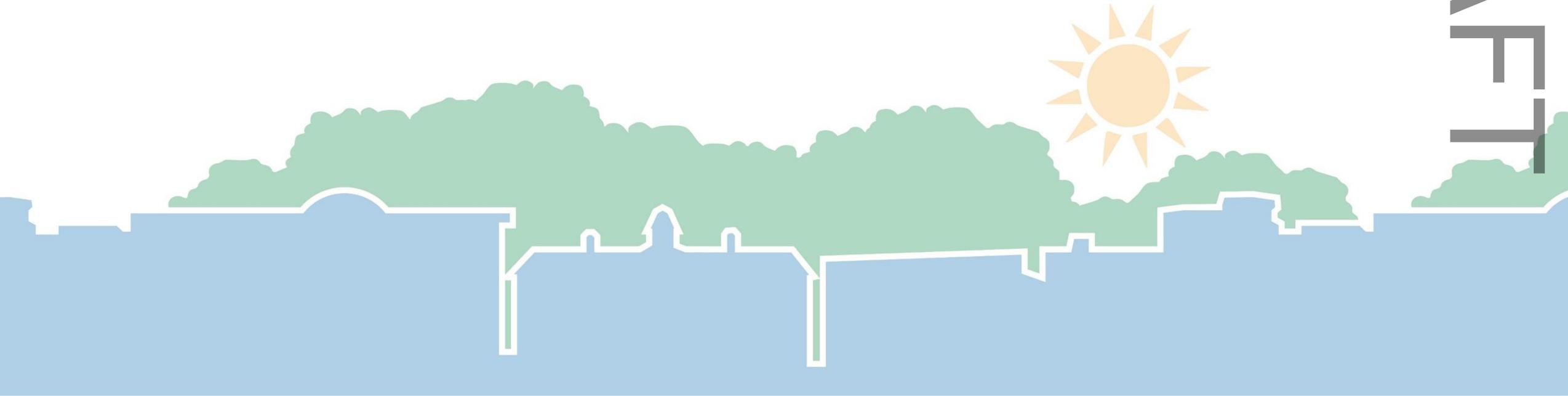
Next Steps

21

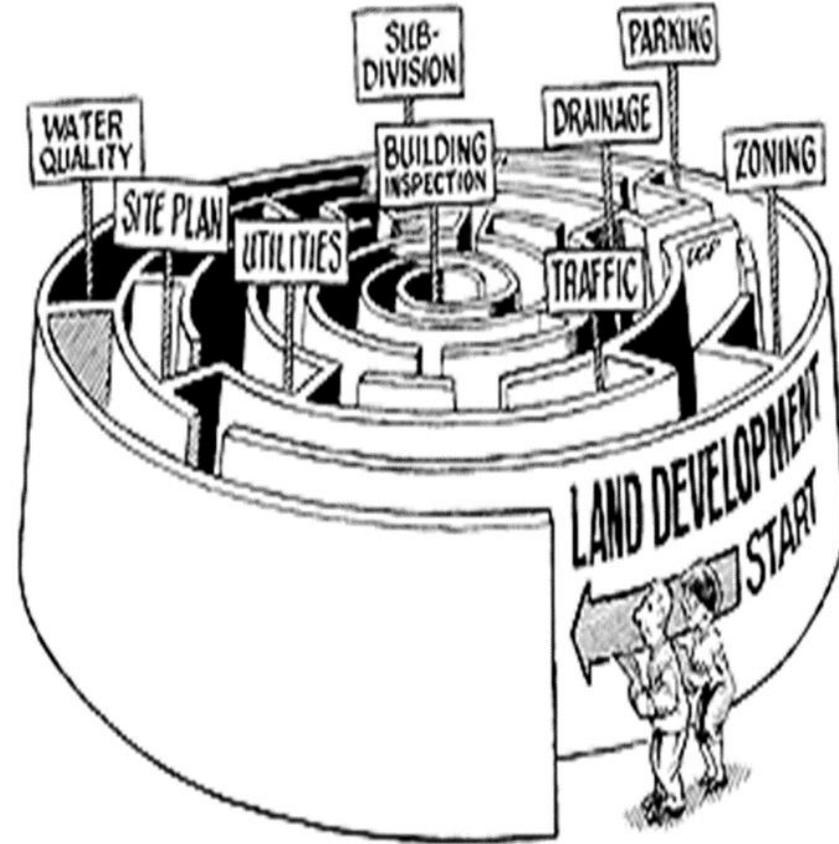
- **Continue conversation in May**
 - What works or doesn't work with the LUMO
 - Roles & Responsibilities
 - Deep dive on the Project Plan
- **Issue RFQ at the end of May**



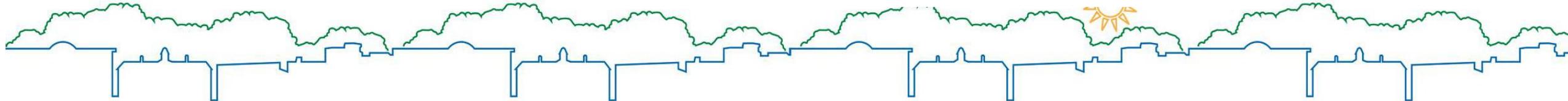
DRAFT



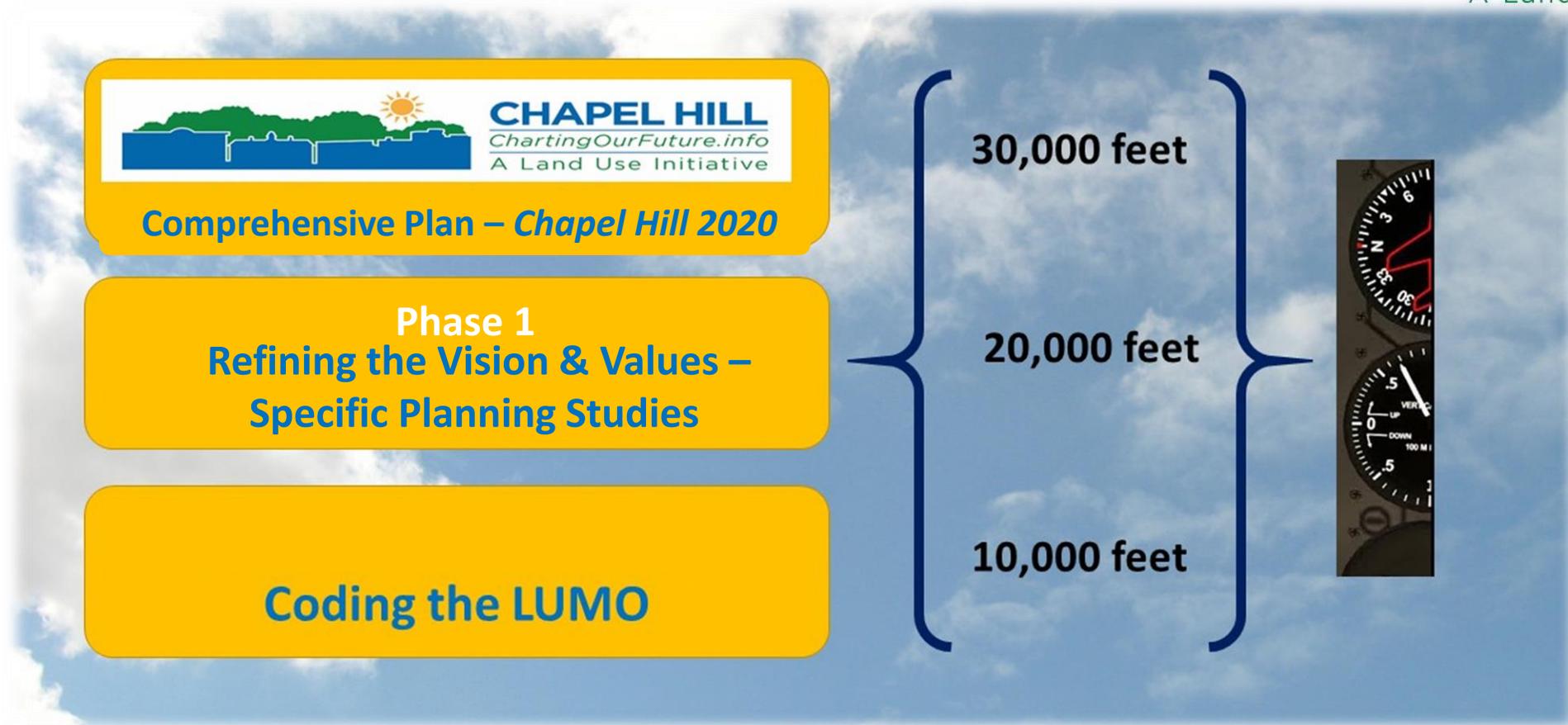
Questions????



