

City of Sanford, North Carolina Annual Operating Budget

Fiscal Year July 1, 2020 – June 30, 2021





GOVERNING BODY

THE HONORABLE T. CHET MANN, MAYOR

MAYOR PRO TEM BYRON M. BUCKELS

COUNCIL MEMBER JAMES G. WILLIAMS

COUNCIL MEMBER JIMMY HAIRE

COUNCIL MEMBER REBECCA WYHOF SALMON

COUNCIL MEMBER CHARLES TAYLOR

COUNCIL MEMBER NORMAN C. POST III

COUNCIL MEMBER SAMUEL P. GASKINS

**SUBMITTED TO:
THE MAYOR AND THE CITY COUNCIL**

BY

**Hal Hegwer
City Manager**

**Beth T. Kelly
Director of Financial Services**



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

City of Sanford

North Carolina

For the Fiscal Year Beginning

July 1, 2019

Christopher P. Morrill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Sanford, North Carolina for its annual budget for the fiscal year beginning July 1, 2019. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

TABLE OF CONTENTS

INTRODUCTORY OVERVIEW		GENERAL FUND DEBT SERVICE	
		Debt Service	136
Governing Body	2		
Distinguished Budget Award	3	PUBLIC SAFETY	
Table of Contents	4	Police	137
History	5	Fire	139
Community Profile	6	Inspections	142
Demographic Statistics	9		
Assessed Value/Est. Actual Value of Tax. Prop.	10	STREETS	
Principal Taxpayers	11	Street	144
Principal Employers	12	Street Capital Improvements	146
Organizational Chart	13		
Strategic Goals and Strategies and Program Policies	14	SANITATION	
		Solid Waste	147
TRANSMITTAL LETTER	15	Sanitation	149
Changes to Budget Ordinance	27		
BUDGET ORDINANCE	29	CULTURAL AND RECREATION	
		Parks	151
BUDGET GUIDE		Golf	153
Financial Policies	61		
Budget Process	64	COMMUNITY DEVELOPMENT	
Budget Calendar	67	Community Development	155
Budget Format	68	Code Enforcement	159
Departments by Fund	69	Planning / Historic Preservation	161
Long-Range Financial Plan	70		
Revenues by Source	71	UTILITY FUND	165
Expenditures by Function	74		
Expenditures by Category	77	UTILITY FUND DEBT SERVICE	
Revenue Assumptions	78	Debt Service	169
EXECUTIVE SUMMARY		OTHER	
Consolidated Budget	87	Utility Fund Contributions	170
Revenue Summaries	88		
Expenditure Summaries	89	PUBLIC UTILITIES	
General Fund Revenue	91	Warehouse	171
General Fund Expenditures	93	Utility Fund Administration	173
Utility Fund Revenue	94	Engineering	175
Utility Fund Expenses	95	UF Public Works Administration	177
Municipal Service District Fund Revenue / Expenditures	96	Water Filtration	179
Staffing Comparison - Headcount	97	Water Reclamation	181
Capital Outlay Sort - General Fund	99	Distribution and Collection	183
Capital Outlay Sort - Utility Fund	101	Water Capital Improvements	186
Debt Service	102	Sewer Capital Improvements	187
GENERAL FUND	105	MUNICIPAL SERVICE DISTRICT FUND	189
Fund Balance - General Fund	109	Fund Balance - Municipal Service District	191
GENERAL GOVERNMENT		CAPITAL IMPROVEMENT PROGRAMS	
Governing Body	110	Program Summary	193
Administration	113	Capital Improvements Schedule	194
Human Resources	115	Project Descriptions	196
Risk Management	118	Capital / Grant Budgets	207
Elections	120		
Financial Services	121	SUPPLEMENTARY INFORMATION	
Information Technology	123	Departmental Employee Classification	209
Legal	125	Employee Wage and Salary Program	216
Public Building	127	Performance Management Program	222
Central Office	129	Investment Policy	224
General Fund Contributions	130		
Fleet Maintenance	132	APPENDIX	227
Horticulture	134	GLOSSARY	233
		INDEX	241

CITY OF SANFORD HISTORY

The Town of Sanford was incorporated in Moore County on February 11, 1874 - 31 years before the creation of Lee County. The stimulus for growth provided by Sanford, along with the towns of Broadway and Jonesboro led to the birth of Lee County in 1907. Lee County was formed with portions of Moore and Chatham Counties, the county seat being a point equal-distance between Sanford and Jonesboro.

Sanford itself sprung up from the crossing of the Western and Chatham Railroads. These rails are now known as the Atlantic and Western and Seaboard Coastline. Colonel C. O. Sanford was chief civil engineer of the now Seaboard Coastline and Sanford is named in his honor. At one point near the turn-of-the-century, citizens debated changing the name of Sanford to Scottsville in honor of Major John W. Scott, but the name Sanford held. In 1947 the name Sanford survived the merger with Jonesboro. The area of Jonesboro became known as Jonesboro Heights. It is ironic that with the decline of the retail hub in Downtown Sanford, two distinct city centers have re-emerged. To this day Jonesboro Heights, as it is now known, retains a special identity and gives Sanford the unique pleasure of having two downtowns.

With the merger of the two incorporated towns of Jonesboro and Sanford a new municipal charter was adopted and the official name became the City of Sanford. The city was governed by seven aldermen living in separate residence wards until 1991 when the city's wards were redesigned into five wards with two aldermen being elected at-large.

The City of Sanford is operated under the council-manager form of government, which was adopted in 1944. Policymaking and legislative authority is vested in a City Council consisting of seven council members and a Mayor who are elected in odd-numbered years. The city manager is employed by the council and is responsible to the City Council for the administration of all affairs of the municipality. The city manager appoints the department heads and supervises and coordinates the activities of the departments.

Sanford enjoys steady growth. In 1880 the population was 236; in 1900, 1,044; in 1920, 2,977; in 1940, 4,960, in 1950, after the merger of the Town of Jonesboro, 10,013. In the late 1950's, growth became more suburban in character. Taking advantage of municipal water and sewer lines, development occurred just outside the city limits, and population growth became a function of annexation. In 1960 the population was 12,252; in 1970, 12,028; and in 1980, 14,773. Rapid development in the 1980's was contained in the city's extra-territorial jurisdiction, but this development did not begin to be annexed into the city until the 1990's. The 1990 population was only 14,755 as a result of this phenomenon. The 1991 population was 18,125; the 1994 population was 20,385; and the 2000 population was in excess of 23,000. Lee County as well as the City of Sanford have seen direct growth resulting from staff changes at Fort Bragg, a military base located in Fayetteville, North Carolina just southeast of Lee County. The city's current population is approximately 30,000 residents.

During fiscal year 2004-05 the city purchased the county water system from Lee County. The city now provides water to more than 18,400 city and county residents as well as sewer service to approximately 9,800 city and county residents. In 2017, the city entered into an agreement with Chatham County to sell bulk water for the new Chatham Park Development. The city expanded the Wastewater Treatment Plant in 2014 which increased capacity from 6.8 to 12 million gallons daily. With this expansion, the city has the capability of providing sewer to areas outside Lee County. In 2017, the city entered into an agreement with Chatham County to provide sewer to the Moncure Megasite. This megasite, when fully developed, could bring thousands of jobs to our area.

Voters approved a \$14.5 million bond referendum in 2013 for sidewalk, streetscape, greenway, and parks and recreation improvements within the city. The first phase of these bond projects included sidewalk and streetscape improvements within Downtown Sanford and Jonesboro in the amount of \$8.5 million. The city issued another \$2 million in bonded debt to complete the park project which includes a splash pad. Construction is complete on these projects and residents are now able to enjoy the amenities they chose to support. Council chose to postpone the issuance of debt for the greenway project until a later date.

Community Profile

- ☐ Population
- ☐ Landscape
- ☐ Economic Characteristics
- ☐ Family Income
- ☐ Current Tax Rates
- ☐ Education/Hospital
- ☐ Climate

Lee is one of 100 counties in North Carolina situated in the geographic center of North Carolina. It is on the divide of the Coastal Plains to the east and the Piedmont to the west. The City of Sanford (Lee County Seat) is approximately forty-five (45) miles south of Raleigh and Durham. Approximately one hundred fifty (150) miles to the east is the Atlantic Ocean, and one hundred sixty (160) miles to the west are the Appalachian Mountains. It is an economically diverse community.

Current Population

2019 Census Estimates

City of Sanford	30,085
Town of Broadway	1,229
Lee County	61,779

Population Projections

Lee County in 2030	63,462
Lee County in 2037	64,872

Economic Characteristics

Median Age	34.8 years
Average Household Size	2.58 people

Bond Rating for City of Sanford

- Fitch - Revenue Bonds AA-
- Fitch – GO Bonds AA
- Moody’s Aa3
- NC Municipal Council ¹ 84

Bond Rating for Lee County

- Standard & Poor’s AA-
- Moody’s Aa3

Family Income

Median Household	\$48,873
Per Capita	\$23,842

¹ The NC Municipal Council works closely with the Local Government Commission, a division of the North Carolina State Treasurer’s office, which has statutory responsibility for debt issued by local governments in North Carolina. This council assists the local issuers in improving their credit quality and to improve their access to capital for essential municipal projects.

Landscape

Land Area*	254.96 sq. miles
Population Density	241.0 persons/sq. mi.
Urban Area (City of Sanford)	51 percent
Rural Area (Outside City)	49 percent
Latitude	35° 28'
Longitude	79° 07'



Climate

Average Temperatures	
January	37° F
June	76° F
Average Annual Rainfall	51 inches
Average Annual Snowfall	6 inches

Current Tax Rates

Lee County	\$0.775 per \$100 valuation
Sanford	\$0.60 per \$100 valuation
Broadway	\$0.49 per \$100 valuation

Example: A house valued at \$100,000 would pay \$600 per year in city taxes and \$775 per year in county taxes.

Education

Public High Schools	3
Public Middle Schools	3
Public Elementary Schools	7
Private K-12 Schools	3
Montessori Schools	1

Central Carolina Community College

Access available to:

University of North Carolina at Chapel Hill, Duke University, North Carolina State University, Campbell University, North Carolina Central University, Fayetteville State University, and Sandhills Community College

Hospital

Central Carolina Hospital 137 beds and 100 physicians

Water System Daily Capacity

Sanford 12,000,000 gallons per day

Waste Water System Capacity

Sanford 12,000,000 gallons per day

Broadway 145,000 gallons per day

General Information

Power - Progress Energy and Central Electric Membership

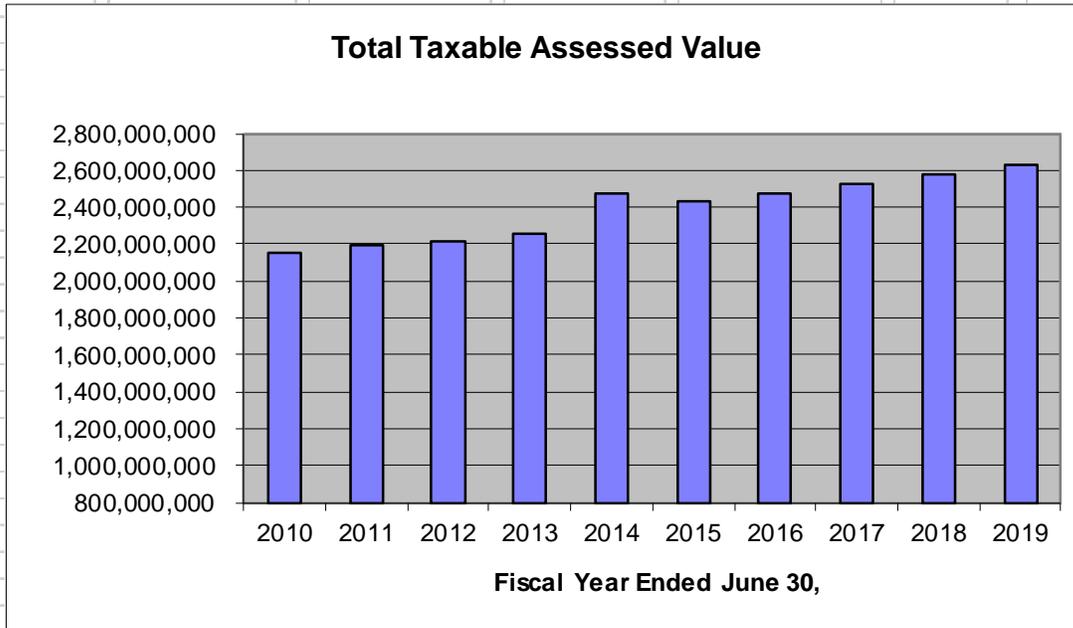
Gas - PSNC Energy

Fiscal Year Ended June 30, 2019

CITY OF SANFORD, NORTH CAROLINA DEMOGRAPHIC AND ECONOMIC STATISTICS LAST TEN FISCAL YEARS						
Calendar Year	Population	Personal Income	Per Capita Personal Income	Median Age	School Enrollment	Unemployment Rate
2010	28,178	632,229,786	22,437	38.00	9,545	12.5%
2011	28,249	N/A	N/A	N/A	9,565	11.9%
2012	28,198	593,144,930	21,035	37.20	9,871	11.8%
2013	28,670	623,715,850	21,755	37.00	9,585	11.2%
2014	28,862	626,767,192	21,716	38.00	9,697	8.1%
2015	29,116	619,064,392	21,262	38.00	9,944	7.9%
2016	28,802	620,855,912	21,556	37.30	9,936	6.0%
2017	29,267	636,352,381	21,743	37.30	9,981	4.8%
2018	29,313	611,967,501	20,877	37.40	9,948	4.7%
2019	29,917	651,203,339	21,767	34.80	9,839	5.1%
Sources of Information:						
Population information provided by the North Carolina Office of State Budget and Management						
Personal income and median age provided by United States Census Bureau						
School enrollment provided by NC School Report Cards						
Unemployment rate provided by North Carolina Department of Commerce Division of Employment Security						

Fiscal Year Ended June 30, 2019

CITY OF SANFORD, NORTH CAROLINA						
ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY						
LAST TEN FISCAL YEARS						
Fiscal Year Ended June 30,	Real Property	Personal Property	Utilities	Total Taxable Assessed Value	Total Direct Tax Rate	Assessed Value as a Percentage of Actual Value
2010	1,596,056,195	503,155,504	53,650,278	2,152,861,977	0.54	95.77%
2011	1,617,354,027	524,799,038	51,607,449	2,193,760,514	0.54	96.60%
2012	1,608,945,658	553,086,452	50,526,305	2,212,558,415	0.54	98.50%
2013	1,658,374,237	552,791,412	49,831,105	2,260,996,754	0.54	98.37%
2014	1,757,667,113	671,166,645	47,978,665	2,476,812,423	0.54	99.33%
2015	1,766,911,283	621,920,459	47,521,925	2,436,353,667	0.60	99.00%
2016	1,784,972,909	639,868,257	53,642,667	2,478,483,833	0.60	98.00%
2017	1,807,543,431	664,271,235	57,138,500	2,528,953,166	0.60	97.86%
2018	1,835,878,842	684,560,991	52,850,167	2,573,290,000	0.60	96.95%
2019	1,874,114,073	699,663,185	53,548,065	2,627,325,323	0.62	96.35%



Source: Lee County Tax Office

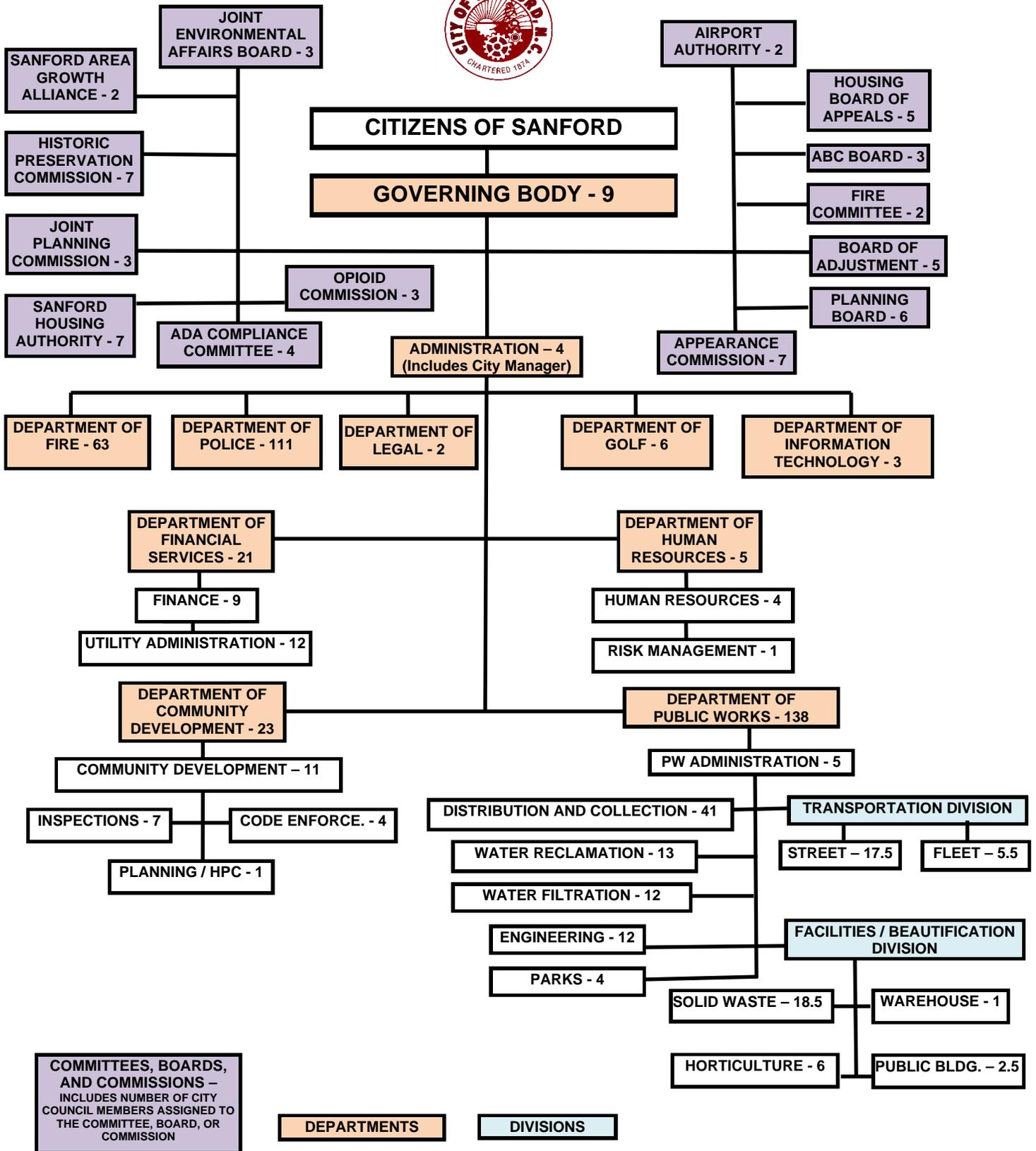
Fiscal Year Ended June 30, 2019

CITY OF SANFORD, NORTH CAROLINA						
PRINCIPAL PROPERTY TAX PAYERS						
JUNE 30, 2019 COMPARED TO JUNE 30, 2009						
	2019			2009		
	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Taxpayer						
Coty	\$ 100,368,616	1	3.82%	\$ 70,204,443	1	3.27%
Frontier Spinning Mills, Inc.	86,530,674	2	3.29%	38,670,484	3	1.80%
Simpson & Simpson	68,842,673	3	2.62%	64,563,683	2	3.00%
Magneti Marelli USA, Inc.	47,010,184	4	1.79%	30,755,939	5	1.43%
Moen	36,031,539	5	1.37%	30,920,119	4	1.44%
Static Control Components, Inc.	34,416,623	6	1.31%	25,249,586	9	1.17%
Southpark Village, LLC	29,982,100	7	1.14%			
Central Carolina Hospital/ AMISUB	28,024,329	8	1.07%	28,627,248	6	1.33%
Tyson	27,868,236	9	1.06%			
Pentair	24,490,835	10	0.93%	21,248,786	10	0.99%
The Pantry				25,733,846	7	1.20%
Windstream				25,622,830	8	1.19%
Total	\$ 483,565,809		18.40%	\$ 361,596,964		16.82%
Source: Lee County Tax Office						

Fiscal Year Ended June 30, 2019

CITY OF SANFORD, NORTH CAROLINA					
PRINCIPAL EMPLOYERS					
JUNE 30, 2019 COMPARED TO JUNE 30, 2009					
	2019		2009		
Employer	Employees	Rank	Employees	Rank	
Lee County Schools	1000+	1			
Caterpillar, Inc.	1000+	2			
Pilgrims Pride Corporation	500-999	3			
Pentair Water Pool & Spa, Inc.	500-999	4	500-999	3	
Central Carolina Community College	500-999	5			
Coty	500-999	6	500-999	1	
Central Carolina Hospital	500-999	7			
Belflex Staffing Services	500-999	8			
County of Lee	500-999	9			
Frontier Spinning Mills, Inc.	250-499	10	250-499	6	
Static Control			500-999	2	
Tyson			500-999	4	
Moen			250-499	5	
Arden			250-499	7	
J.T. Davenport			250-499	8	
Magneti Marelli			100-249	9	
Hanes Brands			100-249	10	
Source: NC Department of Commerce					

CITY OF SANFORD ORGANIZATIONAL CHART



CITY OF SANFORD
STRATEGIC GOALS AND STRATEGIES AND PROGRAM POLICIES

Citywide strategic goals, strategies, and related program policies set direction for the future of the city and guide decision-making and resource allocation. Knowing the vision is one required element for the City's success; another is having strategic goals and strategies that improves efficiency and effectiveness. This translates City Council's goals into actions by the City, enabling the organization to better serve the community.

SECURITY – The citizens of the City of Sanford must be provided with a feeling of personal security and property protection. The City Council and the city will continue to improve its citizens feeling of security by improving existing public safety programs and exploring new and more effective ways of delivering public safety services.

MASTER PLANNING AND ZONING - Our neighborhood, whether composed of single or multiple family dwellings and our industrial community must be stabilized, strengthened and controlled. To promote an attractive, harmonious community, preserve natural resources and promote a sound tax base a comprehensive land use development program, economic incentive program, code enforcement, zoning and minimum housing will be maintained.

TRANSPORTATION - The development and implementation of a road improvement program to include maintenance and expansion will assist in meeting increased traffic demands with emphasis on particular land use configuration. To ensure transportation needs are met, the city will continue to update and modify the thoroughfare plan for the city.

UTILITIES - The Governing Body continues to stress as one of its major goals the providing of adequate, safe water and wastewater collection and treatment to its residential and industrial users. To ensure water and sewer programs meet the needs of both existing and future customers, continuous study and analysis of utility operations will be maintained.

FINANCIAL PLANNING – To ensure a sound financial position, a comprehensive, well-integrated financial plan composed of long and short-term elements will be maintained. Five-year analysis of operations and capital planning will be integrated as an ongoing management tool.

DEVELOPMENT OF STAFF - To ensure the city attains and keeps well-qualified productive workforce, a competitive wage; salary and benefit plan will be monitored and maintained.

FY 2020-21 MAJOR GOALS

The goals of the City of Sanford have been adopted to strengthen the relationship between service priorities and delivery of service. The goals and key budget principles on which the budget was developed do not vary considerably from past budgets. The City strives to maintain competitive tax rates while continuing to provide a high quality of service to the citizens of Sanford.

Long term goals involve expanding the city's tax base and creating new jobs by assisting private developers and economic development allies with difficulties that may occur in the development process. Continue to construct and improve upon the voter approved bond projects (i.e. streetscape, greenway, sidewalks, and parks). These projects are expected to significantly improve Sanford's sense of place and quality of life, and they are expected to be a catalyst for economic development within the city.

Within the context of the city's goals we have established specific goals at the departmental level. Departmental goals and objectives are stated within each department's budget. Departmental goals will be monitored by the Administration and Governing Body to ensure that major city goals are being accomplished.

NOTE: *The City of Sanford major accomplishments for FY 19-20 are included in an appendix beginning on page 227.*



PO Box 3729

Sanford, NC 27331-3729

City of Sanford

(919) 777-1110

MEMORANDUM

TO: The Honorable Mayor Mann and City Council Members

FROM: Hal Hegwer, City Manager

DATE: May 19, 2020

SUBJECT: Proposed Annual Operating Budget Fiscal Year 2020-21

In accordance with Chapter 159-11 of the North Carolina General Statutes, I am pleased to submit the City of Sanford's proposed budget for Fiscal Year (FY) 2020-21.

The coronavirus (COVID-19) pandemic has provided an additional hurdle in planning for the upcoming fiscal year. Due to uncertainty regarding the fiscal impact on City revenues and limited additional revenue sources, preparing this proposed budget has proven challenging.

Challenges aside, we are proceeding with a budget that aims to meet the goals set forth by the Sanford City Council during the most recent annual budget retreat. Council has acknowledged that certain extenuating circumstances could prevent or delay some of these achievements. The current environment is certainly a prime example of such circumstances. Yet, through this proposed budget, we can continue to provide high-quality services and make great strides to ensure that our community progresses and flourishes.

Major goals outlined by Council at the 2020 Retreat have been categorized as "Considered in Proposed FY 2020-21 Budget" and "Delayed Until Funding Clarity is Available" as follows:

Considered in Proposed FY 2020-21 Budget

- ✓ Update Unified Development Ordinance (Phase II).
- ✓ Enhance fire protection in the Deep River area via cooperation with the Northview Volunteer Fire Department (includes nine additional firefighters).
- ✓ Implement system development fees.
- ✓ Create water filtration facility expansion plans.

Delayed Until Funding Clarity is Available

- Initiate Phase I Feasibility Analysis of East Sanford Redevelopment Plan (through UNC Development Finance Initiative).
- Create and implement East Sanford Urban Redevelopment Area Plan (through UNC Development Finance Initiative).
- Resume the greenway bond process.
- Create a facility space and security plan.

While goals within both categories are important, staff was forced to be strategic when analyzing which goals are the most vital for the upcoming fiscal year. In developing this recommendation, staff considered the timeliness of items, the impact on public safety, and the ramifications on growth that would result from a delay.

Based on these criteria, the four goals included are the most crucial and are associated with the City's preparation for growth. The Unified Development Ordinance must be updated to guide and regulate development in a manner that encourages smart growth and reflects Council's vision. Enhancement of fire protection for the expanded municipal boundaries within the Deep River area is necessary to provide adequate resident safety. With accelerated growth on the horizon, now is the time to implement system development fees to minimize future utility rate increases. To meet future demand and take advantage of economies-of-scale cost savings by partnering with other municipalities, it is important that we begin the planning process for the expansion of the water filtration facility.

The goals recommended for delay are items that are less time-sensitive, are less likely to inhibit growth if delayed, or strategically would best fall to a later date. The East Sanford redevelopment initiative through the UNC Development Finance Initiative is not time-sensitive. And, while our greenway has proven to be a popular destination, now may not be the appropriate time to expand the system, which would place an additional tax burden on residents. Staff's recommendation is that the City request an extension with the Local Government Commission for issuance of the \$4 million in Greenways and Trails bonds. This will allow the opportunity to pursue these projects when financial predictions are clearer. Council's goals include creating a facility space and security plan. We have

made a few small, low-cost adjustments within FY 2019-20. I suggest that we revisit this goal later in FY 2020-21. I also recommend that we finance the facility space and security plan along with other capital improvement items later in the fiscal year

Employees

At the core of City services is our workforce. Investing in our employees is necessary to recruit and retain competent, educated, and qualified workers in today's competitive job market. Salaries and benefits are two major components of recruitment and retention.

Unfortunately, again due to the uncertain fiscal implications of the public health crisis, it may not be prudent to fund employee cost of living increases or merit raises. I advise that we initially exclude these adjustments from the budget and revisit the option of instituting a cost of living increase at the end of the fiscal first quarter.

Providing exceptional health care benefits for City of Sanford employees continues to be a priority and is especially critical during the current health crisis. Based on medical claims for FY 2019-20, the proposed budget includes a 7-percent increase in employee premiums with no additional increase proposed for dependent population premiums. The premium increase is necessary to strengthen our reserve funds, account for an increase in claims, and continue wellness incentive programs.

Popular wellness incentive programs included in the budget are the waist circumference challenge, the hypertension program, and the diabetes program. Not only do these programs promote and improve health among employees, but successes are anticipated to contribute to future healthcare cost savings. The proposed budget also includes the continuation of an analytics program, which captures health information for use in employee education and to assist in wellness and plan design decisions.

Economic Development

Despite fears surrounding the coronavirus pandemic, commercial development activity and potential economic development opportunities are moving forward. Though construction activity has slowed, we have made progress on the recent announcements of Project Forge and Audentes Therapeutics.

Cooperation among local governments continues to be successful, paving the way for greater support by the private sector. Central Carolina Enterprise Park (CCEP), our public-private initiative with Lee County Government and private investors, is poised to continue attracting new investment this coming year.

Through the construction of the first spec building at CCEP, we were able to attract Audentes Therapeutics, which will invest more than \$109 million in our community and create over 200 jobs. Additionally, the spec building provided a unique marketing opportunity that brought interested parties to the area and resulted in their consideration of alternative sites.

Following the first spec building's success, we anticipate beginning the process for the construction of a second spec building at CCEP. Construction would take place under the same terms and conditions as the previous project.

VISION AND PRIORITIES

Each year, the proposed budget reflects the current City Council's established vision and priorities, which are job creation, "Destination Sanford," quality of place, and community pride. As you review the proposed budget, keep in mind that these items anchor the City's objectives and prioritize spending.

GENERAL FUND OVERVIEW

As you review the proposed budget, you will see that that it is clearly absent of many major capital expenditures requested by departments. Though multiple capital requests were eliminated from the proposed budget, needs persist. Staff's goal is to budget only the necessary immediate capital items and revisit needs at the end of the fiscal first quarter. At that time, it may be necessary to seek installment purchase financing for large rolling stock items and other large capital needs. As the financial picture becomes more evident, we will become better informed to make these decisions.

GENERAL FUND REVENUES

In the General Fund, our two main sources of revenue are ad valorem property taxes and sales taxes. These two sources comprise 69.11 percent of the total projected General Fund revenue for FY 2020-21. Due to growth, ad valorem tax revenues are projected to increase by \$398,722, or 2.42 percent. Sales tax revenues are projected to decrease by \$285,996, or 4.86 percent. The municipal vehicle fee revenue is expected to remain relatively flat. The motor vehicle tax is expected to decline \$39,846, or 3.22 percent. Investment income is expected to decrease by \$250,000, or 83.31 percent.

The proposed FY 2020-21 budget includes a \$20 increase to the annual residential sanitation fee. Sanitation includes the collection and disposal of garbage, recycling, leaves, limbs, and bulk trash – services that keep debris off our City streets and boost community pride. The increased costs associated with the delivery of this service necessitate a fee increase. The proposed sanitation fee change will increase the current rate from \$270 to \$290. Based on the projected figure of 9,213 households, the change will increase annual revenues by \$228,270.

For the FY 2020-21 budget, I recommend maintaining the current tax rate of \$0.60 per \$100 assessed valuation. Ad valorem tax revenues are anticipated to be \$16,862,781, a 2.42-percent increase from FY 2019-20.

GENERAL FUND – FUND BALANCE

Fund balance should be used to pay for capital items and should not be used for recurring expenditures. In FY 2014-15, as required by our bond rating agencies, we adopted a fund balance policy. The policy states that when the available fund balance falls below 25 percent of the closing year’s General Fund operation budget, we must create a plan of action to restore the available balance to an acceptable level. The policy sets a target rate of 30 percent.

The current average fund balance percentage for populations of our size is 55.67 percent of operating costs. Meanwhile, as shown in the chart below, our available fund balance at the end of FY 2018-19 was 44.1 percent, or \$13,607,884.

The fund balance includes law enforcement separation allowance funds (LESAF) of \$1,166,562; restricted fund balance of \$175,274; original appropriation of \$235,504; re-appropriations of \$862,256; and additional appropriations related to grants and incentives of \$1,538,103. For comparative purposes, excluding all these restrictions and commitments, our fund balance would total \$9,630,235 or 33.2%. Our goal for this year is to transfer LESAF to a state trust for clarity and the anticipation of higher potential returns on investment.

In FY 2020-21, we are budgeting to use \$296,044 in fund balance. All budgeted fund balance will be allocated for the purchase of one-time capital expenditures.

City of Sanford Historic Fund Balance

Fund Balance	2019	2018	2017	2016	2015	2014	2013
Available (FBA)	\$13,607,884	\$11,273,592	\$7,334,502	\$8,829,983	\$7,784,597	\$7,619,273	\$8,937,266
Change in Fund Balance Available	\$2,334,292	\$3,939,089	(\$1,495,481)	\$1,045,886	\$165,324	(\$1,317,993)	(\$474,603)
Unit FBA%	44.10	39.76	24.10	31.82	29.40	32.94	36.27
Group Average FBA %	55.67	56.37	56.07	53.95	54.43	50.03	49.97

*Source: North Carolina Department of State Treasurer

*FBA is a percentage of net expenditures.

GENERAL FUND EXPENDITURES

The City of Sanford’s annual budget ordinance segregates governmental functions within the General Fund into seven categories: General Government, Public Safety, Transportation, Sanitation, Community Development, Cultural & Recreation, and Debt Service. Significant changes in General Fund expenditures are outlined below.

General Government – This category includes Governing Body, Administration, Human Resources, Risk Management, Elections, Financial Services, Information

Technology, Legal, Public Buildings, Central Office, Fleet Maintenance, Horticulture, and Other Contributions. Several operating transfers and contributions to specific organizations are included in the General Fund for FY 2020-21.

Staff received a total of \$51,500 in nonprofit funding requests from the following: Lee County Arts Council, The Railroad House Historical Association, Inc., Temple Theatre, and the Boys & Girls Clubs of Central Carolina, Inc. This year's recommended contributions are the same as last year: \$18,000 to Temple Theatre; \$2,700 to Lee County Arts Council; and \$2,700 to The Railroad House Historical Association, Inc. In total, the proposed budget contributes \$23,400 to these local organizations. These organizations are great vehicles through which City support can aid in the achievement of three of Council's vision and priorities: "Destination Sanford," quality of place, and community pride.

For the past several years, the City has invested in the Sanford Area Growth Alliance (SAGA), a public-private initiative designed to spur job growth and position Sanford/Lee County as a visible, recognizable, and desirable place to locate industry. SAGA has requested a 6-percent increase, or an additional \$13,275 in funding from the City, which would equate to a \$227,500 contribution. In the request, SAGA stated that the increase is needed to fund a new small business manager position, enhance marketing materials and the organization's website, and maintain the existing industry position. The organization expressed concerns regarding revenue due to the public health crisis. Due to uncertainty concerning our own budget, it is my recommendation that our contribution remain the same as the previous year at \$214,225.

In General Government, major capital expenditures include \$10,000 toward projects that will incrementally bring City facilities into compliance with the Americans with Disabilities Act; \$17,000 for a Laserfiche server; and \$60,550 for repairs to the firing range berm at the police training grounds. It is worth noting that improvements to the firing range berm are necessary for a safe training environment and imperative for accreditation by the Commission on Accreditation for Law Enforcement Agencies (CALEA).

Other contributions include \$66,919 to meet the contractual obligations of economic development incentives. This is a decrease of \$124,466 from the prior year and is a result of some incentives expiring in FY 2019-20.

Through this budget, we continue to support Downtown Sanford, Inc. However, the proposed contribution to the organization is decreased by \$10,000 from last year. The Real Investment in Sanford (RISE) program is not funded through the proposed budget. Due to the timing of the program in the current year, \$5,000 will be reappropriated to FY 2020-21. My hope is to consider a contribution to the program in the future; however, as a municipality, we are limited in what we can contribute to other groups especially as we limit our own departmental budgets.

Public Safety – This category includes Police, Fire, and Inspections. The Public Safety budget is projected to decrease by \$410,380, or 2.45 percent, from FY 2019-20.

In Police, major capital expenditures include \$339,288 to replace 13 patrol vehicles in accordance with the City's routine two-year replacement schedule. Two additional vehicles in the amount of \$84,000 will be funded through drug forfeiture revenue. The proposed budget also includes \$10,786 to continue the accreditation process through the Commission on Accreditation for Law Enforcement Agencies, Inc. (CALEA). CALEA is a credentialing authority whose primary mission is to accredit public safety agencies. They seek to improve law enforcement by creating a national body of standards developed by law enforcement professionals. An additional Police Department position is funded for half of the year and is necessary to accommodate CALEA requirements pertaining to evidence collection, processing, and storage. Funding of \$13,814 for a part-time Project Safe Neighborhoods position, which will be partially funded by Lee County, is also included. This allocation will fund a civilian coordinator to continue our participation in the program. This change is in response to a request by the US Attorney General's Office.

Expenditures for Fire are budgeted to decrease by \$643,861, or 11.6 percent as compared to FY 2019-20. This is primarily due to the exclusion of department capital items. The year-to-year decrease is also the result of the inclusion of building maintenance and computer purchases in the prior year's budget. The budget does include the addition of nine new positions, which will be funded for three months of the fiscal year, and the required equipment for these personnel. The positions are necessary to provide fire protection for development in the newly expanded city limits in the Deep River area. To offset some of these costs, the City is applying for a Staffing for Adequate Fire & Emergency Response (SAFER) Grant, which would fund 75 percent of salaries for the first two years and 35 percent in the third year.

For Building Inspections, the proposed budget includes \$62,000 for the replacement of two trucks. Restricted department revenues will fund the additional vehicles. This restricted revenue can only be used for expenditures associated with building inspections.

Transportation – This category includes Street Maintenance and Street Capital Improvements, which are needed to maintain our infrastructure as well as to bolster community pride and maintain our quality of place. Funding for this category decreased by \$1,141,857, or 26.88 percent, from FY 2019-20. In prior years, the debt payment on loans for street resurfacing was included within the department. However, beginning with this budget, these expenditures are now within Debt Service. The budget includes \$575,000 for street resurfacing and rehabilitation. Additionally, \$75,000 is budgeted for sidewalk replacement, curb and gutter maintenance, and catch basin repairs.

Sanitation – This category encompasses our Solid Waste Division and Sanitation Services. Funding for this category is increased by \$195,915, or 6.94 percent, versus FY 2019-20.

In FY 2020-21, GFL Environmental (previously Waste Industries) will charge the City an additional \$16.68 per household annually to accommodate a \$1.13 monthly increase in recycling processing and a 2.3% Consumer Price Index increase for other services. In response, I propose a \$20 increase to the current sanitation fee. The new sanitation fee will total \$290 and will be paid annually by residential property owners. The fee increase is proposed to absorb GFL Environmental's increase and to accommodate employee-related expenses.

The proposed budget includes \$10,000 to replace the existing compost facility building. The current building is in disrepair, and a safe space is needed to work and store required documentation on-site.

Community Development – This category includes Community Development, Code Enforcement, the Buggy Company building, and Planning/Historic Preservation. There will be an overall decrease in this category of \$125,885, or 6.37 percent, versus FY 2019-20.

As Council is aware, our recently adopted Land Use Plan establishes a vision and blueprint for community growth. However, the Land Use Plan alone does not provide the details necessary to manage and implement this vision. Rather, the Unified Development Ordinance (UDO) sets development rules and regulations. As such, to establish the tools necessary to achieve Council's vision, we began contracting with a consulting firm in FY 2019-20 to revise the document. After funding Phase I, which focused on residential single-family development, the next step is to fund Phase II. Phase II will concentrate on multi-family and commercial development and is funded in the proposed budget in the amount of \$50,000.

In recognition of homelessness and its detrimental effects on our community, we continue to support the homelessness initiative. The budget allocates \$10,000 for rapid re-housing, a program that helps individuals and families quickly exit homelessness and return to permanent housing. Another \$25,000 is included as a contribution to Bread of Life Ministries shelter operations. Additionally, in support of Bread of Life Ministries, \$5,760 is included to assist in the funding of a case manager and \$5,760 is included to help fund a much-needed day service center. S3 Housing Connect plans to host Project Homeless Connect, a one-day event that would assist those experiencing homelessness by providing a central location to link them to community organizations, resources, and opportunities. In support of S3 Housing Connect and this new endeavor, we are contributing \$10,000 to the event. We will continue to employ a consultant to assist in our efforts and have budgeted \$15,000 to continue working with Partners for Impact. In total, \$71,520 has been budgeted for furthering this initiative. By providing aid on the

front end, we can assist those who are struggling to move beyond homelessness while also investing in how our community looks and feels to both residents and visitors. Staff budgeted with the assumption that the County will pay 45 percent of the \$71,520 for these Community Development Department expenditures as is set forth within our current Community Development interlocal agreement. If the County does not participate, we will reassess these items.

Cultural & Recreation – This category includes the Golf Department and the Parks Department. There will be an overall increase in this category of \$40,174, or 3.38 percent, versus FY 2019-20.