DRAFT



How do the land use tools work together?



DRAFT

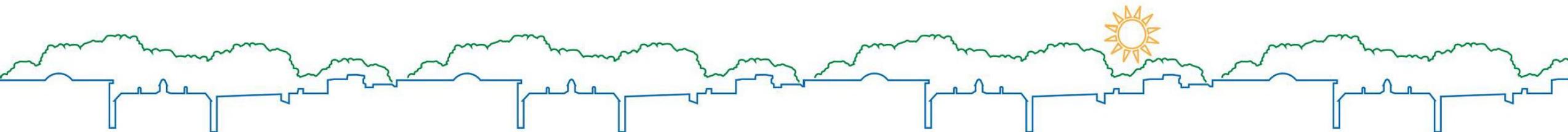
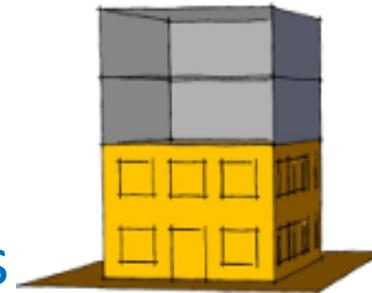


Rewriting LUMO – Vision, Values & Goals Approach

Includes evaluations designed to move forward

Town goals:

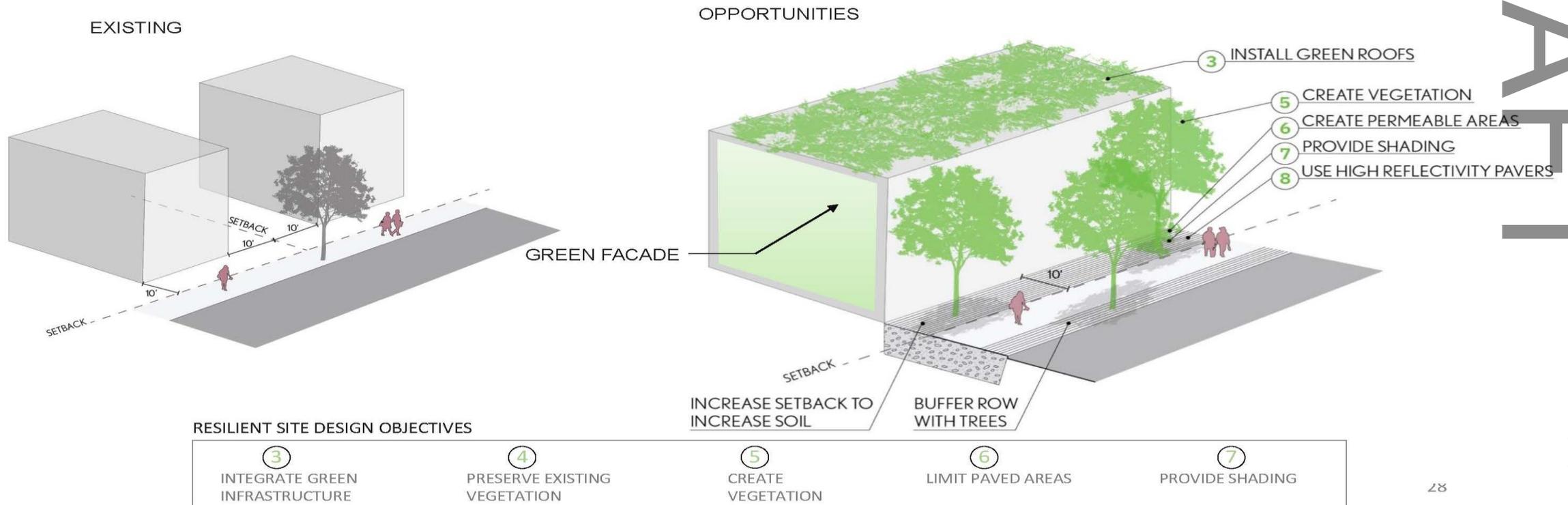
- Diverse housing options
- Zoning tools & strategies for resilient zoning options
- Public benefits & necessary zoning incentives to facilitate such benefits



Rewriting LUMO – Vision, Values & Goals Approach

Zoning tools & strategies for resilient zoning options

Building performance standards can be integrated into the **cool factor**. Resilient building design to reduce heat island effects might include **green facades and roofs**.



DRAFT

Land Use Tools – Specific Plans ²⁶



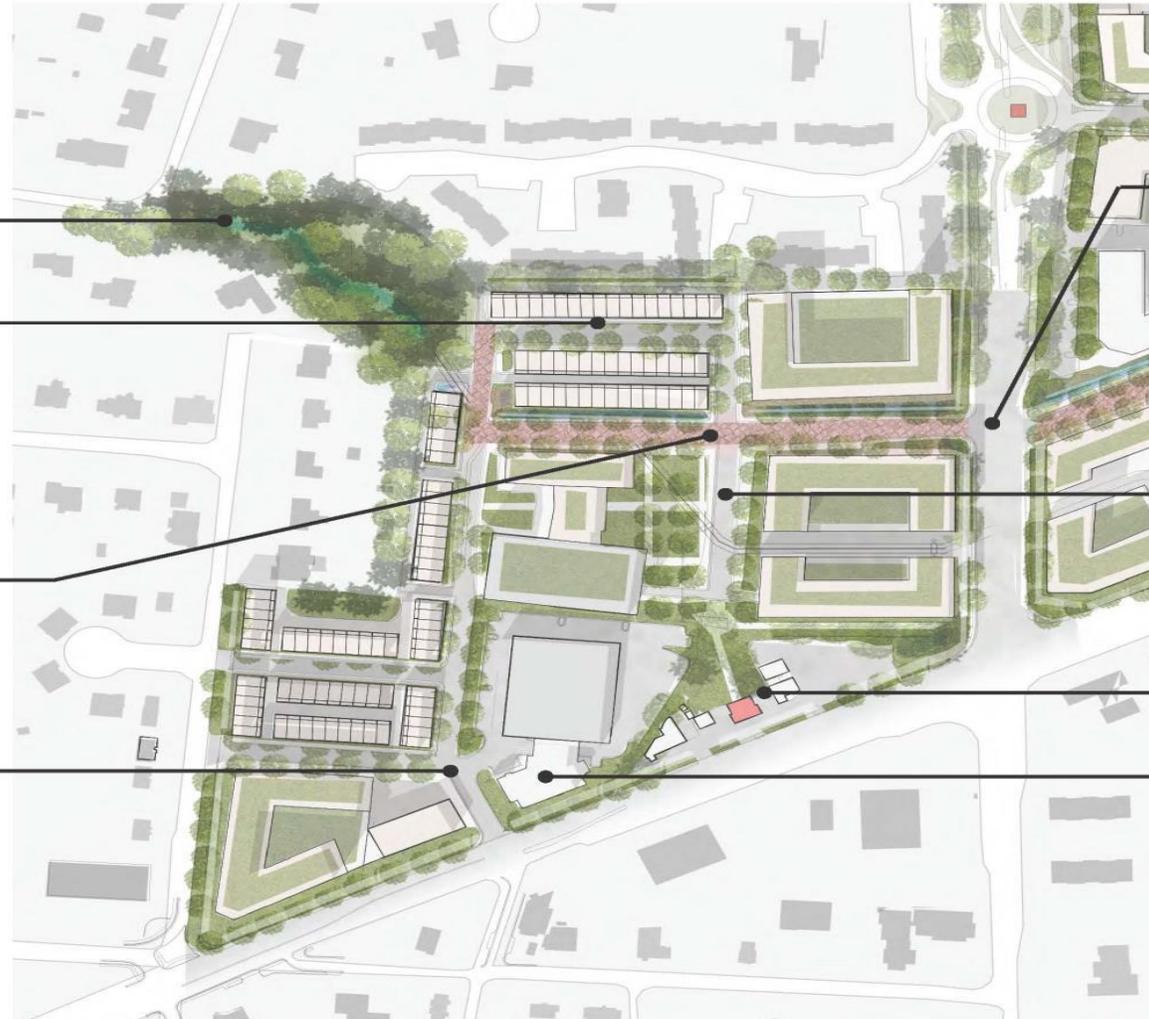
RECOMMENDATION #3 - MIXED-USE ACTIVITY CENTER NORTHFAX WEST

**TRAIL
CONNECTION TO
NEIGHBORHOOD**

**LOWER HEIGHT
BUILDINGS NEXT
TO RESIDENTIAL**

**ORCHARD
STREET LINEAR
PARK**

**CREATING A NEW
STREET AND
BLOCK PLAN**



**NEW PEDESTRIAN
CROSSING AT
CHAIN BRIDGE
ROAD**

**MIXED-USE
BUILDINGS**

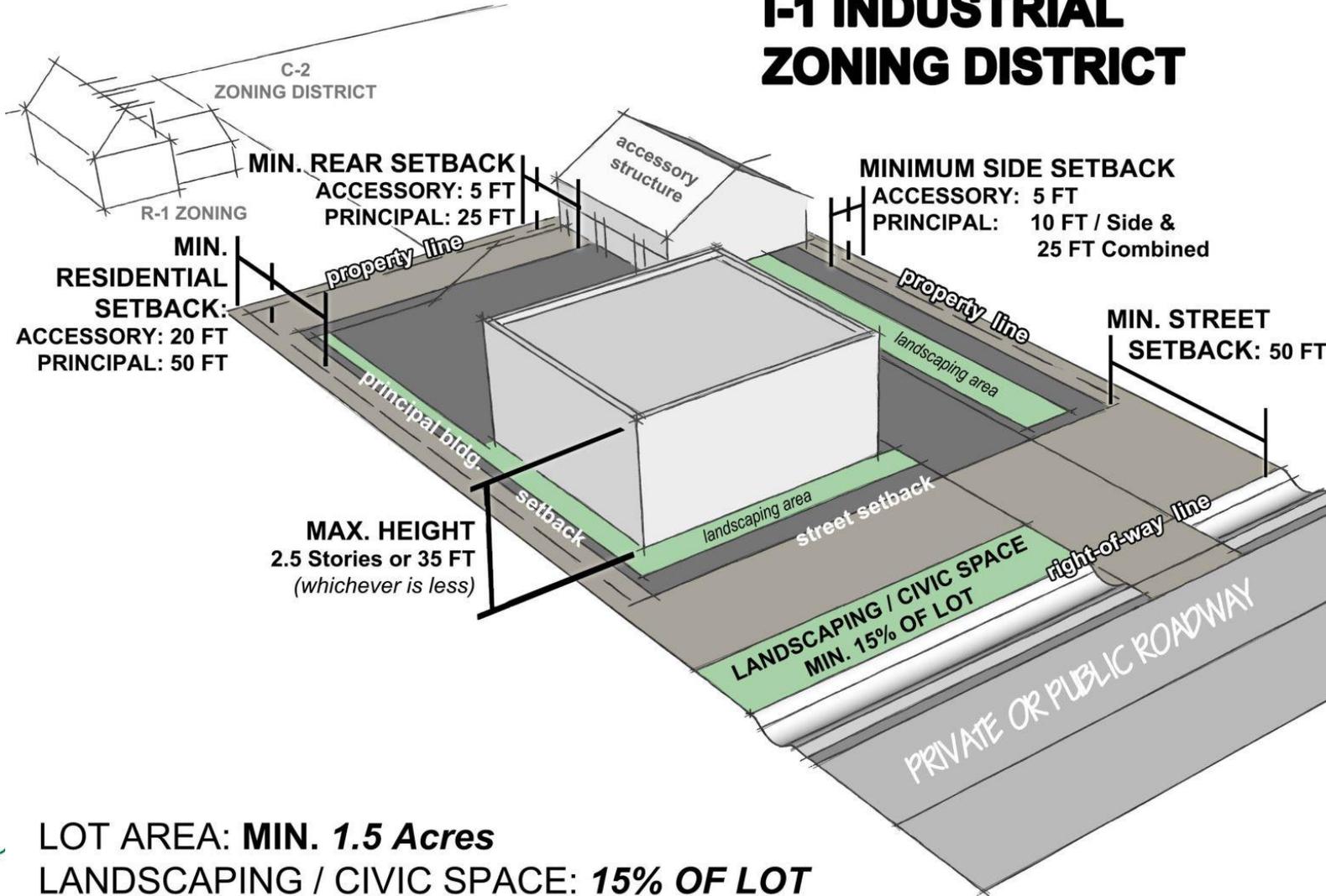
**HISTORIC
RESOURCES**

**NEW COMMERCIAL
BUILDING TYPES**

DRAFT

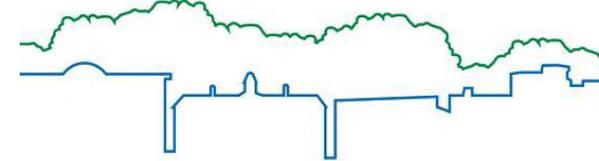
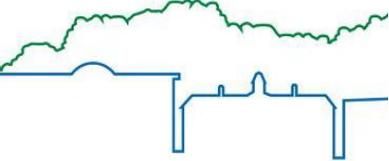
Land Use Tools—Unified Development Ordinance