The Golf Department budget reflects a 1.5-percent increase as compared to FY 2019-20. The proposed budget includes \$30,500 for a greens mower and \$16,000 for a sprayer. This is necessary to maintain the course and its services.

The Parks Department is responsible for the management and maintenance of all City parks and green spaces, including the new recreational amenities at Kiwanis Family Park. Compared to FY 2019-20, there is a 6.8 percent increase. This increase is mostly due to the budget including a full year of funding for the department.

Both the Sanford Municipal Golf Course and the improved Kiwanis Family Park serve to make Sanford a regional destination. Amid Governor Cooper’s Stay at Home Order, which was issued in March in response to the pandemic, and the phased reopening of the state, the golf course and the City’s greenway, which connects to Kiwanis Family Park, have become popular community destinations.

Debt Service – This category includes principal, interest, and fees paid or accrued on bonds and notes. This budget includes \$1,362,543 for debt related to streetscape installment purchases, the bonds issued for streetscape and sidewalk projects, and bond issuance debt for parks. This is a \$225,327, or 19.8 percent, increase from FY 2019-20. The increase is a result of this being the first full year of debt payment associated with the Parks and Recreational Bonds.

UTILITY FUND OVERVIEW

The City of Sanford must raise additional revenue for debt service for planned capital improvements, to retain adequate reserves, and to preserve the required debt service coverage to maintain a strong bond rating. Therefore, the budget includes 5-percent rate increases for both water and sewer services. The implementation of these rate increases is imperative to minimize higher rate adjustments in the future. In preparation for expected growth, it is necessary to add an additional 6 million gallons per day capacity to the City’s water filtration facility. We are actively negotiating with and soliciting partners for cost sharing for the facility expansion.

Within the proposed budget, our debt service has decreased by \$567,636. This 11.5-percent reduction is the result of revenue bond refinancing and timing of issuance. The City's revenue bond covenants require that we maintain a debt service ratio minimum of 1.0, which means that our system has exactly enough money from its operating revenues to pay the annual debt service after all operating expenses have been paid. Failure to meet our dictated ratio could result in a downgrade in our bond rating and affect future borrowing costs. The City's projected debt service coverage ratio for total debt for FY 2020-21 is anticipated to be 1.6.

Our plan is to implement system development fees in FY 2020-21; however, it is unlikely that we will receive significant revenue this fiscal year due to the timing of implementation.

UTILITY FUND REVENUES

Utility Fund revenues for FY 2020-21 are estimated at \$21,159,430 (excludes appropriated retained earnings, loan proceeds, and bond proceeds). This is a decrease of \$121,944, or 0.57 percent, as compared to FY 2019-20. To comply with bond rating agency requirements, 5-percent rate increases for both water and sewer services are necessary. Increases would become effective September 1.

UTILITY FUND EXPENSES

Utility Fund expenses will increase by \$10,438,441, or 38.2 percent, compared to the FY 2019-20 budget. This increase is primarily related to water system and sewer system capital improvements and design cost for the water filtration facility expansion. Utility Fund capital purchases include \$497,500 for vehicles and equipment. The proposed budget includes \$600,000 for utility infrastructure improvements.

Regarding personnel, a new position has been added to the Water Filtration Department. This position is necessary to accommodate the complexities associated with treatment and disposal processes.

Major budget expenses are listed below.

Major Budget Expenses:	
Waterline Relocation (NCDOT Project)	\$100,000
Water Filtration Facility Expansion Design (Bond Funding)	\$10,000,000
NC 42 Waterline Relocation	\$2,250,000
Gasters Creek Lift Station Replacement	\$300,000
Little Buffalo Upper Reach Sewer Remediation (SRF Loan Funding)	\$3,000,000
Skunk Creek Railroad Crossing Replacement	\$400,000

MUNICIPAL SERVICE DISTRICT

The proposed Municipal Service District budget for FY 2020-21 is \$152,649, which reflects a 6.9-percent decrease compared to FY 2019-20. The budget includes \$20,000 for facade improvements and \$35,000 for advertising. The General Fund contribution to the Municipal Service District is \$57,732, a \$10,000 decrease from the prior year. I recommend maintaining the current year tax rate of \$0.11 per \$100 assessed valuation.

SUMMARY

This budget reflects Sanford City Council's vision and priorities by focusing on quality of place, "Destination Sanford," and community pride while making Sanford more attractive for job creation. The City of Sanford's commitment to service delivery (including sanitation, street maintenance, and public safety) maintains our quality of place while strengthening community pride. An overhaul of our Unified Development Ordinance provides a regulative tool to ensure that development meets the Council's vision.

When you consider this budget, remember that it addresses one fiscal year. The budget serves as a small snapshot of the City of Sanford at this point in time, though decisions made now will have long-lasting impact.

In summary, this budget accomplishes the following:

- 1) maintains adequate funding for public safety services,
- 2) continues to invest in a community initiative to end homelessness,
- 3) raises revenue to accommodate new expenditures related to the recycling program,
- 4) enhances staffing to accommodate growth,
- 5) invests in a vision and tools to implement smart growth, and
- 6) continues investment in utility infrastructure.

I believe that this budget prepares for the difficulties presented by the pandemic while retaining our existing levels of service. Though we are blanketed by the crisis, we have not lost sight of Council's vision for providing the best possible service to our residents while keeping our sights set on the future. Furthermore, we have a plan in place to continue to complete the projects and endeavors that require years of planning to accomplish. While this pandemic presents a profound challenge, we have faced many other setbacks in the past and have prevailed.

I would like to thank the Sanford City Council and our staff for pulling together to deliver core services to the public during this unprecedented public health crisis. Our employees quickly transitioned to working alternative hours or teleworking, adapted to new or additional roles and responsibilities, and made other sacrifices all in service to our

community. Council has adapted to new meeting formats and experienced additional challenges while serving residents, all while maintaining composure and providing strong, stable leadership.

Please feel free to call me if you have any questions regarding the Proposed Annual Operating Budget for Fiscal Year 2020-21.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Hal Hegwer". The signature is fluid and cursive, with a large loop at the end of the last name.

Hal Hegwer, City Manager

FY 20-21 Changes To Budget Ordinance from Originally Presented to Council

Revised

	<i>AMOUNT PRESENTED TO COUNCIL ON 5/19/2020</i>	<i>CHANGES</i>	<i>NET CHANGE</i>	<i>DESCRIPTION</i>
GENERAL FUND				
EXPENDITURES				
Golf	778,155	788,155	10,000	Fund Golf Cart Shed Roof Replacement
Street	2,455,823	2,382,143	(73,680)	Overtime was overstated
TOTAL EXPENDITURE ADJUSTMENTS			\$ (63,680)	
GENERAL FUND				
REVENUE				
Fund Balance	296,044	48,104	(247,940)	Reduce fund balance
Sanitation Fee	2,671,770	2,856,030	184,260	Increase Sanitation Fee by \$20 per household; total cost per household \$310/yr
TOTAL REVENUE ADJUSTMENTS			\$ (63,680)	

THIS PAGE LEFT BLANK INTENTIONALLY.

**ANNUAL BUDGET ORDINANCE
FOR FISCAL YEAR 2020-2021
REVISED**

BE IT ORDAINED by the City Council of the City of Sanford, North Carolina in regular session assembled:

Section 1: The following amounts are hereby appropriated for the operation of the City's government and its activities for the fiscal year beginning July 1, 2020 and ending June 30, 2021 according to the following summary and schedules.

<u>SUMMARY</u>	<u>REVENUES</u>	<u>APPROPRIATIONS</u>
General Fund	\$32,723,150	\$32,723,150
Enterprise Fund	37,762,106	37,762,106
Municipal Service District	<u>152,649</u>	<u>152,649</u>
TOTAL BUDGET	<u>\$70,637,905</u>	<u>\$70,637,905</u>

Section 2: That for said fiscal year there is hereby appropriated out of all funds:

SCHEDULE A: GENERAL FUND

(Includes Interfund Reimbursements)

GENERAL GOVERNMENT

Governing Body	324,484
Administration	350,455
Human Resources	285,373
Risk Management	65,680
Elections	0
Financial Services	786,606
Information Technology	389,308
Legal	204,354
Public Building	675,105
Central Office	19,887
GF Contributions	1,488,036
Fleet Maintenance	1,099,288
Horticulture	756,351

PUBLIC SAFETY

Police	9,101,467
Dispatching Services	1,256,665
Police – 911 Surcharge	368,786
Fire	4,885,798
Inspections	736,479

TRANSPORTATION

Street	2,382,143
--------	-----------

Street Capital Imp.	650,000	
SANITATION		
Solid Waste	1,481,333	
Sanitation	1,538,070	
COMMUNITY DEVELOPMENT		
Community Development	1,418,659	
Code Enforcement	305,212	
Planning / Historic Preservation	127,093	
CULTURAL AND RECREATION		
Parks	450,820	
Golf	788,155	
DEBT SERVICE	1,362,543	
		SUBTOTAL GENERAL FUND EXPENDITURES
		33,298,150
		Less Departmental Charges (Fleet Maintenance)
		(575,000)
		TOTAL GENERAL FUND EXPENDITURES
		32,723,150
TAXES- AD VALOREM		
Current Year Taxes	15,517,431	
Prior Year Taxes	60,000	
NC Vehicle Tax	1,234,350	
NC Vehicle Tax - Penalties	8,000	
Penalties Less Discounts	43,000	
OTHER TAXES		
Vehicle Fees	685,500	
Privilege License	4,000	
Cable Franchise – Video Programming	179,850	
Disposal Tax	21,387	
Local Sales Tax – Article 39	2,273,134	
Local Sales Tax – Article 40	1,107,187	
Local Sales Tax – Article 44	1,123,594	
Local Sales Tax – Article 42	1,088,906	
INVESTMENT INCOME		
Interest Income	50,000	
Powell Bill Interest Income	100	

LICENSE AND PERMITS

City Permits – Non-residential	90,000
City Permits – Residential	50,000
City Permits – Other	170,000
County Permits – Non-residential	50,000
County Permits – Residential	50,000
County Permits – Other	110,000
Broadway Permits – Residential	250
Broadway Permits – Other	4,500
City of Sanford Zoning Fees	17,000
Lee County Zoning Permits	5,000
Broadway Zoning Permits	100
Fire Permits / Fines	28,000

INTERGOVERNMENTAL REVENUES**UNITED STATES OF AMERICA**

Federal Drug Forfeiture	79,000
-------------------------	--------

STATE OF NORTH CAROLINA

Electricity Sales Tax	1,983,250
Natural Gas Sales Tax	75,734
Telecommunication Sales Tax	126,128
Beer and Wine Tax	63,929
N.C. DOT Mowing Agreement	37,484
Powell Bill	791,153
NC Electronics Management Fund	1,800
State Drug Forfeiture	12,000

OTHER LOCAL GOVERNMENTS

Consolidated Planning Services	511,126
911 Surcharge Reimbursement	368,786
911 Dispatch	407,126
Lee County	42,184
Financial Services – Broadway	3,500
Receipt Lee County – Buggy Factory	22,527
Clearwater Drive Fire Service	48,000

SALES AND SERVICE

Sale of Material	5,000
Sale of Compost Materials	17,000
Sale of Capital Assets	50,000
Sale of Non-Capital Assets	5,000
Sanitation Fees	2,856,030

GOLF

Green Fees – Annual	50,000
Green Fees – Daily	200,000
Cart Fees	220,000
Driving Range Fees	15,000
Tournament Fees	11,500
Pro Shop	50,000
Concessions	30,000

OTHER

Court Cost Fees	5,500
ABC Revenue	210,000
Street Paving Charges	225,000
Parking Revenue	5,000
Miscellaneous	75,000
Tower Consultant Fee	8,000
Civil Violation	500
Employee Computer Purchase	50,000
Airport Loan Reimbursement	41,000
Animal Control	500
Installment Purchase Proceeds	0
APPROPRIATED FUND BALANCE	48,104

TOTAL GENERAL FUND REVENUE 32,723,150

SCHEDULE B: ENTERPRISE FUND**UTILITY FUND****DEBT SERVICE**

Debt Service	4,354,144
--------------	-----------

OTHER

Utility Fund Contributions	259,960
----------------------------	---------

PUBLIC UTILITIES

UF Administration	2,685,250
Engineering	987,313
UF PW Administration	578,825
Distribution and Collection	6,445,707
Water Filtration	2,829,972
Water Reclamation	2,830,583
Water Capital Imp.	12,650,000
Sewer Capital Imp.	4,000,000
Warehouse	345,352

SUBTOTAL UTILITY FUND EXPENSES	37,967,106
Less Departmental Charges (Warehouse)	(205,000)
TOTAL UTILITY FUND EXPENSES	37,762,106

USER CHARGES

Water Charges	11,927,750
Sewer Charges	8,483,480

INVESTMENT INCOME

Interest Income	30,000
Interest on Assessments	100

OTHER

Water Capacity Fees	160,000
Taps and Connections	145,000
Sewer Surcharge	13,600
Sludge Charge	55,000
Monitoring Fee	75,000
Charges on Past Due Accounts	120,000
Oil and Grease Fees	20,000
Sales Other Funds	30,000
Non Compliance Fees	1,000
Miscellaneous	5,000
Meter Rental	3,000
Rental Income	80,000
After Hours Fees	5,000
NSF Charges	5,500

REVOLVING LOAN PROCEEDS	3,000,000
--------------------------------	-----------

BOND PROCEEDS – WATER FILTRATION FACILITY	10,000,000
--	------------

RETAINED EARNINGS	3,602,676
--------------------------	-----------

TOTAL UTILITY FUND REVENUE	37,762,106
-----------------------------------	------------

TOTAL ENTERPRISE FUND	37,762,106
------------------------------	------------

**SCHEDULE C: MUNICIPAL SERVICE
DISTRICT FUND**

OTHER

Municipal Service District Fund 152,649

**TOTAL MUNICIPAL SERVICE
DISTRICT EXPENSES** 152,649

TAXES AD VALOREM

Current Year Taxes 75,936

Motor Vehicle Tax 1,932

INVESTMENT INCOME

Interest Income 1,700

OTHER

Contribution from General Fund 57,732

FUND BALANCE APPROPRIATION 15,349

**TOTAL MUNICIPAL SERVICE DISTRICT
REVENUE** 152,649

TOTAL ALL FUNDS **\$70,637,905**

Section 3: There is hereby levied for the fiscal year ending June 30, 2021, the following rate of taxes on each \$100 assessed valuation of taxable property as listed as of January 1, 2020 for the purpose of raising the revenue from current year's property tax as set forth in the foregoing estimate of revenue, and in order to finance the foregoing appropriation.

TOTAL RATE PER \$100 VALUATION \$.60

Section 4: There is hereby levied for the fiscal year ending June 30, 2021, the following rate of taxes on each \$100 assessed valuation of property in the Municipal Service District defined as the Central Business District listed as of January 1, 2020 for the purpose of raising the revenue from current year's property tax as set forth in the foregoing estimate of revenue and in order to finance the foregoing appropriation. The revenue raised will be used to support the improvement of the properties in the Municipal Service District, to manage the development of Downtown Sanford as the primary economic, cultural, and social center of the community, to educate the community on the unique assets and historical significance of the downtown area, to promote and stimulate the improvement of these assets, to implement the building improvement program, to address issues of parking, streetscape and safety in the Central Business District, to improve the area and to carry out other programs and activities approved by the City Council to support and promote the downtown area.

TOTAL RATE PER \$100 VALUATION \$.11

Section 5: There is hereby levied for the fiscal year ending June 30, 2021, on each registered motor vehicle and each registered trailer within the City of Sanford, a tax of \$30 for the purpose of raising revenue in order to finance street paving and the foregoing appropriations.

TOTAL RATE OF \$30 PER MOTOR VEHICLE AND TRAILER

Section 6: Privilege licenses and franchise taxes for the privilege of conducting specified businesses and professions within the City of Sanford are hereby levied at the rate established and authorized and adopted by the City Council of the City of Sanford on May 6, 1975.

Section 7: Building permits, inspection fees, fire fees, GIS fees, planning fees, compost facility fees, solid waste collection and disposal fees, beer and wine fees, water and wastewater rates are hereby levied at the rate established and shown on the attached schedules. All fees and rates are effective July 1, 2020 unless otherwise stated on the schedule.

Section 8: Fees for Solid Waste Collection and Disposal shall hereby be collected according to the provisions of North Carolina General Statutes 160A-314.1 that allows for the collection of said waste fees by any manner by which real and/or personal property taxes are billed and collected.

Section 9: The Finance Officer is authorized to transfer budgeted amounts within the departments but any revisions that alter total expenditures must be approved by the City Council through legislative action. All budget amendments must be reported in a public meeting of the City Council and made a matter of record in the minutes.

Section 10: Copies of the Budget Ordinance shall be furnished to the Finance Officer of the City of Sanford to be kept on file by them for their direction in the collection of revenue and expenditure of amounts appropriated.

Adopted this the 2nd day of June, 2020.

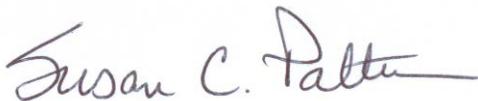


T. Chet Mann, Mayor

ATTEST:



Bonnie Davis, City Clerk



Susan C. Patterson, City Attorney

CITY OF SANFORD
RATE SCHEDULE FOR FISCAL YEARS 2020-2021
RATES EFFECTIVE SEPTEMBER 1, 2020

Water Utility Rates

Residential			Non-Residential		
Monthly Consumption Level	Inside City	Outside City	Monthly Consumption Level	Inside City	Outside City
Minimum Charge for up to 3 ccf (\$ / month)	\$15.80	\$31.59	Minimum Charge for up to 3 ccf (\$ / month)	\$15.80	\$31.59
Over 3 ccf (\$ / ccf)	\$4.79	\$9.54	3 ccf to 8 ccf (\$ / ccf)	\$4.79	\$9.54
			Over 8 ccf (\$ / ccf)	\$3.12	\$6.21

1 ccf = 100 cubic feet = 748 gallons

Sewer Utility Rates

Monthly Consumption Level	Inside City	Outside City
Minimum Charge for up to 3 ccf (\$ / month)	\$16.88	\$25.32
Over 3 ccf (\$ / ccf)	\$5.63	\$8.43

1 ccf = 100 cubic feet = 748 gallons

Sewer Only Rates

Monthly Consumption Level	Inside City	Outside City
Flat Fee	\$34.89	\$50.69

Industrial Surcharge Rates

Strength Parameter	Proposed Rate (\$/1,000 lb)
BOD	\$145 / 1,000 lb in excess of 250mg/l
TSS	\$220 / 1,000 lb in excess of 200 mg/l
Oil & Grease	\$200 / 1,000 lb in excess of 40 mg/l

CITY OF SANFORD
RATE SCHEDULE FOR FISCAL YEARS 2020-2021
RATES EFFECTIVE JULY 1, 2020

Industrial Pretreatment Monitoring Fee Development	
Pretreatment Monitoring Fee Development	Fee
Pretreatment Monitoring Fee	\$1,188.00/Event

Miscellaneous Charges	
Processing Fee For Returned Checks	\$25.00
Late Fee	\$5.00
Administrative Fee	\$15.00
Additional fee for Reconnection after hours	\$25.00

Sanitation Fee	
Annually	\$310.00

Vehicle Tax	
Annually	\$30.00 per vehicle and trailer

CITY OF SANFORD
BEER AND WINE FEES FOR FISCAL YEARS 2020-2021
RATES EFFECTIVE JULY 1, 2020

Beer and Wine Fees		
Malt Beverage (Beer)	Wine	Total
For On Premise - \$15.00	For On Premise - \$15.00	\$30.00
Off Premise - \$ 5.00	Off Premise - \$10.00	\$15.00

FEE SCHEDULE, SANFORD / LEE COUNTY

PLANNING AND DEVELOPMENT

FISCAL YEAR 2020-2021

Sanford / Lee County Board Applications

Petition for Zoning Text Amendment	\$300
Petition for Zoning Map Amendment	\$500
Petition for Conditional Zoning Map Amendment	\$750
Variance Application	\$500
Special Use Application	\$500
Additional Fee for review of application for Special Use Permit for telecommunications tower per Section 5.33.8 of Unified Development Ordinance	\$4,000
Appeals	\$500

Plan Review / Administrative Approvals

Plan Review (Commercial / Industrial) – 1 st and 2 nd submittals	\$500 plus \$2.00 per 1,000 square feet of Gross Floor Area
Plan Review (Multifamily) – 1 st and 2 nd submittals	\$500 plus \$2.00 per dwelling unit
Preliminary Plat (Major Subdivision) – 1 st and 2 nd submittals	\$200 plus \$10 per lot
Final Plat (Major Subdivision)	No charge
Minor Subdivision Plat	\$50
Plan/Plat Resubmission – 3 rd submittal and all subsequent submittals thereafter (fee to be paid separately for each submittal)	½ of the original fee
Zoning Verification Letter	\$25

Annexations and Street Closings

For annexation and street closing petitions, property owners are responsible for costs associated with advertising, recording fees, and required mail notifications. The property owners, or their agent, for newly petitioned annexed areas shall be responsible for paying the rezoning fee, as set forth in this schedule, to assign zoning to the annexed area.

**Compost Facility Fee Schedule
FY 2020-2021**

Material	Price Per Pickup Load	Price per 2 ½ Cu. Yd. Loader Bucket for Larger Truck Loads
Woodchips	\$15.00*	\$25.00*
Leaf Compost	\$15.00	\$25.00
Unscreened Compost with Clay Mixture	\$5.00	\$10.00
Screened Leaf Compost	\$25.00 when available	\$45.00 when available

Delivery by the City of Sanford will be \$40.00 per truckload within the city limits and \$65.00 per truckload outside the city limits but within the county. Delivery fee may fluctuate due to demand and/or availability. These charges are in addition to material cost.

*Special volume pricing periodically to decrease stockpile. \$1.75 per cubic yard on purchases of 500 cubic yards or more.

Septage Hauler Policy

Domestic Waste – waste that is domestic in character and comes from a residence

Commercial Waste – waste that is domestic in character and comes from a location other than a residence

Industrial Waste – waste that contains processed water and may include domestic waste

The City will not accept industrial waste except under special circumstances as approved by the wastewater plant superintendent and after the wastewater has been extensively tested at the industry's cost.

Note: The City of Sanford does not take any septage from outside the County of Lee.

The following are the septage hauler prices for the **2020-2021 fiscal year**:

Domestic	\$30 / 1,000 gallons
Commercial	\$65 / 1,000 gallons
Industrial	Minimum \$85 / 1,000 gallons (actual cost may vary)

**City of Sanford FY 2020-2021 Rates for the
Installation of Hydrant Meters for Contractors**

Hydrant Meter Size	Deposit Fee	Plus Daily Rental Fee
¾"	\$200.00	\$1.00 per day (per calendar year)
1"	\$400.00	\$1.00 per day (per calendar year)
2 ½"	\$1,500.00	\$2.00 per day (per calendar year)

Contractor is to notify the City of Sanford when hydrant meter is to be installed and removed. There will be a \$70.00 setup / relocation fee for the initial hydrant meter installation and for each additional relocation of the meter. Water usage as well as any applicable rental fees or setup / relocation fees will be deducted from deposit fees. Deposit will be forfeited if the City does not retrieve meter.

**City of Sanford FY 2020-2021
Water and Sewer Tap Rates**

Residential	Tap Size	Rate
<i>Inside and Outside</i>		
Water	¾"	\$950
Water Meter Set	¾"	\$125
Sewer	4"	\$1,250
Sewer Retaps:		
If have existing cleanout		No Fee
If city install cleanout		\$200
Commercial and Industrial	Tap Size	Rate
<i>Inside and Outside</i>		
Water		At Cost \$950 Minimum
Sewer		At Cost \$1,250 Minimum
Meter Set	¾"	At Cost \$125 Minimum
Meter Adjustment		At Cost \$75 Minimum

Anything other than residential is classified as a business. Example: Churches, Offices and Industries.

Property being served may be subject to additional fees based on location and "prevailing front footage rate". Contact the City Engineer for particulars.



SANFORD FIRE DEPARTMENT

**POST OFFICE BOX 3729
SANFORD, NC 27331-3729**

OFFICE: 919-775-8316

FAX: 919-775-7018

FEE SCHEDULE

Permits Any required permits listed in Section 105 of the NC Fire Prevention Code (Unless otherwise noted)	\$	50.00 each
Hazardous Materials As required by table 105.6.20 Of the NC Fire Prevention Code	\$	100.00 each
Routine Maintenance Inspections	\$	N/C
Fire Code Violations * *(No charge if violations have been corrected by the scheduled re-inspection date)	\$	75.00 each

Construction Reviews/Inspections

Plan Reviews **	\$	50.00 each plus \$ 0.02 per sq. ft.
Certificate of Occupancy	\$	N/C
Fire Protection Systems (New and Renovations)		
Sprinkler Systems **	\$	50.00 plus \$ 0.02 per sq. ft.
Standpipes **	\$	50.00 plus \$ 0.02 per sq. ft.

Fire Alarm Systems **	\$	50.00 plus \$ 0.02 per sq. ft.
Hood Systems **	\$	75.00.
Paint Booths **	\$	100.00
Other Extinguishing Systems **	\$	100.00
Re test	\$	100.00 each

*Fire Code violations are per each Code section that is not compliant. i.e. multiple exit signs out of service equals 1 violation, multiple fire protection systems out of service equals multiple violations.

**Construction permits for all Fire Protection systems shall be subject to the plan review fees noted above. All construction permits include first acceptance test as may be required. Re-test will be additional.

Permits will be renewed based upon the State mandated inspection schedule. All required permit fees are valid until change of occupancy use, ownership and/or tenant, or until revoked due to non-compliance.

Other Permits/Fees

Exhibits and Trade Shows	\$	25.00 each or \$ 250.00 annually
Liquid or Gas Fueled Vehicles/Equipment (In assembly buildings)	\$	25.00 each
Parking in Fire Lane	\$	50.00 each
Temporary Membrane Structures (Tents, Canopies and Air Supported Structures)	\$	50.00 each
Burning Permits (Land Clearing only)	\$	75.00 each
ABC Inspections	\$	100.00 each
Amusement Buildings	\$	100.00 each
Carnivals/Fairs	\$	100.00 each
Combustible Dust Producing Operations	\$	100.00 each
Covered Mall Buildings	\$	100.00 each
Explosives	\$	100.00 each
Fireworks Displays	\$	100.00 each Plus Stand by Personnel
Flammable/Combustible Liquids (Only mandated according to NC Fire Prevention Code)	\$	100.00 each
Fumigation/Insecticide/Fogging	\$	100.00 each
Private Fire Hydrant Removal	\$	100.00 each
Spraying/Dipping	\$	100.00 each
Tank Removal/Installation	\$	100.00 each
STANDBY PERSONNEL	\$	40.00 per hour per Firefighter plus
	\$	250.00 per engine

**HAZARDOUS MATERIALS / CONFINED SPACE / TRENCH RESCUE
EMERGENCY RESPONSE FEES**

RESPONSE UNITS	Inside City Limits Response	County Response
Engine	\$150.00 per unit / per hour	\$250.00 per unit / per hour
Ladder Truck	\$150.00 per unit / per hour	\$250.00 per unit / per hour
Equipment Truck	\$100.00 per unit / per hour	\$150.00 per unit / per hour
1 st Response Trailer	\$75.00 per unit / per hour	\$75.00 per unit / per hour
Brush Truck / Tow Vehicle	\$75.00 per unit / per hour	\$75.00 per unit / per hour
Shift Commander	\$35.00 per unit / per hour	\$35.00 per unit / per hour
Additional Command / Chief Office Response	\$35.00 per unit / per hour	\$35.00 per unit / per hour

Above fees include personnel, insurance, and fuel cost. Minimum charge of 2 hours and charged at 1/2 hour increments thereafter.

PERSONNEL

Paid Personnel:

- (Includes Fire Marshal, Firefighters, Law Enforcement, etc. not included with equipment in above section) 1.5 x hourly rate
- Support Personnel from other departments At cost

RESPONSE SUPPLIES

- Ropes, haul systems, harness, PPE Normal re-supply fee

REHAB SUPPLIES

- Food, drinks, snacks, etc. At Cost

RENTAL EQUIPMENT

- Trucks, backhoes, etc. At Cost

EQUIPMENT / SUPPLIES NOT LISTED

- Any Equipment / Supplies not listed, but used specifically on the response At Cost

CONTAMINATED / DAMAGED EQUIPMENT

The party responsible for the incident shall also be financially responsible for replacement of any routine or specialized equipment that becomes contaminated or damage during response, containment, abatement, and recovery efforts.

*****These are minimum charges. If actual costs exceed these minimums, the responsible party shall be liable for any additional cost.

Note: Any fees collected for services provided by the City of Sanford will be retained by the City and any fees collected for services provided by other agencies or entities will be remitted to said agencies or entities upon collection.

BUILDING PERMIT FEES RESIDENTIAL

RESIDENTIAL (New)	Includes all Single Family Dwellings, Duplexes, and Townhouses.
Building Permit Fee:	Square Footage up to 1500 sq. ft.: \$240 Basic Fee.
	Square Footage over 1500 sq. ft.: Multiply by \$0.20 + \$240.00 (Basic Fee)
	North Carolina Licensed General Contractors add \$10.00 Homeowner Recovery Fund. (G.S.§ 87-15.6).

RESIDENTIAL (Modular Homes)	<p>Additional permits shall be obtained for porches, basements, garages and additional structural alterations to the modular home in accordance with the appropriate fee schedule. Please be aware that separate permits are required for electrical, mechanical and plumbing.</p> <p>In accordance with G.S.§ 87-1 and F.S.§ 143-139.1: any person, firm or corporation that undertakes to erect a modular building must have either a valid NC General Contractors License or provide a \$5,000 Surety Bond.</p>
Building Permit Fee:	1500 sq.ft. or Less - \$135.00
	1501 - 2000 sq. ft. - \$170.00
	2001 sq.ft. and Up - \$205.00

MANUFACTURED HOMES	Manufactured Home Setup Fee only. Refer to Electrical, Plumbing and Plumbing Fee Schedule for other permits.
Single-Wide	\$50.00 each
Double-Wide	\$70.00 each
Triple-Wide	\$85.00 each

OTHER RESIDENTIAL CONSTRUCTION	Includes all Residential Additions.
Building Permit Fee:	<p>Square Footage shall be used to calculate building permit fees. Estimated Cost of Construction is determined at \$80/sq. ft. for Heated Space, \$40/sq. ft. for Unheated Space and \$25/sq. ft. for Unheated Porches, Shelters or Decks.</p> <p>Building permit fee shall be calculated by: \$2.50 per \$1,000 of Estimated Cost of Construction (<i>from calculation above</i>).</p> <p>Minimum Building Permit Fee is \$60.00.</p>

OTHER RESIDENTIAL CONSTRUCTION	Includes all Residential Renovations, Repairs, and Other Residential Construction not listed elsewhere.
Building Permit Fee:	<p>Permit Fee is Calculated based on Applicants Estimated Cost of Construction. (Bid, quote, or estimate must be provided with permit application).</p> <p>Building permit fee shall be calculated by: \$2.50 per \$1,000 of Applicants Estimated Cost of Construction.</p> <p>Minimum Building Permit Fee is \$60.00.</p>

BUILDING PERMIT FEES COMMERCIAL

COMMERCIAL (New)	50,000 Square Feet and Less.	
Building Permit Fee:	<p>Estimated Cost of Construction shall be determined by multiplying the total gross building square footage by the cost per square foot for Type of Occupancy listed below;</p> <p>Permit Fee = Estimated Cost of Construction (from above) divided by \$1,000, multiplied by \$4</p>	
	Assembly	\$100
	Business	\$85
	Educational	\$100
	Factory/Industrial	\$100
	Hazardous	\$100
	Institutional	\$120
	Mercantile	\$100
	Residential	\$100
	Storage	\$50 Heated \$45 Unheated
	Utility and Miscellaneous	\$50 Heated \$45 Unheated
	Mixed Occupancy	Highest Cost per Sq.Ft. of Occupancy Types

COMMERCIAL (New)	50,001 Square Feet and More.	
Building Permit Fee:	<p>Estimated Cost of Construction shall be determined by:</p> <ol style="list-style-type: none"> Multiplying the first 50,000 square feet of the total building gross square footage by the cost per square foot for Type of Occupancy listed below. Multiplying the square footage in excess of 50,000 square feet by the cost per square foot for Type of Occupancy listed below and add to figure from above. <p>Permit Fee = Estimated Cost of Construction (from 1 above), divided by \$1,000, multiplied by \$4 <i>Plus</i> Estimated Cost of Construction (from 2 above), divided by \$1,000, multiplied by \$1.</p>	
	Assembly	\$100
	Business	\$85
	Educational	\$100
	Factory/Industrial	\$100
	Hazardous	\$100
	Institutional	\$120
	Mercantile	\$100
	Residential	\$100
	Storage	\$50 Heated \$45 Unheated
	Utility and Miscellaneous	\$50 Heated \$45 Unheated
	Mixed Occupancy	Highest Cost per Sq.Ft. of Occupancy Types

**BUILDING PERMIT FEES
COMMERCIAL (continued)**

COMMERCIAL (New)	Modular Units.	
Building Permit Fee:	<p>Estimated Cost of Construction shall be determined by multiplying the total gross building square footage by the cost per square foot for Type of Occupancy listed below;</p> <p>Permit Fee = Estimated Cost of Construction (from above) divided by \$1,000, multiplied by \$4</p>	
	Assembly	\$100
	Business	\$85
	Educational	\$100
	Factory/Industrial	\$100
	Hazardous	\$100
	Institutional	\$120
	Mercantile	\$100
	Residential	\$100
	Storage	\$50 Heated \$45 Unheated
	Utility and Miscellaneous	\$50 Heated \$45 Unheated
	Mixed Occupancy	Highest Cost per Sq.Ft. of Occupancy Types

OTHER COMMERCIAL CONSTRUCTION	Includes all Commercial Renovations, Repairs, and Other Commercial Construction not listed elsewhere.	
Building Permit Fee:	<p>Permit Fee is Calculated based on Applicants Estimated Cost of Construction. (Bid, quote, or estimate must be provided with permit application). Building permit fee shall be calculated by: \$4.00 per \$1,000 of Applicants Estimated Cost of Construction. Minimum Building Permit Fee is \$60.00.</p>	

**BUILDING PERMIT FEES
MISCELLANEOUS**

MISCELLANEOUS BUILDING PERMITS	
Items not shown elsewhere in Fee Schedule.	Minimum Fee. Items not shown. \$60.00
Change of Occupancy Permit	\$60.00 each
Daycare Permit	\$75.00 each
Demolition Permit	\$90.00 Permit Fee plus Post \$500 Bond (Cash, Certified Check or Money Order per permit).
Footing/Foundation Permit	\$60.00 each
Malt Beverage License Inspection	\$60.00 each
Moving Building Permit	\$90.00 Permit Fee plus Post \$500 Bond (Cash, Certified Check or Money Order per permit).
Swimming Pool (For Setbacks Only)	\$60.00 each
Outdoor Advertising Sign (For Lee County Only)	\$90.00 each
Other Signs	\$60.00 each

ELECTRICAL PERMIT FEES

RESIDENTIAL	
RESIDENTIAL (New):	
Basic Fee \$135.00 (up to 200 Amps)	
Basic Fee <i>plus</i> \$20.00 per each 100 Amps over 200 Amps	
RESIDENTIAL (Renovations) (Maximum Fee \$135.00):	
Basic Fee \$60.00 <i>plus</i> any of the following that apply:	
\$5.00 per Special Outlet (Dryer/Electric Stove/Etc)	
\$25.00 per subpanel	
RESIDENTIAL (Room Additions) (Maximum Fee \$135.00):	
Basic Fee \$60.00	
<i>plus</i> Room Additions - \$40.00 per Room Addition.	
<i>plus</i> \$5.00 per Special Outlet (Dryer/Electric Stove/Etc).	
<i>plus</i> \$25.00 per subpanel.	
MANUFACTURED HOME	Basic Fee \$55.00 each
MODULAR HOMES	\$75.00 each
COMMERCIAL	
0-200 Amps	\$115.00 plus \$5.00 per Special Outlet, plus \$40.00 per subpanel
201-400 Amps	\$135.00 plus \$5.00 per Special Outlet, plus \$40.00 per subpanel
401-600 Amps	\$145.00 plus \$5.00 per Special Outlet, plus \$40.00 per subpanel
601-800 Amps	\$165.00 plus \$5.00 per Special Outlet, plus \$40.00 per subpanel
801-1000 Amps	\$175.00 plus \$5.00 per Special Outlet, plus \$40.00 per subpanel
1001-2000 Amps	\$255.00 plus \$5.00 per Special Outlet, plus \$40.00 per subpanel
2001 & Up AMPS	\$330.00 plus \$5.00 per Special Outlet, plus \$40.00 per subpanel
Special Outlets - 30 Amp/240 Volt or Greater	
MISCELLANEOUS ELECTRICAL PERMITS	
Items not shown elsewhere in Fee Schedule.	Minimum Fee. Items not shown. \$60.00
Conditional Power Fee	\$60.00
Fire Alarm	\$60.00
Electrical for Mechanical Change Outs	\$40.00
Power Restoration	\$60.00
Accessory Building	\$60.00
Service Change (Up to 100 amps)	\$60.00
Service Change (125-200 Amps)	\$75.00
Signs	\$60.00
Special Outlets	\$60.00 Minimum Fee plus \$5.00 each (Special Outlets - 30 Amp/240 Volt or Greater)
Swimming Pool Grounding	\$60.00
Temporary Power Pole	\$60.00

MECHANICAL PERMIT FEES

RESIDENTIAL	
Items not shown elsewhere in Fee Schedule.	Minimum Fee. Items not shown. \$60.00
Gas Heating Unit w/ A/C Unit (2 Separate Units/1 System)	\$75.00 per system
Gas Pack	\$70.00 each
Heatpump	\$75.00 each
Single Air Conditioning Unit	\$60.00 each
Single Heating Unit <i>(Gas Furnace, Electric Heat, Etc.)</i>	\$60.00 each
Gas Accessories. <i>(Gas Logs, Fireplace, Dryer, Range, Grill, Space Heater, Lights, Woodburning Inserts, Etc.)</i>	\$50.00 each
Gas Piping/Pressure Test	\$40.00 / 1 st Unit \$8.00 per additional unit
Air Handler or Outdoor Condenser - Change Outs (not heat pumps)	\$60.00 each unit
Ductwork Additions	\$60.00 Basic Fee
COMMERCIAL	
Basic Fee	*\$60.00 plus any of the following that apply:
Boilers	*(Up to 15 tons) \$9.00 per ton (16 tons and up) Total above <i>plus</i> \$3.00 per ton thereafter
Chillers:	*(Up to 15 tons) \$9.00 per ton (16 tons and up) Total above <i>plus</i> \$3.00 per ton thereafter
Gas Pack:	*(Up to 15 tons) \$9.00 per ton (16 tons and up) Total above <i>plus</i> \$3.00 per ton thereafter
Heat Pump:	*(Up to 15 tons) \$9.00 per ton (16 tons and up) Total above <i>plus</i> \$3.00 per ton thereafter
Refrigeration:	*(Up to 15 tons) \$9.00 per ton (16 tons and up) Total above <i>plus</i> \$3.00 per ton thereafter
Gas Appliances	*\$3.00 per 10,000 BTU's
Gas Heating Unit	*\$3.00 per 10,000 BTU's
Gas Heating Unit w/ A/C Unit (2 Separate Units/1 System)	*\$3.00 per 10,000 BTU's
Gas Piping/Pressure Test	*\$40.00 / 1 st Unit \$8.00 Per Additional Unit
Air Handler or Outdoor Condenser - Change Outs (not heat pumps)	\$60.00 each unit
Ductwork Additions	\$60.00 Basic Fee
Canopy Hood <i>(does not require licensed contractor)</i>	*\$60.00 each

(For calculation purposes: • Horsepower to BTU: 1 HP = 33.475 BTU
 • 12,000BTU = 1 Ton)

PLUMBING PERMIT FEES

RESIDENTIAL (New)
Basic Fee \$60.00 plus \$25.00 for every Full Bath \$20.00 for every Half Bath
RESIDENTIAL (Modular Homes)
Basic Fee \$60.00 plus \$5.50 for water line \$5.50 for sewer line Unfinished Baths require a separate permit at the time of Fit Up.
RESIDENTIAL (Manufactured Homes)
Basic Fee \$50.00
OTHER RESIDENTIAL CONSTRUCTION
Basic Fee \$60.00 plus \$5.50 per fixture (<i>see plumbing permit application</i>).
COMMERCIAL (New)
Basic Fee \$60.00 plus \$5.50 per fixture (<i>see plumbing permit application</i>).
COMMERCIAL (Modular)
Basic Fee \$60.00 plus \$5.50 for water line \$5.50 for sewer line
MISCELLANEOUS PLUMBING PERMITS
Basic Fee \$60.00 plus \$5.50 per fixture (<i>see plumbing permit application</i>).