I-1 INDUSTRIAL ZONING DISTRICT



LOT AREA: MIN. 1.5 Acres
LANDSCAPING / CIVIC SPACE: 15% OF LOT

DRAFT



LUMO Rewrite Preliminary Project Plan – General Outline – 4/6/2021

| | Project Planning Phase (1/2021-7/2021) | Phase 1 (8/2021 – 4/2022) Code Diagnostic & Visioning | Phase 2 (5/2022-6/2022) Council Endorsement | 28 Phase 3 (7/2022 – 7/2023) Code Rewrite & Zoning Atlas Alignment | Phase 4 (8/2023 – 12/2023) Code/Atlas Adoption |
|----------------------------------|--|---|--|---|--|
| Meetings & Engagement | Education Campaign – Videos, Speakers Series; Cities Skylines, etc. | Stakeholder Interviews/Meetings Focus Groups | Advisory Board/Commission Shuffle | 10 engagement events with consultant (Meeting design TBD); May include meetings with Task Force/Planning Commission | |
| | Facilitated Conversation with Council – LUMO-What works and/or Doesn't work | Staff Interviews | Staff review with Planning Commission (2 meetings minimum) | Online engagement; Education campaign including hands on workshop; Cities Skylines; Book Club etc. | Advisory Board/Commission Shuffle |
| | Advisory Board shuffle | Transect/community walks | | Office Hours Real and/or Virtual & Focus Group Discussions | Planning Commission consideration |
| | | Charrettes by Focus Area | | Advisory Board/Commission shuffle (1 X per quarter) | Council Public Hearings |
| | Facilitated Conversation with Council – LUMO-UDO Types (Pros & Cons) & What makes for a good LUMO? | Facilitated Conversation with Council Values & Community Benefits | Council Review of Code Diagnosis Memo | Technical Task Force Meetings with staff (& consultant, as appropriate) | Events to solicit comments on DRAFT UDO suitable for adoption |
| | Facilitated Conversation with Council – Defining roles & responsibilities LUMO Rewrite | Office Hours – Real and/or Virtual | Council endorsement of Specific Plans for each Focus Area | Staff attendance at community meetings such as NAACP, Northside Compass Group & Town/Gown Meetings (Written updates to stakeholders) | Online opportunities for commenting on DRAFT UDO suitable for adoption |
| | | Advisory Board/Commission shuffle | Council endorsement of results of facilitated conversation | Staff updates to Council at Work Sessions every quarter | Events to showcase newly adopted UDO |
| | | Facilitated Conversation with Council – LUMO-What works and/or Doesn't work | Council appointment of Technical Task Force | Pop Up Meetings by Staff & attendance at community events if possible – If not, socially distanced events like survey walks along Town trails & MiFi parties | Online opportunities to showcase newly adopted UDO |
| | Facilitated Conversation with Council – Charrette Results | | Staff meetings with Planning Commission 1 time per month | Training for staff, Town Boards/Commissions, Council on newly adopted UDO | |
| Deliverables | RFP | Code Diagnosis Memo incorporating results of technical analyzes & findings of facilitated conversations, as appropriate | Council Resolution adopting Specific Plans for Focus Areas | Digital maps to compare existing & proposed zoning | DRAFT UDO suitable for adoption with 1 revision prior to adoption |
| | Website | Specific Plans for each Focus Area including 3D modeling | | Blueprint of proposed changes (Document describing changes before code language drafted) | Final UDO after adoption |
| | Education Videos/Speakers Series | Summary of Interviews/Stakeholder encounters | | Draft LUMO chapters with up to 4 revisions | Interactive UDO after adoption |
| | Communication Plan | Summary/Findings of Facilitated Council Conversation | | Engagement materials including meeting materials; Summaries of engagement results | |
| | Written report of past planning processes | | | Reports of Technical analyzes | |
| | Engagement Plan | | | Complete DRAFT of new UDO | |
| Technical Analysis | Review of 2003 LUMO, 2015 LUMO Revisions & Other past planning processes | Analysis of LUMO Issues | | Missing Middle Scan/Analysis of regulatory tactics to provide for “missing middle” in neighborhoods | |
| | | Evaluation of Town Code/Eng. Design Manual | | Market analysis including costs of public benefits & needed development incentives to achieve | |
| | | Review Chapel Hill 2020 & amendments | | Generalized testing of proposed regulations for unintended consequences | |
| | | Analysis of possible scenarios/technical solutions to align LUMO regulations with community values | | Evaluation of likely redevelopment parcels to test fit proposed development standards | |
| | | Fiscal Impact Analysis (FIA) of Charrette scenarios | | Continued analysis of technical solutions to align LUMO regulations with community values | |
| | | | | Analysis of possible options to move toward vision of Focus Areas i.e., public private partnerships; Econ. Dev. Incentives; Process improvements, etc. | |
| | | | | Analysis of potential impacts of proposed regulations on traffic, climate change mitigation, equity, multi-modal/mass transportation, stormwater, tree canopy, etc. | |



LUMO REWRITE PROJECT PURPOSES & DECISION POINTS BY PROJECT PHASE

A. Project Planning Phase

Purpose: To:

- Create a feasible project plan/process, which accommodates known project risks and provides for appropriate levels of engagement, that outlines, in general terms, the path forward for rewriting the Town's Land Use Management Ordinance (LUMO)
- Begin educating community members about zoning and other key concepts in the LUMO. The goal of this educational campaign is to provide community members with the tools necessary to provide informed input throughout the LUMO Rewrite project.
- Begin conversations with Council regarding the goals to be achieved with a new LUMO
- Select a LUMO Rewrite Project consultant/consultant team

Conclusion of the Phase:

- This phase concludes when staff receives a fully executed contract from the selected consultant. Consultant selected by staff including the Town Manager.

B. Phase I – Code Diagnostic & Visioning

Purpose: To:

- Clearly define Council's goals for the Rewrite incorporating desired community benefits & key values to be implemented through the LUMO rewrite
- Define the community vision for the built environment for both public & private realms including desired land uses for the Focus Areas using specific planning techniques
- Create a detailed diagnostic of the LUMO's shortcomings considering established professional norms, case & statutory law, & Council's goals for the LUMO Rewrite

Conclusion of the Phase:

- This phase concludes when the Project Consultant delivers acceptable deliverables as determined by the LUMO Project Manager and the Town Manager.

C. Phase 2 – Council Endorsement

Purpose:

- Engagement around the Code Diagnostic, Specific Plans & results from the Value & Community Benefit facilitation
- Council endorsement/adoption of Code Diagnostic, Specific Plans, & results from the Value & Community Benefit facilitation

Conclusion of the Phase:

This phase concludes when the Town Council:

- Adopts/endorsees the Code Diagnostic, Specific Plans & results from the Value & Community Benefit facilitation
- Appoints the Technical Task Force

D. Phase 3 – Code Rewrite & Zoning Atlas Alignment

Purpose: To:

- Determine structure and draft preliminary code provisions for the new Unified Development Ordinance (UDO)
- Complete a full draft of the new Unified Development Ordinance (UDO) & new Zoning Atlas

Conclusion of the Phase:

- This phase concludes when the Project Consultant delivers an acceptable Draft UDO suitable for adoption as determined by the LUMO Project Manager and the Town Manager.

E. Phased 4 - Code/Atlas Adoption

Purpose:

- Engagement around the DRAFT UDO suitable for adoption
- Council adoption of new UDO and Zoning Atlas

Conclusion of the Phase:

This phase concludes when the Town Council adopts the new UDO and associated Zoning Atlas.

F. High-Level Timeline/Schedule



LUMO Rewrite Project Plan - Roles & Engagement for Internal Stakeholders

Project Planning Phase

| | Roles & Responsibilities | Engagement |
|---------------------------------------|--|--|
| Council | <ul style="list-style-type: none"> Define Roles & Responsibilities for the LUMO Rewrite process Initial goal discussions for the LUMO Rewrite Endorse Project Plan/Process | Facilitated conversations regarding: <ul style="list-style-type: none"> Defining roles & responsibilities for the LUMO Rewrite process What works & doesn't work with the LUMO What makes a good LUMO? Types of Unified Development Ordinances-pros & cons |
| Dev. Review Boards¹ | Contribute to conversations about the LUMO Rewrite process | Staff attendance at Development Review Board/Commission meetings to: <ul style="list-style-type: none"> Educate about zoning, etc. Inform about LUMO Rewrite process |
| Specialized Boards² | Contribute to conversations about the LUMO Rewrite process, as appropriate (Not all Specialized Boards may be consulted) | Staff attendance at Specialized Board/Commission meetings to: <ul style="list-style-type: none"> Educate about zoning, etc. Inform about LUMO Rewrite process |
| Planning Commission | Contribute to conversations about the LUMO Rewrite process | Staff attendance at Planning Commission meetings to: <ul style="list-style-type: none"> Educate about zoning, etc. Inform about LUMO Rewrite process |
| Town Staff³ | <ul style="list-style-type: none"> Develop Project process, Engagement & Communication Plans Develop website Perform Technical Analysis Write RFP/RFQ Create & implement education videos/speakers' series Facilitation at Council Meetings Attendance/facilitation at Development Review & Specialized Board/Commission meetings as well as Planning Commission Select Project Consultant/Consultant Team | <ul style="list-style-type: none"> Team meetings Consultation of specialized staff Project Consultant Selection Committee |

Phase I – Code Diagnostic & Visioning

| | Roles & Responsibilities | Engagement |
|---------------------------------------|---|---|
| Council | Provides direction on policy issues <ul style="list-style-type: none"> • Focus Area Visions • Values & Community Benefits | Facilitated conversations regarding: <ul style="list-style-type: none"> • Values & Community Benefits • What works & doesn't work with the LUMO • Charrette results |
| Dev. Review Boards¹ | Contribute to Code Diagnostic | Staff attendance at Development Review Board/Commission meetings to: <ul style="list-style-type: none"> • Facilitate Code Diagnostic discussion • Inform of Rewrite Process & upcoming Project meetings |
| Specialized Boards² | Contribute to Code Diagnostic tailored to the charge of each board/commission | Staff attendance at Specialized Board/Commission meetings to: <ul style="list-style-type: none"> • Facilitate Code Diagnostic discussion • Inform of Rewrite Process & upcoming Project meetings |
| Planning Commission | Contribute to Code Diagnostic | Staff attendance at Planning Commission meetings to: <ul style="list-style-type: none"> • Facilitate Code Diagnostic discussion • Inform of Rewrite Process & upcoming Project meetings Participate in Stakeholder Interviews |
| Town Staff³ | <ul style="list-style-type: none"> • Facilitation at Council Meetings • Attendance/facilitation at Development Review & Specialized Board/Commission meetings as well as Planning Commission • Organize & staff charrettes, transect walks, stakeholder interviews/focus groups, office hours • Evaluation of Project deliverables & Technical Analysis | <ul style="list-style-type: none"> • Team meetings • Consultation of specialized staff • Attendance at engagement events |

Phase 2 – Council Endorsement

| | Roles & Responsibilities | Engagement |
|---------------------------------------|--|--|
| Council | <ul style="list-style-type: none"> Reviews & evaluates Code Diagnostic Reviews & evaluates feedback from Planning Commission & Dev. Review Boards Endorses/adopts Specific Plans for Focus Areas Endorses results of Value & Community Benefit facilitation Appoints Technical Task Force | <p>Work Sessions/CCES Meetings to review & evaluate:</p> <ul style="list-style-type: none"> Code Diagnostic Results of Value & Community Benefit facilitation Feedback from Planning Commission & Dev. Review Boards <p>Council meeting to:</p> <ul style="list-style-type: none"> Endorse results of Value & Community benefit facilitation Endorse or adopt Specific Plans & to amend <i>Chapel Hill 2020</i> with Specific Plans, if appropriate Appoints & empowers the Technical Task Force |
| Dev. Review Boards¹ | <p>Review & Comment on:</p> <ul style="list-style-type: none"> Code Diagnostic Specific Plans Results of Value & Community Benefit facilitation | <p>Staff attendance at Development Review Board/Commission meetings to review & take comments on:</p> <ul style="list-style-type: none"> Code Diagnostic Specific Plans Results of Value & Community Benefit facilitation |
| Specialized Boards² | <p>Review & Comment on:</p> <ul style="list-style-type: none"> Code Diagnostic Results of Value & Community Benefit facilitation, if appropriate for the board's charge | <p>Staff attendance at Specialized Board/Commission meetings to review & take comments on:</p> <ul style="list-style-type: none"> Code Diagnostic Results of Value & Community Benefit facilitation, if appropriate |
| Planning Commission | <p>Review & Comment on:</p> <ul style="list-style-type: none"> Code Diagnostic Specific Plans Results of Value & Community Benefit facilitation <p>If Specific Plans are to be incorporated into <i>Chapel Hill 2020</i>, provide recommendation to Council</p> | <p>Staff attendance at meetings to facilitate discussions & take comments on:</p> <ul style="list-style-type: none"> Code Diagnostic Specific Plans Results of Value & Community Benefit facilitation |
| Town Staff³ | <ul style="list-style-type: none"> Facilitation at Council Meetings Attendance/facilitation at Development Review & Specialized Board/Commission meetings as well as Planning Commission | <ul style="list-style-type: none"> Team meetings Consultation of specialized staff |

Phase 3 – Code Rewrite & Zoning Atlas Alignment

| | Roles & Responsibilities | Engagement |
|---------------------------------------|---|---|
| Council | <ul style="list-style-type: none"> Monitors work of the Technical Task Force Redirects policy direction of rewrite, if necessary Evaluate Technical Analysis Evaluates DRAFT UDO | <ul style="list-style-type: none"> Receives quarterly updates from staff at Work Sessions/CCES meetings Work Sessions/CCES meetings for in-depth review of particular areas of concern, as necessary Receives agenda, minutes & meeting notes for Technical Task Force Extended Work Sessions (2) to review & consider DRAFT UDO & Zoning Atlas |
| Dev. Review Boards¹ | Review & Comment on: <ul style="list-style-type: none"> “Blueprint” of Proposed LUMO changes Draft LUMO chapters Reports of Technical Analyzes DRAFT UDO | <ul style="list-style-type: none"> Staff attendance at Development Review Board/Commission meetings 1 time per quarter to review & take comments on deliverables & to provide project updates Written updates provided to Boards/Commissions monthly or as appropriate Staff/Consultant attendance at Joint Development Review Board Meeting to introduce DRAFT UDO Staff attendance at Development Review Board/Commission meetings to take comments on DRAFT UDO (Comments on deliverables funneled to Technical Task Force for consideration) |
| Specialized Boards² | Review & Comment, as appropriate for the Board’s charge: <ul style="list-style-type: none"> “Blueprint” of Proposed LUMO changes Draft LUMO chapters DRAFT UDO | <ul style="list-style-type: none"> Staff attendance at Specialized Review Board/Commission meetings 1 time per quarter to review & take comments on deliverables & to provide project updates Written updates provided to Boards/Commissions monthly or as appropriate Staff/Consultant attendance at Joint Development Review/Specialized Board Meeting to introduce DRAFT UDO Staff attendance at Specialized Board/Commission meetings to take comments on DRAFT UDO (Comments on deliverables funneled to Technical Task Force for consideration) |
| Planning Commission | Review & Comment on: <ul style="list-style-type: none"> “Blueprint” of Proposed LUMO changes Draft LUMO chapters Reports of Technical Analyzes DRAFT UDO | Staff attendance at meetings 1 time per month (or more often as needed) to discuss following deliverables & give project updates: <ul style="list-style-type: none"> “Blueprint” of Proposed LUMO changes Draft LUMO chapters Reports of Technical Analyzes DRAFT UDO (Comments on deliverables funneled to Technical Task Force for consideration) |
| Technical Task Force | <ul style="list-style-type: none"> Evaluate ALL deliverables to insure implementation of Council policy direction Evaluate all input (community, Planning Commission, Development Review Boards) on deliverables Provide direction to staff & consultant on deliverables | Biweekly or monthly meetings with staff (& consultant as appropriate) |

| | | |
|-------------------------------|--|--|
| Town Staff³ | <ul style="list-style-type: none"> • Organize & staff engagement events including office hours • Create & monitor online engagement • Evaluation of Project deliverables & Technical Analysis • Staff Technical Task Force • Facilitation/Updates at Council Meetings • Attendance/facilitation at Development Review & Specialized Board/Commission meetings as well as Planning Commission | <ul style="list-style-type: none"> • Team meetings • Consultation of specialized staff |
|-------------------------------|--|--|