RECORD RESEARCH

Permit Activity Computer Printouts	\$100.00
Archives/History Research (Per Permit)	\$20.00 per hour.
Copies (per page)	\$0.35per page

SPECIAL NOTES

1. FAILURE TO SECURE PERMIT

Failure to obtain the appropriate permit before construction begins shall result in a 100% penalty (double fees). Commencement of or proceeding with any work of which a permit is required by the State Building Code or any other state or local laws (shall include digging footings or moving manufactured homes on site). (G.S. § 153A-357, G.S. § 160A-417; G.S. § 153A-354, G.S. § 160A-414; G.S. § 153A-352, G.S. § 160A-412).

2. ISSUANCE OF PERMITS

Individual trades are responsible for purchasing their respective permits (no blanket permits are issued).

If a building permit is required for any job, the building permit must be issued prior to issuance of any trade permits.

All approvals from other regulatory agencies (local, state, and federal) must be documented (i.e. zoning approval, erosion control, historic district, environmental health, etc.) before building permits will be issued. (G.S. § 153A-357, G.S. § 153A-363, G.S. § 160A417, G.S. § 160A-423).

It is the contractor's responsibility to meet all requirements of license limitations when making application for permits. (G.S. § 87-14, G.S. § 87-21(e), G.S. § 87-43.1, G.S. § 87-58, G.S. § 153A-134, G.S. § 153A-357, G.S. § 160A-194, G.S. § 160A-417).

The Permit Coordinator will notify the applicant at which time the permit is prepared for issuance and the cost of the permit.

BUILDING PERMITS

The North Carolina Building Code requires that a permit be issued for "The construction, reconstruction, alteration, repair, movement to another site, removal, or demolition of any building or structure;" Accessory Buildings with any dimension greater than twelve (12) feet are required to meet the provisions of the North Carolina Residential Code for One- and Two-Family Dwellings.

"No permit ...shall be required for any construction, installation, repair, replacement, or alteration costing Five Thousand Dollars (\$5,000) or less in any single family residence or farm building unless the work involves: the addition, repair, or replacement of load bearing structures;"

- Building permits will be issued to a properly licensed North Carolina General Contractor.
OR
- To the owner of the property on which the building is to be built and occupied by said owner for at least twelve (12) months following completion (no rental property). Volume I-A, G.S. 87-1.
OR
- To an individual when a general contractor's license is not required. The cost of the undertaking cannot exceed thirty thousand dollars (\$30,000).
Permits will be issued personally to the license holder of record only. A bonafide employee of the licensee will be allowed to obtain permits upon submittal of the "Authorization for Permit Application by Employee of Licensed Contractor Form".

General Contractors Licensing Limitations: If the estimated cost of construction from the fee schedule exceeds a contractor's license limitations a copy of the original bid, quote or estimate will be required prior to permit issuance.

HOMEOWNER RECOVERY FUND:

Pursuant to 887-15.6 (b), whenever a general contractor applies for the issuance of a permit for the construction of any single-family residential dwelling unit or for the alteration of an existing single-family residential dwelling unit, a (\$10.00) fee shall be collected from the general contractor for each dwelling unit to be constructed or altered under the permit. The City of Sanford shall forward four dollars (\$9.00) of each fee collected to the Board of General Contractors, on a quarterly basis and the city may retain one dollar (\$1.00) of each fee collected. The Board shall deposit the fees received into the General Fund.

ELECTRICAL PERMITS

Electrical permits are required for “The installation, extension, alteration, or general repair of any electrical wiring, devices, appliances, or equipment.”

**Electrical permits are issued to a North Carolina properly licensed North Carolina Electrical Contractor
OR**

Property owners requesting to perform electrical work upon their own property when such property is not intended at the time for rent, lease, or sale will be required to take and pass an electrical exam prepared by this office. (G.S. § 87-43.1 *Exceptions*).

Permits will be issued personally to the license holder of record only. A bonafide employee of the licensee will be allowed to purchase permits upon submittal of the Authorization for Permit Application by Employee of Licensed Contractor Form.

Temporary Service Poles

Temporary Service Poles Inspections are to be made in conjunction with the footing or foundation inspection (permit fee is waived with new building construction only). In order to erect a temporary pole prior to or after the footing or foundation inspection or for renovations or additions, an electrical permit for the temporary pole must be obtained (see fee schedule).

MECHANICAL PERMITS

Mechanical permits are required for “The installation, extension, alteration or general repair of any heating or cooling system;”

- **Mechanical permits are issued to a properly licensed North Carolina Mechanical Contractor
OR**
 - To the owner of the building that occupies the building provided that the permit holder performs the work themselves (no rental property or commercial projects). Volume I-A, G.S. 87-21(a)(5)(ii).

NOTE: Mechanical change-outs and/or relocation of mechanical units require an electrical permit as described above.

Permits will be issued personally to the license holder of record only. A bona fide employee of the licensee will be allowed to purchase permits upon submittal of the Authorization for Permit Application by Employee of Licensed Contractor Form.

Grease Canopy Hoods do not require a licensed contractor.

MANUFACTURED HOME PERMITS

A licensed Dealer or Setup Contractor must obtain Manufactured Home Permits. The owner is allowed to obtain a manufactured home permit only if they are actually setting up the home themselves.

Any manufactured home moved to the site prior to issuance of the necessary permits required will be removed from the site until such time that the proper permits are approved and issued.

Manufactured home plumbing permits are required for setup contractors who will complete the plumbing connections underneath the home only. A North Carolina licensed plumbing contractor will be required to obtain a separate permit to make utility connections (water/sewer).

MODULAR PERMITS

A building permit is required for modular homes.

In accordance with G.S. 87-1 and G.S. 143-139.1, any person, firm or corporation that undertakes to erect a modular building must have either a valid North Carolina General Contractors License or provide a five thousand dollar (\$5,000) surety bond for each modular building to be erected.

The permit fee is for the modular setup (footing, foundation, and final). Additional building permits shall be obtained for porches, basements, garages, and additional structural alterations to the modular unit in accordance with the permit fee schedule. A separate permit is required for electrical, mechanical and plumbing permits.

NO TEMPORARY SERVICE WILL BE AUTHORIZED FOR ANY MODULAR CONSTRUCTION.

PLUMBING PERMITS

Plumbing permits are required for "The installation, extension, alteration or general repair of any plumbing system;"

- Plumbing permits are issued to a properly licensed North Carolina Plumbing Contractor
- OR**
- To the owner of the building that occupies the building provided that the permit holder performs the work themselves (no rental property or commercial projects). G.S. 87-21(a)(5)(ii).

Permits will be issued personally to the license holder of record only. A bona fide employee of the licensee will be allowed to purchase permits upon submittal of the "Authorization for Permit Application by Employee of Licensed Contractor Form".

Manufactured home plumbing permits are required for setup contractors who will complete the plumbing connections underneath the home only. A North Carolina licensed plumbing contractor will be required to obtain a separate permit to make utility connections (water/sewer).

RENTAL PROPERTY

Electrical, Mechanical and Plumbing Permits will not be issued to the owners of rental property.

- **Rental Property - Building Permits**

Building Permits will be issued to the owner or an unlicensed General Contractor where the cost of the undertaking is less than \$30,000. Projects valued at \$30,000 or more require that the permit be issued to a North Carolina Licensed General Contractor only. (G.S.§ 87-1).

- **Rental Property - Electrical Permits**

Electrical Permits will be issued to North Carolina Licensed Electrical Contractors only. (G.S.§ 87-43.1 (5a)).

- **Rental Property - Mechanical Permits**

Mechanical Permits will be issued to North Carolina Licensed Mechanical Contractors only. (G.S.§ 87-21 (a)(5)(ii)).

- **Rental Property - Plumbing Permits**

Plumbing Permits will be issued to North Carolina Licensed Plumbing Contractors only. (G.S.§ 87-21 (a)(5)(ii)).

RENEWING EXPIRED PERMITS:

If any permit expires or is revoked, or if any other permit issued by the inspection department becomes invalid because of no activity, the applicant must apply for a new permit to be issued and pay the appropriate fees.

In order for the requirement that additional fees be paid for re-issuance of an expired permit be waived, the owner/contractor must show proof of work being performed on the job (i.e., valid receipts for labor, materials etc., during the period in which no inspections were performed.) (G.S.§ 153A-354, G.S. § 160A-414).

PERMIT REFUNDS

Permit fees are non-refundable, unless no work has been performed and no inspections have been made. (G.S.§ 153A-354, G.S. § 160A-414).

POSTING BONDS

Bonds are required to be posted for moving permits and demolition permits for the City of Sanford. Bonds may be posted in the form of cash, certified check or money order, at the time that a Demolition or Moving Permit is issued. Bonds are non-transferable.

3. POSTING OF PERMIT CARDS:

Permit cards must be posted and building plans must be available at all times at the jobsite, or the inspection will not be performed and a \$60 re-inspection fee will be charged.

4. INSPECTIONS

The General Contractor or the person that the Building Permit was issued to must make all inspection requests. (Footings, Foundations, Rough-Ins, Insulation, and Final for C.O.). Electrical, Plumbing & Mechanical Contractors will be responsible to notify the General Contractor when ready for Rough-In, Final, and other inspections.

****NOTE:** When a construction project requires all four disciplines, i.e., Building, Electrical, Plumbing and Mechanical installations, each discipline will be inspected simultaneously, during one inspection trip. Inspection requests should not be made unless each discipline is ready for a rough-in inspection. A minimum of one (1) day notice is required for all inspections.

All inspections must be called in by the correct address and permit number.

Building Permit Cards must be posted and building plans must be available at the jobsite or the inspection will not be performed and a **\$60 PENALTY FEE WILL BE CHARGED.**

Inspection results will be provided at all jobsites. Passed inspections will be indicated with the appropriate section of the permit card posted on the jobsite. Failed inspections will be identified with the posting of a orange "NOTICE" card accompanied by a "NOTICE OF ADDITION OR CORRECTIONS" sheet. The Inspector will provide these two documents on the jobsite with the permit card. (G.S.§ 153A-352 and G.S.§ 160A-512).

Calls to the inspection department concerning the status of inspections are discouraged. Check permit card at jobsite for inspection results.

Priorities for daily inspections will be as follows:

1. Concrete pours. (i.e. footing and slabs).
2. Open ditches that are a potential danger to the public. (i.e. water & sewer lines and underground electrical)
3. Foundations.
4. Restoration of Electrical Service to existing buildings.
5. Mechanical Change-Outs / Repairs during extreme weather conditions.

RE-INSPECTION FEES

The Inspections Department will perform one follow-up inspection to ensure that corrections have been made. Additional inspections shall be termed "re-inspections". A fee of \$60 shall be paid prior to any re-inspection trip. Temporary service poles not inspected in conjunction with footing or foundation inspections will be considered a re-inspection. There will be a \$60.00 re-inspection fee charge if a scheduled inspection is not ready when the inspector arrives on the jobsite.

Any inspection that requires that the owner provide access (i.e. Building, Electrical, Mechanical and Plumbing) the re-inspection fees will be as follows:

- 1st Inspection Trip – No Charge. Door Hanger will be left instructing owner to schedule an inspection.
- 2nd Inspection Trip, and subsequent trip will result in a \$60 Re-Inspection Fees per Re-Inspection Trip until Inspection is approved. Contractor will be responsible for paying Re-Inspection Fees prior to any Re-Inspections.

CITY OF SANFORD FINANCIAL POLICIES

The City of Sanford's budgetary and financial policies set forth basic guidance for the fiscal management of the city. Most of the policies represent long standing principles and traditions with its legal framework outlined in both the General Statutes of N. C. and the city Code of Ordinances. These policies though general in statement are the controlling element in the city's financial stability. Summarized below are major financial policy strategies.

Operating Budget Policies

Pursuant to the North Carolina General Statutes Article 159-11 the city will adopt a balanced budget, which provides a work program and an operational plan for the ensuing year. The city will maintain a program of budgetary controls to ensure adherence to the budget. Any revisions that alter total expenditures / revenues of the adopted budget must be approved by the City Council through legislative action. Monthly financial statements will be prepared for department heads and management with quarterly reports prepared for the City Council to assist in the monitoring of actual revenues, expenditures and budgeted amounts. Comprehensive financial data will be compiled to include user rate studies, capital improvement programs and forecasting or projections of financial status. These reports are imperative for long-term financial planning.

The city will retain an independent accounting firm to perform an annual financial and compliance audit in accordance with general accepted accounting practices as outlined by the Governmental Accounting, Auditing, and Financial Reporting (GAAFR). In conjunction with the independent audit an internal audit will be conducted to determine if the city is managing and utilizing its resources in an economical and efficient manner. The internal audit will also determine if the desired program goals are being achieved and if the objectives established by the City Council are being met.

Revenue Policy

The city will maintain a diversified and stable revenue program to protect it from short-term fluctuations of any one-revenue source. As a part of the normal budget process, the city will review and estimate revenues in an objective and realistic manner. The city discourages the use of one-time revenue for ongoing expenditures. Attempts will be made to secure additional revenue sources to offset any reductions of federal or local funding. The city will re-evaluate annually all user charges at a level related to the cost of providing these services. The Enterprise Fund will adhere to the full utility concept, which allows each user to contribute revenues proportional to the level of service received. This concept requires that income be sufficient to maintain a self-supporting financial status. The General Fund will be compensated by the Utility Fund for general and administrative services provided such as finance, personnel as well as repairs to city streets.

Investment Policy

The city will continue to monitor the cash flow of all funds on a regular basis to insure maximum investment of idle cash. The criteria for selecting an investment will include safety, liquidity and yield. The city will invest only in quality issues that comply with the North Carolina Budget and Fiscal Control Act and the city's Investment Policy adopted by the Governing Body. A copy of the city's Investment Policy can be found in the supplementary section of this document. Each month an investment report will be prepared for review by the finance director and administration.

Reserve Policy

The city will maintain operating reserves categorized as appropriated contingency and revenue reserve. The appropriated contingency will not exceed five percent of all other appropriations within the same fund. General Fund and Utility Fund contingency appropriation totals \$100,000 each fund. The revenue reserve is established to provide for any unforeseen revenue losses and allows flexibility in the balanced budget process. The General Fund balance effective June 30, 2019 was \$13,432,660. General Fund balance available for appropriation was \$13,432,660 or 43.5% of General Fund expenditures. Council approved a formal fund balance policy in December 2014 stating that General Fund balance should be held to an amount equal to thirty percent (30%) of net General Fund expenditures.

The City of Sanford must raise additional revenue for debt service for planned capital projects, to retain adequate reserves, and to preserve the required debt service coverage to maintain a strong bond rating. This budget includes 5-percent rate increases for both water and sewer services effective September 1, 2020. The implementation of these rate increases is imperative to minimize higher rate adjustments in the future. In preparation of expected growth, it is necessary to add an additional 6 million gallons per day capacity to the City's water filtration facility. We are actively negotiating with and soliciting partners for cost sharing for the facility expansion.

Our revenue bond covenants require that we maintain a debt service ratio minimum of 1.0, which means that our system has exactly enough money from its operating revenues to pay the annual debt service after all operating expenses have been paid. Failing to meet our dictated ratio could result in a downgrade in our bond rating and affect future borrowing costs. The City's projected debt service coverage ratio for total debt for FY 2020-21 is 1.6. The Utility Fund shows a net income before capital contributions and transfers of (\$2,111,162) for the year compared with a net income before capital contributions of (\$26,354) for the prior year. The Utility Fund continues to operate profitably. Bulk water contracts with surrounding local governments and the purchase of the Lee County water system in 2004-05 have strengthened the financial position of this fund. Revenue bonds were issued in December of 2010 to expand the Wastewater Treatment Plant capacity from 6.8 to 12 million gallons daily. These revenue bonds were refinanced in FY 19-20 resulting in an 11.5% decrease in debt service.

Debt Policy

The city takes a planned approach to the management of its long-term outstanding debt and makes an effort toward funding from internally generated capital, when appropriate. The city will consider the use of long-term debt financing only when it meets the following criteria:

- The financing period is no longer than the estimated life of the improvement.
- The cost of the improvement including the interest is positive.
- The improvement will benefit both current and future citizens of the city.

The city will limit the total of all general obligation bonds issued to no more than eight percent of the total assessed valuation. The city will follow a policy of full disclosure on every financial report and bond prospectus.

The city may utilize the authority granted within the General Statutes for lease or installment purchases when deemed appropriate. Specific procedures and policies will be adhered to.

Capital Improvement Policy

The city will maintain a Capital Improvement Program, which will be reviewed and updated annually. Since capital improvements involve large sums of capital and long-term commitments, each capital project will be carefully analyzed before it becomes a component of the program. The city takes a systematic approach to capital improvement programming to ensure that any personnel services or operating costs affected by capital spending decisions are included in the appropriate operating budget. The city will protect and maintain its capital investments in order to reduce replacement cost.

Performance Measurement Policy

The City shall create / revise a Strategic Plan that identifies the priorities of the city for the next five years. Annually, each department shall develop departmental performance measures that support achieving successful results with the City Manager's office. Goals should be related to core services of the department and should reflect customer needs. The measures should include effectiveness, efficiency, demand and workload. Department directors shall establish performance measures for each division or program within their department to monitor and project program performance. The City's strategic business planning and budgeting decisions will be based on a number of advanced statistical analyses and economic and financial modeling.

Other Post Employment Benefits (OPEB) Funding Policy

The city has established an OPEB funding policy with an initial investment of \$1,175,500 into the State Treasurer's OPEB trust fund. This funding is based on the annual required contribution (ARC) normal cost provided by the actuary for fiscal year ended June 30, 2016. In subsequent fiscal years the city plans to fund 10% of the ARC normal cost in addition to the pay-as-you-go-amount for current retirees as of June 30, 2017. Funding for the OPEB trust will occur when funds are available from the general and utility funds based on the number of employees (per budgeted positions) in each fund for the year of funding.

Long-Term Financial Health

All departments will participate in the responsibility of meeting policy goals and ensuring long-term financial health. Future service plans and program initiatives will be developed to reflect current policy directives, projected resources, and future service requirements.

Forecasts

Balanced revenue and expenditure forecasts will be prepared to examine the City's ability to absorb operating costs due to changes in the economy, service demands, and capital improvements. The forecast will be updated annually and focus on a three-year horizon.

BUDGET PROCESS

The budget is the single most important document presented to the City Council. The budget is primarily intended to establish policy determination but it also serves the citizens by providing an understanding of the city's operating fiscal programs. It reflects the city's commitment to maintain necessary services, improving quality of service and keeping the impact of taxes to the citizens at a minimum.

The city operates under an annual budget ordinance adopted in accordance with the provisions of the Local Government Budget and Fiscal Control Act. The budget ordinance is the legal basis of the budgetary accounting system and the standard by which proposed expenditures are measured. The balanced budget ordinance must be adopted prior to the beginning of the fiscal year. The ordinance is subjected to public inspection and a public hearing prior to adoption. The budget is considered balanced when estimated net revenue equals appropriations.

The city manager is authorized to transfer budgeted amounts within the departments but any revisions that alter total expenditures must be approved by the City Council through legislative action. All budget amendments must be reported in a public meeting of the City Council and made a matter of record in the minutes.

The preparation of the budget not only requires structured guidelines but also the participation and cooperation of many participants and a carefully scheduled series of events. The city in the formulation of the budget follows the following summarized budget cycle.

BASIS OF BUDGETING

The budget is prepared using the modified accrual method of accounting for all funds. This accounting approach recognizes revenues when they become measurable and expenditures at the time liabilities are incurred. The General, Municipal Service District Fund, and Capital Project Funds are presented in the financial statements on this same basis. The Utility Fund is presented in the financial statements on the full accrual basis of accounting. Under the full accrual basis of accounting, revenues are recognized in the accounting period when earned and expenses are recognized in the period they are incurred. All monies received and expended must be included in the annual operating budget ordinance and/or the appropriate capital or grant ordinances. Any operational appropriations that are not expended shall lapse at year-end.

ACCOUNTING BASIS

The basis of accounting refers to when revenues and expenditures or expenses are recorded in the accounts and reported in the financial statements. The City's Annual Financial Report shows the status of the City's finances in conformance with generally accepted accounting principles (GAAP). In most cases this conforms to the way the City prepares its budgets. Exceptions are as follows:

- Compensated absences liabilities that are expected to be liquidated with expendable available financial resources are accrued as earned by employees (GAAP) as opposed to being expended when paid (Budget Basis).
- Principal payments on long-term debt within the Enterprise Funds are applied to the outstanding liability on a GAAP basis, as opposed to being expended on a Budget Basis.
- Capital Outlays within the Proprietary Funds are recorded as assets on a GAAP basis and expended on a Budget Basis.
- Depreciation recorded for proprietary funds on an accrual basis, eliminated for budget purposes.

FORMULATE HISTORICAL DATA

During the first phase of the budget process the accumulation of past financial information is prepared by the finance staff. The data concerning expenditures is segregated by operational departments to be used by department heads and management for performance evaluation and projection of resources required to meet departmental objectives.

CAPITAL IMPROVEMENT BUDGET

Departments are required to submit capital improvement project(s) requests in amounts greater than \$50,000. These requests are compiled in one document and reviewed with Finance and the requesting department head.

SETTING PRIORITIES

City Council has a retreat once a year to prioritize and approve the major priorities and goals that government services should address that reflect citizen views. Departments discuss CIP requests in detail with council at this retreat.

LONG-RANGE PLANNING

Long term city goals and/or projects are formulated by the City Council. Planning includes joint meetings with the City Manager and senior staff members. Projections of revenues and forecast rationale are determined by staff based on legislative, regulatory and historical information.

PREPARATION OF DEPARTMENTAL REQUEST

Estimating departmental expenditures is the primary responsibility of the department head. When budgeting expenditures the basic requirements are to request sufficient funding to adequately operate the department and to request funding at the lowest reasonable level in order to achieve the departmental goals and objectives.

CONSOLIDATE PRELIMINARY BUDGET

The departmental requests are submitted to the Finance Department in order to consolidate the individual departmental requests and the revenue projections into an overall budget. At this point the focus of attention shifts from the departmental basis to the fund basis. Departmental capital outlay requests are analyzed in coordination with the Capital Improvements Program and the formal budget reviews begin.

EVALUATE SERVICE PRIORITIES AND OBJECTIVES

The evaluation of service priorities and objectives is an important step in developing a fiscal plan, which will achieve the city's program of service for the ensuing year. The budget document should reflect the service priorities of the Governing Body and Citizens of Sanford. The service needs of the community are determined by the citizens' opinion surveys, public hearings and feedback through the City Council. A comprehensive review of service needs compared to departmental goals and objectives will be analyzed by the city manager.

BALANCE PROPOSED BUDGET

After the city's program of service priorities have been established, a balanced plan for funding must be formulated. Through careful assessment of funding requirements and financing elements a proposed budget document is organized into final format and submitted to the City Council for legislative review.

LEGISLATIVE REVIEW

The City Council reviews the budget thoroughly with the city manager and finance director during special work sessions. The legislative board reviews departmental goals and objectives at this time to ensure their adherence to city goals and policies. A copy of the proposed budget with recommended legislative changes will be filed with the city clerk for public inspection and a public hearing will be scheduled prior to the formal adoption of the budget.

BUDGET ADOPTION

The adoption of the annual operating budget is the culmination of exhaustive reviews of budget proposals by department heads, Administration, and the Governing Body. Adoption of the budget by the Governing Body establishes the legal authority to incur expenditures in the ensuing fiscal year.

AMENDING ADOPTED BUDGET

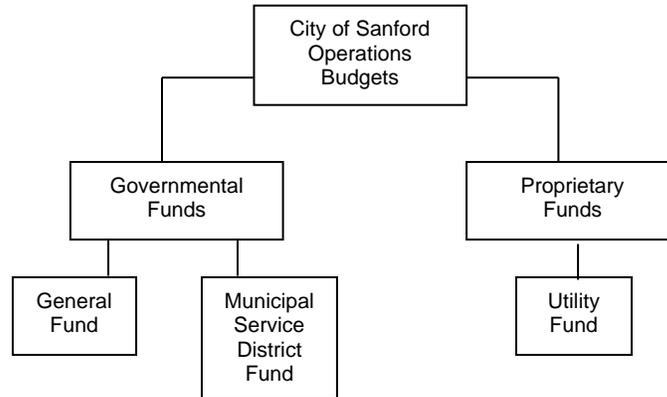
Any revisions that alter total expenditures / revenues of the adopted budget must be approved by the City Council through legislative action. All budget amendments must be reported in a public meeting of the City Council and made a matter of record in the minutes. The city manager has the authority to transfer budgeted amounts within the department as long as the total departmental budget does not exceed the council approved budget.

City Of Sanford Budget Preparation Calendar

December 18, 2019	CIP	Memo/instructions and CIP form transmitted to departments
January 10, 2020	CIP	CIP request forms due from department managers
January 24, 2020	Year End Estimates	Memo/MUNIS budget worksheet program transmitted to departments
January 31, 2020	Year End Estimates	Year end estimates due from department managers (year end expenditure estimates entered into the MUNIS worksheet program by departments)
February 14, 2020	FY 19-20 Year End Estimates	Year end revenue estimates consolidated and reviewed
February 14, 2020	FY 19-20 Year End Estimates	Year end departmental expenditure estimates consolidated and reviewed
February 14, 2020	CIP	Finalize prioritization of projects and assignment of revenues
February 20 and 21, 2020	City Council Retreat	Prioritize and approve long term goals / strategic planning
February 24, 2020	FY 20-21 Budget	Prepare and transmit FY 20-21 departmental request information to department heads
March 16, 2020	FY 20-21 Budget	Departmental budget requests for FY 20-21 due from departments
March 27, 2020	FY 20-21 Budget	Need insurance estimate numbers from HR
April 6, 2020	FY 20-21 Budget	City manager and department heads begin review of department requests
April 17, 2020	FY 20-21 Budget	Finalize 20-21 revenue projections
April 17, 2020	FY 20-21 Budget	Need final insurance numbers from HR
April 24, 2020	FY 20-21 Budget	Budget must be balanced by this date to allow finance staff time to prepare presentation at May 19th council meeting
April 29, 2020	FY 20-21 Budget	Review preliminary budget with department heads at staff meeting
May 19, 2020	FY 20-21 Budget	Present budget to council and publish public hearing notice (publish at least ten days prior to public hearing)
May 26, 2020	FY 20-21 Budget	Budget work session
June 2, 2020	FY 20-21 Budget	Budget work session
June 2, 2020	FY 20-21 Budget	Public hearing and adopt budget (first scheduled meeting in June)
June 16, 2020	FY 19-20 Budget	Present cleanup amendment to council for FY 19-20
June 16, 2020	FY 20-21 Budget	Alternate date to adopt budget (regular scheduled meeting)
June 23, 2020	FY 20-21 Budget	Alternate date to adopt budget (special called meeting)
June 23, 2020	FY 19-20 Budget	Alternate date to present cleanup amendment for FY 19-20
July 1, 2020	FY 20-21 Budget	Present adopted budget to departments prior to this date

BUDGET FORMAT

The accounts of the city are organized on the basis of funds or account groups of which each is considered a separate accounting entity. Government resources are allocated in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. This segregation of revenues and costs allows close monitoring of attributable accounts to provide insurability that certain funds are self-supporting and that revenues, which are earmarked by law for specific purposes, are identifiable. The City of Sanford's operating budget consists of three funds: General Fund, Utility Fund, and Municipal Service District Fund.



Major Budgetary Funds

The **General Fund** accounts for the revenues and expenditures of all city departments except those required to be accounted for in other funds. It includes most tax revenues and such services as public safety, general government, streets, sanitation, cultural and recreation, and community development. These services and functions are financed primarily by property tax, other taxes, and intergovernmental revenues.

The **Utility Fund** accounts for the City's water and sewer system operations. This fund operates in a manner similar to private business enterprises. The costs of providing water and sewer services to its customers on a continuing basis are financed primarily through user charges.

Non-Major Funds – Governmental

The **Municipal Service District Fund** accounts for the activities of the Central Business Tax District set up to assist in revitalization of the downtown area. This fund is used to account for a special tax levied on property located in the central business district of the City. The levy is restricted to improvements of the central business district.

Departments by Fund

Department	Fund
Administration	General
Central Office	General
Code Enforcement	General
Community Development	General
Debt Service	General / Utility
Distribution and Collection	Utility
Downtown/HPC	General
Elections	General
Engineering	Utility
Finance	General
Fire	General
Fleet Maintenance	General
General Fund Contributions	General
Golf	General
Governing Body	General
Horticulture	General
Human Resources	General
Information Technology	General
Inspections	General
Legal	General
Parks	General
Police	General
Public Building	General
Public Works Administration	Utility
Risk Management	General
Sanitation	General
Sewer Capital Improvements	Utility
Solid Waste	General
Municipal Service District	Municipal Service District
Street	General
Street Capital	General
Utility Fund Administration	Utility
Utility Fund Contributions	Utility
Warehouse	Utility
Water Reclamation	Utility
Water Capital Improvements	Utility

LONG-RANGE FINANCIAL PLAN

A Long-Range Financial Plan (LRFP) provides a “road map” for where the City wants to go financially and how it plans to get there, by combining financial forecasting with financial strategizing. The LRFP is intended to serve as a tool to identify problems and opportunities, and to provide Council and staff with the insight required to address issues impacting the City's financial condition. The City's plan uses a multi-year plan with three to five years of projecting current operations and philosophically addressing issues beyond five years. These projections and assumptions for the major revenues and expenditure categories are shown on pages 71 - 77. Projections are based upon a series of conservative assumptions and do not reflect actions the City will take during this period to close any potential gaps.

The City's General Fund financial forecast and plan shows the need to increase the tax rate to generate additional revenue when the \$4 million General Obligation Bonds are issued to be able to pay for the debt service and additional operating costs related to the project. The forecast also shows the need to appropriate some fund balance for the purchase of one-time capital and capital projects. Balancing ongoing service needs and present revenue capacity continues to be a financial goal of the City and will drive whether future tax rate increases are necessary. The City's Utility Fund financial forecast and plan shows the need to increase the water and sewer rates over the next 5 years so that the City can prepare to expand and upgrade the capacity of its Water Treatment Plant. There are several other large capital projects that the City plans on issuing debt in the future which drives the need for the future utility rate increases.

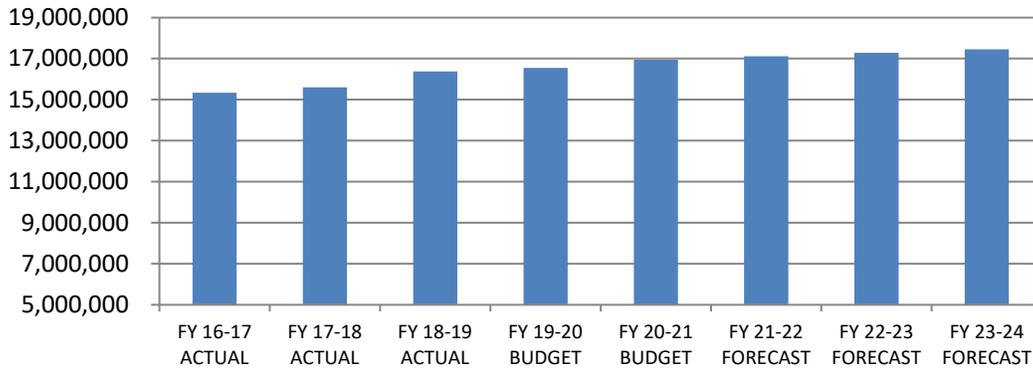
REVENUES

Revenues are shown by sources and by funds. Accurate revenue estimates are dependent upon correct classification because factors, which affect individual revenues, do not affect each source uniformly. Revenue projections can be made more accurately when revenues are segregated by source and controlled accordingly. The economy, weather, and other factors play a part in revenues received. Management reviews historical data and projects revenues based on facts, however, some factors are unpredictable like legislative and regulatory changes.

The **Major Revenues** by source are as follows:

Ad Valorem Taxes - Collections of current year and prior year tax levies; and payment in lieu of taxes. Forecast increase related to estimated growth in property tax base.

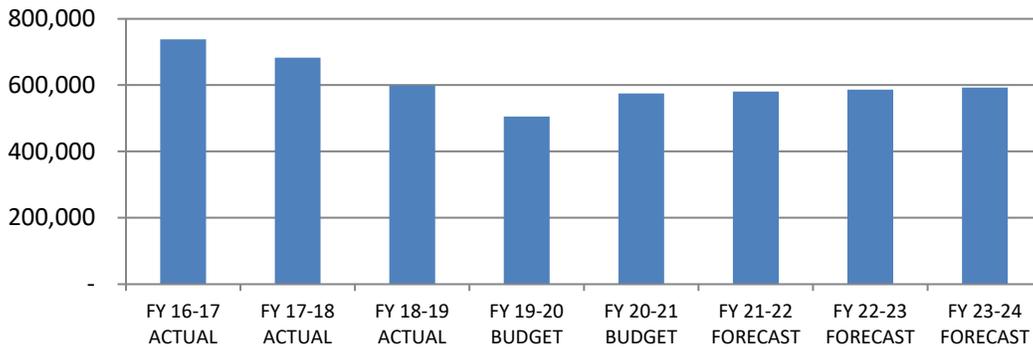
Ad Valorem Taxes



Penalties Less Discounts – Interest on delinquent taxes; late listing penalties; and other costs of collecting delinquent taxes.

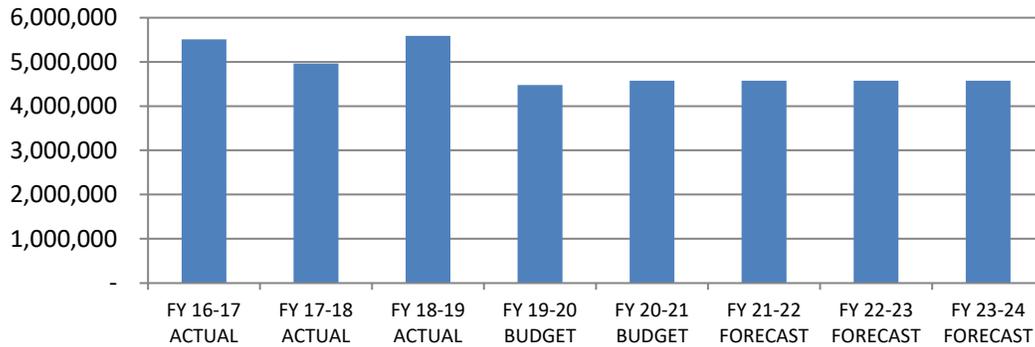
Licenses and Permits – Building permits; inspection penalties; inspection fees; and code enforcement. Forecast increase due to estimated growth in commercial permits.

Licenses / Permits



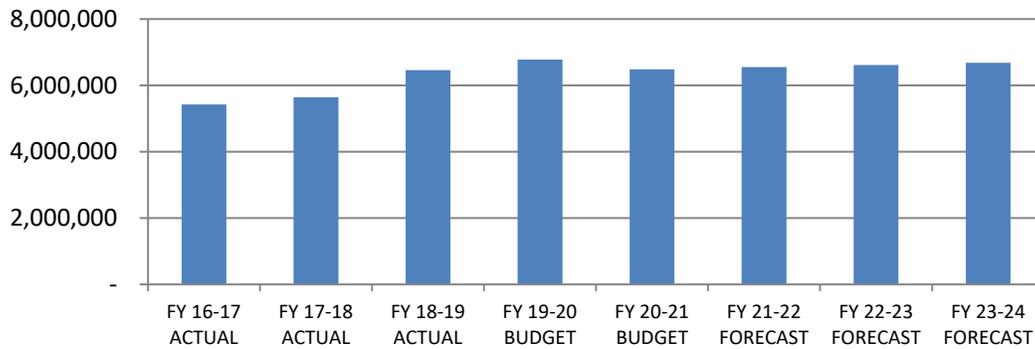
Intergovernmental - Federal, State, and local financial assistance; retail inventory taxes; utility franchise tax; beer & wine tax; and Powell Bill funds. Forecast remains relatively flat.

Intergovernmental



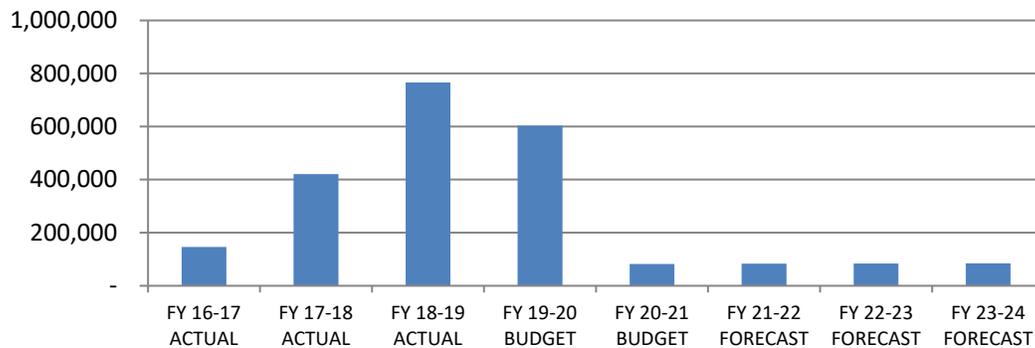
Other Taxes - Collections of the one percent local options sales tax and the one-half of one percent local option sales taxes (Articles 39, 40, 42, and 44); privilege license; and cable franchise tax. Forecast shows slight growth related to local option sales tax.

Other Taxes



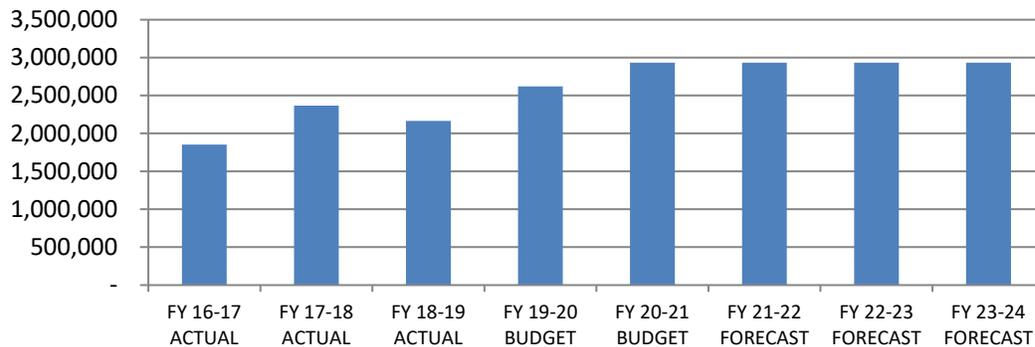
Investment Income – Interest earned. Forecast shows slight growth due to increase in interest rates.

Investment Income



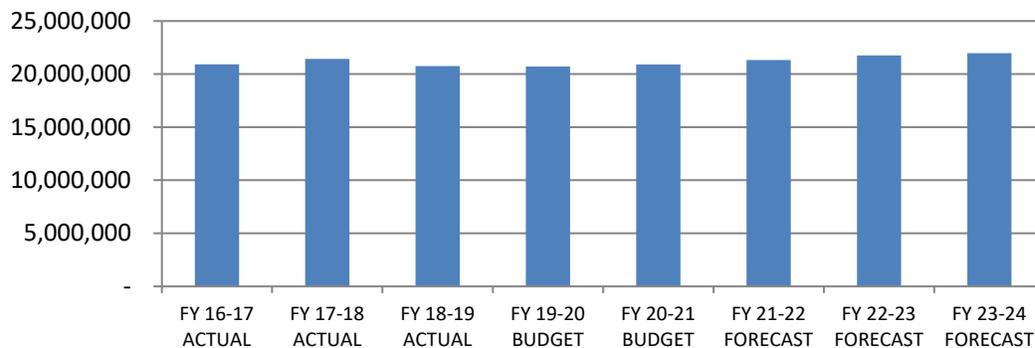
Sales and Service – Sale of materials; sale of compost; sale of fixed assets; sale of land; and waste management fees. Forecast remains relatively flat.