Phase 4 – Code/Atlas Adoption

| | Roles & Responsibilities | Engagement |
|---------------------------------------|---|--|
| Council | <ul style="list-style-type: none"> Evaluates DRAFT Code suitable for adoption & Zoning Atlas Holds required public hearings Adopts new UDO/Zoning Atlas | <ul style="list-style-type: none"> Extended Work Session to review DRAFT Code suitable for adoption & Zoning Atlas (May require multiple Work Sessions) Public hearing(s) Adoption at Council Business Meeting |
| Dev. Review Boards¹ | Review & Comment on DRAFT UDO suitable for adoption | Staff attendance at Development Review Board/Commission meetings to review & take comments on Draft UDO suitable for adoption & to provide updates on adoption schedule (Comments funneled to Technical Task Force for consideration) |
| Specialized Boards² | Review & Comment on DRAFT UDO suitable for adoption, as appropriate for the Board's charge | Staff attendance at Specialized Board/Commission meetings to review & take comments on Draft UDO suitable for adoption & to provide updates on adoption schedule (Comments funneled to Technical Task Force for consideration) |
| Planning Commission | <ul style="list-style-type: none"> Review & Comment on DRAFT UDO suitable for adoption Provide recommendation to Council on final DRAFT UDO suitable for adoption | <ul style="list-style-type: none"> Staff attendance at Planning Commission meetings (at least 3) to review & take comments on DRAFT UDO suitable for adoption & to provide updates on adoption schedule (Comments funneled to Technical Task Force for consideration) Consideration of recommendation on the Final DRAFT UDO suitable for adoption |
| Technical Task Force | <ul style="list-style-type: none"> Evaluate all input (community, Planning Commission, Development Review & Specialized Boards) on DRAFT UDO suitable for adoption & Zoning Atlas Recommend any revisions to DRAFT UDO suitable for adoption & Zoning Atlas | <ul style="list-style-type: none"> Biweekly or monthly meetings with staff (& consultant as appropriate) Conclude meetings after recommending revisions to DRAFT UDO suitable for adoption |
| Town Staff³ | <ul style="list-style-type: none"> Organize & staff engagement opportunities Create & monitor online engagement Evaluation of Project deliverables Facilitation at Council Meetings Attendance/facilitation at Development Review & Specialized Board/Commission meetings as well as Planning Commission Train/update internal & external stakeholders Ensure code codification Create/update online code resources | <ul style="list-style-type: none"> Team meetings Consultation of specialized staff |

¹ Development Review Boards include: Housing Advisory Board, Transportation and Connectivity Advisory Board, Environmental Sustainability Advisory Board, Community Design Commission

² Specialized Boards include: Historic District Commission; Stormwater Management Utility Advisory Board; Parks, Greenways, & Recreation Commission

³ Staff includes the LUMO Project Manager, Project Team, Strategic Team & Specialized staff consulted for specific topic knowledge & expertise

CODE 101

Types of Zoning Codes:

Euclidean Zoning



This type of zoning separates different land uses and concentrates similar land uses into distinct areas or zones. For example, single-family housing is concentrated in one area, multi-family in another, retail uses in another, and industrial uses in another.

Performance Zoning



Performance zoning regulates the effects or impact of land uses on surrounding properties through performance standards. Key elements of Performance zoning include number of vehicle trips, density or noise levels.

Negotiated Zoning



Negotiated zoning evolved out of the perceived rigidity of Euclidean zoning and allows landowners to vary uses and development standards in a zoning ordinance through a negotiated process. When approved, this type of zoning becomes a “mini-zoning ordinance” that regulates development of the site. Conditional zoning is an example of Negotiated Zoning.

Form-Based Code



A form-based code is a way to regulate development that controls building form & placement first and building use second. Generally, form-based codes create a more predictable built environment because form-based codes are written to enable or preserve a specific built form.

Hybrid Zoning



The term “hybrid code” generally refers to zoning regulations that combine various aspects of all the zoning models discussed above. There are hundreds of approaches to combining different types of zoning codes. In fact, it is safe to say that no two hybrid zoning systems are the same.



40
TOWN OF CHAPEL HILL

Town Hall
405 Martin Luther King Jr.
Boulevard
Chapel Hill, NC 27514

Item Overview

Item #: 2., File #: [21-0317], Version: 1

Meeting Date: 4/14/2021

Update on the Town Budget.

Staff:

Amy Oland, Director
Maurice Jones, Town Manager

Department:

Business Management
Town Manager

Key Topics: At the April 14th work session, the Orange County Tax Assessor, Nancy Freeman, will present the results of the 2021 Orange County property revaluation. Staff will also provide a presentation on how the results of the revaluation will impact the development of the FY 2021-22 Annual Operating Budget.



Recommendation(s):

The purpose of this item is to present the results of the 2021 Orange County property revaluation and discuss how these results will impact the development of the FY 2021-22 Annual Operating Budget.



Attachments:

- Orange County Tax Assessor's Revaluation Presentation
- Draft Staff Presentation
- FY22 Tax Rate Scenarios Handout

The Agenda will reflect the text below and/or the motion text will be used during the meeting.

PRESENTER: Amy Oland, Business Management Director
Nancy Freeman, Orange County Tax Assessor
Maurice Jones, Town Manager

The purpose of this item is to present the results of the 2021 Orange County property revaluation and discuss how these results will impact the development of the FY 2021-22 Annual Operating Budget.

2021 REVALUATION RESULTS
CHAPEL HILL TOWN COUNCIL
APRIL 14, 2021

DRAFT

What is a Revaluation?

- Process of updating all real property to its current market value as of a single appraisal date
- Primary goal is to equalize tax base
 - ▣ Over time the value of properties change, but not at the same rate.
- Effective appraisal date for Orange County's revaluation is January 1, 2021

DRAFT

What is market value?

- North Carolina General Statute 105-283 defines **market value** as *“the price estimated in terms of money at which the property would change hands between a willing and financially able buyer and a willing seller, neither being under any compulsion to buy or sell and both having reasonable knowledge of all the uses to which the property is adapted and for which it is capable of being used.”*

DRAFT

What is Included in a Revaluation

- All residential and commercial land throughout Orange County including exempt properties and permanent structures on the land.
- What is not included?
 - ▣ Business personal property - equipment, computers, desks, chairs, machinery, tools
 - ▣ Motor vehicles, boats, airplanes
 - ▣ Public utility property (electric companies, gas companies, bus lines, railroads)
 - ▣ These properties are reappraised annually.

DRAFT

Community Outreach

- Real Property Record Card website launched July 2019
 - ▣ Provide current information on record
 - ▣ Interactive webpage: review property data, report Issues
- Public Comper website launched July 2019
 - ▣ Review property as compared to similar properties
- Validation Form Mailing in February 2020
 - ▣ Partnered with the community to gather the most accurate data possible
 - ▣ Over 4,300 responses to update data

(continued next page)

DRAFT

Community Outreach (continued)

- Revaluation Information Insert mailed with 2020 Tax Bill in July 2020
- Revaluation Video Launched on Website in July 2020
 - ▣ Explains the basics of a Revaluation
- Presentation at Schedule of Values Public Hearing at Board of Commissioners meeting in October 2020
- Revaluation Information Insert mailed with 2021 Listing Form in December 2020
- Highlighted the Revaluation in the News of Orange in early April 2021

DRAFT

Commercial Appraisals

- Local commercial real estate appraisal firm provided market research, sales
- A second commercial appraisal firm interpreted market research and provided recommended values for all commercial parcels, taking into account effects of pandemic
- Orange County senior appraisal staff reviewed recommended values prior to entering values in computer system

DRAFT

Residential Appraisals

- Strong seller's market for residential properties
 - ▣ Demand for residential properties driven by:
 - Federal government's continued actions to keep interest rates low
 - Pandemic-related circumstances of stay-at-home orders
 - Increased demand, decreased inventory due to cessation of construction early in pandemic
- Comparison to other counties
 - ▣ Survey of counties conducting a revaluation in 2021 show average county-wide growth of 17.88%, with a median of 16%.
 - ▣ Fifteen counties responded
 - ▣ Range from 8% to 36%

DRAFT

Real Property Change by Area

| Jurisdiction | 2021 Estimated Tax Base | Percentage of Growth From 2020 | Growth Since 2017 Revaluation |
|--------------------|-------------------------|--------------------------------|-------------------------------|
| Countywide | \$21,739,530,791 | 12.6% | 20.1% |
| Carrboro | \$2,806,444,019 | 14.6% | 19% |
| Chapel Hill | \$8,874,302,213 | 13% | 18.3% |
| Hillsborough | \$1,491,892,443 | 20.5% | 46.7% |
| Mebane | \$570,146,470 | 44.2% | 49.9% |

DRAFT

Revaluation in Orange County

- 2021 Countywide Tax Base is \$21,739,530,791
- Overall percentage of growth from 2020 to 2021 is 12.6%
- Overall percentage of growth from the most recent revaluation in 2017 is 20.1%
- Residential represents approximately 77% of the 2021 tax base, and commercial 23%
- Residential overall growth is approximately 36%
- Commercial overall growth is approximately 11%

DRAFT

Revaluation in Chapel Hill

- 2021 Chapel Hill Tax Base is \$8,874,302,213
- Overall percentage of growth from 2020 to 2021 is 13%
- Overall percentage of growth from 2017 Revaluation is 18.3%
- Residential represents approximately 67% of the 2021 tax base, and commercial 33%
- In comparison, in 2017, Residential represented 72% of the tax base and Commercial represented 28%

DRAFT

Revaluation in Chapel Hill

Overall Growth – includes new construction and increase in values due to revaluation.