Sales/Services



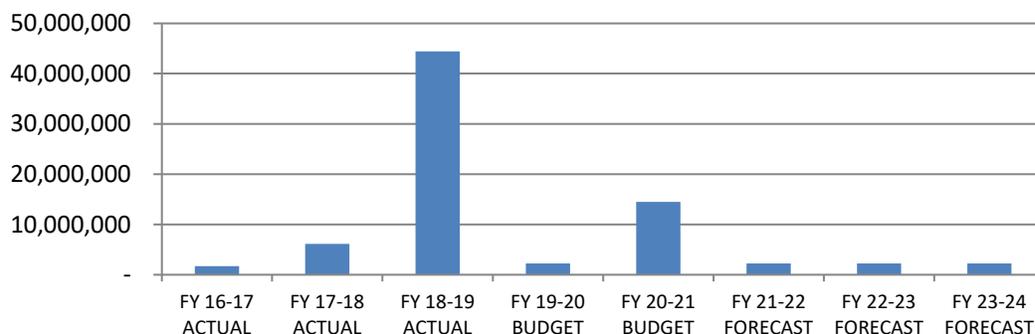
User Charges - Water and sewer charges; annual green fees; daily green fees; park fees; cart fees; and driving range fees. Forecast shows increases due to predicted water and sewer rate increases as well as a 1% growth in consumption.

User Charges



Other Revenue - ABC Board distributions; civil violations; transfer from other funds; parking revenue; special assessments; contributions; reimbursements; rental income; Brick Tournament fees, clubhouse rental; court cost fees; installment purchase proceeds; sewer surcharge; sludge charges; monitoring fees; taps and connections; oil and grease fees; interfund services provided; animal control; relay for life; golf concession; pro shop sales; non-compliance fines; charges on past due accounts; sales other funds; market gains in Other Post Employment Benefit (OPEB) Trust Fund; and other miscellaneous revenue. Forecast remains relatively flat.

Other



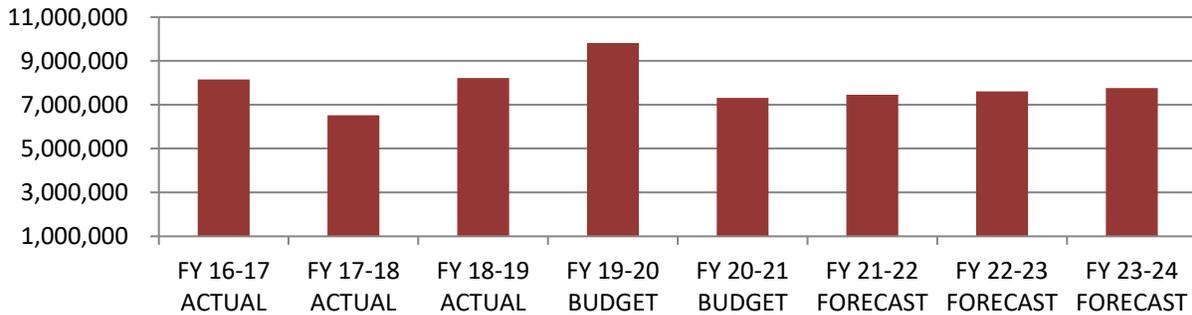
EXPENDITURES BY FUNCTION

Expenditures are shown in the budget classified by funds from which they are paid, by departments spending the money, by the functions for which the expenditures are made and by the object of expenditures, which provides greater detail for controlling expenditures. Funds are appropriated at adequate levels in order to maintain or improve the quality and the level of service, which has been provided in the past.

The major expenditures by function are shown as follows:

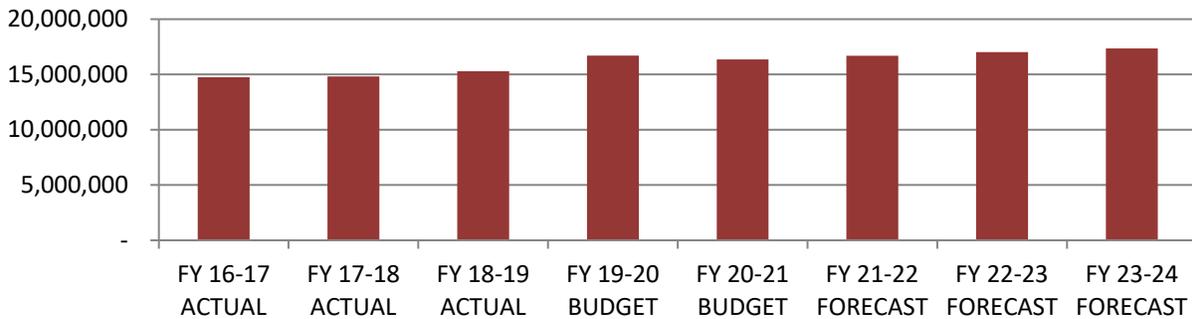
General Government - Expenditures for the Governing Body, Administration, Human Resources, Risk Management, Elections, Finance, Information Technology, Legal, Public Building, General Services, Central Office, GF Contributions, Fleet Maintenance, and Horticulture.

General Government



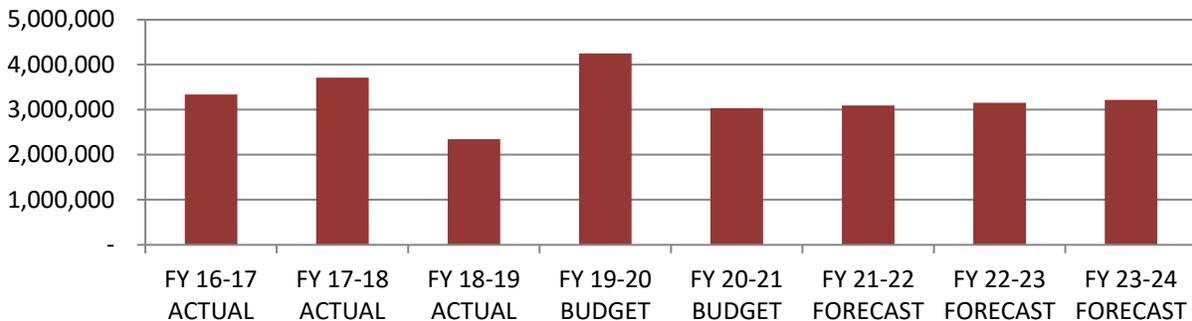
Public Safety - Expenditures for Police, Fire, and Inspections.

Public Safety



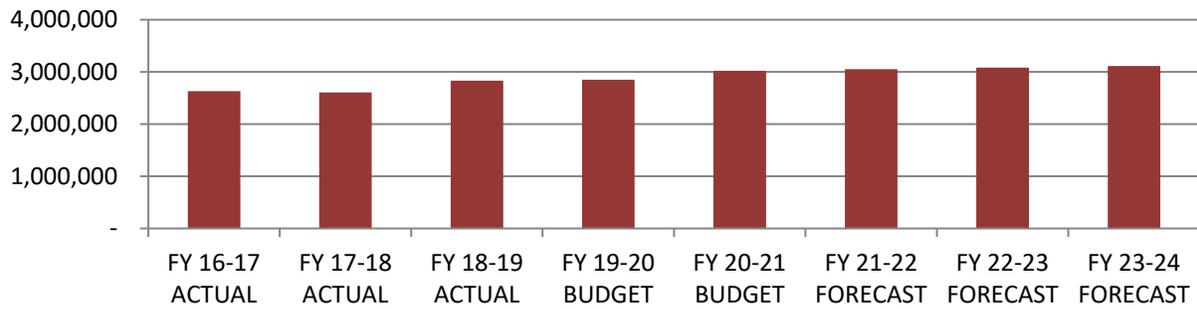
Streets - Expenditures for Street Maintenance and Street Capital Improvements.

Streets



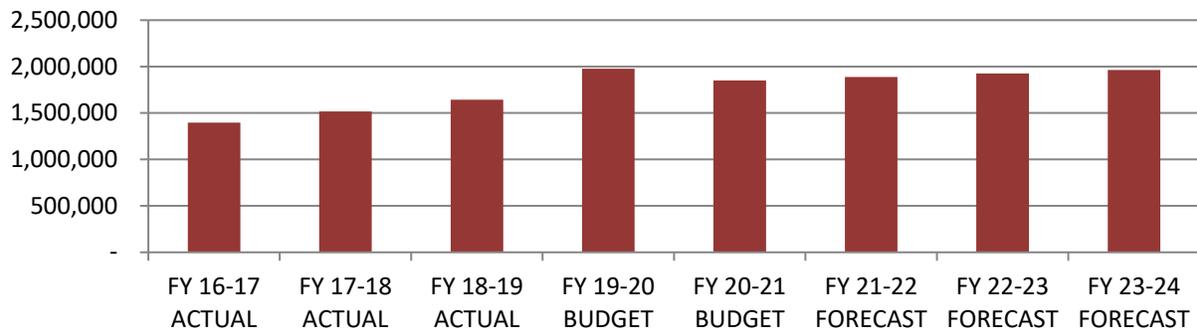
Sanitation - Expenditures for Solid Waste and Sanitation.

Sanitation



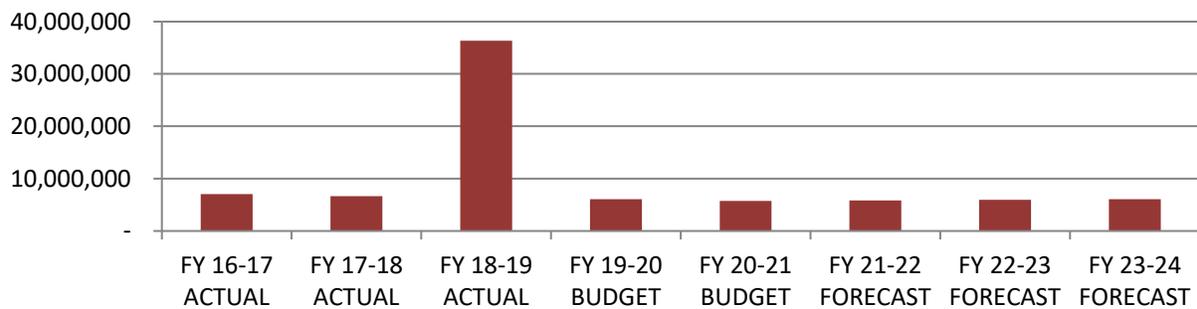
Community Development – Expenditures for Community Development, Community Enhancement – Code Enforcement, and Community Enhancement – Downtown / HPC.

Community Development

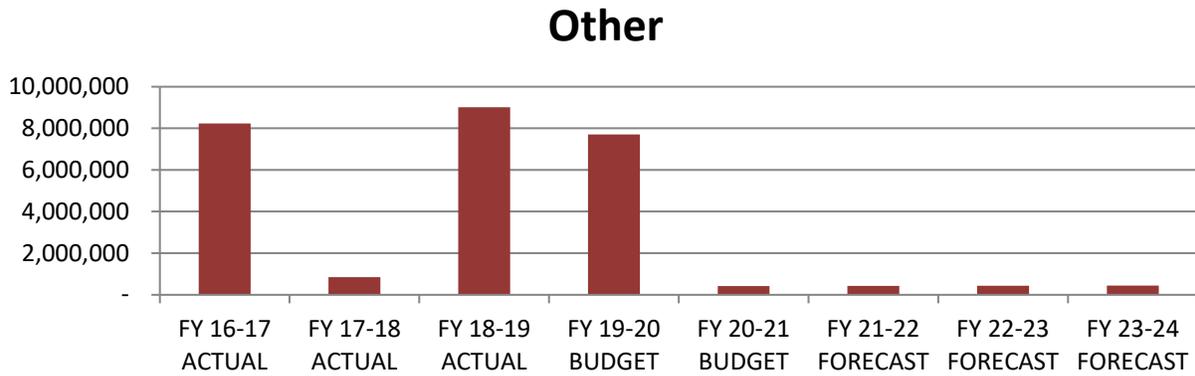


Debt Service - Principal; interest; and fees paid or accrued on bonds and notes.

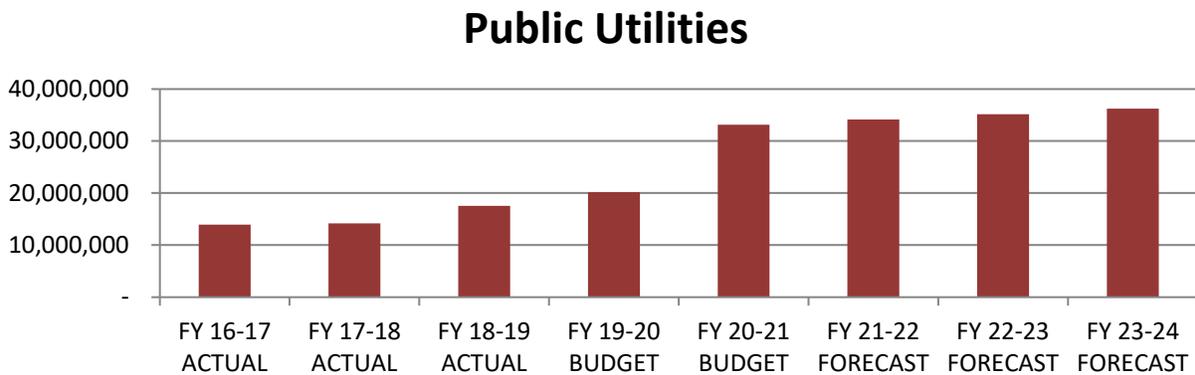
Debt Service



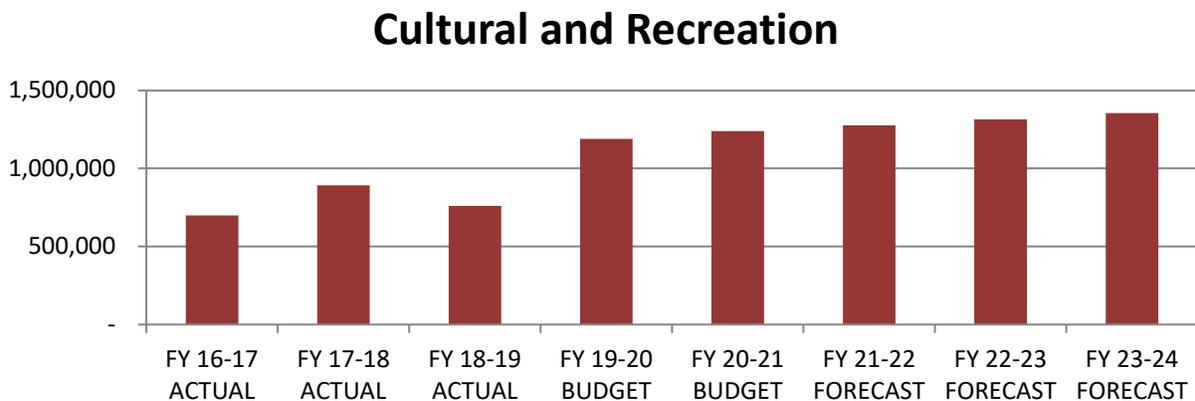
Other - Expenditures for operating transfers and Municipal Service District Fund.



Public Utilities – Expenditures for Warehouse, UF Administration, UF Public Works Administration, Engineering, Sewer Construction and Maintenance, Water Construction and Maintenance, Water Plant, Wastewater Treatment Plant, Water Capital Improvements and Sewer Capital Improvements.



Cultural and Recreation - Expenditures for Parks and Golf.



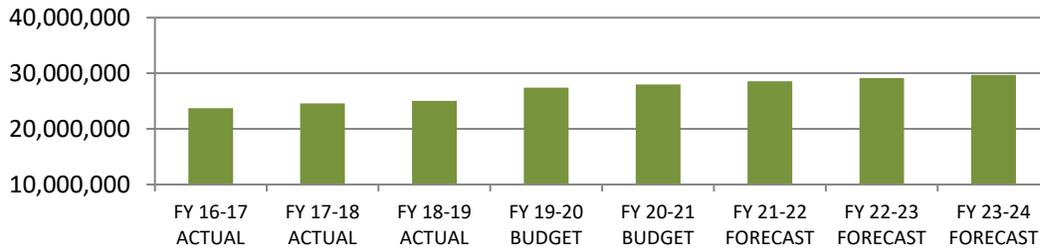
EXPENDITURES BY CATEGORY

Expenditures by object are divided into three major categories - personnel services, operating expenses and capital outlays.

These categories are summarized below:

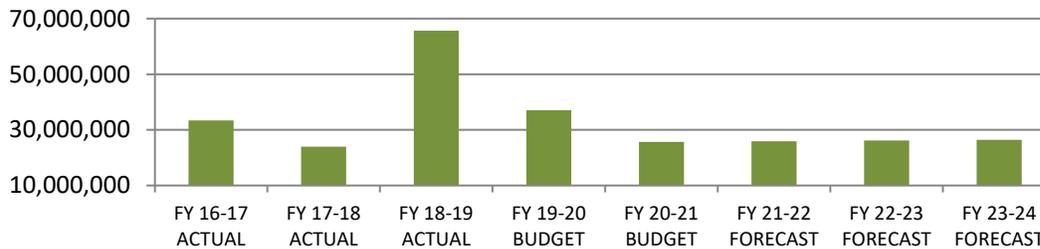
Personnel Services - Expenses, which can be directly attributed to the individual employee. These expenses would include salaries, group insurance, retirement, 401K expense and FICA. The cost of group insurance, retirement, 401K expenses and FICA has been budgeted within each operating department, which gives a more accurate cost of departmental operations. Forecast increases related to future salary increases and anticipated health insurance costs.

Personnel Services



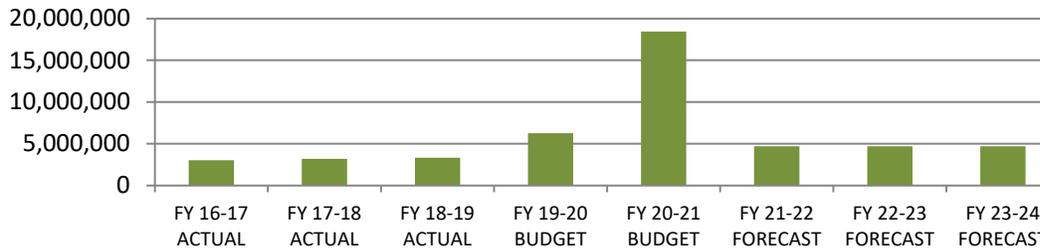
Operating Expenses - Costs other than personnel and capital outlay that are required for the operations of the city. Operational line item expenditures are directly affected by inflationary trends, increased service demands and enforcement of governmental regulations. Forecast increases related to inflation.

Operations



Capital Outlay - Expenditures for the purchase of land, machinery, equipment, furniture, and fixtures which are too permanent a nature to be considered expendable at the time of purchase. The capital items should have a value of \$2,500 or more with an expendable life of one year or more. Budgeting of capital equipment and capital improvements are funded in accordance with the city's Capital Improvement Program and contingent on availability of funds. Forecast remains relatively flat as city user replacement plan.

Capital Outlay



CITY OF SANFORD

REVENUE ASSUMPTIONS

Certain methods, techniques and approaches have been used to aid the city in estimating future revenues. By reviewing historical data and analyzing current trends and the forces that underline them, the city can make realistic projections of revenues. The city uses forecast as a budget tool to assist with determining funding of initiatives, capital projects, and operations.

The following are some assumptions concerning revenues, which were forecast in the City of Sanford 2020-2021 Budget.

REVENUE	FORECAST RATIONALE
ABC Revenue	The city receives a portion of the net operating revenue derived from the operation of the local liquor stores and a contractual agreement with the ABC Board to provide certain regulatory officer support. Appropriation--General Fund \$210,000
Ad Valorem Taxes	Property valuations are established by the Lee County Tax Assessor from which the tax rate is set. The General Fund tax rate is sixty cents per one hundred dollars of valuation. Projections of assessed valuations are based on preliminary tax information received from the County of Lee. The Municipal Service District Fund district rate is set at eleven cents per one hundred dollars of valuation. Projections of assessed valuations are based on information provided by the County of Lee. Prior year taxes are based on accounts receivable balances as they relate to anticipated collections. Appropriation--General Fund \$16,811,781 Municipal Service District Fund \$77,868
After Hours	Fees charged to customers for after hour service calls. Appropriation—Utility Fund \$5,000
Airport Loan Reimbursement	The City loaned the Airport Authority \$650,000 in FY 15-16 to build additional hangars. This revenue is for the debt payments of this loan. Appropriation—General Fund \$41,000
Animal Control	Revenue received for animal violations. Appropriation—General Fund \$500
Appropriated Fund Balance / Retained Earnings	The source of this revenue is fund balance. The amount appropriated is dependent on current reserve limitations and requirements of funds to balance projected revenues to expenditures as well as funding needed for capital items. Appropriation--General Fund \$48,104 Utility Fund \$3,602,676 Municipal Service District Fund \$15,349
Beer & Wine Tax	The state levies a tax shared by the city on wholesale sales of both beer and wine. Revenue estimates were established based on information received from the NC League of Municipalities. Appropriation--General Fund \$63,929

REVENUE

FORECAST RATIONALE

Bond Proceeds

The City plans to issue bonds for an expansion of the Water Filtration Facility. This expansion will provide an additional six million gallons per day capacity to the City's Water Filtration Facility. **Appropriation—Utility Fund \$10,000,000**

Brick Tournament Fees

Fees are collected and segregated for this annual golf tournament event. **Appropriation--General Fund \$11,500**

Building Permits and Inspection Fees-City of Sanford

Buildings which undergo structural changes or new construction within the city limits require a building permit and inspection fees. Estimates are based on data supplied by the Inspection Department with emphasis on the condition of the local economy and historical trends. The fees can be found within the budget ordinance section of the budget. **Appropriation--General Fund \$310,000**

Building Permits and Inspection Fees-Lee County

Buildings which undergo structural changes or new construction outside the city limits require a building permit and inspection fees. Estimates are based on data supplied by the Inspection Department with emphasis on the condition of the local economy and historical trends. The fees can be found within the budget ordinance section of the budget. **Appropriation--General Fund \$210,000**

Building Permits and Inspection Fees-Town of Broadway

Buildings which undergo structural changes or new construction within the city limits of Broadway require a building permit and inspection fees. Estimates are based on data supplied by the Inspection Department with emphasis on the condition of the local economy and historical trends. The fees can be found within the budget ordinance section of the budget. **Appropriation--General Fund \$4,750**

Cable Franchise

The state distributes part of the state sales tax collected on video programming and telecommunication services on a quarterly basis. **Appropriation--General Fund \$179,850**

Cart Fees

Fees are collected for rental of golf carts with projections based on trend analysis. **Appropriation--General Fund \$220,000**

Charges on Past Due Accts.

Charges assessed against accounts that are paid after the due date. **Appropriation—Utility Fund \$120,000**

Civil Violations

Fines are levied by the city for violations of the city's ordinances. Projections are based on historical trends. **Appropriation--General Fund \$500**

REVENUE

FORECAST RATIONALE

Clearwater Fire Protection

Lee County contracts with the city for fire protection of property located outside the city limits on Clearwater Drive. **Appropriation--General Fund \$48,000**

Concessions

Revenue received for sale of concessions at the golf course. Projections are based on historical trends. **Appropriation--General Fund \$30,000**

Contribution from General Fund

This contribution represents the General Fund support of Downtown Sanford, Inc. **Appropriation--Municipal Service District Fund \$57,732**

Court Cost Fees

The city receives a portion of the local court costs based on number of arrests performed by city. Revenues are based on historical trends. **Appropriation--General Fund \$5,500**

Disposal Tax

The state levies a tax on disposal of waste. The city's portion is based on per capita share. **Appropriation--General Fund \$21,387**

Driving Range

Fees are collected for use of golf course driving range. Revenues are estimates based on anticipated use. **Appropriation--General Fund \$15,000**

Employee Computer Purchase

The employee computer purchase program is a benefit that allows employees to purchase equipment through payroll deductions. This is the revenue received from the employees who participate in the program. **Appropriation--General Fund \$50,000**

Federal Drug Forfeiture

Federal funds received for drug forfeiture. **Appropriation--General Fund \$79,000**

Fire Permits / Fines

Fees collected from industry and commercial operations for plan review and follow up inspections to assure compliance with NC State Fire Codes. **Appropriation--General Fund \$28,000**

Green Fees Annual

An annual fee is available for unlimited play at the Municipal Golf Course. Revenues are projected based on historical trends. **Appropriation--General Fund \$50,000**

Green Fees Daily

Fees are collected for daily play at the Municipal Golf Course. Estimates are based on historical data. **Appropriation--General Fund \$200,000**

REVENUE

FORECAST RATIONALE

Installment Purchase Proceeds

Installment purchase proceeds, which result from issuing debt, will be used to purchase various capital items. **Appropriation— General Fund \$0 Utility Fund \$0**

Interest Income

Funds received for the investment of idol cash. Interest income revenues are projected on the basis of estimated average available cash balances at an anticipated rate of return. **Appropriation--General Fund \$50,000 Utility Fund \$30,000 Municipal Service District Fund \$1,700**

Interest on Assessments

Interest received is based on special assessments past due. Projections are computed from actual accounts receivable data and additions for new projects. **Appropriation-- General Fund \$0 Utility Fund \$100**

Local Option Sales Tax

The State collects and distributes the proceeds from the locally levied tax on retail sales. Revenue projections are based on anticipated retail sales and historical trends. G.S.105, Article 39 or 1% rate was established whereby counties and municipalities receive the net proceeds of the tax collections within the county less the cost to the state of collecting and administering the tax (point of sale). The net proceeds are distributed based on an ad valorem method that allocates in proportion to the property tax levied by a county and its municipalities in the previous fiscal year. G.S. 105, Article 40 or 1/2 of 1% rate and G.S.105, Article 42 or 1/2 of 1% was established with net proceeds placed in a statewide pool. Lee County adopted a ¼ cent additional tax effective July 2010. Also, as part of the swap of reimbursements for new sales tax, the state will honor a hold harmless guarantee. **Appropriation--General Fund \$5,592,821**

Meter Rental

Revenue received from contractors for rental of meters placed on hydrants for temporary water access. **Appropriation-- Utility Fund \$3,000**

Miscellaneous

This revenue includes revenue sources not otherwise classified. Projections are based on comparisons of past operating data. **Appropriation--General Fund \$75,000 Utility Fund \$5,000**

NC Electronics Management Fund

Revenue received from the state for recycling electronic waste. **Appropriation--General Fund \$1,800**

Non-Compliance Fines

Fees are assessed for sewer not in compliance with discharge permits. **Appropriation--Utility Fund \$1,000**

NSF Charges

Charges assessed against customers for non-sufficient funds of returned checks. **Appropriation--Utility Fund \$5,500**

REVENUE

FORECAST RATIONALE

Oil and Grease Fees

The city has initiated an oil and grease trap control program per mandate of the State. The program should assist in the prevention of water and sewer system contamination. The fee was established to offset such program costs.

Appropriation--Utility Fund \$20,000

Parking Revenues

Proceeds projected for parking fines and parking space rentals.

Appropriation—General Fund \$5,000

Penalties Less Discounts

The revenues attained from penalties less discounts are estimated based on trend analysis and increases in tax levies. Penalties are assessed on payments made after January 5. For the period from January 6 to February 1 interest accrues at the rate of 2%. Thereafter, interest accrues at the rate of 3/4% per month or fraction thereof until outstanding balances are paid in full. **Appropriation—General Fund \$51,000**

Powell Bill

State street-aid allocations received bi-annually to maintain, repair, construct, or widen local streets that are the responsibility of the city. The general statutes require that a sum be allocated from the State Highway Fund to the qualifying municipalities equal to the revenue for the fiscal year by 10.4% on each taxed gallon of motor fuel. FY 19-20: 138.33 miles of street times \$1,590.84 and population 29,962 times \$19.35. **Appropriation--General Fund \$791,153**

Pre-Treatment Monitoring Fee

The industrial monitoring fee was established to recover monitoring costs for the city's pre-treatment and enforcement management program. Revenues are based on actual planned occurrences. **Appropriation--Utility Fund \$75,000**

Privilege License

Privilege licenses are levied by the city on certain businesses. Projections are based on actual establishments and the appropriate license schedule. COUNCIL REPEALED THE PRIVILEGE LICENSE TAX IN JANUARY, 2010. **Appropriation--General Fund \$4,000**

Pro Shop Sales

Revenue received thru sales at the golf course pro shop. **Appropriation--General Fund \$50,000**

Receipt Lee Co.-Buggy Factory

The consolidated Sanford/Lee County Planning and Community Development department, the Sanford Area Growth Alliance (SAGA), as well as other stand-alone departments are relocated in the old buggy factory in downtown Sanford. This revenue is Lee County's portion of the agreed upon shared cost to maintain the building. **Appropriation--General Fund \$22,527**

REVENUE

FORECAST RATIONALE

Receipt Other Governments-
State

The state will pay for mowing right-of-ways through negotiated contract. **Appropriation--General Fund \$37,484**

Receipt Other Local Governments-
Lee County and Broadway

The city provides certain services for the County of Lee and Town of Broadway for which it is reimbursed. The total cost for 911 dispatching is shared on a 26.78% calls ratio (\$407,126). The county's cost of the merged community development department is projected to be \$503,126. The contract with the Town of Broadway for planning and inspection services rendered equals \$8,000. The city also provides financial services to the Town of Broadway which is reimbursed in the amount of \$3,500. Telephone surcharge revenues earmarked for expenditures relative to the 911 services total \$368,786. Lee County's share of the homelessness initiative totals \$42,184. **Appropriation--General Fund \$407,126, \$503,126, \$368,786, \$42,184, \$8,000, \$3,500**

Rental Income

To account for cell tower rental on the city's water tanks. **Appropriation--Utility Fund \$80,000**

Revolving Loan Proceeds

The City plans to borrow money to fund Little Buffalo Upper Reach Sewer Remediation Project through SRF loan. **Appropriation--Utility Fund \$3,000,000**

Sale of Compost Materials

Proceeds are received for the sale of compost materials. Revenue projections are based on historical patterns, rate fees as shown within the budget ordinance, and anticipation of availability of materials. **Appropriation--General Fund \$17,000**

Sale of Fixed Property

Funds are generated from the sale of surplus properties and/or equipment. **Appropriation--General Fund \$50,000 Utility Fund \$0**

Sale of Materials

Funds are generated from the sale of surplus materials. Projection rationales are derived by using historical trend analysis. **Appropriation--General Fund \$5,000**

Sale of Non-Capital Assets

Sale of surplus items that do not meet capital criteria. **Appropriation--General Fund \$5,000**

Sales Other Funds

To record revenue from other funds due the Utility Fund for items received from internal store. **Appropriation--Utility Fund \$30,000**

REVENUE

FORECAST RATIONALE

Sanitation Fees

Proceeds are received for landfill disposal. These charges are based on actual needs. Fees are assessed uniformly (\$310 annually) to all residential property owners on the tax bill. **Appropriation--General Fund \$2,856,030**

Sewer Charges

Proceeds are received for the collection and treatment of wastewater. Projections are based on historical user trends. **Appropriation--Utility Fund \$8,483,480**

Sewer Surcharges

Charges are placed on all users who discharge wastewater having characteristics in excess of standards set by local sewer use ordinance. Revenues are based on historical trend models. **Appropriation--Utility Fund \$13,600**

Sludge Charges

Fees are charged for discharge of wastewater by means other than the city's collection system. Projections are based on past year's actual revenues. **Appropriation--Utility Fund \$55,000**

State Drug Forfeiture

State funds received for drug forfeiture. **Appropriation--General Fund \$12,000**

Street Charges

Charges for asphalt repairs that the street department performs after utility work has been completed by the water or sewer departments. **Appropriation--General Fund \$225,000**

Taps and Connections

Fees are charged to customers for connections to the city's water or wastewater system. Revenues are based on historical trends. **Appropriation--Utility Fund \$145,000**

Tower Consultant Fee

Revenue received for special use permits to review telecommunication tower applications. **Appropriation--General Fund \$8,000**

Utility Franchise Tax

The city shares in the franchise tax levied by the state on various utilities. Revenues are based on estimated receipts from the N.C. Dept. of Revenue and historical models. Each city's share is based on the actual receipts from electric, telephone, and natural gas services within their municipal boundaries, as a proportion of total statewide receipts. Any significant local rate increases or decreases approved during the year will cause receipts to change. The weather also plays an important part in revenue received. **Appropriation--General Fund \$2,185,112**

REVENUE

FORECAST RATIONALE

Vehicle Fee

Council elected to implement a \$30 municipal vehicle fee in FY 18-19. \$5 of this fee will be used for purchasing capital, and the remaining \$25 is allocated to street resurfacing. Based on 23,000 registered vehicles within the city, a \$30 fee would generate approximately \$690,000 **Appropriation—General Fund \$685,500**

Water Capacity Fee

A capacity fee is charged for new, additional, or larger connections to the City's utility system. Capacity fees recover the costs associated with providing additional facility capacity to new users and existing users requiring additional capacity. **Appropriation--Utility Fund \$160,000**

Water Charges

Proceeds are from the sale of treated water through the distribution system. Revenue estimates are based on historical user trends adjusted to reflect the existing rate structure. **Appropriation--Utility Fund \$11,927,750**

Zoning Fees-City of Sanford

Fees charged for plan review / plat review / and land use development review applications that require board approval within the city limits. Estimates are based on data supplied by the Inspection Department with emphasis on the condition of the local economy and historical trends. **Appropriation--General Fund \$17,000**

Zoning Fees-Lee County

Fees charged for plan review / plat review / and land use development review applications that require board approval outside the city limits. Estimates are based on data supplied by the Inspection Department with emphasis on the condition of the local economy and historical trends. **Appropriation--General Fund \$5,000**

Zoning Fees-Town of Broadway

Fees charged for plan review / plat review / and land use development review applications that require board approval within the city limits of Broadway. Estimates are based on data supplied by the Inspection Department with emphasis on the condition of the local economy and historical trends. **Appropriation--General Fund \$100**

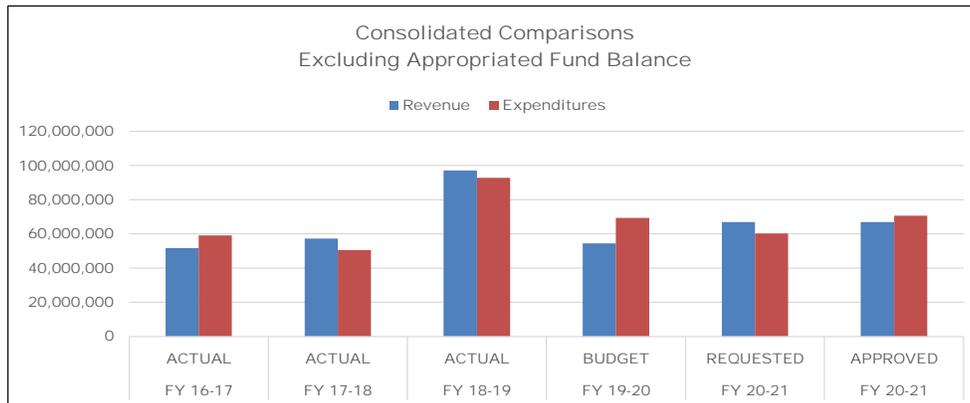
THIS PAGE LEFT BLANK INTENTIONALLY.

**CONSOLIDATED BUDGET
FUND SUMMARIES**

	FY 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 20-21 REQUESTED	FY 20-21 APPROVED	VARIANCE 20 BUD./21 APP.	% CHG.
REVENUES								
General Fund	28,873,974	33,294,114	33,706,261	33,026,026	32,675,046	32,675,046	-350,980	-1%
Enterprise Fund	22,629,965	23,807,181	63,288,628	21,281,374	34,159,430	34,159,430	12,878,056	61%
Special Tax District	101,281	116,417	122,768	148,585	137,300	137,300	-11,285	-8%
SUB-TOTAL	51,605,220	57,217,712	97,117,656	54,455,985	66,971,776	66,971,776	12,515,791	23%
Appropriated Fund Balance	0	0	0	14,938,347	3,666,129	3,666,129	-11,272,218	-75%
Less Interfund Activity	-264,168	-3,169,948	-12,150,010	-67,732	-57,732	-57,732	10,000	-15%
TOTAL BUDGET	51,341,052	54,047,764	84,967,646	69,326,600	70,580,173	70,580,173	1,253,573	2%
EXPENDITURES								
General Fund	30,670,757	29,538,695	30,831,694	36,601,739	35,494,559	32,723,150	-3,878,589	-11%
Enterprise Fund	28,350,570	20,836,210	61,795,960	32,628,665	24,583,964	37,762,106	5,133,441	16%
Special Tax District	120,753	110,231	117,019	163,928	172,688	152,649	-11,279	-7%
SUB-TOTAL	59,142,080	50,485,136	92,744,673	69,394,332	60,251,211	70,637,905	1,243,573	2%
Less Interfund Activity	-264,168	-3,169,948	-12,150,010	-67,732	-57,732	-57,732	10,000	-15%
TOTAL BUDGET	58,877,912	47,315,189	80,594,663	69,326,600	60,193,479	70,580,173	1,253,573	2%

GRAPHIC REPRESENTATION

Illustrated below are revenues as they relate to expenditures.

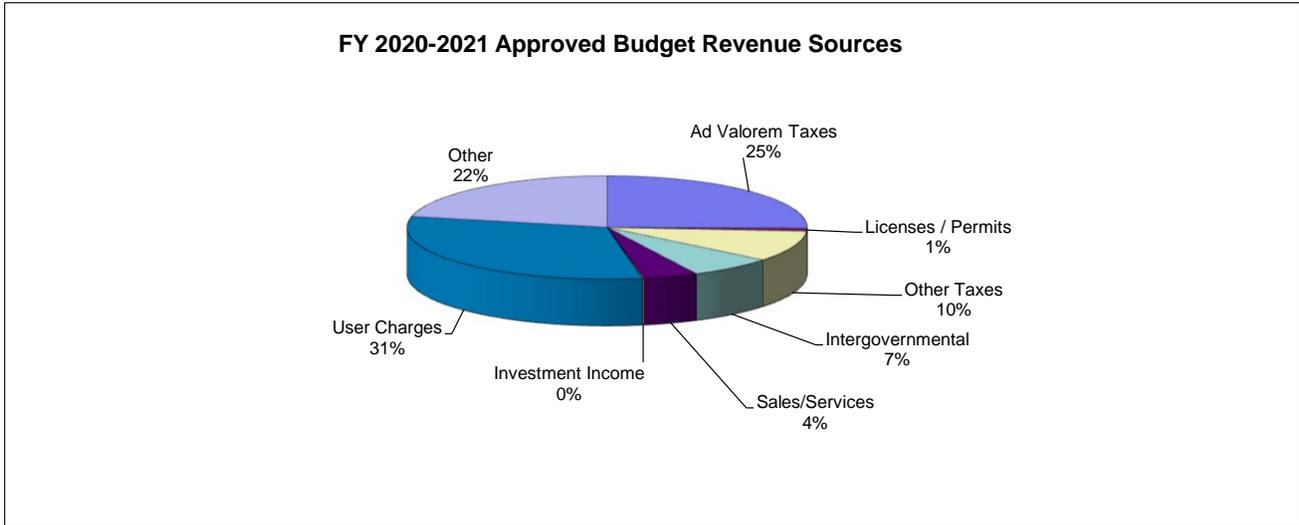


**CONSOLIDATED BUDGET
REVENUE SUMMARIES**

	FY 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 20-21 REQUESTED	FY 20-21 APPROVED	VARIANCE 20 BUD./21 APP.	% CHG.
REVENUES								
Ad Valorem Taxes	15,331,381	15,600,336	16,372,058	16,542,412	16,940,649	16,940,649	398,237	2%
Licenses / Permits	737,715	682,409	598,721	505,100	574,850	574,850	69,750	14%
Other Taxes	5,421,334	5,637,784	6,457,497	6,773,656	6,483,558	6,483,558	-290,098	-4%
Intergovernmental	5,508,510	4,962,134	5,589,558	4,476,555	4,573,727	4,573,727	97,172	2%
Sales/Services	1,852,634	2,366,621	2,164,977	2,619,500	2,933,030	2,933,030	313,530	12%
Investment Income	145,573	420,642	765,966	602,700	81,900	81,900	-520,800	-86%
User Charges	20,915,368	21,426,063	20,759,080	20,705,774	20,907,730	20,907,730	201,956	1%
Other	1,692,704	6,121,723	44,409,800	2,230,288	14,476,332	14,476,332	12,246,044	549%
SUB-TOTAL	51,605,220	57,217,712	97,117,656	54,455,985	66,971,776	66,971,776	12,515,791	23%
Appropriated Fund Balance	0	0	0	14,938,347	3,666,129	3,666,129	-11,272,218	-75%
Less Interfund Activity	-264,168	-3,169,948	-12,150,010	-67,732	-57,732	-57,732	10,000	-15%
TOTAL BUDGET	51,341,052	54,047,764	84,967,646	69,326,600	70,580,173	70,580,173	1,253,573	2%

GRAPHIC REPRESENTATION

The relative value of major revenue sources are shown below. Ad-Valorem Taxes and User Charges represent 66% of the revenues received by the city.

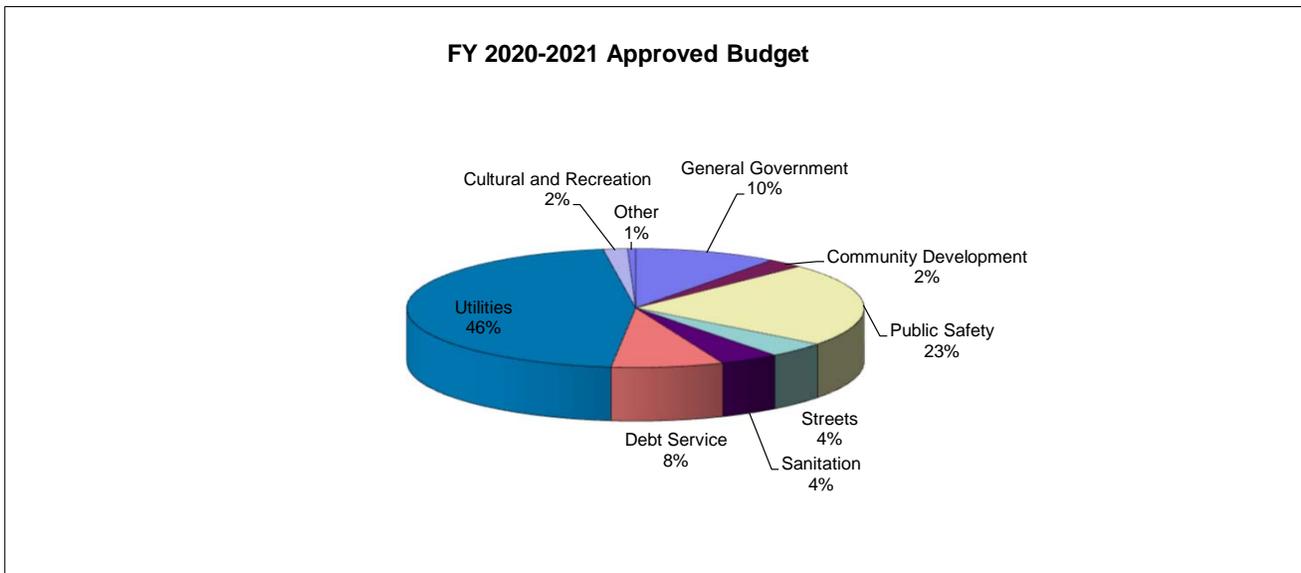


**CONSOLIDATED BUDGET
EXPENDITURE SUMMARIES**

	FY 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 20-21 REQUESTED	FY 20-21 APPROVED	VARIANCE 20 BUD./21 APP.	% CHG.
FUNCTIONS								
General Government	8,154,296	6,517,593	8,217,041	9,814,686	8,302,060	7,310,402	-2,504,284	-26%
Community Development	1,395,507	1,516,296	1,642,836	1,976,849	1,906,424	1,850,964	-125,885	-6%
Public Safety	14,738,658	14,809,965	15,292,646	16,702,575	16,204,124	16,349,195	-353,380	-2%
Streets	3,335,117	3,709,949	2,342,767	4,247,680	3,867,249	3,032,143	-1,215,537	-29%
Sanitation	2,631,291	2,605,076	2,830,106	2,849,988	4,177,899	3,019,403	169,415	6%
Debt Service	7,043,836	6,654,854	36,341,461	6,058,996	0	5,716,687	-342,309	-6%
Utilities	13,923,506	14,156,100	17,535,323	20,164,712	24,327,662	33,148,002	12,983,290	64%
Cultural and Recreation	698,841	891,573	759,925	1,188,801	1,147,476	1,238,975	50,174	4%
Other	8,231,481	844,987	9,009,316	7,706,101	428,990	412,609	-7,293,492	-95%
SUB-TOTAL	60,152,533	51,706,394	93,971,421	70,710,388	60,361,884	72,078,380	1,367,992	2%
Less Interfund Activity	-264,168	-3,169,948	-12,150,010	-67,732	-57,732	-57,732	10,000	-15%
Interfund Reimbursement	-1,010,453	-1,221,258	-1,226,748	-1,316,056	-110,673	-1,440,475	-124,419	9%
TOTAL BUDGET	58,877,912	47,315,189	80,594,663	69,326,600	60,193,479	70,580,173	1,253,573	2%

GRAPHIC REPRESENTATION

Expenditures classed by function reflect cost as it relates to total spending. Public safety and utilities represent 69% of the city's total appropriations.



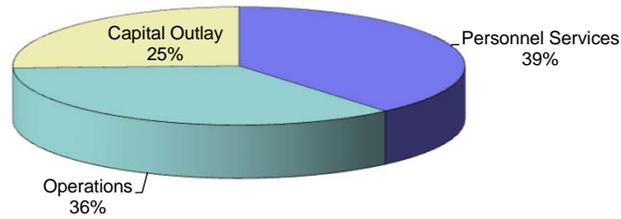
**CONSOLIDATED BUDGET
EXPENDITURE SUMMARIES**

	FY 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 20-21 REQUESTED	FY 20-21 APPROVED	VARIANCE 20 BUD./21 APP.	% CHG.
EXPENDITURES								
Personnel Services	23,732,637	24,574,305	25,038,687	27,409,292	23,630,252	27,986,182	576,890	2%
Operations	33,396,292	23,945,489	65,617,511	37,035,848	20,160,816	25,652,766	-11,383,082	-31%
Capital Outlay	3,023,604	3,186,600	3,315,223	6,265,248	16,427,588	18,439,432	12,174,184	194%
SUB-TOTAL	60,152,533	51,706,394	93,971,421	70,710,388	60,218,656	72,078,380	1,367,992	2%
Less Interfund Activity	-264,168	-3,169,948	-12,150,010	-67,732	-57,732	-57,732	10,000	-15%
Interfund Reimbursement	-1,010,453	-1,221,258	-1,226,748	-1,316,056	-110,673	-1,440,475	-124,419	9%
TOTAL BUDGET	58,877,912	47,315,188	80,594,663	69,326,600	60,050,251	70,580,173	1,253,573	2%

GRAPHIC REPRESENTATION

As shown below personnel services represent a major percentage of the city's total expenditures. These expenditures include salary and benefit cost for 385 employees. Seven (7) frozen positions are included on the staffing comparison headcount but not budgeted. Operating costs include major expenditures for utilities, debt service, chemicals, and contractual services. Capital is shown in detail at the departmental level.

FY 2020-2021 Approved Budget



GENERAL FUND REVENUE

REVENUE SOURCES	FY 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 20-21 REQUESTED	FY 20-21 APPROVED	VARIANCE 20 BUD./21 APP.	% CHG.
Prior	109,456	94,298	83,208	80,000	60,000	60,000	-20,000	-25%
Current	13,894,441	14,141,533	14,859,009	15,058,863	15,517,431	15,517,431	458,568	3%
Motor Vehicle Tax	1,167,298	1,205,732	1,310,964	1,274,196	1,234,350	1,234,350	-39,846	-3%
Payment in Lieu of Taxes	45,034	44,349	0	0	0	0	0	#DIV/0!
Penalties Less Discounts	48,192	45,346	44,846	43,000	43,000	43,000	0	0%
Motor Vehicle Tax - Penalties	9,225	9,050	8,317	8,000	8,000	8,000	0	0%
Total Ad Valorem Taxes	15,273,646	15,540,306	16,306,344	16,464,059	16,862,781	16,862,781	398,722	2%
Local Sales Tax - Article 39	2,159,125	2,244,766	2,349,071	2,460,418	2,273,134	2,273,134	-187,284	-8%
Local Sales Tax - Article 40	1,018,965	1,059,374	1,119,647	1,170,958	1,107,187	1,107,187	-63,771	-5%
Local Sales Tax - Article 44	1,002,292	1,047,306	1,122,807	1,017,232	1,123,594	1,123,594	106,362	10%
Local Sales Tax - Article 42	1,028,892	1,073,851	1,120,167	1,230,209	1,088,906	1,088,906	-141,303	-11%
Privilege License	2,640	5,870	4,520	3,600	4,000	4,000	400	11%
Shared Cable Revenue	190,023	187,173	181,149	180,902	179,850	179,850	-1,052	-1%
Disposal Tax Revenue	19,346	19,444	21,876	20,337	21,387	21,387	1,050	5%
Vehicle Fee	0	0	538,260	690,000	685,500	685,500	-4,500	-1%
Past Due	50	0	0	0	0	0	0	#DIV/0!
Total Other Taxes	5,421,334	5,637,784	6,457,497	6,773,656	6,483,558	6,483,558	-290,098	-4%
City Zoning Fees	0	0	17,946	17,000	17,000	17,000	0	0%
Broadway Zoning Fees	0	0	125	100	100	100	0	0%
Lee County Zoning Fees	0	0	11,113	5,000	5,000	5,000	0	0%
Fire Permits / Fines	47,985	28,812	28,099	30,000	28,000	28,000	-2,000	-7%
City Permits	421,118	338,976	0	0	0	0	0	#DIV/0!
City Permits-Non Residential	0	0	73,686	87,000	90,000	90,000	3,000	3%
City Permits-Residential	0	0	52,001	44,000	50,000	50,000	6,000	14%
City Permits-Other	0	0	187,770	132,000	170,000	170,000	38,000	29%
County Permits	254,675	304,893	0	0	0	0	0	#DIV/0!
County Permits-Non Residential	0	0	57,036	35,000	50,000	50,000	15,000	43%
County Permits-Residential	0	0	55,961	50,000	50,000	50,000	0	0%
County Permits-Other	0	0	110,306	100,000	110,000	110,000	10,000	10%
Broadway Permits	13,937	9,728	0	0	0	0	0	#DIV/0!
Broadway Permits-Residential	0	0	1,415	250	250	250	0	0%
Broadway Permits-Other	0	0	3,263	4,750	4,500	4,500	-250	-5%
Total Permits and Fees	737,715	682,409	598,721	505,100	574,850	574,850	69,750	14%
Interest Income	66,590	179,988	336,410	300,000	50,000	50,000	-250,000	-83%
Interest on Assessments	392	0	0	0	0	0	0	#DIV/0!
Powell Bill Interest Income	225	1,002	7,108	100	100	100	0	0%
Interest Income - Federal Drug Forfeit.	204	733	1,236	0	0	0	0	0%
Interest Income - State Drug Forfeit.	7	34	76	0	0	0	0	0%
Total Investment Income	67,419	181,757	344,830	300,100	50,100	50,100	-250,000	-83%
Green Fees Annual	47,498	50,279	50,320	50,000	50,000	50,000	0	0%
Green Fees Daily	210,665	215,525	206,277	190,000	200,000	200,000	10,000	5%
Cart Fees	237,170	237,235	224,032	220,000	220,000	220,000	0	0%
Tournament	11,925	11,535	12,440	11,500	11,500	11,500	0	0%
Driving Range	15,096	15,096	15,121	15,000	15,000	15,000	0	0%
Park Fees	0	0	1,900	0	0	0	0	#DIV/0!
Total User Charges	522,354	529,669	510,090	486,500	496,500	496,500	10,000	2%
Intergovernmental Revenues								
United States of America								
FEMA Proceeds-Federal	46,063	0	123,714	0	0	0	0	0%
Federal Grant	0	0	15,002	0	0	0	0	#DIV/0!
Federal Drug Forfeiture	12,872	0	0	45,525	79,000	79,000	33,475	74%
State of North Carolina								
Electricity Sales Tax	1,806,396	1,788,332	1,930,791	1,924,822	1,983,250	1,983,250	58,428	3%
Natural Gas Sales Tax	66,667	70,333	85,430	78,123	75,734	75,734	-2,389	-3%
Telecommunications Sales Tax	175,807	167,016	150,170	139,057	126,128	126,128	-12,929	-9%
Beer & Wine Tax	65,181	63,382	63,611	65,360	63,929	63,929	-1,431	-2%
Powell Bill	797,301	801,200	796,057	784,945	791,153	791,153	6,208	1%
State Drug Forfeiture	8,531	12,822	13,540	2,175	12,000	12,000	9,825	452%
Rec. Other Gov.-State	27,064	28,086	30,556	37,439	37,484	37,484	45	0%
NC Electronics Management Fund	2,137	2,336	1,839	1,800	1,800	1,800	0	0%
Foundation Grants	2,500	300	0	0	0	0	0	0%
FEMA Proceeds-State	15,354	0	41,238	0	0	0	0	0%

GENERAL FUND REVENUE

REVENUE SOURCES	FY 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 20-21 REQUESTED	FY 20-21 APPROVED	VARIANCE 20 BUD./21 APP.	% CHG.
Other Local Governments								
Rec. Lee County-Buggy Factory	15,049	15,175	15,688	19,352	22,527	22,527	3,175	16%
Clearwater Fire Protection	43,000	43,000	43,000	46,000	48,000	48,000	2,000	4%
Rec. Lee County	7,067	9,165	40,896	0	42,184	42,184	42,184	0%
Consolidated Planning Services	386,891	404,324	417,694	507,392	511,126	511,126	3,734	1%
911 Surcharge Reimbursement	408,279	350,410	299,911	405,106	368,786	368,786	-36,320	-9%
911 Dispatch	287,415	317,712	357,836	370,287	407,126	407,126	36,839	10%
Rec. Local Inspections Contract	0	0	0	45,672	0	0	-45,672	-100%
Financial Services - Broadway	3,500	3,500	3,500	3,500	3,500	3,500	0	0%
Total Intergovernmental	4,177,073	4,077,094	4,430,473	4,476,555	4,573,727	4,573,727	97,172	2%
Total Sales and Service								
Sale of Materials	3,537	5,545	6,060	5,000	5,000	5,000	0	0%
Sale of Non-Capital Assets	523	6,770	4,651	5,000	5,000	5,000	0	0%
Sale of Compost Materials	18,015	26,545	16,990	16,000	17,000	17,000	1,000	6%
Sale of Capital Assets	80,000	322,972	137,316	150,000	50,000	50,000	-100,000	-67%
Sale of Capital Assets - Drug Forfeiture	0	18,374	4,975	0	0	0	0	0%
Sanitation Fees	1,750,559	1,986,415	1,994,985	2,443,500	2,856,030	2,856,030	412,530	17%
Total Sales and Service	1,852,634	2,366,621	2,164,977	2,619,500	2,933,030	2,933,030	313,530	12%
Total Other								
Court Cost Fees	7,621	6,734	6,281	5,500	5,500	5,500	0	0%
Installment Purchase Proceeds	0	1,000,000	0	640,000	0	0	-640,000	-100%
Employee Computer Purchase	0	0	0	50,000	50,000	50,000	0	0%
Charges on Past Due Accounts	0	50	65	0	0	0	0	0%
Insurance Proceeds	29,817	12,822	89,637	37,856	0	0	-37,856	-100%
Youth Council	1,750	0	0	0	0	0	0	0%
Airport Loan Reimbursement	100,324	97,256	39,000	38,000	41,000	41,000	3,000	8%
ABC Revenue	195,000	210,000	260,000	210,000	210,000	210,000	0	0%
Contribution - Municipal Service Dist.	13,614	0	0	0	0	0	0	0%
Street Charges	234,558	215,402	177,391	225,000	225,000	225,000	0	0%
Block Party Funds	317	558	0	0	0	0	0	0%
Parking Revenue	8,412	6,041	5,893	5,000	5,000	5,000	0	0%
Animal Control	0	1,100	500	500	500	500	0	0%
Donations	0	250	0	0	0	0	0	0%
Miscellaneous	105,321	77,697	121,489	85,000	75,000	75,000	-10,000	-12%
Miscellaneous - Drug Forfeiture	2,049	0	0	0	0	0	0	0%
Miscellaneous - Golf	0	635	942	0	0	0	0	0%
Civil Violations	526	885	456	700	500	500	-200	-29%
Progressive - Buggy Factory	0	240	240	0	0	0	0	0%
Duke Energy Grant	10,000	0	0	0	0	0	0	0%
Foundation Grants	0	0	0	10,000	0	0	-10,000	-100%
Tower Consultant Fee	0	0	0	8,000	8,000	8,000	0	0%
Homelessness	0	0	4,671	0	0	0	0	#DIV/0!
Special Assessments	2,337	0	0	0	0	0	0	#DIV/0!
Golf Concessions	31,520	31,170	28,862	30,000	30,000	30,000	0	0%
Pro Shop Sales	62,388	61,398	61,852	55,000	50,000	50,000	-5,000	-9%
MLK Donations	50	0	50	0	0	0	0	0%
Total Other	805,605	1,722,238	797,329	1,400,556	700,500	700,500	-700,056	-50%
SUB-TOTAL GENERAL FUND	28,857,780	30,737,878	31,610,261	33,026,026	32,675,046	32,675,046	-350,980	-1%
Appropriated Fund Balance								
Appropriated Fund Balance	0	0	0	3,575,713	48,104	48,104	-3,527,609	-99%
Transfer in Special Revenue Fund								
Transfer in Special Revenue Fund	0	0	0	0	0	0	0	#DIV/0!
Transfer in Capital Projects								
Transfer in Capital Projects	16,195	2,556,236	2,096,000	0	0	0	0	#DIV/0!
TOTAL GENERAL FUND	28,873,974	33,294,114	33,706,261	36,601,739	32,723,150	32,723,150	-3,878,589	-11%

GENERAL FUND EXPENDITURES

DEPARTMENT	FY 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 20-21 REQUESTED	FY 20-21 APPROVED	VARIANCE 20 BUD./21 APP.	% CHG.
Governing Body	341,385	359,008	351,266	418,944	321,570	406,908	-12,036	-3%
Administration	330,014	404,936	457,743	490,365	450,687	498,459	8,094	2%
Human Resources	311,083	325,815	348,880	365,918	334,812	367,237	1,319	0%
Risk Management	82,884	86,077	97,668	111,323	108,574	110,793	-530	0%
Elections	0	22,087	0	75,984	0	0	-75,984	0%
Financial Services	979,031	972,459	1,063,560	1,183,651	489,183	1,233,348	49,697	4%
Information Technology	431,014	460,554	459,116	499,980	476,379	493,111	-6,869	-1%
Legal	275,145	312,384	279,077	358,238	334,323	333,261	-24,977	-7%
Public Building	1,062,703	1,090,232	998,099	992,434	2,332,553	981,649	-10,785	-1%
Central Office	33,899	22,672	22,506	27,839	28,204	28,204	365	1%
GF Contributions	3,173,171	1,271,089	2,941,073	3,832,491	1,364,909	1,488,036	-2,344,455	-61%
Fleet Maintenance	990,938	1,036,766	1,092,282	1,222,287	1,203,764	1,188,045	-34,242	-3%
Less Fleet Maintenance Charges	-493,561	-550,700	-615,677	-575,000	0	-575,000	0	0%
Horticulture	636,591	704,214	721,448	810,232	857,102	756,351	-53,881	-7%
General Government	8,154,296	6,517,593	8,217,041	9,814,686	8,302,060	7,310,402	-2,504,284	-26%
Police	8,194,765	7,988,818	8,259,911	8,792,586	8,155,024	9,101,467	308,881	4%
Police - 911 Surcharge	396,661	357,482	307,744	413,117	0	368,786	-44,331	-11%
Police - Dispatching	1,108,914	1,178,561	1,163,763	1,259,540	990,560	1,256,665	-2,875	0%
Fire	4,574,533	4,825,283	5,064,592	5,529,659	6,391,755	4,885,798	-643,861	-12%
Inspection	463,785	459,821	496,635	707,673	666,785	736,479	28,806	4%
Public Safety	14,738,658	14,809,965	15,292,646	16,702,575	16,204,124	16,349,195	-353,380	-2%
Street	2,383,932	2,466,702	2,091,865	2,367,938	2,832,249	2,382,143	14,205	1%
Street Capital Imp.	951,185	1,243,248	250,903	1,879,742	1,035,000	650,000	-1,229,742	-65%
Streets	3,335,117	3,709,949	2,342,767	4,247,680	3,867,249	3,032,143	-1,215,537	-29%
Debt Service	727,500	709,500	973,121	1,137,216	0	1,362,543	225,327	20%
Solid Waste	1,452,061	1,417,372	1,601,097	1,466,140	2,639,859	1,481,333	15,193	1%
Sanitation	1,179,230	1,187,704	1,229,009	1,383,848	1,538,040	1,538,070	154,222	11%
Sanitation	2,631,291	2,605,076	2,830,106	2,849,988	4,177,899	3,019,403	169,415	6%
Parks	0	0	74,510	422,073	412,621	450,820	28,747	7%
Golf	698,841	891,573	685,415	766,728	734,855	788,155	21,427	3%
Cultural and Recreation	698,841	891,573	759,925	1,188,801	1,147,476	1,238,975	50,174	4%
Community Development	1,056,908	1,083,085	1,210,630	1,437,855	1,473,075	1,418,659	-19,196	-1%
Code Enforcement	223,905	246,690	294,465	363,460	280,825	305,212	-58,248	-16%
Planning / Historic Preservation	114,694	186,521	137,741	175,534	152,524	127,093	-48,441	-28%
Community Development	1,395,507	1,516,296	1,642,836	1,976,849	1,906,424	1,850,964	-125,885	-6%
SUB-TOTAL GENERAL FUND	31,681,210	30,759,953	32,058,442	37,917,795	35,605,232	34,163,625	-3,754,170	-10%
Interfund Reimbursements	-1,010,453	-1,221,258	-1,226,748	-1,316,056	-110,673	-1,440,475	-124,419	9%
TOTAL GENERAL FUND	30,670,757	29,538,695	30,831,694	36,601,739	35,494,559	32,723,150	-3,878,589	-11%

UTILITY FUND REVENUE

REVENUE SOURCES	FY 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 20-21 REQUESTED	FY 20-21 APPROVED	VARIANCE 20 BUD./21 APP.	% CHG.
Water Charges	10,610,818	11,229,428	11,028,895	11,535,688	11,927,750	11,927,750	392,062	3%
Sewer Charges	9,782,196	9,666,965	9,220,095	8,683,586	8,483,480	8,483,480	-200,106	-2%
Total User Charges	20,393,014	20,896,394	20,248,990	20,219,274	20,411,230	20,411,230	191,956	1%
Interest Income	77,082	234,572	403,502	300,000	30,000	30,000	-270,000	-90%
Interest on Assessments	626	89	0	100	100	100	0	0%
Interest on Revenue Bonds	0	2,836	14,590	0	0	0	0	0%
Total Investment Income	77,708	237,497	418,092	300,100	30,100	30,100	-270,000	-90%
Taps and Connections	178,329	161,142	155,905	135,000	145,000	145,000	10,000	7%
Sewer Surcharge	17,090	13,526	24,125	15,000	13,600	13,600	-1,400	-9%
Meter Rental	2,959	3,801	2,426	3,000	3,000	3,000	0	0%
Sludge Charge	46,180	55,620	67,755	51,000	55,000	55,000	4,000	8%
Non Compliance Fines	2,520	450	2,558	1,000	1,000	1,000	0	0%
Pretreatment Monitoring Fee	80,784	80,784	75,240	75,000	75,000	75,000	0	0%
Charges on Past Due Accounts	148,694	147,716	123,055	140,000	120,000	120,000	-20,000	-14%
Oil and Grease Fees	21,117	21,275	21,233	20,000	20,000	20,000	0	0%
Sales Other Funds	27,764	29,651	36,001	30,000	30,000	30,000	0	0%
Water Capacity Fee	0	82,018	164,035	160,000	160,000	160,000	0	0%
Sale of Capital Assets	0	48,172	56,411	40,000	0	0	-40,000	-100%
Sale of Non-Capital Assets	0	641	11,009	0	0	0	0	0%
Special Assessments	-689	0	-42	0	0	0	0	0%
After Hours	8,925	8,675	5,950	7,500	5,000	5,000	-2,500	-33%
NSF Charges	5,608	7,125	6,125	5,500	5,500	5,500	0	0%
Miscellaneous	10,420	5,187	5,704	5,000	5,000	5,000	0	0%
Customer Incentive	0	-10,720	-36,610	0	0	0	0	0%
Revolving Loan Proceeds	0	0	0	0	3,000,000	3,000,000	3,000,000	#DIV/0!
Bond Proceeds - WTP	0	0	0	0	10,000,000	10,000,000	10,000,000	#DIV/0!
Bond Proceeds Series 2010A	0	0	25,095,000	0	0	0	0	#DIV/0!
Bond Premium 2019	0	0	5,564,280	0	0	0	0	0%
Contribution from Other Agencies	0	500,000	0	0	0	0	0	0%
Insurance Proceeds	0	0	1,677	0	0	0	0	0%
Gain/Loss on Capital Assets	0	0	0	0	0	0	0	0%
Rental Income	73,231	74,476	80,624	74,000	80,000	80,000	6,000	8%
Total Other Revenue	622,932	1,229,538	31,462,461	762,000	13,718,100	13,718,100	12,956,100	1700%
FEMA Proceeds-Federal	331,672	0	254,199	0	0	0	0	0%
FEMA Proceeds-State	110,557	6,888	84,733	0	0	0	0	0%
Build American Bonds Rebate	889,208	878,153	820,153	0	0	0	0	#DIV/0!
Total Intergovernmental	1,331,438	885,041	1,159,085	0	0	0	0	#DIV/0!
SUB-TOTAL UTILITY FUND	22,425,092	23,248,469	53,288,628	21,281,374	34,159,430	34,159,430	12,878,056	61%
Retained Earnings	0	0	0	11,347,291	3,602,676	3,602,676	-7,744,615	-68%
Transfer In-Capital Project	204,873	558,712	10,000,000	0	0	0	0	#DIV/0!
TOTAL UTILITY FUND	22,629,965	23,807,181	63,288,628	32,628,665	37,762,106	37,762,106	5,133,441	16%

UTILITY FUND EXPENSES

DEPARTMENT	FY 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 20-21 REQUESTED	FY 20-21 APPROVED	VARIANCE 20 BUD./21 APP.	% CHG.
Debt Service	6,316,336	5,945,354	35,368,340	4,921,780	0	4,354,144	-567,636	-12%
UF Contributions	8,110,728	734,755	8,892,298	7,542,173	256,302	259,960	-7,282,213	-97%
Other	8,110,728	734,755	8,892,298	7,542,173	256,302	259,960	-7,282,213	-97%
Warehouse	312,589	306,627	322,409	343,331	334,464	345,352	2,021	1%
Less Warehouse Charges	-217,978	-189,310	-189,733	-205,000	0	-205,000	0	0%
UF Administration	2,017,825	2,198,771	2,334,203	2,648,210	1,128,172	2,685,250	37,040	1%
Engineering	717,304	686,533	719,015	1,101,778	1,527,356	987,313	-114,465	-10%
UF Public Works Administration	551,084	545,891	581,877	584,712	515,009	578,825	-5,887	-1%
Water Filtration	2,609,023	2,375,218	2,400,838	2,844,382	2,824,299	2,829,972	-14,410	-1%
Water Reclamation	1,923,241	1,978,101	2,537,012	2,716,601	2,719,374	2,830,583	113,982	4%
Distribution & Collection	4,533,867	5,237,447	5,699,050	6,398,581	6,618,438	6,445,707	47,126	1%
Water Capital Imp.	973,309	649,510	1,259,782	1,715,466	3,210,550	12,650,000	10,934,534	637%
Sewer Capital Imp.	503,242	367,313	1,870,869	2,016,651	5,450,000	4,000,000	1,983,349	98%
Public Utilities	13,923,506	14,156,100	17,535,323	20,164,712	24,327,662	33,148,002	12,983,290	64%
TOTAL UTILITY FUND	28,350,570	20,836,210	61,795,960	32,628,665	24,583,964	37,762,106	5,133,441	16%

MUNICIPAL SERVICE DISTRICT FUND REVENUE

REVENUE SOURCES	FY 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 20-21 REQUESTED	FY 20-21 APPROVED	VARIANCE 20 BUD./21 APP.	% CHG.
Current Year Taxes	54,664	56,331	62,490	75,493	75,936	75,936	443	1%
Prior Year Taxes	1,343	1,421	458	0	0	0	0	0%
Motor Vehicle Tax	1,431	1,963	2,584	2,860	1,932	1,932	-928	-32%
Motor Vehicle Tax - Penalties	15	40	12	0	0	0	0	0%
Penalties Less Discounts	281	274	170	0	0	0	0	0%
Total Ad Valorem Taxes	57,735	60,029	65,714	78,353	77,868	77,868	-485	-1%
Interest Income	446	1,387	3,044	2,500	1,700	1,700	-800	-32%
Total Investment Income	446	1,387	3,044	2,500	1,700	1,700	-800	-32%
SUB-TOTAL MUNICIPAL SERVICE DISTRICT FUND	58,181	61,417	68,758	80,853	79,568	79,568	-1,285	-2%
Appropriated Fund Balance	0	0	0	15,343	15,349	15,349	6	0%
Contribution From General Fund	43,100	55,000	54,010	67,732	57,732	57,732	-10,000	-15%
TOTAL MUNICIPAL SERVICE DISTRICT FUND	101,281	116,417	122,768	163,928	152,649	152,649	-11,279	-7%

MUNICIPAL SERVICE DISTRICT FUND EXPENDITURES

DEPARTMENT	FY 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 20-21 REQUESTED	FY 20-21 APPROVED	VARIANCE 20 BUD./21 APP.	% CHG.
Municipal Service District	120,753	110,231	117,019	163,928	172,688	152,649	-11,279	-7%
Total Other	120,753	110,231	117,019	163,928	172,688	152,649	-11,279	-7%
TOTAL MUNICIPAL SERVICE DISTRICT FUND	120,753	110,231	117,019	163,928	172,688	152,649	-11,279	-7%

Staffing Comparison - Headcount

Department	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Approved
Governing Body - Elected	9	9	9	9	9
Administration	3	4	4	4	4
Human Resources	4	4	4	4	4
Risk Management	1	1	1	1	1
Financial Services	9	9	9	9	9
Information Technology	3	3	3	3	3
Legal	2	2	2	2	2
Public Building	3.5	3.5	2.5	2.5	2.5
Fleet Maintenance	5.5	5.5	5.5	5.5	5.5
Horticulture	6	6	6	6	6
TOTAL GENERAL GOVERNMENT	46	47	46	46	46
Police	110	110	110	110	111
Fire	54	54	54	54	63
Inspections	7	7	7	7	7
TOTAL PUBLIC SAFETY	171	171	171	171	181
Street	17.5	17.5	17.5	17.5	17.5
TOTAL TRANSPORTATION	17.5	17.5	17.5	17.5	17.5
Solid Waste	18.5	18.5	18.5	18.5	18.5
TOTAL SANITATION	18.5	18.5	18.5	18.5	18.5
Community Development	10	10	10	11	11
Code Enforcement	4	4	4	4	4
Planning/HPC	1	1	1	1	1
TOTAL COMMUNITY DEVELOPMENT	15	15	15	16	16
Parks	0	0	4	4	4
Golf	6	6	6	6	6
TOTAL CULTURAL AND RECREATION	6	6	10	10	10
TOTAL GENERAL FUND	274	275	278	279	289

Includes permanent part-time position(s)

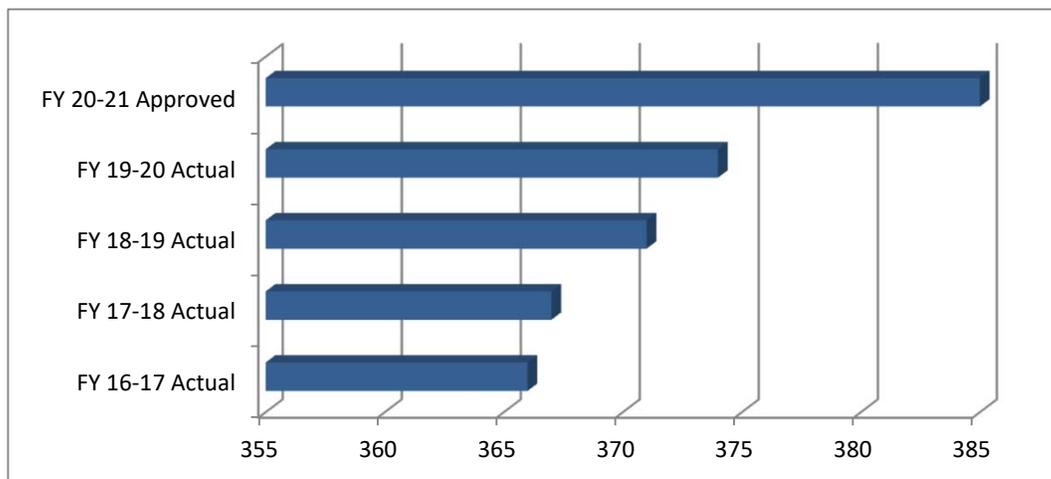
Includes frozen position(s)

Staffing Comparison - Headcount

Department	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Approved
Warehouse	1	1	1	1	1
UF Administration	11	11	12	12	12
Engineering	10	10	11	12	12
Public Works Administration	6	6	5	5	5
Distribution and Collection	40	40	40	41	41
Water Filtration	11	11	11	11	12
Water Reclamation	13	13	13	13	13
TOTAL PUBLIC UTILITIES	92	92	93	95	96
TOTAL UTILITY FUND	92	92	93	95	96
TOTAL ENTERPRISE FUND	92	92	93	95	96
GRAND TOTAL	366	367	371	374	385

Includes permanent part-time position

Includes frozen position(s)



FY 2020-2021 GENERAL FUND CAPITAL OUTLAY

QTY	PRIORITY BY DEPT	ITEM	DEPARTMENT	REQUESTED		APPROVED
				REPLACE	NEW	
1	1	Laserfiche Server	Information Technology	17,000		17,000
		Total Information Technology		17,000	-	17,000
1	11	1 Ton Utility Truck	Public Building	43,800		-
	9	Rock / Salt Shed	Public Building	236,451		-
	1	Security Enhancement at City Hall and Service Center	Public Building	259,000		-
	4	Main Chiller for HVAC System at City Hall	Public Building	105,000		-
	5	EOC Unit	Public Building	30,000		-
	6	Chiller for HVAC System at Public Works	Public Building	64,628		-
	8	City Hall Front Glass Storefront	Public Building	182,634		-
	10	Abatement of Asbestos from King's Building	Public Building	33,408		-
	7	ADA Projects for City Hall and Service Center	Public Building	249,157		10,000
	3	Fire Detection System Upgrade at City Hall	Public Building	75,000		-
	2	Firing Range Berm	Public Building	60,550		60,550
		Total Public Building		1,339,628	-	70,550
1	3	Midsized Sedan	Fleet	23,800		-
1	2	Midsized Sedan	Fleet	23,800		-
1	1	Minivan	Fleet	23,991		-
		Total Fleet		71,591	-	-
1	1	3/4 Ton Truck	Horticulture	28,375		-
1	4	3/4 Ton Truck	Horticulture	28,375		-
1	6	3/4 Ton Truck	Horticulture	28,375		-
1	5	1/2 Ton Truck	Horticulture	25,375		-
1	7	3/4 Ton Crew Cab Truck	Horticulture	33,375		-
1	2	Zero Turn Mower	Horticulture	11,000		-
1	3	Zero Turn Mower	Horticulture	11,000		-
		Total Horticulture		165,875	-	-
1		Utility Server	Police	8,000		-
4		Mobile Data Terminals	Police	19,127		-
2		Light Bar & Siren (FUND 1)	Police	5,188		2,594
2		Utility Patrol Vehicles (FUND 1)	Police	69,704		34,852
11		Patrol Vehicles (FUND 12)	Police	279,066		304,436
2		Vehicles	Police-Drug Forfeiture	84,000		84,000
		Total Police		465,085	-	425,882
1	4	Aerial Platform	Fire	1,500,000		-
1	5	Brush Truck	Fire	132,000		-
1	6	SCBA Air Compressor	Fire	61,360		-
1	7	Battery / Hydraulic Rescue Equipment	Fire		16,500	-
1	1	Weight Machine	Fire	9,260		-
1	2	Department Server	Fire	12,000		-
4	3	Panasonic Toughbooks	Fire	13,200		-
	9	Concrete at Central	Fire	88,200		-
1	8	HVAC #3 Fire Station Classroom	Fire	7,355		-
		Total Fire		1,823,375	16,500	-
2	1,2	1/2 ton 4 X 4 Truck	Inspections	62,000		62,000
		Total Inspections		62,000	-	62,000
1	1	1/2 ton Standard Truck	Community Development		24,000	-
		Total Community Development		-	24,000	-

FY 2020-2021 GENERAL FUND CAPITAL OUTLAY

QTY	PRIORITY BY DEPT	ITEM	DEPARTMENT	REQUESTED		APPROVED
				REPLACE	NEW	
	1	Wayfinding Signs	Planning/HPC		35,000	-
		Total Planning / HPC		-	35,000	-
1	1	Bucket Truck	Street	111,436		-
1	7	3/4 Ton Truck	Street	37,788		-
1	5	Midsized Sedan	Street	24,200		-
1	11	1/2 ton Standard Truck	Street	25,200		-
1	10	1/2 ton Standard Truck	Street	25,200		-
1	8	1 Ton Truck	Street	45,500		-
1	9	1/2 ton Standard Truck	Street	25,200		-
1	2	Backhoe	Street	110,000		-
1	6	Backhoe	Street	110,000		-
1	3	Salt Spreader	Street	17,831		-
1	4	Snow Plow	Street	7,310		-
		Total Street		539,665	-	-
	1	Street Rehabilitation	Street Capital	575,000		575,000
	2	Sidewalk Curb, Gutter, Catch Basin Rehab	Street Capital	100,000		75,000
	3	Hill Avenue Bridge Repair	Street Capital	360,000		-
		Total Street Capital		1,035,000	-	650,000
1	16	1/2 ton Standard Truck	Solid Waste	25,150		-
1	15	2 ton Flat Bed Dump Truck	Solid Waste	111,800		-
1	13	1/2 Ton 4 door Truck	Solid Waste	33,150		-
1	14	Passenger Car	Solid Waste	23,800		-
1	17	3/4 Ton 4X4 Truck	Solid Waste	30,800		-
1	12	Tractor	Solid Waste	47,125		-
1	12A	Rear Mower	Solid Waste	6,000		-
1	3	Tractor	Solid Waste	104,859		-
1	6	Ventrac	Solid Waste		50,000	-
1	11	Tractor	Solid Waste	37,788		-
1	10	Trailer for Inmate Porta-John	Solid Waste	20,000		-
1	9	Tractor	Solid Waste	47,625		-
1	9A	Mower	Solid Waste	8,500		-
1	8	Mower	Solid Waste	180,125		-
1	7	Mower	Solid Waste	28,300		-
1	1	Knuckleboom Truck	Solid Waste	225,125		-
1	4	Leaf Vac	Solid Waste	209,125		-
1	2	Leaf Vac	Solid Waste	209,125		-
1	5	Compost Facility Building	Solid Waste	10,000		10,000
		Total Solid Waste		1,358,397	50,000	10,000
1	1	Greens Mower	Golf	30,500		30,500
1	3	Cart Shed Roof Replacement	Golf	10,000		10,000
1	2	Sprayer	Golf	16,000		16,000
		Total Golf		56,500	-	56,500
1	1	Electric Vehicle	Parks		34,000	-
1	3	Ford F-150 Truck	Parks	25,200		-
1	2	Charging Station for Electric Vehicle	Parks		15,000	-
		Total Parks		25,200	49,000	-
		SUBTOTAL GENERAL FUND		6,959,316	174,500	1,291,932
		LESS ITEMS PAID WITH DRUG FORFEITURE FUNDS				(84,000)
		LESS STREET PAVING				(575,000)
		TOTAL GENERAL FUND CAPITAL				632,932

FY 2020-2021 UTILITY FUND CAPITAL OUTLAY

QTY	PRIORITY BY DEPT	ITEM	DEPARTMENT	REQUESTED		APPROVED
				REPLACE	NEW	
	1	Security Enhancements	UF Administration	31,000		-
		Total UF Administration		31,000	-	-
1	5	1/2 ton 4x4 Truck	Water Filtration	26,000		-
1	6	1/2 Ton Standard Truck	Water Filtration	23,000		-
12	1	Turbidimeters	Water Filtration	56,000		-
3	2	CL17 Chlorine Analyzers	Water Filtration	15,000		-
1	3	Coliform Water Bath	Water Filtration	3,000		-
1	4	Corrosion Rate Analyzer	Water Filtration		6,000	-
		Total Water Filtration		123,000	6,000	-
3	1	Portable Samplers	Water Reclamation	10,500		10,500
		Total Water Reclamation		10,500	-	10,500
1	1	Aquaflow Bulk Water System	Distribution & Collection	26,990		-
1	2	Evoqua Bioxide Control Unit	Distribution & Collection	26,300		-
1	3	Backhoe	Distribution & Collection	110,000		110,000
1	4	Backhoe	Distribution & Collection	110,000		110,000
1	5	Backhoe	Distribution & Collection	110,000		110,000
1	6	Rocky Top TV Trailer	Distribution & Collection	87,045		-
1	27	Air Compressor	Distribution & Collection	19,495		-
1	28	Forklift	Distribution & Collection		25,300	-
1	7	1/2 Ton Standard Truck	Distribution & Collection	23,000		23,000
1	8	1 Ton Utility Truck	Distribution & Collection	42,000		42,000
1	9	1/2 Ton Standard Truck	Distribution & Collection	23,000		23,000
1	10	1/2 Ton Standard Truck	Distribution & Collection	23,000		23,000
1	11	1 Ton Utility Truck	Distribution & Collection	42,000		-
1	12	1/2 Ton Standard Truck	Distribution & Collection	23,000		23,000
1	13	1 Ton Utility Truck	Distribution & Collection	42,000		-
1	14	1 Ton Utility Truck	Distribution & Collection	42,000		-
1	15	1/2 Ton Standard Truck	Distribution & Collection	23,000		23,000
1	16	1/2 Ton Standard Truck	Distribution & Collection	23,000		-
1	17	1/2 Ton Standard Truck	Distribution & Collection	23,000		-
1	18	1/2 Ton Standard Truck	Distribution & Collection	23,000		-
1	19	1/2 Ton Standard Truck	Distribution & Collection	23,000		-
1	20	2 Ton Dump Truck with Flat Bed	Distribution & Collection	110,000		-
1	21	1/2 Ton Standard Truck	Distribution & Collection	23,000		-
1	22	1/2 Ton Standard Truck	Distribution & Collection	23,000		-
1	23	1/2 Ton Standard Truck	Distribution & Collection	23,000		-
1	24	1/2 Ton 4x4 Truck	Distribution & Collection	26,000		-
1	25	1/2 Ton Standard Truck	Distribution & Collection	23,000		-
1	26	1/2 Ton Standard Truck	Distribution & Collection	23,000		-
		Total Distribution & Collection		1,115,830	25,300	487,000
		Gasters Creek Lift Station Replacement	Sewer Capital Improvements	300,000		300,000
		Sewer Rehabilitation	Sewer Capital Improvements	700,000		300,000
		Little Buffalo Upper Reach Sewer Remediation - <i>Fund with SRF Loan Funds</i>	Sewer Capital Improvements	3,000,000		3,000,000
		Big Buffalo Flood Rehabilitation	Sewer Capital Improvements	850,000		-
		Fiber to the WWTP	Sewer Capital Improvements	200,000		-
		Skunk Creek Railroad Crossing Replacement	Sewer Capital Improvements	400,000		400,000
		Carthage St./Firetower Rd. Sewer Line Relocate	Sewer Capital Improvements	50,000		-
		Total Sewer Capital Improvements		5,500,000	-	4,000,000
		Water Filtration Facility Expansion Design - <i>Fund with Bonds</i>	Water Capital Improvements	10,000,000		10,000,000
		Relocate Water Line for DOT	Water Capital Improvements	100,000		100,000
		Water Rehabilitation	Water Capital Improvements	600,000		300,000
		Pendergrass Rd. Pump Station Improvements	Water Capital Improvements	200,000		-
		NC 42 Water Line Relocation	Water Capital Improvements	2,750,000		2,250,000
		Carthage St./Firetower Rd. Water Line Relocate	Water Capital Improvements	50,000		-
		Total Water Capital Improvements		13,700,000	-	12,650,000
		SUB-TOTAL UTILITY FUND		20,480,330	31,300	17,147,500
		SRF Loan				(3,000,000)
		Bond Loan				(10,000,000)
		TOTAL UTILITY FUND				4,147,500

DEBT SERVICE

The North Carolina General Statutes are very specific about the amount of general long term debt that can be issued by local governments. The statutes state that long-term debt, net of debt issued for specific enterprise activities, cannot exceed eight percent of the assessed valuation of the governmental unit. The legal debt limit of the City as of June 30, 2019 is as shown in the following table.