2021 Revaluation:

- ▣ Residential is approximately 9%
- ▣ Commercial is approximately 36%

2017 Revaluation:

- ▣ Residential was approximately 2%
- ▣ Commercial was approximately 41%

- ▣ Average annual growth since 2017 Revaluation is 1.57%.
- ▣ Growth from 2019 to 2020 was 2.12%.

DRAFT

Industry Standards

| Sales Ratio Industry Standards | | | | |
|---|---------------------|---------------|----------------------------------|---------------|
| Jurisdiction | Median Ratio | Actual | Coefficient of Dispersion | Actual |
| Countywide | .90 - 1.10 | 1.005 | 5.0 - 15.0 | 7.7 |
| Chapel Hill | .90 - 1.10 | 1.001 | 5.0 - 15.0 | 7.4 |
| Carrboro | .90 - 1.10 | 1.002 | 5.0 - 15.0 | 7.4 |
| Hillsborough | .90 - 1.10 | 1.01 | 5.0 - 15.0 | 5.4 |
| Mebane | .90 - 1.10 | 1.011 | 5.0 - 15.0 | 7 |
| *Standards taken from the International Association of Assessing Officers | | | | |

DRAFT

Industry Standards

- Sales Ratios are verified by category of property. The ratios indicate tax assessments represent about 100% of current market sales. The coefficient of dispersion (COD) indicates the data spread, and the goal is 15 or lower.
- Countywide: Sales Ratio 1.005, COD 7.7
- Improved Residential: Sales Ratio 1.005, COD 7
- Improved Commercial: Sales Ratio 1.006, COD 14.8
- Vacant Land: Sales Ratio 1.001, COD 15.2

DRAFT

Average Value of Home

□ Average Values of Homes based on Jurisdiction

| Jurisdiction | Average Value | Median Value |
|--------------------|------------------|------------------|
| Countywide | \$368,319 | \$310,600 |
| Carrboro | \$393,657 | \$369,300 |
| Chapel Hill | \$483,643 | \$417,200 |
| Hillsborough | \$277,180 | \$236,200 |
| Mebane | \$223,381 | \$222,100 |

- Values include building, land and other features such as garages/sheds. Townhomes and condominiums are excluded.

DRAFT

Remaining Schedule

- New values available on website March 22, 2021
- Notices mailed March 24, 2021
- Final mailing of revaluation notices of approximately 300 commercial properties, anticipated by March 31, 2021
- Deadline for informal appeals April 30, 2021
- Board of Equalization & Review to convene Monday, May 3, 2021

DRAFT

Revaluation Notice Mailing

- Revaluation notice
 - ▣ Includes information on webpage to appeal online

- Informal appeal form included with notice

- Informal appeal form instructions
 - ▣ Information on websites to review data and find comparable sales included

DRAFT

Appeal Process

Taxpayers may appeal their assessment every year

- Stage 1 – Informal Appeal – in-house review with staff appraiser
- Stage 2 – Formal Appeal – hearing with Orange County Board of Equalization and Review
- Stage 3 – North Carolina Property Tax Commission
- Stage 4 – Appeal Courts

DRAFT

Potential Impact of Appeals

- Currently have received approximately 475 informal appeals, appraisers have reviewed approximately 73%
- Expect more appeals than 2017, possibly 4,000 informal appeals and 1,000 informal appeals, with possibly 200 appealing to the NC Property Tax Commission.
- Reduction in value due to appeals is accounted for in the estimated tax base. The estimation is based on historical percentage of reduction from prior revaluation years.

DRAFT

Appeal Assistance

- Review property characteristics at Real Property Search Webpage: <https://property.spatiallest.com/nc/orange/#/>
 - ▣ Check square footage, bath count, etc.

- Compare property to nearby property sales at Comper Webpage: <https://nc-orange-citizen.comper.info/template.aspx>

- Submit appeal form included with revaluation notice, or complete appeal process online: <https://appeals.spatiallest.com/nc-orange#/>

DRAFT

For More Information

- Contact the Orange County Tax Office:
 - 919-245-2100, option 2
 - reval@orangecountync.gov
 - Live chat by visiting:
www.orangecountync.gov/departments/tax/

DRAFT

Budget Work Session

April 14, 2021



DRAFT

Assessed Valuation Data

Value of a Penny

Example Tax Bill Impacts

Tax Rate History

Budget Reductions & Commitments

Budget Scenarios

Next Steps in Budget Process

Topics for Discussion

DRAFT



Assessed Valuation Data

| | 2021 Valuation | 2020 Valuation | Difference |
|-------------------------------|-------------------------|-------------------------|-------------------------|
| Orange County Real Property* | \$ 8,513,978,013 | \$ 7,500,585,640 | \$ 1,013,392,373 |
| Durham County Real Property | 540,018,520 | 539,506,906 | 511,614 |
| Orange County Motor Vehicles* | 360,324,200 | 353,259,020 | 7,065,180 |
| Durham County Motor Vehicles | <u>28,881,262</u> | <u>30,231,704</u> | <u>(1,350,442)</u> |
| TOTAL VALUATION | \$ 9,443,201,995 | \$ 8,423,583,270 | \$ 1,019,618,725 |

* Values Impacted by Revaluation

DRAFT



Value of a Penny



FY21: \$840,000

FY22: \$940,000

DRAFT



Example Residential Tax Bill Impacts

| Pre-Revaluation | Pre-Tax Bill | Post-Revaluation | Post-Tax Bill | Annual Increase |
|-----------------|--------------|------------------|---------------|-----------------|
| \$150,000 | \$816 | \$163,500 | \$889 | \$73 |
| \$250,000 | \$1,360 | \$272,500 | \$1,482 | \$122 |
| \$443,709 | \$2,414 | \$483,643 | \$2,631 | \$217 |
| \$ 750,000 | \$4,080 | \$817,500 | \$4,447 | \$367 |
| \$1,000,000 | \$5,440 | \$1,090,000 | \$5,930 | \$490 |

Assumes existing tax rate of 54.4 cents (Town rate only)

Assumes 9% average residential property valuation growth

Average home price in Chapel Hill is \$483,643

DRAFT



Example Commercial Tax Bill Impacts

| Pre-Revaluation | Pre-Tax Bill | Post-Revaluation | Post-Tax Bill | Annual Increase |
|-----------------|--------------|------------------|---------------|-----------------|
| \$1,000,000 | \$5,440 | \$1,360,000 | \$7,398 | \$1,958 |
| \$5,000,000 | \$27,200 | \$6,800,000 | \$36,992 | \$9,792 |
| \$10,000,000 | \$54,400 | \$13,600,000 | \$73,984 | \$19,584 |
| \$25,000,000 | \$136,000 | \$34,000,000 | \$184,960 | \$48,960 |
| \$50,000,000 | \$272,000 | \$68,000,000 | \$369,920 | \$97,920 |

Assumes existing tax rate of 54.4 cents (Town rate only)