Assessed Valuations	<u>\$ 2,627,325,323</u>
Debt limit 8% of assessed valuations	210,186,026
Amount of debt applicable to debt limit	49,200,000
Outstanding debt not evidenced by bonds:	
Notes	13,586,200
Installment purchase contracts	3,724,298
Capital leases	-
Annexation liability for fire protection	-
	66,510,497
Less deduction allowed by G.S. 159.55(a)(2) and G.S. 159.55(b)-Utility debt	<u>40,500,000</u>
Net Debt	<u>26,010,497</u>
LEGAL DEBT MARGIN	<u>\$ 184,175,529</u>

The City of Sanford's total net debt increased by \$11,957,098 during fiscal year 2018-19. The key factors in this increase was the issuance of \$2,000,000 in general obligation bonds for parks and recreation and the issuance of \$38,595,000 in revenue bonds (\$29,005,000 of this was an advance refunding). The City's current bond ratings are as follows:

Moody's Investment Service	Aa3
Fitch – Revenue Bonds	AA-
Fitch – GO Bonds	AA
NC Municipal Council, Inc. ¹	84

The City has been in compliance with the covenants as to rates, fees, rentals and charges in Section 6.6 of the Bond Order, authorizing the issuance of the Enterprise System Revenue Bonds, Series 2010, since its adoption in December 2010. Section 6.6 of the Bond Order requires the debt service coverage ratio for parity indebtedness (revenue bonds only) to be 1.20 and for all indebtedness to be 1.00.

The City is also in compliance with the covenants as to rates, fees, rentals and charges in Section 6.7 of the Bond Order, authorizing the issuance of the Enterprise System Revenue Bonds, Series 2019 since its adoption in June 2019. Section 6.6 of the Bond Order requires the debt service coverage ratio for parity indebtedness (revenue bonds only) to be 1.20 and for all indebtedness to be 1.00.

In order to fund planned capital improvements, this budget includes five percent rate increases for both water and sewer services. It is important for the City to maintain a strong bond rating, adequate reserves, and debt coverage necessary to meet our obligations.

¹ The NC Municipal Council works closely with the Local Government Commission, a division of the North Carolina State Treasurer's office, which has statutory responsibility for debt issued by local governments in North Carolina. This council assists the local issuers in improving their credit quality and to improve their access to capital for essential municipal projects.

The City anticipates to issue Utility Fund debt in the amount of \$13,000,000 for the following: SRF Loan for Little Buffalo Upper Reach Sewer Remediation in the amount of \$3,000,000 and Bonds for Water Filtration Facility Expansion Design in the amount of \$10,000,000.

The debt service coverage ratio calculation for the year ended June 30, 2019 is as follows:

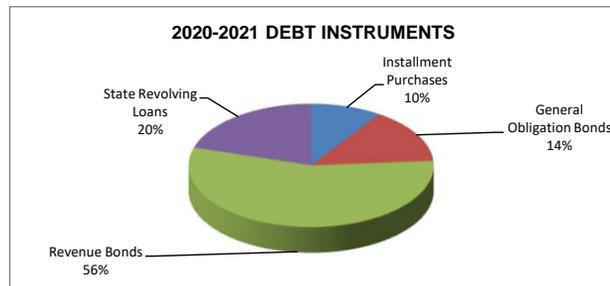
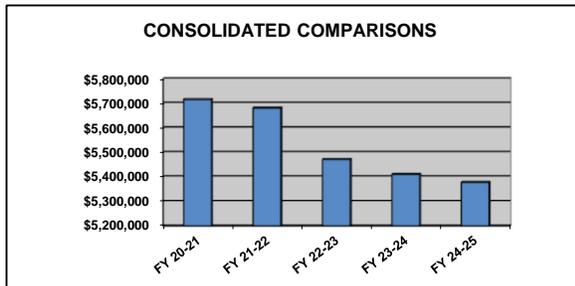
Operating revenues	\$ 21,351,286
Operating expenses	<u>(21,123,423)</u>
Operating income	227,863
Non-operating revenues (expenses)	<u>(1,989,962)</u>
Income before transfers and capital contributions	(1,762,099)
Adjustments:	
Depreciation and amortization expense (net)	5,582,302
Interest expense	2,422,899
Increase in other post-employment benefits	<u>855,629</u>
Income available for debt service	<u>\$ 7,098,731</u>
Parity debt service (Revenue bonds only)**	\$ 3,908,674
Parity debt service coverage ratio	1.82
G.O., Subordinate, and all other indebtedness	<u>1,167,513</u>
Total debt service**	<u>\$ 5,076,187</u>

Total debt service coverage ratio 1.40

**Parity debt service and total debt service here excludes \$29,005,000 paid on these existing bonds in advance refunding as detailed below or the BAB federal interest rate subsidy of \$820,153.

SCHEDULE OF DEBT SERVICE

DESCRIPTIONS	FY 20-21 REQ.	FY 21-22 REQ.	FY 22-23 REQ.	FY 23-24 REQ.	FY 24-25 REQ.	FY 25-29 REQ.	TOTAL
Installment Purchases							
Street Resurfacing; dated 7/12/2012; 2.09% interest; BB & T; 10 years outstanding \$330,718.33	\$ 105,521	\$ 105,521	\$ 26,381	\$ -	\$ -	\$ -	\$ 237,423
Street Resurfacing; dated 01/17/18 2.28% interest; Regions; 10 years outstanding \$947,368.42	123,864	121,464	119,064	116,664	114,264	328,390	923,710
Streetscape; dated 01/17/18 2.28% interest; Regions; 10 years outstanding \$2,368,421.05	309,658	303,658	297,658	291,658	285,658	820,974	2,309,264
	\$ 539,043	\$ 530,643	\$ 443,103	\$ 408,322	\$ 399,922	\$ 1,149,364	\$ 3,470,397
General Obligation Bonds							
Streetscape and sidewalk GO Bonds Series 2015; 2/10/15; 2.545749% interest; outstanding \$6,700,000.00	655,500	637,500	619,500	601,500	578,500	4,601,300	7,693,800
Parks & Recreation, Series 2019 06/04/2019 All in TIC 2.446651% outstanding \$2,000,000.00	168,000	164,000	160,000	156,000	152,000	1,735,000	2,535,000
	\$ 823,500	\$ 801,500	\$ 779,500	\$ 757,500	\$ 730,500	\$ 6,336,300	\$ 10,228,800
Revenue Bonds							
Enterprise Bonds Series; 2019; issued 05/29/19; 3.13% interest; outstanding \$38,595,000	3,190,000	3,188,750	3,188,750	3,184,750	3,186,750	39,204,450	55,143,450
	\$ 3,190,000	\$ 3,188,750	\$ 3,188,750	\$ 3,184,750	\$ 3,186,750	\$ 39,204,450	\$ 55,143,450
State Revolving Loans							
Water Imp.; 2.6% interest; issued 11/1/00; due annually to 2022; outstanding \$195,000.00	102,570	100,035	-	-	-	-	202,605
Water Treatment Plant; 0% interest; issued 1/29/10; due annually to 2030; outstanding \$451,791.50	45,180	45,180	45,180	45,180	45,180	225,896	451,796
WWTP SRF Loan; 2.22% interest; issued 10/4/2010; 20 years; outstanding \$12,063,563	1,014,695	1,014,695	1,014,695	1,014,695	1,014,695	9,065,223	14,138,698
	\$ 1,162,445	\$ 1,159,910	\$ 1,059,875	\$ 1,059,875	\$ 1,059,875	\$ 9,291,119	\$ 14,793,099
TOTAL DEBT SERVICE	\$ 5,714,988	\$ 5,680,803	\$ 5,471,228	\$ 5,410,447	\$ 5,377,047	\$ 55,981,233	\$ 83,635,746



Note: Principle and interest included with annual requirements.

GENERAL FUND

Goal: To account for the revenues of all city departments except those required to be accounted for in other funds.

REVENUE SUMMARIES

Revenue Sources	ACTUAL 16-17	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	REQUESTED 20-21	APPROVED 20-21
Ad Valorem Taxes	15,225,454	15,494,960	16,261,498	16,421,059	16,819,781	16,819,781
Penalties Less Disc.	48,192	45,346	44,846	43,000	43,000	43,000
Other Taxes	5,421,334	5,637,784	6,457,497	6,773,656	6,483,558	6,483,558
User Charges	522,354	529,669	510,090	486,500	496,500	496,500
Intergovernmental	4,177,073	4,077,094	4,430,473	4,476,555	4,573,727	4,573,727
Other	805,605	1,722,238	797,329	1,400,556	700,500	700,500
Sales/Service	1,852,634	2,366,621	2,164,977	2,619,500	2,933,030	2,933,030
Investment Income	67,419	181,757	344,830	300,100	50,100	50,100
Permits and Fees	737,715	682,409	598,721	505,100	574,850	574,850
Appropriated Fund Balance	0	0	0	3,575,713	48,104	48,104
Transfer in Cap.Proj.	16,195	2,556,236	2,096,000	0	0	0
Transfer in Special Revenue Fund	0	0	0	0	0	0
Total	28,873,974	33,294,114	33,706,261	36,601,739	32,723,150	32,723,150

GRAPHIC REPRESENTATION

FY 20-21 revenues reflect a decrease of \$3,878,589 or eleven percent (11%) compared to the FY 19-20 budget. This decrease is due to approximately a \$3.5M reduction in fund balance appropriated mainly for transfer into capital projects in prior year. Ad valorem tax revenues are projected to increase by \$398,722 or two percent compared to prior year due to growth. Tax rates will remain at \$0.60 per \$100 assessed valuation. Other taxes are predicted to decrease by \$290,098 or four percent compared to prior year mainly due to sales tax revenue related to COVID-19 pandemic. Investment income revenue is showing a \$250,000 decrease from prior year. Sales and service reflects an increase of \$313,530 or twelve percent compared to prior year. Council elected to increase the annual sanitation fee by \$40 per residence. This increase raised the current rate from \$270 to \$310 per household. Other revenue reflects a \$700,056 decrease or fifty percent compared to prior year mainly due to installment purchase proceeds in prior year. A motor vehicle fee remains in place at \$30 per vehicle and trailer.

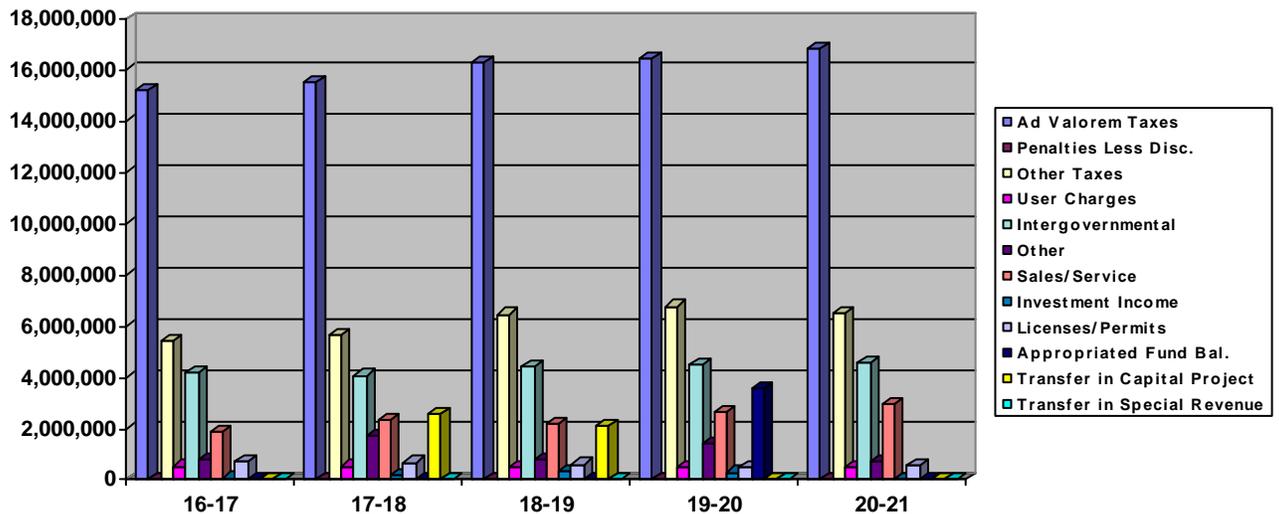
FY 19-20 ad valorem tax reflects an increase from prior year. Lee County performed property reappraisals in early 2019. Based on the revaluation, Council elected to reduce the tax rate from \$0.62 to \$0.60 per \$100 assessed valuation. This amount is the revenue neutral rate of \$0.598 rounded to the nearest cent. Sales tax revenues are projected to increase due to growth as a result of the FY 18-19 two cent tax rate increase. This is shown within the other tax revenue source. Sales and service reflects increase of \$454,523 compared to prior year. Council elected to increase the annual sanitation fee by \$45 per residence. This increase raised the current rate from \$225 to \$270 per household. Installment purchase proceeds in the amount of \$640,000 is included in the Other revenue source for a new fire pumper. Investment income continues to grow.

In **FY 18-19** a 2-cent tax increase was approved by council resulting in the increase shown within ad valorem tax. The tax rate is \$0.62 per \$100 valuation. Council elected to implement a \$30 municipal vehicle fee to help offset the cost of street paving. This fee is included within Other Taxes. Sales and service reflects a decrease mainly due to timing and availability of sale of capital assets. Investment income reflects some growth.

GENERAL FUND REVENUE SUMMARIES (Continued)

FY 17-18 council elected to increase the sanitation fee per household by \$25, resulting in additional yearly revenue of approximately \$225,000 which is shown within sales and service. The increase shown within other is due to installment purchase proceeds budgeted for rolling stock and street paving. The tax rate will remain at \$0.60 per \$100 valuation.

FY 16-17 tax rate remained at \$0.60 per \$100 valuation. The growth in sales tax was limited in the budget because Lee County raised its tax rate last year. This tax rate increase changes the allocation of sales tax revenue received by Lee County, Sanford, and Broadway. Intergovernmental reflects an increase mainly shown within utility franchise tax which is related to weather and growth; E911 surcharge reimbursement reflects an increase for the purchase of new radio system consoles and workstations; and 911 dispatch increased due to the addition of two new positions. Investment income continues to be insignificant and dismal.



GENERAL FUND

Goal: To account for the expenditures of all city departments except those required to be accounted for in other funds.

EXPENDITURE SUMMARIES

Object of Expenditure	ACTUAL 16-17	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	REQUESTED 20-21	APPROVED 20-21
Personnel	18,128,120	18,766,693	18,979,926	20,611,067	17,756,778	21,098,719
Operating	11,040,657	8,751,323	10,725,341	13,034,692	10,739,478	10,332,499
Capital Outlay	1,501,980	2,020,679	1,126,427	2,955,980	6,998,303	1,291,932
Total	30,670,757	29,538,695	30,831,694	36,601,739	35,494,559	32,723,150
Budgeted Positions	274	275	278	279	291	289

GRAPHIC REPRESENTATION

FY 20-21 personnel cost represent sixty-four (64%) percent of the total general fund budget. Personnel changes are related to a 1.2% increase in retirement, a 7% increase for group health insurance, the addition of a new police position dedicated to evidence collection processing and storage funded for 6 months, and the addition of 9 firefighter positions funded for 3 months. The city plans to apply for a Staffing for Adequate Fire and Emergency Response (SAFER) grant to assist with the cost of entry level firefighters to provide coverage for the northern city limits expansion. Five positions remain frozen and are included in the Human Resources, Inspections, Solid Waste, Community Development, and Code Enforcement departments. Please note freezing a total of five positions puts more pressure on our service delivery level as we continue to do more with less. Cost of living and merit were not funded. Operating reflects a decrease of \$2,702,193 mainly due to contributions made to capital projects in prior year. A contribution is made to Downtown Sanford, Inc. (DSI) in the amount of \$97,600 to fund downtown policing. Community Development includes funds for Unified Development Ordinance (UDO) Phase II, \$50,000; Rapid Rehousing, \$10,000; Bread of Life, \$25,000; Partners for Impact, \$25,000; and Emergency Shelter \$11,520. The police department includes funds for Project Safe Neighborhoods and Commission of Accreditation for Law Enforcement Agencies, Inc. (CALEA). The fire department includes approximately \$100,000 to purchase uniforms, regulators, masks, and two sets of turnout gear for each of the 9 additional firefighter positions (assuming the city receives the SAFER grant). This budget also includes \$575,000 for street rehabilitation. Capital is shown at the departmental level.

FY 19-20 personnel adjustments are related to a 2% cost of living adjustment, a 1.2% increase in retirement, a 10% increase for group health insurance, and the addition of one planner position in the Community Development department. Operating includes a \$162,500 contribution to Central Carolina Enterprise Park for a spec building. Community Development includes funds for Rapid Rehousing, \$15,000; Bread of Life, \$15,000; and Partners for Impact, \$12,500. Interfund reimbursements are shown as reductions to expenses for services provided and charged to other funds. Major capital expenditures include technology upgrades and new servers as well as a new fire pumper. Repairs to the Hill Avenue bridge are included in the amount of \$360,000. This budget also includes \$575,000 for street rehabilitation.

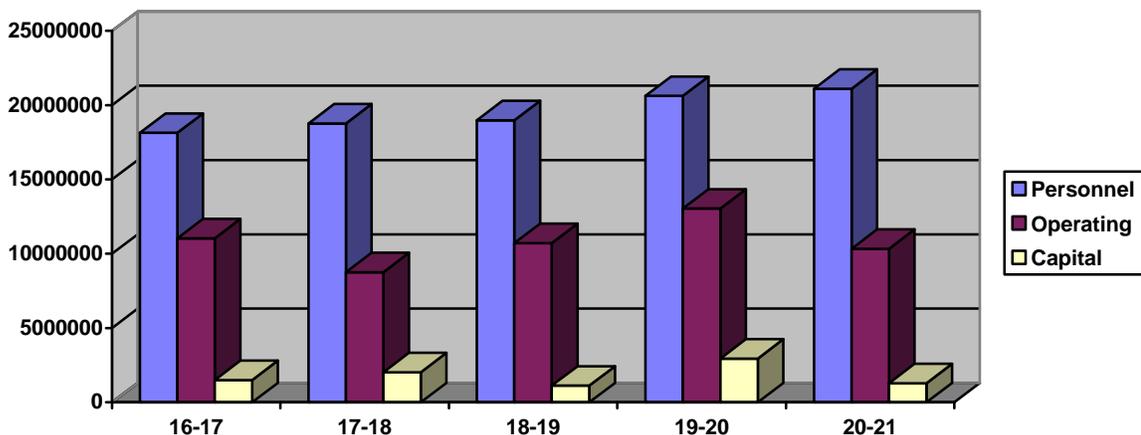
FY 18-19 personnel changes are related to a 2% cost of living adjustment, a 0.25% increase in retirement, a 5% increase for group health insurance, and the addition of three parks positions funded for ½ year in the newly created Parks department. Council did not fund the merit. Five positions remain frozen and are included within the Human Resources, Inspections, Solid Waste, Community Development, and Code Enforcement departments. The city plans to pave streets and install sidewalk curb and gutter in the amount of \$600,000. Central Business Tax District will receive a contribution from the City in the amount of \$56,697, a \$1,697 increase from prior year contribution. Council elected not to contribute to a capital reserve fund for park improvements, however, they did fund Other Post-Employment Benefits in the amount of \$50,000. Council also elected to fund \$81,249 for a spec building at Central Carolina Enterprise Park (CEEP). The contribution to SAGA in the amount of \$209,000 is a \$30,000 increase compared to prior year. This budget also includes debt related to the issuance of bonds in the amount

GENERAL FUND EXPENDITURE SUMMARIES (Continued)

of \$2M for the Parks Projects. However, council elected to postpone the issuance of bonds for the Greenway project until a later date. Capital funding includes a thirteen (13) police patrol vehicles, wayfinding signs, E911 CAD servers, police drug forfeiture vehicle, a backup server, washer / extractor, drying cabinet, and other various items listed at the departmental level. Several capital expenditures for the fire department are related to the firefighter cancer awareness and prevention initiative, which addresses high cancer rates among firefighters.

FY 17-18 personnel changes are related to a 1% cost of living adjustment, a 2% merit adjustment, a 0.25% increase in retirement, a 13% increase for group health insurance, the addition of one management analyst position within the Administration department, and funding one frozen administrative position within the Inspections department. The city plans to pave streets through installment purchase in the amount of \$950,000. Central Business Tax District will receive a contribution from the City in the amount of \$55,000, an \$11,900 increase from prior year contribution. Council elected to contribute \$25,000 to a capital reserve fund for park improvements, as well as a contribution in the amount of \$179,000 to SAGA, a \$54,000 increase from prior year. Interfund reimbursements are shown as reductions to expenses for services provided and charged to other funds. Capital funding includes a fire pumper, golf carts and mowers, a leaf vac truck (installment purchase), a dump truck (installment purchase), land acquisition for #4 fire station (installment purchase), and other various items listed at the departmental level.

FY 16-17 personnel changes are related to a 1% cost of living adjustment, a 2% merit adjustment, a 0.58% increase in retirement, (0.85% retirement increase for police sworn officers), a 5% increase for group health insurance, and the addition of two police dispatcher positions. Six positions remain frozen and are included within the Human Resources, Inspections, Solid Waste, Community Development, and Code Enforcement departments. The increase within operating is mainly the result of contributions made to the streetscape, greenway, and sidewalk capital projects. Operating also includes street resurfacing funds in the amount of \$500,000 and debt payment for streetscape and sidewalk projects in the amount of \$961,250. Central Business Tax District will receive a contribution from the City in the amount of \$43,100 to allow Downtown Sanford, Inc. (DSI) to hire their own employee rather than use City staff. Council elected to contribute \$25,000 to a capital reserve fund for park improvements, as well as a contribution in the amount of \$25,000 to SAGA for the establishment of a Visitors and Tourism Center. Capital outlay funding includes police patrol vehicles, a knuckleboom truck, concrete replacement at Central Fire Station, a pothole patcher, cart path repair at the golf course, E911 radio system consoles, and other various items listed at the departmental level.



GENERAL FUND - UNAUDITED

	ACTUAL 16-17	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	BUDGET 20-21
GENERAL FUND					
BEGINNING BALANCE	\$ 11,620,249	\$ 9,823,467	\$ 14,228,451	\$ 17,290,537	\$ 12,469,193
REVENUES					
AD VALOREM TAXES	15,273,646	15,540,306	16,253,181	16,464,059	16,862,781
INTERGOVERNMENTAL	4,177,073	4,077,094	4,943,754	4,476,555	4,573,727
SALES TAX	5,211,914	5,431,167	6,254,472	6,572,417	6,282,321
OTHER	4,195,147	5,689,311	3,937,014	5,512,995	4,956,217
TOTAL	28,857,780	30,737,878	31,388,421	33,026,026	32,675,046
EXPENDITURES					
GENERAL GOVERNMENT	5,058,445	5,296,336	4,950,487	7,566,186	7,310,402
PUBLIC SAFETY	14,738,658	14,809,965	15,025,201	16,702,575	16,349,195
STREETS	3,335,117	3,709,949	2,112,906	4,247,680	3,032,143
DEBT SERVICE	727,500	709,500	1,383,178	1,137,216	1,362,543
SANITATION	2,631,291	2,605,076	2,770,664	2,849,988	3,019,403
CULTURAL AND RECREATION	698,841	891,573	751,910	1,188,801	1,238,975
COMMUNITY DEV.	1,395,507	1,516,296	1,642,834	1,906,424	1,850,964
TOTAL	28,585,359	29,538,695	28,637,180	35,598,870	34,163,625
TRANSFER TO OTHER FUNDS	2,085,398	361,691	(2,039,809)	(2,248,500)	-
IP ISSUANCE		1,000,000			
INSURANCE RECOVERY	-	-	89,637	-	-
SALE OF PROPERTY			165,017		
TRANSFER IN CAPITAL					
PROJECT	16,195	2,556,236	2,096,000	-	-
ADJUSTMENT		11,256			
ENDING BALANCE	\$ 9,823,467	\$ 14,228,451	\$ 17,290,537	\$ 12,469,193	\$ 10,980,614

Note: The reduction shown in FY 16-17 is the result of a capital contribution made to the General Obligation Bond projects which will be reimbursed to the General Fund once the bonds are issued. FY 18-19 reflects this reimbursement into the general fund and is shown within Transfer in Capital Project. The transfer to other funds shown in FY 19-20 is mainly for Project Forge site prep and roadway. The City strives to use fund balance for nonrecurring capital expenditures only.

GOVERNING BODY

Fund: General

Function: General Government

Goal: To maintain a safe, pleasant environment within the community by providing effective government through the efficient delivery of public services.

DEPARTMENTAL SUMMARIES

Object of Expenditure	ACTUAL 16-17	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	REQUESTED 20-21	APPROVED 20-21
Personnel	250,329	261,624	264,476	286,239	203,070	292,818
Operating	91,056	97,384	86,790	132,705	118,500	114,090
Capital	0	0	0	0	0	0
Subtotal	341,385	359,008	351,266	418,944	321,570	406,908
Less Interfund Reimbursement	(71,177)	(77,368)	(75,239)	(79,789)	0	(82,424)
Total	270,208	281,640	276,028	339,155	321,570	324,484
Budgeted Positions	9	9	9	9	9	9

2020-2021 CAPITAL OUTLAY DETAIL

No funding for capital outlay was requested.

GRAPHIC REPRESENTATION

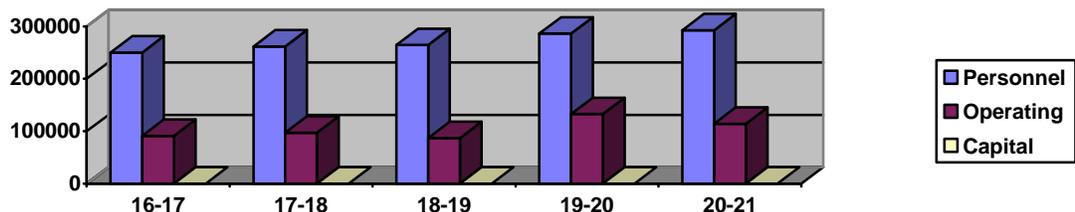
FY 20-21 appropriations reflect a decrease of \$12,036 or three percent (3%) compared to FY19-20 budget prior to interfund reimbursements. This decrease is mainly due to the purchase of computers / ipads in prior year and shown within the operating cost center. Personnel adjustments are related to a 1.2% increase in retirement and a 7% increase for group health insurance. Cost of living and merit were not funded. Operating includes funds for Opioid Task Force in the amount of \$5,000, Homelessness Project in the amount of \$4,000, and National Night Out in the amount of \$11,000.

FY 19-20 personnel adjustments are related to a 2% cost of living adjustment, a 1.2% increase in retirement, and a 10% increase for group health insurance. Operating includes funds for Opioid Task Force in the amount of \$5,000, Homelessness Project in the amount of \$4,000, and National Night Out in the amount of \$11,000. Also included are funds for computer / ipad replacements.

FY 18-19 personnel adjustments are related to a 2% cost of living adjustment, a 0.25% increase in retirement, and a 5% increase for group health insurance. Fireworks are included in the amount of \$7,000 and are shown within the operating budget. Also included within the operating budget are funds for the Youth Academy, \$4,000; and \$11,000 to be used towards National Night Out.

FY 17-18 personnel adjustments are related to a 1% cost of living adjustment, a 2% merit adjustment, a 0.25% increase in retirement, and a 13% increase for group health insurance. Fireworks are included in the amount of \$7,000 and are shown within the operating budget.

FY 16-17 personnel adjustments are related to a 1% cost of living adjustment, a 2% merit adjustment, a 0.58% increase in retirement, and a 5% increase for group health insurance. Fireworks are included and shown within the operating budget.



GOVERNING BODY

The Governing Body is the legislative and policy making body of the city. It is composed of a mayor and seven council members, five of whom are elected from individual wards and two who are elected at-large. The Mayor is elected for a four-year term of office and the council members are elected for staggered terms of four years. The Mayor presides at meetings and serves as the ceremonial head of government. The Mayor Pro Tem serves in the absence of the Mayor and is appointed by fellow council members for a period of four years. The council members are all members of the Law and Finance Committee. Special meetings are held when necessary to include budget work sessions. The city clerk prepares the agenda and minutes for board and committee meetings; attests to and maintains files of certified minutes; indexes minutes for easy reference; maintains resolutions and ordinances and administers Oaths of Office.

Performance Measures	18-19 Actual	19-20 Projected	20-21 Projected
----------------------	-----------------	--------------------	--------------------

Goal: To maintain and expand the governing body’s knowledge of new programs and initiatives which will assist in the development of sound policy-making decisions on behalf of the citizens of our community

Objective: Council members will attend pertinent national, state, and local meetings which will help them stay abreast of important local issues

Measures:

Town Hall Day (members attending)	3	0	0
National League of Cities conferences (members attending)	5	0	0
NC League of Municipalities conferences (members attending)	2	0	2
Public Policy meetings	12	12	0
Sanford Area Growth Alliance meetings	12	16	16
Joint Interlocal Committee meetings (members attending)	4	4	4

Goal: To maximize the benefit of the National Night Out program which seeks to bring the city officials, the law enforcement community, and neighborhoods together to be aware of crime and its impact on our community

Objective: 1) Council will continue strengthening the program by visiting as many community events as possible to communicate with the citizens as they listen to their concerns and ideas; 2) to serve as coordinator for special events sponsored by the city held jointly with the public; 3) Installation of elected officials, city employee’s golf tournament, participates in city awards banquet and gives tours of City Hall to elementary classes; overall coordinator for National Night Out

Measures:

National Night Out events	33	0	0
National Night Out awards received	22	0	0
Coordinate National Night Out events	35	0	0

NOTE: Due to the pandemic, council members and staff are not able to attend conferences / events. Also note some meetings are virtual.

GOVERNING BODY

Performance Measures	18-19 Actual	19-20 Projected	20-21 Projected
----------------------	-----------------	--------------------	--------------------

Goal: City Clerk – To provide for and ensure the accurate compilation and maintenance of the legislative history of the official actions and documents of the City of Sanford

Objective: 1) To compile and distribute all agenda documents for City Council and Law and Finance Committee meetings; 2) To attend meetings and transcribe accurate, unbiased minutes of proceedings in accordance with established procedures and time frames; accurate documentation of ordinances, resolutions, and proclamations; 3) Advertise and prepare applications for boards and commissions appointments

Measures:

Sanford Area Growth Alliance (SAGA) meetings	18	18	12
Work sessions	20	20	20
City Council meetings	26	26	26
Prepare agendas and attend commission meetings	36	36	36
Adopted city ordinances and resolutions	145	150	150
Prepare applications for Boards and Commissions appointments	26	26	26
Sister City meetings	12	12	6
Joint Interlocal Committee meetings	4	4	4
Triangle J. Council	12	12	0
Public Policy meetings	12	12	0
Committee of 12 meetings	12	12	0
S3 Housing Connect meetings	16	16	12
Depot Park Committee meetings	16	16	12

Goal: To serve as a principal contact for citizens inquiries; inform the residents of the actions of the city using the most current means and methods; advise and process Itinerant Merchant License

Objective: To provide effective and courteous customer service to the public; answer telephone inquiries within 24 hours and to urgent requests immediately

Measures:

Telephone inquiries responded to within 24 hours	99%	99%	99%
--	-----	-----	-----

NOTE: Due to the pandemic, council members and staff are not able to attend conferences / events. Also note some meetings are virtual.

ADMINISTRATION

Fund: General

Function: General Government

Goal: To see that all the laws of the state, and ordinances, resolutions, rules and regulations of the City Council are faithfully executed and enforced within the jurisdiction of the city.

DEPARTMENTAL SUMMARIES

Object of Expenditure	ACTUAL 16-17	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	REQUESTED 20-21	APPROVED 20-21
Personnel	305,214	370,256	430,094	454,684	414,782	463,804
Operating	24,800	34,680	27,649	35,681	35,905	34,655
Capital	0	0	0	0	0	0
Subtotal	330,014	404,936	457,743	490,365	450,687	498,459
Less Interfund Reimbursement	(62,180)	(98,604)	(101,826)	(125,996)	0	(148,004)
Total	267,834	306,332	355,917	364,369	450,687	350,455
Budgeted Positions	3	4	4	4	4	4

2020-2021 CAPITAL OUTLAY DETAIL

No funding for capital outlay was requested.

GRAPHIC REPRESENTATION

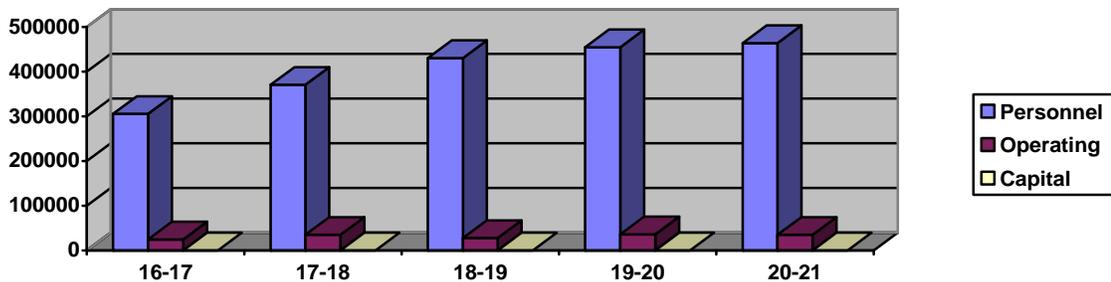
FY 20-21 appropriations reflect an increase of \$8,094 or two percent (2%) compared to FY 19-20 budget prior to interfund reimbursements. Personnel adjustments are related to a 1.2% increase in retirement and a 7% increase for group health insurance. Cost of living and merit were not funded. No significant changes within operating.

FY 19-20 personnel adjustments are related to a 2% cost of living adjustment, a 1.2% increase in retirement, and a 10% increase for group health insurance. No significant changes within operating.

FY 18-19 personnel adjustments are related to a 2% cost of living adjustment, a 0.25% increase in retirement, and a 5% increase for group health insurance. The merit was not funded.

FY 17-18 personnel adjustments are related to a 1% cost of living adjustment, a 2% merit adjustment, a 0.25% increase in retirement, a 13% increase for group health insurance, and the addition of one management analyst position. Office furniture was purchased for the new analyst position resulting in the some of the increase shown within operating.

FY 16-17 personnel adjustments are related to a 1% cost of living adjustment, a 2% merit adjustment, a 0.58% increase in retirement, and a 5% increase for group health insurance. Operating includes funds for an employee to attend the Municipal Administration course at the Institute of Government resulting in the increase shown.



ADMINISTRATION

The city manager, appointed by the City Council, is the Chief Executive Officer of the city. The manager administers the policies adopted by the council and supervises the daily operation of the city through department heads. Other responsibilities include the development of the annual budget, preparation of council meeting agendas, development of staff recommendations, supporting information on all matters to be considered by the council, responding to citizen complaints and service requests, conducting disciplinary hearings, approving purchases, and preparing and reviewing special reports.

Performance Measures	18-19 Actual	19-20 Projected	20-21 Projected
----------------------	-----------------	--------------------	--------------------

Goal: To provide professional administration of policies and programs established by the City Council as well as provide leadership in the daily administration of city government

Objective: 1) Review all agenda items being presented to the City Council and attend all council meetings;
2) To represent the city at all meetings and provide policy guidance for the council

Measures:

Conduct department head meetings	7	7	7
Town Hall Day (members attending)	1	1	1
National League of Cities conferences (members attending)	1	1	1
NC League of Municipalities conferences (members attending)	1	1	1
Public Policy meetings	14	14	14
Sanford Area Growth Alliance (SAGA) meetings	18	18	18
Airport Authority meetings	14	14	14
Tourism Development Authority (TDA) meetings	12	12	12
Sister City meetings	12	12	12
Joint Interlocal meetings	4	4	4
S3 Housing Connect meetings	16	16	16
Depot Park Committee meetings	16	16	16

NOTE: Due to the pandemic, some meetings are virtual.

HUMAN RESOURCES

Fund: General

Function: General Government

Goal: To organize a comprehensive personnel program that will facilitate the hiring and retention of well-qualified employees.

DEPARTMENTAL SUMMARIES

Object of Expenditure	ACTUAL 16-17	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	REQUESTED 20-21	APPROVED 20-21
Personnel	246,240	255,311	268,162	279,665	252,287	285,344
Operating	64,843	70,504	80,718	86,253	82,525	81,893
Capital	0	0	0	0	0	0
Subtotal	311,083	325,815	348,880	365,918	334,812	367,237
Less Interfund Reimbursement	(70,398)	(66,998)	(68,561)	(72,412)	(72,412)	(81,864)
Total	240,685	258,817	280,319	293,506	262,400	285,373
Budgeted Positions	4	4	4	4	4	4

2020-2021 CAPITAL OUTLAY DETAIL

No funding for capital outlay was requested.

GRAPHIC REPRESENTATION

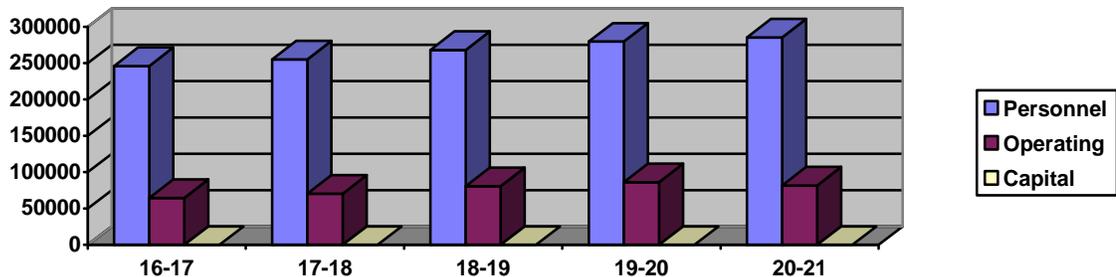
FY 20-21 appropriations reflect an increase of \$1,319 compared to FY19-20 budget prior to interfund reimbursement. Personnel adjustments are related to a 1.2% increase in retirement and a 7% increase for group health insurance. One vacant receptionist position remains frozen resulting in a savings of approximately \$45,500. Cost of living and merit were not funded. No significant changes within operating.

FY 19-20 personnel adjustments are related to a 2% cost of living adjustment, a 1.2% increase in retirement, and a 10% increase for group health insurance. Operating includes \$3,000 for employee survey.

FY 18-19 personnel adjustments are related to a 2% cost of living adjustment, a 0.25% increase in retirement, and a 5% increase for group health insurance. An increase in employee training, contractual services, and employee benefits results in the increase shown within operating.

FY 17-18 personnel adjustments are related to a 1% cost of living adjustment, a 2% merit adjustment, a 0.25% increase in retirement, and a 13% increase for group health insurance.

FY 16-17 personnel adjustments are related to a 1% cost of living adjustment, a 2% merit adjustment, a 0.58% increase in retirement, and a 5% increase for group health insurance. CDL drug and alcohol testing previously funded within the Risk Management department was transferred into this department resulting in the increase shown within **FY 16-17**.



HUMAN RESOURCES

The Department of Human Resources exists as a support department to all other city departments and provides a wide range of services to employees. The most prominent functions that the department performs include recruitment and selection; new employee orientation; benefits review and administration; wage & salary administration; position evaluation; employee development, training and education; performance management; employee relations (reward and disciplinary procedures and programs); human resource policy development, interpretation and administration; leave management (short-term disability, family medical leave, leave without pay, etc.), tracking and trending; personnel database development and administration; reporting; record retention and management; and compliance with Federal laws affecting human resources such as FLSA, Equal Pay Act, Title VII Discrimination, FMLA, ADA, Sexual Harassment, HIPPA, COBRA, USERRA, etc.; NC State laws and court decisions such as employee records privacy and applicant privacy; and local City of Sanford Policies and Procedures. A growing workforce, coupled with increasingly complex state and federal regulations, continues to expand the scope and responsibility of the department.

Performance Measures	18-19 Actual	19-20 Projected	20-21 Projected
----------------------	-----------------	--------------------	--------------------

Goal: To continue to provide effective Human Resources Management by developing and implementing programs and services which contribute to the attainment of city and employee goals

Objective: To provide general administration of Human Resources activities that balance the needs of the employee and the needs of the city

Measures:

Service Award employees honored (calendar year)	67	59	55
Wellness Program / Lunch-n-Learn sessions	19	20	20
Employee Relations Activities	5	6	6
Formal Benefit Meetings	4	3	3

Objective: To provide a communication resource to share general business information, improve employee understanding of programs, etc., and improve employee morale

Measures:

Newsletter Publications	6	6	6
City Webpage	1	1	1

Goal: To maintain organizational development and employee effectiveness through Human Resource programs

Objective: To hire the most qualified employees by pre-planning staff needs, ensuring an effective interview process, increasing company visibility in the employment marketplace, identifying the best and most cost-effective recruitment sources, conducting thorough reference checks, and monitoring recruitment and retention efforts for all city positions.

Measures:

US DOL / ESC Monthly Employment Statistics Report	12	12	12
Personnel hired – full time regular	30	27	24
Personnel hired – temporary	6	7	4
Personnel changes – promotions	37	20	18
Personnel changes – promotions / transfers	7	4	2
Personnel changes – demotions	1	1	0
Personnel separated – all personnel	33	22	24
Personnel separated – excluding retirees	14	16	10
Turnover rate – all personnel	9.88%	6.56%	7.16%
Turnover rate – excluding retirees	4.21%	4.77%	2.98%

HUMAN RESOURCES

Performance Measures	18-19 Actual	19-20 Projected	20-21 Projected
----------------------	-----------------	--------------------	--------------------

Goal: To ensure that the city remains compliant with all applicable federal, state, and local laws and city policies

Objective: To ensure compliance with COBRA regulations

Measures:

COBRA notices to new employees	30	27	24
COBRA election forms to eligible employees / dependents	32	22	24

Objective: To ensure compliance with Medicare Modernization Act (MMA) regulations.

Measures:

Creditable coverage notices to each employee	1	1	1
On-line disclosure	1	1	1

RISK MANAGEMENT

Fund: General

Function: General Government

Goal: To organize and administer a comprehensive safety program that will insure a safe working environment for all city employees.

DEPARTMENTAL SUMMARIES

Object of Expenditure	ACTUAL 16-17	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	REQUESTED 20-21	APPROVED 20-21
Personnel	79,390	82,360	84,937	88,640	79,914	90,933
Operating	3,494	3,717	12,731	22,683	28,660	19,860
Capital	0	0	0	0	0	0
Subtotal	82,884	86,077	97,668	111,323	108,574	110,793
Less Interfund Reimbursement	(36,268)	(39,828)	(36,534)	(38,261)	(38,261)	(45,113)
Total	46,616	46,249	61,134	73,062	70,313	65,680
Budgeted Positions	1	1	1	1	1	1

2020-2021 CAPITAL OUTLAY DETAIL

No funding for capital outlay was requested.

GRAPHIC REPRESENTATION

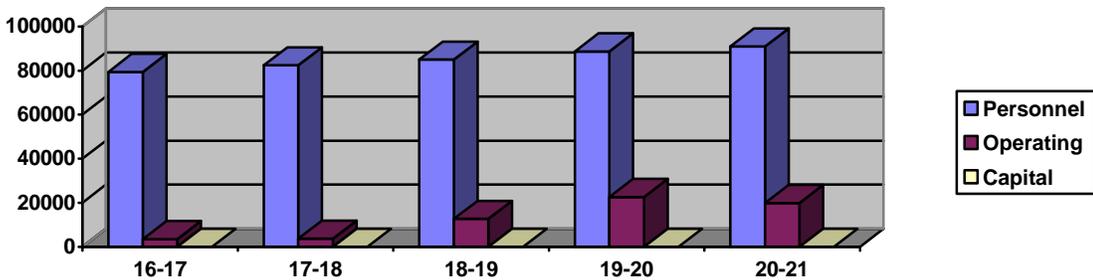
FY 20-21 appropriations reflect a decrease of \$530 compared to FY 19-20 budget prior to interfund reimbursement. Personnel adjustments are related to a 1.2% increase in retirement and a 7% increase for group health insurance. Cost of living and merit were not funded. No significant changes within operating.

FY 19-20 personnel adjustments are related to a 2% cost of living adjustment, a 1.2% increase in retirement, and a 10% increase for group health insurance. Operating includes a significant increase for the insurance premium for cyber security.

FY 18-19 personnel adjustments are related to a 2% cost of living adjustment, a 0.25% increase in retirement, and a 5% increase for group health insurance. Operating includes funds for Americans with Disabilities Act (ADA) compliance consulting fee.

FY 17-18 personnel adjustments are related to a 1% cost of living adjustment, a 2% merit adjustment, a 0.25% increase in retirement, and a 13% increase for group health insurance.

FY 16-17 personnel adjustments are related to a 1% cost of living adjustment, a 2% merit adjustment, a 0.58% increase in retirement, and a 5% increase for group health insurance. CDL drug and alcohol testing has been transferred into the Human Resources Department resulting in the decrease shown within operating.



RISK MANAGEMENT

The Risk Management Office is responsible for coordinating and administering the City of Sanford's health & safety, workers' compensation, and property & liability programs. These responsibilities include conducting necessary compliance and general training sessions, developing and updating policies and procedures, investigating accidents/injuries/claims, monitoring and advising on loss control and safety matters, negotiating claim settlements, communicating with all departments on insurance matters to minimize the overall risk of loss to the city, and preparing reports.

Performance Measures	18-19 Actual	19-20 Projected	20-21 Projected
----------------------	-----------------	--------------------	--------------------

Goal: To provide a safe employee and public work environment intending to minimize injury, property damage and related claims costs

Objective: To provide general administration of the city's workers' compensation, property and liability, and health and safety programs

Measures:

Formal safety training at the department / division level	10	8	8
Field inspections related to employee and public safety	12	8	10
Workers' comp claims administered per calendar year	13	21	17
Recordable cases	12	14	13
Lost Work Days (LWD)	301	74	188
Workers' comp claims paid	\$2,499,433	\$620,581	\$1,560,000
Property and liability claims administered	30	16	23
Property and liability annual loss incurred	\$69,000	\$22,605	\$45,803

ELECTIONS

Fund: General

Function: General Government

Goal: To account for expenditures incurred for the municipal elections.

DEPARTMENTAL SUMMARIES

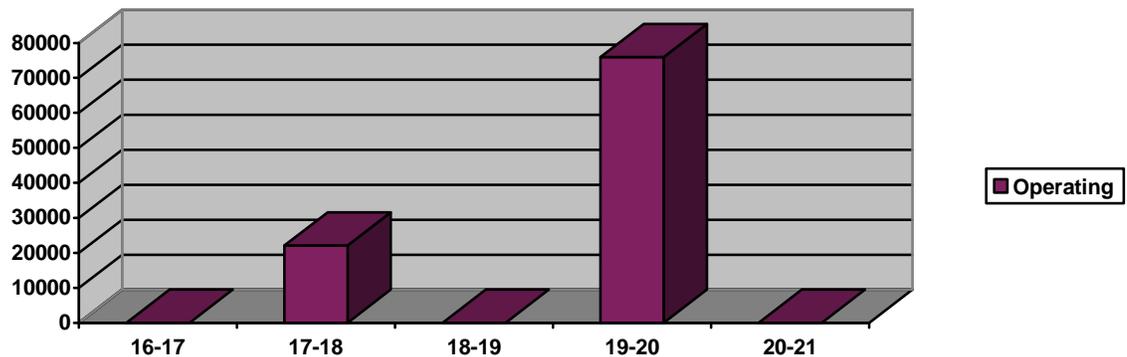
Object of Expenditure	ACTUAL 16-17	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	REQUESTED 20-21	APPROVED 20-21
Personnel	0	0	0	0	0	0
Operating	0	22,087	0	75,984	0	0
Capital	0	0	0	0	0	0
Total	0	22,087	0	75,984	0	0
Budgeted Positions	0	0	0	0	0	0

2020-2021 CAPITAL OUTLAY DETAIL

No funding for capital outlay was requested.

GRAPHIC REPRESENTATION

Elections reflect costs associated with the city election held bi-annually. Lee County Board of Elections provides a preliminary cost estimate to the city which includes a municipal primary and municipal general election. The NC House of Representatives elected to change the voting process for the City of Sanford by requiring a bi-partisan election in **FY 13-14**, therefore requiring the city to have two elections within one year.



FINANCIAL SERVICES

Fund: General

Function: General Government

Goal: To plan, organize, and coordinate the administration of all fiscal functions in a fiscally responsible manner, resulting in a financially strong city.

DEPARTMENTAL SUMMARIES

Object of Expenditure	ACTUAL 16-17	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	REQUESTED 20-21	APPROVED 20-21
Personnel	624,885	603,350	679,809	721,476	51	746,616
Operating	354,146	369,109	383,751	462,175	489,132	486,732
Capital	0	0	0	0	0	0
Subtotal	979,031	972,459	1,063,560	1,183,651	489,183	1,233,348
Less Interfund Reimbursement	(278,383)	(356,745)	(349,607)	(354,277)	0	(446,742)
Total	700,648	615,714	713,953	829,374	489,183	786,606
Budgeted Positions	9	9	9	9	9	9

2020-2021 CAPITAL OUTLAY DETAIL

No funding for capital outlay was requested.

GRAPHIC REPRESENTATION

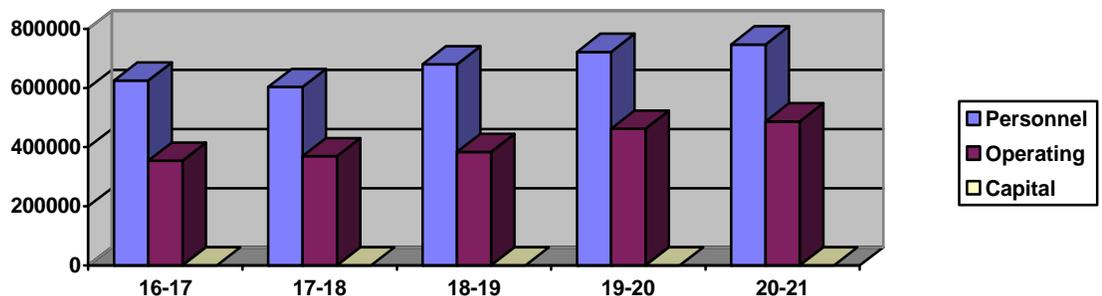
FY 20-21 appropriations reflect an increase of \$49,697 or four percent (4%) compared to FY 19-20 budget prior to interfund reimbursement. Personnel adjustments are related to a 1.2% increase in retirement and a 7% increase for group health insurance. Cost of living and merit were not funded. The increase shown within operating is mainly due to the Lee County collection fees.

FY 19-20 personnel adjustments are related to a 2% cost of living adjustment, a 1.2% increase in retirement, and a 10% increase for group health insurance. The increase shown within operating is mainly due to the Lee County collection fees.

FY 18-19 personnel adjustments are related to a 2% cost of living adjustment, a 0.25% increase in retirement, and a 5% increase for group health insurance. The increase shown within operating is mainly due to employee training, professional services, and contractual services.

FY 17-18 personnel adjustments are related to a 1% cost of living adjustment, a 2% merit adjustment, a 0.25% increase in retirement, and a 13% increase for group health insurance. The increase shown within operating is mainly due to the Lee County collection fees.

FY 16-17 personnel adjustments are related to a 1% cost of living adjustment, a 2% merit adjustment, a 0.58% increase in retirement, and a 5% increase for group health insurance.



FINANCIAL SERVICES

Financial Services is responsible for managing all the financial operations of the city which include: accounts payable, accounts receivable, annual audit process, annual budget preparation and monitoring, capital project accounting, capital asset reporting, cash and investment management, debt administration, financial analysis, financial reporting, and payroll.

Performance Measures	18-19 Actual	19-20 Projected	20-21 Projected
----------------------	-----------------	--------------------	--------------------

Goal: To ensure accountability of public funds, the department will have an annual independent audit conducted and issue a Comprehensive Annual Financial Report (CAFR)

Objective: Prepare the annual financial report according to state requirements and submit to the Government Finance Officer's Association's (GFOA) for consideration in the Certificate of Achievement for Excellence in Financial Reporting Awards Program

Measures:

Submit CAFR to state treasurer no later than October 31	100%	100%	100%
Number of GFOA Certificate of Achievement for Excellence in Financial Reporting awards received	39	40	41
Publish financial statements within 15 days of month end	100%	100%	100%

Goal: To ensure accountability of public funds, the finance department will prepare and monitor the annual budget

Objective: Provide ongoing monitoring of the budget and submit the budget to GFOA for consideration in the Distinguished Budget Presentation Awards Program

Measures:

Provide quarterly budget reports within 20 days of quarter end	100%	100%	100%
Submit the budget to GFOA no later than 90 days after adoption date	100%	100%	100%
Number of GFOA Distinguished Budget Presentation awards received	33	34	35

Goal: Monitor compliance with internal control policies and procedures to assist in safeguarding public funds

Objective: Conduct at least four policy and procedure audits each fiscal year and at least two inventory counts

Measures:

Audit of cash drawers	100%	100%	100%
Physical inventory counts	100%	100%	100%

INFORMATION TECHNOLOGY

Fund: General

Function: General Government

Goal: To develop system strategy plans as well as computer network implementation for city systems operating in compliance with state and federal licensing.

DEPARTMENTAL SUMMARIES

Object of Expenditure	ACTUAL 16-17	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	REQUESTED 20-21	APPROVED 20-21
Personnel	295,412	313,418	320,875	338,335	310,359	343,416
Operating	121,806	123,237	121,502	146,245	149,020	132,695
Capital	13,796	23,899	16,739	15,400	17,000	17,000
Subtotal	431,014	460,554	459,116	499,980	476,379	493,111
Less Interfund Reimbursements	(79,893)	(86,484)	(91,952)	(97,046)	0	(103,803)
Total	351,121	374,070	367,164	402,934	476,379	389,308
Budgeted Positions	3	3	3	3	3	3

2020-2021 CAPITAL OUTLAY DETAIL

Capital outlay funding includes one (1) laserfiche server, \$17,000.

GRAPHIC REPRESENTATION

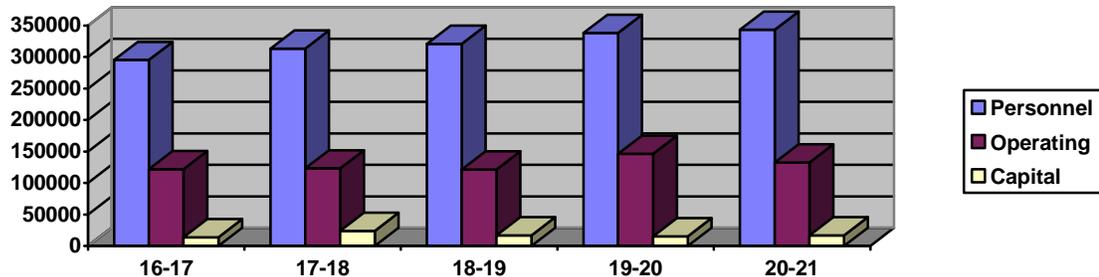
FY 20-21 appropriations reflect a decrease of \$6,869 or one percent (1%) compared to the FY 19-20 budget prior to interfund reimbursement. Personnel adjustments are related to a 1.2% increase in retirement and a 7% increase for group health insurance. Cost of living and merit were not funded. The decrease shown within operating is mainly due to the purchase of computers, printers, and I-pads in prior year.

FY 19-20 personnel adjustments are related to a 2% cost of living adjustment, a 1.2% increase in retirement, and a 10% increase for group health insurance. The increase shown within operating is mainly due to inflation of annual fees, services, and licenses as well as purchase of computers, printers, and I-pads. Council elected to add \$6,600 for broadband expense for downtown. Lee County will pay 50% of total cost which is \$13,200.

FY 18-19 personnel adjustments are related to a 2% cost of living adjustment, a 0.25% increase in retirement, and a 5% increase for group health insurance. The increase shown within operating is mainly due to inflation of annual fees, services, and licenses.

FY 17-18 personnel adjustments are related to a 1% cost of living adjustment, a 2% merit adjustment, a 0.25% increase in retirement, and a 13% increase for group health insurance. A revised copier contract is reflected within operating.

FY 16-17 personnel adjustments are related to a 1% cost of living adjustment, a 2% merit adjustment, a 0.58% increase in retirement, and a 5% increase for group health insurance. Funds are included to have the city website re-designed resulting in the increase shown within operating.



INFORMATION TECHNOLOGY

The Information Technology Department is responsible for computers, servers, and software at City Hall and eleven satellite locations. Our systems include: fiber optics, transceivers, network switches, routers, networked line printers, networked laser printers, fax devices, programs, tape devices, disk arrays, PCs, servers, and network operating systems. The department upgrades software and hardware systems to all areas of city government with necessary support to perform and accomplish job functions more efficiently. Information Systems will continue to upgrade software and hardware systems where as to provide all areas of city government with necessary support to perform and accomplish job functions more efficiently. Another major accomplishment, in addition to building the computer and fiber network, is the completion of the enhanced city website (www.sanfordnc.net) for citizens and city employees to use for job postings, applications, meeting minutes, schedules, downloadable forms, departmental information, the Unified Development Ordinance (UDO) and much more. The department continues to maintain the local access channel services to televise council meetings, public service announcements, visitor information, local events, schedules, and more.

Performance Measures	18-19 Actual	19-20 Projected	20-21 Projected
----------------------	-----------------	--------------------	--------------------

Goal: To reduce the number of network downtime hours to an absolute minimum that will allow users more time for productivity throughout the entire work year

Objective: To choose reliable computer hardware / software, do all preventive maintenance of systems, fix problems as quickly as possible to provide maximum computer network uptime

Measures:

Hours of network downtime	4	4	4
Respond to help desk problems in a timely manner	100%	100%	100%

Goal: For the city to operate in the most technologically efficient methods possible

Objective: To expand the use of technology throughout all departments to maximize employee efficiency

Measures:

Number of computer users	255	255	255
Number of computer systems in place	250	250	250
Number of network servers in place	18	18	18
Number of databases being utilized	35	35	35

LEGAL

Fund: General

Function: General Government

Goal: To provide legal assistance to the City of Sanford's administrative staff when needed and to assist and advise the City Council on any legal matters in the performance of their duties.

DEPARTMENTAL SUMMARIES

Object of Expenditure	ACTUAL 16-17	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	REQUESTED 20-21	APPROVED 20-21
Personnel	216,452	224,063	232,236	240,646	221,098	243,136
Operating	55,193	88,321	46,841	117,592	113,225	90,125
Capital	3,500	0	0	0	0	0
Subtotal	275,145	312,384	279,077	358,238	334,323	333,261
Less Interfund Reimbursement	(102,098)	(124,989)	(119,738)	(138,854)	0	(128,907)
Total	173,047	187,395	159,339	219,384	334,323	204,354
Budgeted Positions	2	2	2	2	2	2

2020-2021 CAPITAL OUTLAY DETAIL

No capital outlay funding was requested.

GRAPHIC REPRESENTATION

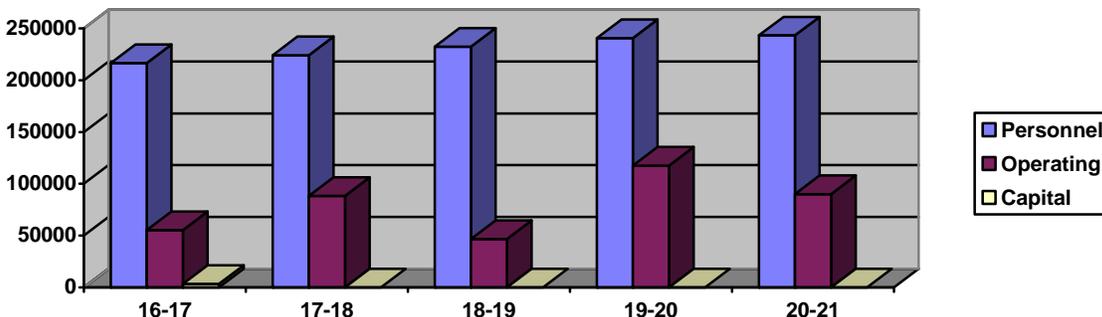
FY 20-21 appropriations reflect a decrease of \$10,785 or one percent (1%) compared to FY 19-20 budget prior to interfund reimbursement. Personnel adjustments are related to a 1.2% increase in retirement and a 7% increase for group health insurance. Cost of living and merit were not funded.

FY 19-20 personnel adjustments are related to a 2% cost of living adjustment, a 1.2% increase in retirement, and a 10% increase for group health insurance. Operating reflects a significant increase for hiring outside legal counsel.

FY 18-19 personnel adjustments are related to a 2% cost of living adjustment, a 0.25% increase in retirement, and a 5% increase for group health insurance. The decrease shown within operating is the result of required outside legal fees in prior year.

FY 17-18 personnel adjustments are related to a 1% cost of living adjustment, a 2% merit adjustment, a 0.25% increase in retirement, and a 13% increase for group health insurance.

FY 16-17 personnel adjustments are related to a 1% cost of living adjustment, a 2% merit adjustment, a 0.58% increase in retirement, and a 5% increase for group health insurance.



LEGAL

A city attorney and paralegal manage the legal affairs of the city and give advice and counsel to the City Council, the city manager, staff, and advisory boards.

Performance Measures	18-19 Actual	19-20 Projected	20-21 Projected
----------------------	-----------------	--------------------	--------------------

Goal: To ensure City Council business is conducted in accordance with requirements of law, the city attorney will furnish legal support at meetings of the council

Objective: To ensure proper procedures are followed at meetings

Measures:

Attend Council workshops and retreats	99%	99%	99%
City Council meetings and other Quasi-Judicial Boards	99%	99%	99%

Goal: Render advice to staff, management, and City Council and ensure legal documents meet requirements of law

Objective: To assist with interpreting the law

Measures:

Review ordinances, minutes, resolutions	100%	100%	100%
Review contracts, documents, easements	100%	100%	100%
Provide guidance on statutes, ordinances and regulations	Daily	Daily	Daily

Goal: To ensure the city is properly represented in litigation and prepares the best defense or prosecution of legal claims

Objective: To minimize tax dollars spent on claims

Measures:

Manage Insurance Defense Counsel, provide assistance at trial, prepare staff for court actions	100%	100%	100%
Collect debts owed the City of Sanford, parking tickets, computer purchase program, water bills, etc.	98%	98%	98%

PUBLIC BUILDING

Fund: General

Function: General Government

Goal: To maintain all public buildings and grounds in the most efficient and economical manner.

DEPARTMENTAL SUMMARIES

Object of Expenditure	ACTUAL 16-17	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	REQUESTED 20-21	APPROVED 20-21
Personnel	246,960	256,858	182,263	176,667	145,643	173,191
Operating	693,680	756,278	766,927	754,765	776,295	737,908
Capital	122,063	77,096	48,909	61,002	1,410,615	70,550
Subtotal	1,062,703	1,090,232	998,099	992,434	2,332,553	981,649
Less Interfund Reimbursements	(240,806)	(292,930)	(296,727)	(318,957)	0	(306,544)
Total	821,897	797,302	701,372	673,477	2,332,553	675,105
Budgeted Positions	3 ½	3 ½	2 ½	2 ½	2 ½	2 ½

2020-2021 CAPITAL OUTLAY DETAIL

Capital outlay funding includes American with Disabilities Act (ADA) compliance projects at City Hall and Service Center, \$10,000; and firing range berm at the police training facility, \$60,550.

GRAPHIC REPRESENTATION

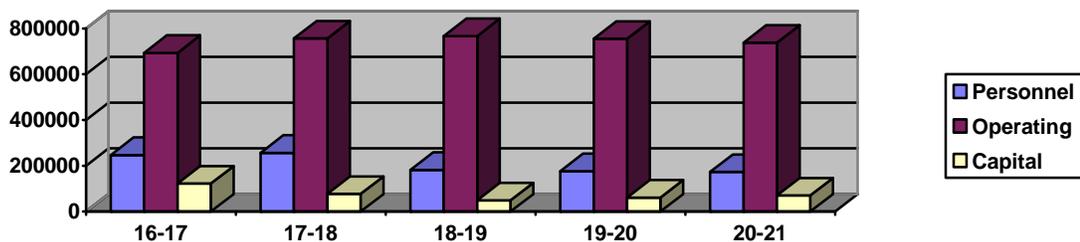
FY 20-21 appropriations reflect a decrease of \$10,785 or one percent (1%) compared to FY 19-20 budget prior to interfund reimbursement. Personnel adjustments are related to a 1.2% increase in retirement and a 7% increase for group health insurance. Cost of living and merit were not funded. Operating includes funds for a new phone system and additional funds to maintain HVAC systems.

FY 19-20 personnel adjustments are related to a 2% cost of living adjustment, a 1.2% increase in retirement, and a 10% increase for group health insurance. Prior year operating includes funds for investigating phone bill and removing old/unused lines, resulting in the decrease shown.

FY 18-19 personnel adjustments are related to a 2% cost of living adjustment, a 0.25% increase in retirement, and a 5% increase for group health insurance. The operating cost center includes funds to repair fire / smoke damage at city hall.

FY 17-18 personnel adjustments are related to a 1% cost of living adjustment, a 2% merit adjustment, a 0.25% increase in retirement, and a 13% increase for group health insurance. The operating cost center reflects an increase mainly due to HVAC repairs; asbestos removal at the Old Jaycee Hut, demolition of properties, and fire / smoke damage at city hall.

FY 16-17 personnel adjustments are related to a 1% cost of living adjustment, a 2% merit adjustment, a 0.58% increase in retirement, a 5% increase for group health insurance, and the transfer of half a position into this department related to the public works re-organization.



PUBLIC BUILDING

Building maintenance is responsible for the routine and preventive maintenance of city buildings (approximately 190,000 square feet) in order to maintain all city facilities in a safe, structurally sound, and aesthetically pleasing condition for public and employee occupancy in compliance with all city codes. Special jobs are also performed as requested by departments that include: plumbing, carpentry, electrical, painting, relocation of equipment or furniture, and roofing. Other responsibilities include: performing general preventive maintenance, responding to emergency calls pertaining to vandalism, power outages, plumbing leaks or electrical malfunctions. Provide electrical repair work for buildings and downtown lighting, assisting departments in obtaining contract maintenance and construction services and monitoring contract services for air conditioning, plumbing, electrical work, and janitorial services.

Performance Measures	18-19 Actual	19-20 Projected	20-21 Projected
----------------------	-----------------	--------------------	--------------------

Goal: To maintain all city buildings in a safe, structurally sound, and aesthetically pleasing condition for public and employee occupancy, in compliance with all city codes, through preventive maintenance and repairs

Objective: To complete a comprehensive inspection of all city buildings at least once every quarter; to provide technical support for special events

Measures:

Number of city buildings maintained	7	7	7
Facilities inspected quarterly	7	7	7
Preventive maintenance service on A/C units			
Change filters every 3 months	100%	100%	100%
Clean A/C coils, drain and check belts every 6 months	100%	100%	100%
Respond to emergencies within 4 hours	100%	100%	100%
Work order response time			
Schedule within 2 days of receipt	100%	100%	100%
Complete within 2 weeks	95%	95%	95%

Objective: To ensure all city departments are kept informed on the status of work orders and project recommendations

Measures:

Provide monthly project status reports to departments	12	12	12
Provide project recommendations within 72 hours of receipt	95%	95%	95%

CENTRAL OFFICE

Fund: General

Function: General Government

Goal: To provide office supplies at the most economical prices through bulk purchasing.

DEPARTMENTAL SUMMARIES

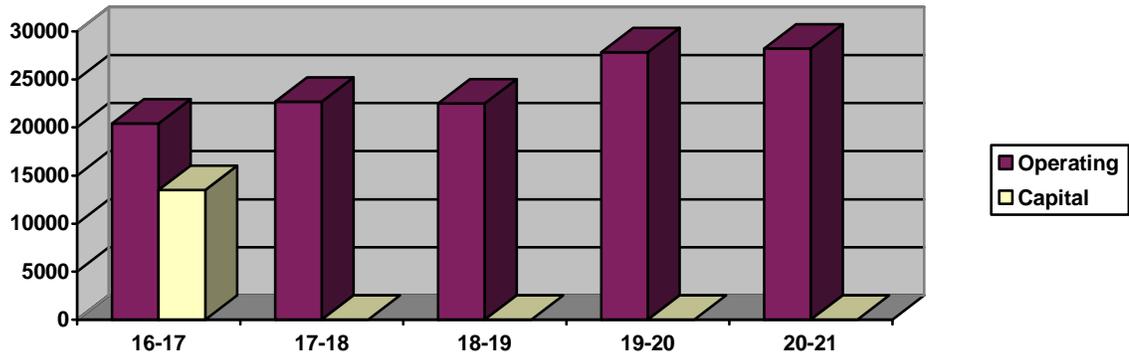
Object of Expenditure	ACTUAL 16-17	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	REQUESTED 20-21	APPROVED 20-21
Personnel	0	0	0	0	0	0
Operating	20,399	22,672	22,506	27,839	28,204	28,204
Capital	13,500	0	0	0	0	0
Subtotal	33,899	22,672	22,506	27,839	28,204	28,204
Less Interfund Reimbursement	(6,431)	(7,201)	(7,193)	(8,062)	0	(8,317)
Total	27,468	15,471	15,313	19,777	28,204	19,887
Budgeted Positions	0	0	0	0	0	0

2020-2021 CAPITAL OUTLAY DETAIL

No funding for capital was requested.

GRAPHIC REPRESENTATION

FY 20-21 appropriations reflect an increase of \$365 or one percent (1%) compared to FY 19-20 budget prior to interfund reimbursement. A mail machine was purchased in FY 16-17 and is reflected within the capital cost center. The interfund reimbursement calculation reflects the utility fund's portion of this department cost. The percent allocation continues to increase due to volume of accounts payable checks and paper supplies used by the Utility Fund.



GENERAL FUND CONTRIBUTIONS

Fund: General

Function: General Government

Goal: To account for transfer appropriation, agency support funding, and contingency appropriation.

DEPARTMENTAL SUMMARIES

Object of Expenditure	ACTUAL 16-17	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	REQUESTED 20-21	APPROVED 20-21
Personnel	0	0	0	0	0	0
Operating	3,173,171	1,271,089	2,941,073	3,832,491	1,364,909	1,488,036
Capital	0	0	0	0	0	0
Total	3,173,171	1,271,089	2,941,073	3,832,491	1,364,909	1,488,036
Budgeted Positions	0	0	0	0	0	0

2020-2021 CAPITAL OUTLAY DETAIL

No funding for capital outlay was requested.

GRAPHIC REPRESENTATION

FY 20-21 appropriations reflect a decrease of \$2,344,455 or sixty-one percent (61%) compared to FY 19-20 budget. This decrease is the result of contributions made to capital projects in prior year mainly for Project Forge Site Prep / Roadway project. Contributions are included for non-profits such as Temple Theatre, Railroad House, and Arts Council (total of \$23,400). Central Business Tax District will receive a contribution from the City in the amount of \$57,732. This is a \$10,000 decrease from prior year as the Entrepreneurship Grant was not funded in this fiscal year. Strategic Services (\$105,530), Economic Development incentives (\$66,919), and Economic Development administration (\$214,225) are included for a total combined decrease from prior year of \$120,889. A contribution to Downtown Sanford, Inc. (DSI) for downtown policing is included in the amount of \$97,600. Other Post Employment Benefit (OPEB) Trust is included in the amount of \$50,000, and contingency funds are included in the amount of \$100,000.

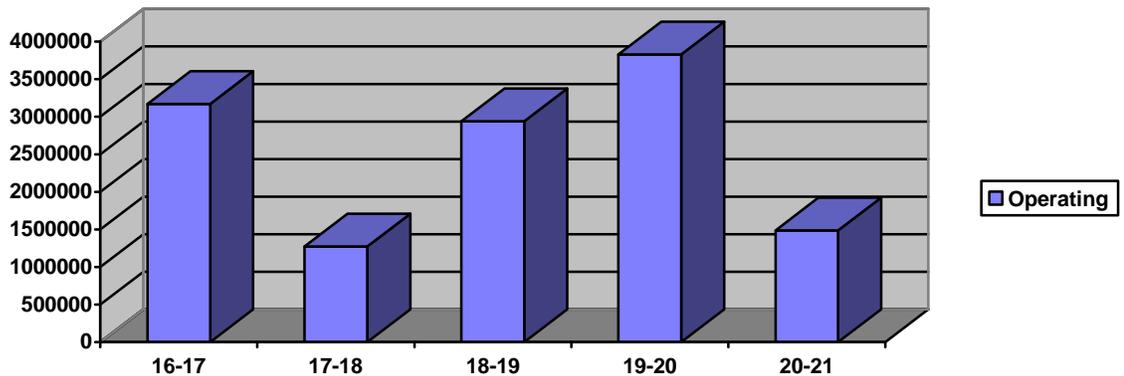
FY 19-20 includes contributions to Project Forge Site Prep / Roadway for a total of \$2,225,000. Contributions are included for non-profits such as Temple Theatre, Railroad House, and Arts Council (total of \$23,400). Central Business Tax District will receive a contribution from the City in the amount of \$67,732 (\$10,000 to be used to fund Entrepreneurship Grant). This is an \$11,035 increase from prior year. Strategic Services (\$101,953), Economic Development incentives (\$195,135), and Economic Development administration (\$214,225) are included for a total combined increase from prior year of \$27,430. A contribution to Central Carolina Enterprise Park (CCEP) is included for a spec building in the amount of \$162,500, Other Post Employment Benefit (OPEB) Trust is included in the amount of \$50,000.

FY 18-19 contributions are included for non-profits such as Temple Theatre, Railroad House, and Arts Council (total of \$23,400). Central Business Tax District will receive a contribution from the City in the amount of \$56,697, a \$1,697 increase from prior year. Strategic Services (\$99,102), Economic Development incentives (\$175,781), and Economic Development administration (\$209,000) are included. Economic Development administration reflects a \$30,000 increase from prior year. Other Post-Employment Benefits (OPEB) are included at \$50,000. A contribution to Central Carolina Enterprise Park (CCEP) is included for a spec building in the amount of \$81,249. Council elected not to contribute to the capital reserve fund this fiscal year.

GENERAL FUND CONTRIBUTIONS (Continued)

FY 17-18 includes funds for non-profits such as Temple Theatre, Railroad House, and Arts Council (total of \$23,400). Central Business Tax District will receive a contribution from the City in the amount of \$55,000, an \$11,900 increase from prior year. Strategic Services (\$96,560), Economic Development incentives (\$167,968), and Economic Development administration (\$179,000) are included. No funds are included for Other Post-Employment Benefits (OPEB) or animal control. Council elected to contribute \$25,000 to a capital reserve fund for park improvements. Also included is a \$5,000 contribution to the NC Coalition to End Homeless, and \$8,200 for the Northview Fire Department to provide fire protection for Enterprise Park.

FY 16-17 includes funds for non-profits such as Temple Theatre, Railroad House, and Arts Council (total of \$23,400). Central Business Tax District received a contribution from the City in the amount of \$43,100 to allow Downtown Sanford, Inc. (DSI) to fund the hiring of their own employee rather than use City staff. This is the second year this funding has been provided by the City. Strategic Services (\$93,746), Economic Development incentives (\$178,792), and Economic Development administration (\$125,000) are included. Council elected to contribute \$25,000 to a capital reserve fund for park improvements. This is the first year the City will contribute to the Northview Fire Department (\$8,200) to provide fire protection for Enterprise Park as well as Sister City seed money in the amount of \$5,000. The City also included \$25,000 to fund tourism visitor services. Several amendments were approved mid-year for contributions for the following items: Lee County to reconcile the Inspections Department (\$243,903); Streetscape project (\$1,391,682); Greenway project (\$90,000); and design of the Kiwanis Park (\$148,660).



FLEET MAINTENANCE

Fund: General

Function: General Government

Goal: To provide for general repairs and maintenance of all city/county vehicles and equipment.

DEPARTMENTAL SUMMARIES

Object of Expenditure	ACTUAL 16-17	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	REQUESTED 20-21	APPROVED 20-21
Personnel	384,778	397,113	407,181	433,845	392,109	419,563
Operating	550,849	615,379	685,101	788,442	740,064	768,482
Capital	55,311	24,274	0	0	71,591	0
Subtotal	990,938	1,036,766	1,092,282	1,222,287	1,203,764	1,188,045
Less Interfund Reimbursement	(62,817)	(70,111)	(79,370)	(82,402)	0	(88,757)
Total	928,121	966,655	1,012,912	1,139,885	1,203,764	1,099,288
Budgeted Positions	5 ½	5 ½	5 ½	5 ½	5 ½	5 ½

2020-2021 CAPITAL OUTLAY DETAIL

No funding for capital outlay was approved.

GRAPHIC REPRESENTATION

FY 20-21 appropriations reflect a decrease of \$34,242 or three percent (3%) compared to FY 19-20 budget prior to interfund reimbursement. Personnel adjustments are related to a 1.2% increase in retirement and a 7% increase for group health insurance. Cost of living and merit were not funded. Operating includes sales for fuel and parts to other departments and varies from year to year.

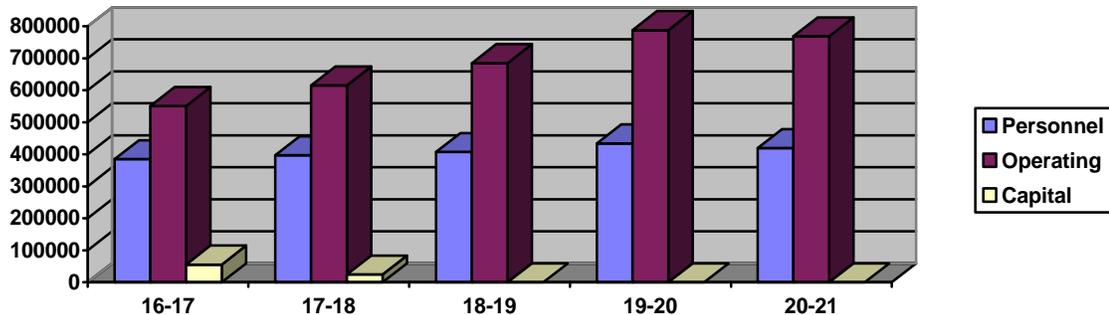
FY 19-20 personnel adjustments are related to a 2% cost of living adjustment, a 1.2% increase in retirement, and a 10% increase for group health insurance. Operating includes sales for fuel and parts to other departments and varies from year to year.