Assumes 36% average commercial property valuation growth

DRAFT



Tax Rate History

| | FY09 | FY10* | FY11 | FY12 | FY13 | FY14 | FY15 | FY16 | FY17 | FY18* | FY19 | FY20 | FY21 |
|-------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| General Fund | 42.3 | 36.0 | 36.0 | 37.8 | 37.8 | 38.8 | 38.8 | 38.8 | 38.8 | 37.6 | 38.6 | 38.6 | 38.6 |
| Debt Fund | 11.0 | 9.3 | 9.3 | 7.5 | 7.5 | 7.5 | 8.5 | 8.5 | 8.5 | 8.2 | 8.2 | 9.8 | 9.8 |
| Transit Fund | 4.8 | 4.1 | 4.1 | 4.1 | 4.1 | 5.1 | 5.1 | 5.1 | 5.1 | 5.0 | 6.0 | 6.0 | 6.0 |
| Town Total | 58.1 | 49.4 | 49.4 | 49.4 | 49.4 | 51.4 | 52.4 | 52.4 | 52.4 | 50.8 | 52.8 | 54.4 | 54.4 |

| | FY09 | FY10* | FY11 | FY12 | FY13 | FY14 | FY15 | FY16 | FY17 | FY18* | FY19 | FY20 | FY21 |
|-------------------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Town | 58.1 | 49.4 | 49.4 | 49.4 | 49.4 | 51.4 | 52.4 | 52.4 | 52.4 | 50.8 | 52.8 | 54.4 | 54.4 |
| County | 100.3 | 85.8 | 85.8 | 85.8 | 85.8 | 85.8 | 85.8 | 87.8 | 87.8 | 83.77 | 85.04 | 86.79 | 86.79 |
| Schools | 23.0 | 18.84 | 18.84 | 18.84 | 18.84 | 20.84 | 20.84 | 20.84 | 20.84 | 20.18 | 20.18 | 20.18 | 20.18 |
| Total Rate | 181.4 | 154.04 | 154.04 | 154.04 | 154.04 | 158.04 | 159.04 | 161.04 | 161.04 | 154.75 | 158.02 | 161.37 | 161.37 |

DRAFT



Budget Reductions for FY 2021

- Reduction in street maintenance (\$300,000)
- Elimination of Vehicle Replacement funding (\$453,089)
- Elimination of Pay-Go Capital funding (\$237,500)
- Reduction in OPEB pre-funding contribution (\$250,000)
- Elimination of transfer to Blue Hill Tax Increment Financing (\$445,100)
- Elimination of building maintenance funds (\$472,000)
- Reduction in Library funding (\$100,000)

Total General Fund reductions = \$2,257,689

DRAFT



FY 2022 Budget Commitments

- 5.5% Health Insurance increase (\$285,000)
- 1.2% Retirement rate increase (\$380,000)
- Need to reinstate transfer for Blue Hill Tax Increment Financing (\$445,100)
- Incentive Agreements (totaling \$985,446)
 - Carraway Village (Year 3)
 - Wegman's (Year 1)
 - Well (Year 1)
 - Glen Lennox (Year 1)
- Revenue Reductions (\$1,192,000)
 - Parks & Recreation Fees (\$330,000)
 - Occupancy Taxes (\$450,000)
 - School Resource Officer Program (\$412,000)
- Sales tax growth covering FY 2022 commitments

DRAFT



Budget Scenarios

- | | | |
|----|-------------------------|------|
| 1. | Revenue Neutral Rate | 49.4 |
| 2. | Existing Rate | 54.4 |
| 3. | Alternatives for Growth | 5.0 |

DRAFT



Scenario 1 – Revenue Neutral

| Budget Topic | Included/Not Included | Budget \$ |
|------------------------------|-----------------------|-----------|
| Pay Adjustment | X | - |
| Health Insurance Increase | ✓ | \$285,000 |
| Ephesus Fordham TIF Transfer | ✓ | \$445,100 |
| Climate Action | X | - |
| Affordable Housing | X | - |
| OPEB | X | - |
| Buildings Maintenance | X | - |
| Vehicle Replacements | X | - |
| Streets | X | - |
| Pay-Go Capital | X | - |
| Other Council Priorities | X | - |

DRAFT



Scenario 2 – Existing Tax Rate

| Budget Topic | Included/Not Included | Budget \$ |
|------------------------------|-----------------------|-----------|
| Pay Adjustment | ✓ | 2% |
| Health Insurance Increase | ✓ | \$285,000 |
| Ephesus Fordham TIF Transfer | ✓ | \$445,100 |
| Climate Action | ✓ | \$940,000 |
| Affordable Housing | ✓ | \$251,605 |
| OPEB | ✓ | \$250,000 |
| Buildings Maintenance | ✓ | \$500,000 |
| Vehicle Replacements | ✓ | \$500,000 |
| Streets | ✓ | \$400,000 |
| Pay-Go Capital | ✓ | \$500,000 |
| Other Council Priorities | ✓ | \$100,000 |

DRAFT



Scenario 3 – Alternatives

Each penny on the tax rate is equal to \$940,000 that can be attributed to Council's priorities including:

- Climate Action
- Affordable Housing
- ReVive Chapel Hill
- Infrastructure
- Maintenance
- Reimagining Community Safety Task Force
- Investing in Town Employees
- Council Reserve

DRAFT



Next Steps in Budget Process

| | |
|--------|----------------------------------|
| May 5 | Manager's Recommended Budget |
| May 12 | Budget Work Session |
| May 19 | Budget Public Hearing |
| May 26 | Budget Work Session (if needed) |
| June 2 | Budget Work Session (if needed) |
| June 9 | Proposed FY 2022 Budget Adoption |

2021-22 Budget Development Page

www.townofchapelhill.org/budget

DRAFT



Tax Rate Scenarios for FY 2022

Assumptions: Amounts shown represent increases over FY 2021 appropriations – numbers are based on current levels of operation for discussion purposes.

| | Existing Rate | 1¢ Reduction from Existing Rate | Roll Back Half- Way | 1¢ Increase from Revenue Neutral | Revenue Neutral |
|---------------------------------------|---------------|---------------------------------------|------------------------|-------------------------------------|-----------------|
| Tax Rate | 54.4¢ | 53.4¢ | 51.8¢ | 50.4¢ | 49.4¢ |
| Pay Increase | 2% | 2% | 2% | 2% | none |
| Health Insurance Increase | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% |
| Ephesus-Fordham TIF | \$ 445,100 | \$ 445,100 | \$ 445,100 | \$ 445,100 | \$ 445,100 |
| Pay Study Implementation | \$ 300,000 | \$ 200,000 | × | × | × |
| Climate Action | \$ 940,000 | \$ 940,000 | \$ 940,000 | × | × |
| Affordable Housing | \$ 251,605 | \$ 251,605 | × | × | × |
| Council Reserve | \$ 100,000 | × | × | × | × |
| Buildings | \$ 500,000 | \$ 350,000 | \$ 100,000 | × | × |
| Streets | \$ 400,000 | \$ 300,000 | \$ 100,000 | × | × |
| Pay-Go Capital | \$ 500,000 | \$ 350,000 | \$ 100,000 | × | × |
| Vehicles | \$ 500,000 | \$ 350,000 | \$ 100,000 | × | × |
| OPEB | \$ 250,000 | \$ 250,000 | \$ 250,000 | \$ 250,000 | × |
| Library | \$ 100,000 | \$ 100,000 | \$ 100,000 | × | × |
| \$ left for Adds | \$ 189,626 | × | × | × | × |
| Tax Revenue | \$ 37,800,000 | \$ 36,860,000 | \$ 35,360,000 | \$ 33,950,000 | \$ 33,010,000 |
| Fund Balance Appropriation | \$ 2,500,000 | \$ 2,499,626 | \$ 2,598,569 | \$ 2,568,769 | \$ 2,608,977 |

Prepared by: Business Management Department, April 9, 2021