FY 18-19 personnel adjustments are related to a 2% cost of living adjustment, a 0.25% increase in retirement, and a 5% increase for group health insurance.

FY 17-18 personnel adjustments are related to a 1% cost of living adjustment, a 2% merit adjustment, a 0.25% increase in retirement, and a 13% increase for group health insurance.

FY 16-17 personnel adjustments are related to a 1% cost of living adjustment, a 2% merit adjustment, a 0.58% increase in retirement, a 5% increase for group health insurance, and the transfer of half a position into this department related to the public works re-organization.

It should be noted that operating costs mainly represent costs for inventory items and gasoline. Fluctuation in fuel prices drive this cost center.



FLEET MAINTENANCE

Fleet Maintenance is responsible for maintaining, in a safe and reliable manner, all assigned fleet assets which includes: 70 trucks, 74 cars, 10 dump trucks, 9 tractors, 6 backhoes, 12 fire trucks, 3 knucklebooms, and 64 pieces of specialty equipment. Services include a comprehensive preventive maintenance inspection program, oil and filter changes, as well as emergency repairs. Contract maintenance will be utilized as required to enhance in-house resources and for warranty requirements. Management will provide for the rehabilitation of equipment when economically feasible and develop specifications and recommendations, based on user operational requirements, for replacement vehicles.

Performance Measures	18-19 Actual	19-20 Projected	20-21 Projected
----------------------	-----------------	--------------------	--------------------

Goal: To provide maintenance and repair to the city's vehicle and equipment fleet in a timely manner so as to ensure adequate fleet availability

Objective: Reduce vehicle down time by ensuring that 95% of vehicle repairs are completed within 24 hours
--

Measures:

Total number of vehicles and equipment	250	250	250
Average percent of fleet in service	97%	97%	98%
Complete minor repairs in house within 24 hours	97%	97%	98%
Complete major repairs in house within 3 days	97%	97%	98%
Complete major repairs assigned to outside contractor within 7 days of delivery to vendor	95%	95%	95%
Respond to emergency callout within 30 minutes	100%	100%	100%

Goal: To ensure that the fleet is mechanically safe, in good repair, and meets or exceeds forecasted life

Objective: To complete 95% of Preventative Maintenance Inspections (PMI) by scheduled due date

Measures:

Number of PMI's scheduled	580	580	580
PMI's for Fire Rescue Emergency Response 2 times per year	100%	100%	100%
PMI's for police patrol every 4,000 miles	95%	95%	97%
PMI's for non-emergency vehicles every 4,000 miles	95%	95%	95%
PMI's for support equipment minimum 1 time per year	95%	95%	98%

HORTICULTURE

Fund: General

Function: General Government

Goal: To maintain a citywide beautification program, which will be enjoyed by all citizens.

DEPARTMENTAL SUMMARIES

Object of Expenditure	ACTUAL 16-17	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	REQUESTED 20-21	APPROVED 20-21
Personnel	332,095	347,397	326,272	342,699	319,269	385,385
Operating	264,832	343,852	395,176	463,213	371,958	370,966
Capital	39,664	12,965	0	4,320	165,875	0
Total	636,591	704,214	721,448	810,232	857,102	756,351
Budgeted Positions	6	6	6	6	6	6

2020-2021 CAPITAL OUTLAY DETAIL

No funding for capital outlay was approved.

GRAPHIC REPRESENTATION

FY 20-21 appropriation reflects a decrease of \$53,881 or seven percent (7%) compared to FY 19-20 budget. Personnel adjustments are related to a 1.2% increase in retirement and a 7% increase for group health insurance. Cost of living and merit were not funded. Funds to maintain the Greenway were previously budgeted within this department have now been moved into the Parks department (\$25,000).

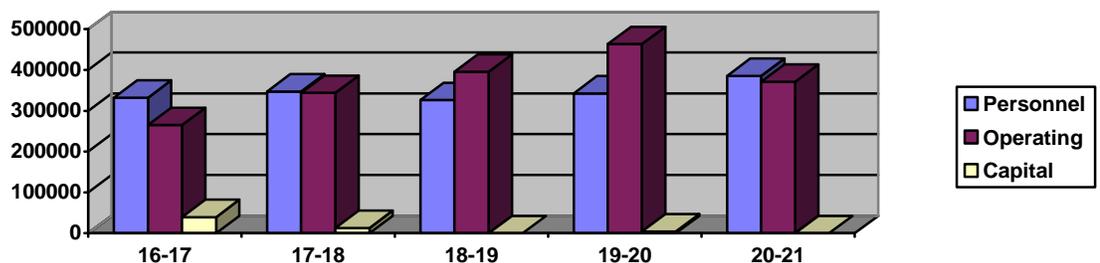
FY 19-20 personnel adjustments are related to a 2% cost of living adjustment, a 1.2% increase in retirement, and a 10% increase for group health insurance. In order for this department to continue to operate at its current staffing level, funds are included within operating to hire contractors for turn-key jobs.

FY 18-19 personnel adjustments are related to a 2% cost of living adjustment, a 0.25% increase in retirement, and a 5% increase for group health insurance. The increase within operating is mainly due to additional contractual services and departmental supplies.

FY 17-18 personnel adjustments are related to a 1% cost of living adjustment, a 2% merit adjustment, a 0.25% increase in retirement, and a 13% increase for group health insurance. Additional funds are included within operating to maintain a higher level of service for mowing vacant lots and to provide mowing at the new industrial park, recently annexed into the City.

FY 16-17 personnel adjustments are related to a 1% cost of living adjustment, a 2% merit adjustment, a 0.58% increase in retirement, and a 5% increase for group health insurance. Operating continues to increase with the additional streetscape and greenway projects to maintain.

It should be noted that the operating cost center continues to increase annually for additional mowing and planting areas to be maintained. The use of inmate labor continues to assist in the accomplishments of this department.



HORTICULTURE

The major functions of the Horticulture Department include landscape and maintenance of traffic islands and other city properties; landscape, installation and maintenance of horticultural areas and fine turf areas around and adjacent to governmental buildings; assist the Downtown Revitalization Committee and various merchants with the landscape and projects of joint interest to both business and local government; remove litter; responsible for erection of Christmas decorations; maintain an ongoing public speaking program to civic groups, garden clubs, and other governmental organizations concerning horticulture; and installation and maintenance of tropical plants within City Hall and Public Works Service Center.

Performance Measures	18-19 Actual	19-20 Projected	20-21 Projected
----------------------	-----------------	--------------------	--------------------

Goal: To maintain, beautify and improve appearances of traffic islands as well as interior / exterior scapes at municipal buildings and parking areas

Objective: 1) Continue to maintain areas through routine maintenance such as mowing, trimming, edging, proper pruning, fertilization applications, and litter removal; 2) Appearance will also improve by adding a splash of color with annual plantings of flowers as well as start to incorporate perennials on some islands

Measures:

Sites maintained	67	75	75
Plant beds installed / renovated	3	5	5
Annuals grown and planted	50,000	50,000	50,000
Acres mowed	21	23	23
Litter removal	50,000	50,000	55,000
Interior plants maintained	125	125	125

GENERAL FUND DEBT SERVICE

Fund: General

Function: Debt Service

Goal: To account for the annual debt service requirements of the General Fund.

DEPARTMENTAL SUMMARIES

Object of Expenditure	ACTUAL 16-17	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	REQUESTED 20-21	APPROVED 20-21
Personnel	0	0	0	0	0	0
Operating	727,500	709,500	973,121	1,137,216	0	1,362,543
Capital	0	0	0	0	0	0
Total	727,500	709,500	973,121	1,137,216	0	1,362,543
Budgeted Positions	0	0	0	0	0	0

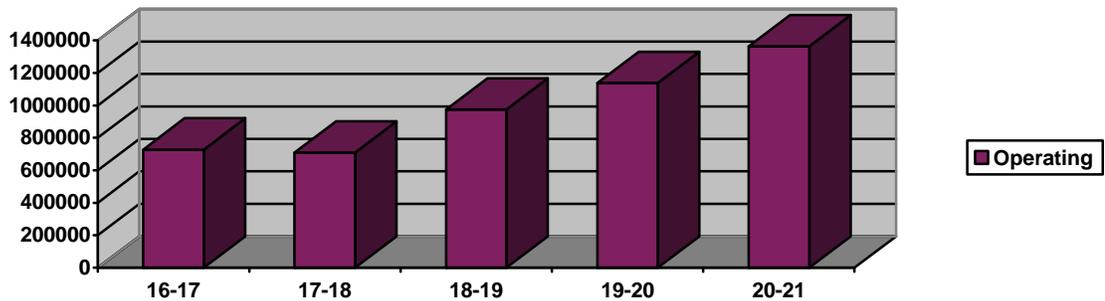
2020-2021 CAPITAL OUTLAY DETAIL

No funding for capital outlay was requested.

GRAPHIC REPRESENTATION

FY 20-21 appropriation reflects an increase of \$225,327 or twenty percent (20%) compared to FY 19-20 budget. These funds are for debt related to bonds issued for streetscape / sidewalk projects, streetscape installment purchase debt, and bond issuance debt for parks. The increase shown is the result of this being the first full year of debt payment associated with the Parks and Recreational bonds. In September 2013, voters authorized the City to issue general obligation bonds totaling \$14.5 million for several quality-of-life improvement projects. Council moved forward with issuing bonds for the Parks project (\$2 million) in **FY 18-19**, resulting in the increase shown.

In the years to come, additional bonds will be issued for the Greenway project.



POLICE

Fund: General

Function: Public Safety

Goal: The goal of the Police Department is a continuous one aimed at reducing crimes, drug traffic, juvenile delinquency, and promoting safety on our streets.

DEPARTMENTAL SUMMARIES

Object of Expenditure	ACTUAL 16-17	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	REQUESTED 20-21	APPROVED 20-21
Personnel	7,656,598	7,876,030	7,757,409	8,419,155	7,432,003	8,595,133
Operating	1,471,485	1,476,668	1,532,705	1,743,284	1,332,496	1,705,903
Capital	572,257	172,163	441,304	302,804	381,085	425,882
Total	9,700,340	9,524,861	9,731,418	10,465,243	9,145,584	10,726,918
Budgeted Positions	110	110	110	110	111	111

2020-2021 CAPITAL OUTLAY DETAIL

Capital outlay funding includes one (1) light bar and siren, \$2,594; one (1) utility patrol vehicle, \$34,852; twelve (12) patrol vehicles, \$304,436; and two (2) drug forfeiture vehicles, \$84,000.

GRAPHIC REPRESENTATION

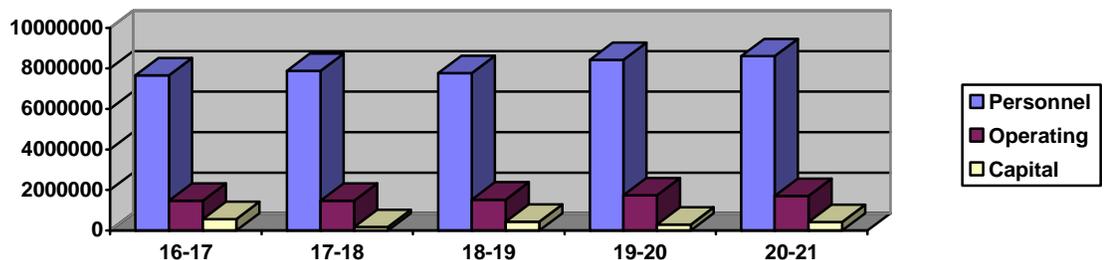
FY 20-21 appropriations reflect an increase of \$261,675 or three (3) percent compared to FY 19-20 budget. Personnel adjustments are related to a 1.2% increase in retirement, a 7% increase for group health insurance, and the addition of a new position funded for half of the fiscal year dedicated to evidence collection processing and storage. Cost of living and merit were not funded. Operating includes \$13,814 for Project Safe Neighborhoods, a part-time position in which Lee County will share the cost. Also included within operating is \$10,786 for the Commission of Accreditation for Law Enforcement Agencies, Inc. (CALEA). This commission seeks to improve law enforcement by creating a national body of standards developed by law enforcement professionals. Capital is shown above.

FY 19-20 personnel adjustments are related to a 2% cost of living adjustment, a 1.2% increase in retirement, and a 10% increase for group health insurance. Operating includes \$11,500 for the first year of CALEA. Capital includes such items as live scan equipment, mobile data terminals, domain control server, records management server, drug forfeiture vehicle, EMD server, evidence room lockers, etc.

FY 18-19 personnel changes are related to a 2% cost of living adjustment, a 0.25% retirement increase, and a 5% increase for group health insurance. The operating increase is related to the police pension contribution. Patrol vehicles are included in the capital cost center.

FY 17-18 personnel changes are related to a 1% cost of living adjustment, a 2% merit adjustment, a 0.25% retirement increase, and a 13% increase for group health insurance. The operating increase is related to the police pension contribution. Patrol vehicles were purchased in prior year resulting in the decrease shown within capital.

FY 16-17 personnel changes are related to a 1% cost of living adjustment, a 2% merit adjustment, a 0.58% retirement increase in non-sworn officers, a 0.85% retirement increase in sworn officers, a 5% increase for group health insurance, and the addition of two new dispatcher positions. The increase within operating is contributed to the police pension fund. Capital reflects a substantial increase for the purchase of patrol vehicles. These vehicles are purchased every other year.



POLICE

The Police department provides an array of police services including administration, uniform patrol, criminal investigations, selective enforcement unit, drug enforcement unit, community policing and communications. The administration arm of the department is responsible for managing all divisions. Central to the department is the uniform patrol division which provides traffic control, protection and detection of crimes, apprehension of criminal offenders and all other calls for service. The department also provides investigations on criminal cases, identification and arrests of suspects, targets high crime areas with a specialized enforcement unit, promotes community involvement and problem oriented policing strategies, as well as targeting the illegal use of drugs and drug traffic in the city and county.

Performance Measures	18-19 Actual	19-20 Actual	20-21 Projected
----------------------	-----------------	-----------------	--------------------

Goal: To protect and detect criminal activity and apprehend criminal offenders

Objective: To protect life and property in the City of Sanford, strive to provide a feeling of safety and security of all citizens and provide the fastest response time possible to any location within the city

Measures:

Average response time (minutes)	4	4	4
Number of calls for service	29,269	28,638	31,500
Number of accident investigations	1,492	1,685	1,675

Goal: To combat the illegal use of drugs and drug traffic in Sanford and Lee County

Objective: 1) The drug enforcement unit will provide drug awareness programs in schools, civic clubs and churches to create public awareness of drug problems; 2) The unit will also expand drug enforcement efforts throughout the city

Measures:

Number of drug arrests	215	227	246
------------------------	-----	-----	-----

Goal: Through the investigative division, the department will conduct follow up investigation on criminal cases and identify and arrest suspects

Objective: Assign cases for investigative follow up within 24 hours of their receipt in the investigative division

Measures:

Part I offenses	793	877	850
Property damage	\$5,275,295	\$5,580,602	\$5,675,000

FIRE

Fund: General

Function: Public Safety

Goal: To protect life and property by preventing fires from starting and to maintain a construction and fire loading system that will keep potential fire problems within the manageable limits of the fire control system.

DEPARTMENTAL SUMMARIES

Object of Expenditure	ACTUAL 16-17	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	REQUESTED 20-21	APPROVED 20-21
Personnel	3,787,593	3,872,750	3,970,864	4,066,691	3,809,032	4,215,891
Operating	617,380	643,252	666,605	682,033	742,848	669,907
Capital	169,560	309,281	427,123	780,935	1,839,875	0
Total	4,574,533	4,825,283	5,064,592	5,529,659	6,391,755	4,885,798
Budgeted Positions	54	54	54	54	65	63

2020-2021 CAPITAL OUTLAY DETAIL

No funding for capital outlay was approved.

GRAPHIC REPRESENTATION

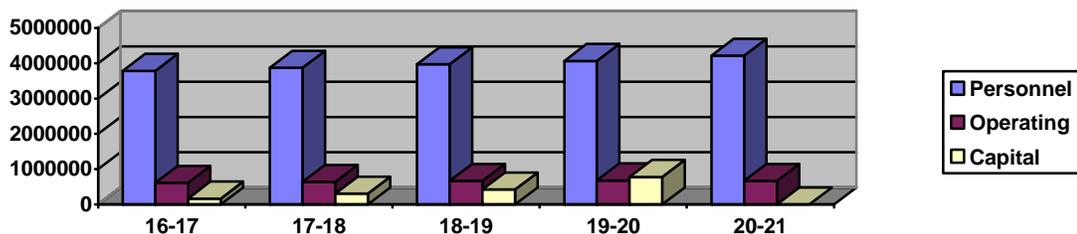
FY 20-21 appropriations decreased \$643,861 or twelve percent (12%) compared to the FY 19-20 budget. This decrease is mainly due to the purchase of a fire pumper in prior year and shown within the capital cost center. Personnel adjustments are related to a 1.2% increase in retirement, a 7% increase for group health insurance, and the addition of nine firefighters funded for three months. The city plans to apply for a Staffing for Adequate Fire and Emergency Response (SAFER) grant to assist with the cost of entry level firefighters to provide coverage for the northern city limits expansion. This grant will pay 75% of salaries and benefits for two years and 35% in the third year. Cost of living and merit were not funded. The decrease shown within operating is mainly the result of maintenance building repairs and purchase of computers in prior year. Operating includes funds for uniforms for new officers.

FY 19-20 personnel adjustments are related to a 2% cost of living adjustment, a 1.2% increase in retirement, and a 10% increase for group health insurance. The increase shown within operating is the result of maintenance building repairs and purchase of computers. Capital funding includes a new fire pumper (\$640,000-installment purchase); all wheel drive SUV (\$34,350); hydraulic rescue equipment (\$7,800); and radios and chargers (\$36,620).

FY 18-19 personnel adjustments are related to a 2% cost of living adjustment, a 0.25% increase in retirement, and a 5% increase for group health insurance. Operating includes a full year of installment purchase debt for new fire pumper. The washer-extractor and drying cabinet shown within the capital cost center are related to the firefighter cancer awareness and prevention initiative, which addresses high cancer rates among firefighters.

FY 17-18 personnel adjustments are related to a 1% cost of living adjustment, a 2% merit adjustment, a 0.25% increase in retirement, and a 13% increase for group health insurance. Operating includes installment purchase debt for a new fire pumper.

FY 16-17 personnel changes are related to a 1% cost of living adjustment, a 2% merit adjustment, a 0.58% increase in retirement, and a 5% increase for group health insurance. Operating includes mold remediation at No. 3 fire station and roof replacement at No. 2 fire station.



FIRE

To protect life and property by preventing fires from starting through education and inspections, and to reduce human suffering and property loss by responding to every incident as quickly, professionally, and safely as possible with the training, equipment and determination to do our job effectively with optimum results. To maintain a good working relationship with all customers, the citizens of our city.

Performance Measures	18-19 Actual	19-20 Projected	20-21 Projected
----------------------	-----------------	--------------------	--------------------

Goal: Reduce loss of life and property

Objective: To reduce the amount of property loss and injury caused by fire and other forces

Measures:

Total number of fire department responses	1,436	1,450	1,475
Number of structure fires	53	45	50
Number of vehicle fires	27	30	35
Number of motor vehicle accident responses	266	300	340
All other responses	1,090	1,075	1,050

Goal: Gain knowledge of facilities and their characteristics for preparation of incidents

Objective: To accumulate vital information concerning industrial complexes and business occupancies and to keep owners and operators updated on safety aspects of their respective businesses, fire inspections (according to NC Fire Prevention code) and pre-incident planning will continue

Measures:

Number of fire safety inspections performed	1,040	1,100	1,150
Number of logged pre-incident plans	72	300	300
Number of State Certified Fire Inspectors	4	4	4

Goal: Maintain the highest level of knowledge and capabilities of our personnel

Objective: 1) To promote the effectiveness of the individual firefighter, an in-depth training program is continuing for the full-time and part-time personnel; 2) While training is still brought to our personnel from our in-house state certified instructors, outside sources are utilized from North Carolina Emergency Management, North Carolina Forestry Service, FEMA, and Central Carolina Community College; 3) As part of our continuing effort to provide diverse services to our citizenry, all full-time suppression personnel continue to average over 200 hours of training in all aspects of fire and emergency response; this, with our training in confined space rescue, hazardous materials training, and pre-planning programs, continues to sharpen our abilities to serve the citizens of Sanford

Measures:

Number of training hours per certified firefighters	240	280	280
Total number of training hours for department	12,480	12,960	15,120
Number of state certified firefighters (including part-time)	52	54	63
Number of state certified fire instructors	25	25	25

FIRE

Performance Measures	18-19 Actual	19-20 Projected	20-21 Projected
----------------------	-----------------	--------------------	--------------------

Goal: Identify factors of origin and cause of unintentional and intentional fires

Objective: To investigate origin and cause of fires, and to help with prosecution of those who intentionally set fires to structures and other objects, by maintaining knowledgeable and capable investigators and engine company officers

Measures:

Number of investigations conducted (structural)	123	25	30
Number of fires deemed incendiary or still under investigation	5	5	5
Number of certified fire / arson investigators	2	2	5

Goal: Be responsive to citizens' needs by providing proactive service to prevent injury due to fire and other factors

Objective: Provide presentations to school age children, senior citizens, and others that will explain the need for proactive preventive efforts on everyone's part to prevent fires, and injuries due to fires, motor vehicle accidents, and other incidents; this includes continuation of our smoke detector program, the SAFE KIDS Coalition, operation of child protective seat check points, and maintaining designation as a "Safe Place" for our youth

Measures:

Number of smoke detectors installed – free service	140	150	175
Number of fire and life-safety education programs	160	175	200
Number reached by programs (school age > senior citizen)	11,521	10,000	11,000
Number of state certified fire and life safety educators	6	6	6
Number of child passenger safety seats installed or checked	44	80	80

INSPECTIONS

Fund: General

Function: Public Safety

Goal: To enforce the North Carolina state building code and related codes and ordinances.

DEPARTMENTAL SUMMARIES

Object of Expenditure	ACTUAL 16-17	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	REQUESTED 20-21	APPROVED 20-21
Personnel	377,397	410,047	449,777	590,986	530,480	596,594
Operating	64,576	49,774	46,858	89,687	74,305	77,885
Capital	21,812	0	0	27,000	62,000	62,000
Total	463,785	459,821	496,635	707,673	666,785	736,479
Budgeted Positions	7	7	7	7	7	7

2020-2021 CAPITAL OUTLAY DETAIL

Capital outlay funding includes two (2) ½ ton 4x4 trucks, \$62,000.

GRAPHIC REPRESENTATION

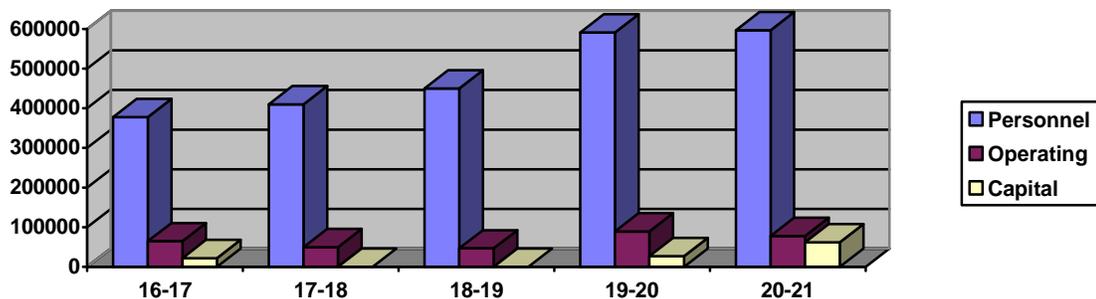
FY 20-21 appropriations reflect an increase of \$28,806 or four percent (4%) compared to the FY 19-20 budget. Personnel adjustments are related to a 1.2% increase in retirement and a 7% increase for group health insurance. One building inspector position remains frozen resulting in a savings of approximately \$68,000. Cost of living and merit were not funded. Prior year operating includes Energov support, resulting in the decrease shown. Capital is shown above.

FY 19-20 personnel adjustments are related to a 2% cost of living adjustment, a 1.2% increase in retirement, and a 10% increase for group health insurance. Operating includes Energov support. Capital includes a ½ ton 4x4 truck.

FY 18-19 personnel changes are related to a 2% cost of living adjustment, a 0.25% increase in retirement, and a 5% increase for group health insurance. New code books were funded within operating.

FY 17-18 personnel changes are related to a 1% cost of living adjustment, a 2% merit adjustment, a 0.25% increase in retirement, a 13% increase for group health insurance, and funding one previously frozen administrative position.

FY 16-17 personnel changes are related to a 1% cost of living adjustment, a 2% merit adjustment, a 0.58% increase in retirement, and a 5% increase for group health insurance. Due to current economic conditions, two vacant positions continue to remain frozen for a total savings of approximately \$100,000. Funded within operating are tablets for the inspectors to use in the field resulting in the increase shown.



INSPECTIONS

The purpose of the Inspections Division of the Community Development Department is to provide protection, safety, and general welfare of the citizens of Sanford, Lee County, and the Town of Broadway by enforcing the North Carolina state building, plumbing, and mechanical codes, and the international electrical code, which serves as a comprehensive regulatory document to guide decisions aimed at public protection. Protection is accomplished through the process of performing inspections on all new construction, alterations, repairs, equipment installations, use and occupancy, building location, structures moved to another site, removal or demolition, or any appurtenances connected or attached to every building or structure, for compliance with the North Carolina state building codes, and related codes and ordinances. Certificates of Occupancy are issued as required by the technical codes. Establishments are inspected prior to the sale of alcoholic beverages to ensure that the fire requirements are met and occupancy loads are evaluated. Daycare facilities are inspected for compliance with code requirements. The Inspections Division also conducts fire inspections and minimum housing inspections for the Town of Broadway. Policy direction and administrative support for the department's overall activities and functions are centralized in the Administrative Division of Community Development.

Performance Measures	18-19 Actual	19-20 Projected	20-21 Projected
----------------------	-----------------	--------------------	--------------------

Goal: To provide safety, health, and welfare to the citizens of the City of Sanford, Lee County and the Town of Broadway by enforcing the North Carolina state building codes, and related codes and ordinances while maintaining a superior level of customer service

Objective: To review and approve all building, electrical, plumbing, mechanical, and other permits within established timeframes

Measures:

Number of building permits issued	592	678	692
Number of electrical permits issued	867	907	926
Number of mechanical permits issued	919	970	990
Number of plumbing permits issued	499	551	563
Other permits issued	213	192	196
Revenue generated from permits	\$598,721	\$858,127	\$665,290

Goal: To provide prompt inspections on all requests within the City of Sanford, Lee County, and the Town of Broadway

Objective: Schedule and facilitate inspections as promptly as possible

Measures:

Number of inspections conducted	9,000+/-	9,526	9,717
---------------------------------	----------	-------	-------

NOTE: 18-19 information for inspections conducted is an estimate due to software upgrades.

STREET

Fund: General

Function: Streets

Goal: To maintain an effective street system, which will promote the safety and free flow of pedestrian and vehicular traffic.

DEPARTMENTAL SUMMARIES

Object of Expenditure	ACTUAL 16-17	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	REQUESTED 20-21	APPROVED 20-21
Personnel	889,091	957,544	904,828	1,045,950	886,552	1,040,194
Operating	1,304,865	1,407,469	1,187,037	1,321,988	1,406,032	1,341,949
Capital	189,976	101,689	0	0	539,665	0
Total	2,383,932	2,466,702	2,091,865	2,367,938	2,832,249	2,382,143
Budgeted Positions	17 ½	17 ½	17 ½	17 ½	17 ½	17 ½

2020-2021 CAPITAL OUTLAY DETAIL

No funding for capital outlay was approved.

GRAPHIC REPRESENTATION

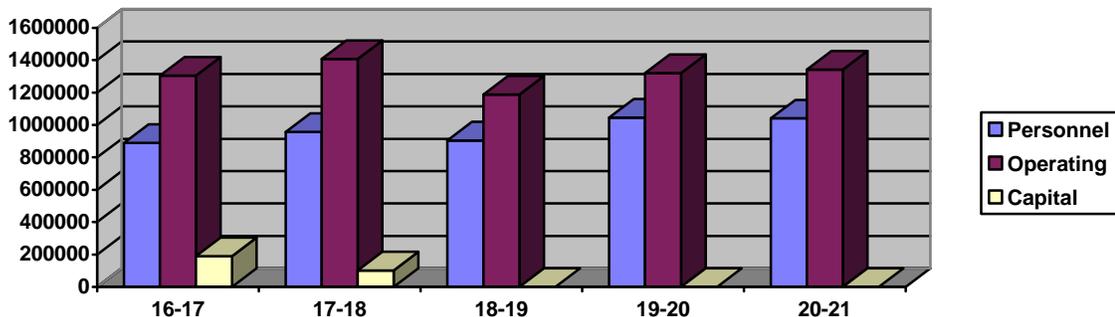
FY 20-21 appropriations increased \$14,205 or one percent (1%) compared to FY 19-20 budget. Personnel adjustments are related to a 1.2% increase in retirement and a 7% increase for group health insurance. Cost of living and merit were not funded. No significant changes within operating.

FY 19-20 personnel changes are related to a 2% cost of living adjustment, a 1.2% increase in retirement, and a 10% increase for group health insurance. Departmental supplies were reduced based on historical use.

FY 18-19 personnel adjustments are related to a 2% cost of living adjustment, a 0.25% increase in retirement, and a 5% increase for group health insurance. Operating includes a full year of installment purchase debt for a new dump truck.

FY 17-18 personnel adjustments are related to a 1% cost of living adjustment, a 2% merit adjustment, a 0.25% increase in retirement, and a 13% increase for group health insurance. Operating includes Christmas decorations and banners. A dump truck was funded within capital.

FY 16-17 personnel changes are related to a 1% cost of living adjustment, a 2% merit adjustment, a 0.58% increase in retirement, a 5% increase for group health insurance, the transfer of half a position into this department as well as the transfer of one position into another department (related to the public works re-organization). Christmas decorations, brackets for streetscape poles, and banners are included within the operating cost center for a total of \$88,180. Also included within operating is \$40,000 for a street paving condition survey which is completed every four years. A pothole patcher was funded within capital.



STREET

The Street Division is primarily responsible for the maintenance of Sanford's streets, associated street right-of-ways, curb and guttering, traffic services, and snow removal. The following are additional responsibilities: grading dirt streets; cutbacks for site distance; repainting street markings and hand rails; maintaining and upgrading traffic signals; fabrication, repair, and installation of street name signs (both regular and historic); rodent control; graffiti removal; installing Christmas decorations; and providing signage and barricade placement for special events. The Street Division also maintains sidewalks, curb and gutter, and catch basins. There are also responsibilities that are completed on a scheduled basis: the division sweeps curb and gutter streets, streets are resurfaced every twelve years, and potholes and utility cuts are patched within one week of notification. The Street Division also coordinates efforts with Progress Energy to operate and maintain the existing system of street lights within the city, including decorative lighting.

Performance Measures	18-19 Actual	19-20 Projected	20-21 Projected
----------------------	-----------------	--------------------	--------------------

Goal: To ensure all streets, sidewalks, and curbs within the city are properly maintained

Objective: 1) To ensure we promptly respond to all notifications of deterioration and damage to sidewalks and roadways to guarantee a pleasant, safe, and adequate means of travel; 2) To continue a program of street maintenance that will ensure that all city streets are paved or resurfaced every twelve years; 3) Maintain a comprehensive program of open drainage and appropriate street cleaning that will aid in proper drainage for the street system

Measures:

Tonnage of patching	1,237	2,000	2,800
Feet of curb and gutter installed / repaired	266	480	550
Feet of sidewalk installed / repaired	479	670	750
Cutbacks for site distance	256	400	480
Feet of on-street ditches cleaned	9,556	6,500	6,500
Hours of street cleaning	766	1,450	1,520
Feet of shoulder work repair	4,513	3,000	3,000

Goal: To maintain adequate signage, replace damaged and faded signs, markings, and striping on all city streets and parking areas so as to maintain an effective and efficient flow of traffic for pedestrians and vehicles and enhance the safety for motorists and pedestrians

Objective: 1) To continue maintaining adequate signage on all city streets through repair and replacement activities and provide specialty signs as needed; 2) To maintain and enhance markings and striping on streets and parking areas throughout the city

Measures:

Feet of lines painted	40	1,500	1,500
Traffic sign installation / replaced / repaired	187	200	350
Street markers installed / replaced / repaired	209	200	200

Goal: To maintain adequate street lighting on all city streets and city parking areas and to determine the adequate number of lights required to light new areas of residential development to maintain a safe lighting plan for traffic of pedestrians and vehicles; to maintain the city's 5 signalized intersections

Objective: 1) To ensure we promptly correspond with Duke Progress Energy with all notifications of lighting repairs to guarantee a pleasant, safe, and adequate means of travel; 2) To maintain a comprehensive program of standard and decorative street lighting within the city limits; 3) to enhance all street lighting to AASHO standards

Measures:

Number of lights within city	3,509	3,539	3,583
------------------------------	-------	-------	-------

STREET CAPITAL IMPROVEMENTS

Fund: General

Function: Streets

Goal: To provide funding for street capital improvements such as paving sidewalks and catch basin improvements as detailed in the five-year Capital Improvements Program.

DEPARTMENTAL SUMMARIES

Object of Expenditure	ACTUAL 16-17	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	REQUESTED 20-21	APPROVED 20-21
Personnel	0	0	0	0	0	0
Operating	872,726	246,489	250,903	234,485	0	0
Capital	78,459	996,759	0	1,645,257	1,035,000	650,000
Total	951,185	1,243,248	250,903	1,879,742	1,035,000	650,000
Budgeted Positions	0	0	0	0	0	0

2020-2021 CAPITAL OUTLAY DETAIL

Capital outlay funding includes \$75,000 for sidewalk replacement, curb and gutter, and catch basin repair; and \$575,000 for street resurfacing.

GRAPHIC REPRESENTATION

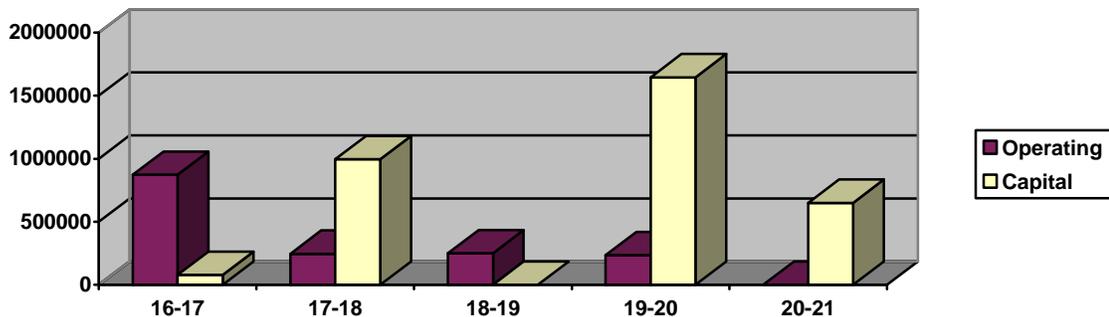
FY 20-21 appropriations reflect a decrease of \$1,229,742 or sixty-five percent (65%) compared to FY 19-20 budget. All debt payments have been moved from the individual department and will now be charged to the Debt Service department, resulting in the decrease shown within operating. Capital is listed above.

FY 19-20 capital cost center includes \$360,000 for repairs to Hill Avenue bridge; \$70,000 for sidewalk replacement, curb and gutter, and catch basin repair; and \$1.2M for street resurfacing. Repairs to the Hill Avenue bridge are required per inspection by the NC Department of Transportation. Operating includes debt payment to repay loans for street resurfacing in prior years.

FY 18-19 operating includes debt payments for borrowed funds for street resurfacing completed in FY 12-13 and FY 17-18.

FY 17-18 operating includes \$100,000 for sidewalk replacement, curb and gutter, and catch basin repair. The city borrowed \$1,000,000 for street resurfacing. Debt payments are included to repay these borrowed funds in the amount of \$65,660. Debt payments are also included in the amount of \$105,525 to repay funds borrowed in FY 2012-13 for street resurfacing.

FY 16-17 includes funds for street resurfacing in the amount of \$500,000. Debt payments in the amount of \$105,525 are included to repay funds borrowed in FY 2012-13 for street resurfacing. Operating also includes \$15,000 to install sidewalks from First Street to Third Street and \$100,000 for additional sidewalk replacement, curb and gutter, and catch basin repair.



SOLID WASTE

Fund: General

Function: Sanitation

Goal: To provide to the city residents a cost effective and comprehensive system of yard waste (leaf and limb) removal, bulk trash as well as right-of-way mowing, sidewalk cleaning, curb cutting, ditch cleaning and correcting sight distance problems.

DEPARTMENTAL SUMMARIES

Object of Expenditure	ACTUAL 16-17	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	REQUESTED 20-21	APPROVED 20-21
Personnel	948,218	1,018,175	1,026,045	1,082,615	911,622	1,104,456
Operating	352,728	399,197	412,707	383,525	369,840	366,877
Capital	151,115	0	162,345	0	1,358,397	10,000
Total	1,452,061	1,417,372	1,601,097	1,466,140	2,639,859	1,481,333
Budgeted Positions	18 ½	18 ½	18 ½	18 ½	18 ½	18 ½

2020-2021 CAPITAL OUTLAY DETAIL

Capital outlay funding includes one (1) compost facility building, \$10,000.

GRAPHIC REPRESENTATION

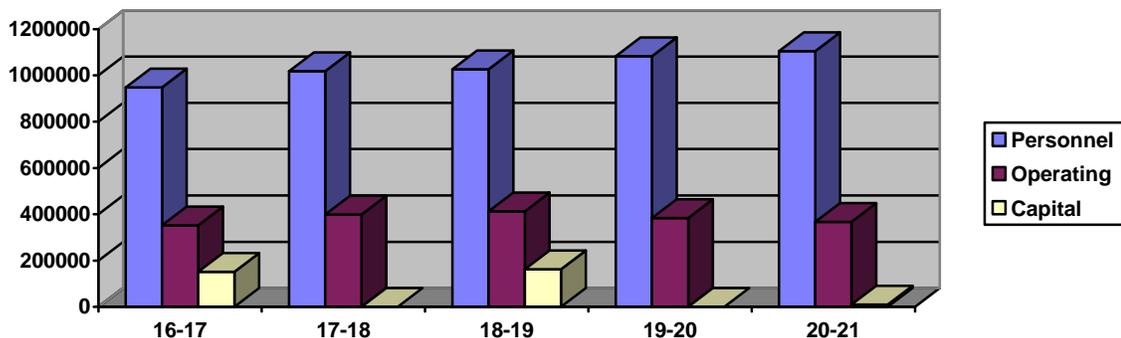
FY 20-21 appropriations reflect an increase of \$15,193 or one percent (1%) compared to FY 19-20 budget. Personnel adjustments are related to a 1.2% increase in retirement and a 7% increase for group health insurance. Cost of living and merit were not funded. One maintenance worker position remains frozen resulting in a savings of approximately \$45,000. All debt payments have been moved from the individual department and will now be charged to the Debt Service department, resulting in the decrease shown within operating. Capital is shown above.

FY 19-20 personnel adjustments are related to a 2% cost of living adjustment, a 1.2% increase in retirement, and a 10% increase for group health insurance. Operating includes installment purchase debt for leaf vac truck.

FY 18-19 personnel changes are related to a 2% cost of living adjustment, a 0.25% increase in retirement, and a 5% increase for group health insurance. Operating includes debt for installment purchase of new leaf vac truck, as well as maintenance / repairs to an older leaf vac truck.

FY 17-18 personnel changes are related to a 1% cost of living adjustment, a 2% merit adjustment, a 0.25% increase in retirement, and a 13% increase for group health insurance. One maintenance worker position remains frozen. Operating includes debt for installment purchase of leaf vac truck.

FY 16-17 personnel changes are related to a 1% cost of living adjustment, a 2% merit adjustment, a 0.58% increase in retirement, a 5% increase for group health insurance, and the transfer of half a position into this department related to the public works re-organization. Capital funding includes a knuckleboom truck.



SOLID WASTE

The Solid Waste Department provides weekly collection of yard waste (leaves and limbs) as well as bulk trash from city residents at the curbside. The material from yard waste is either composted or ground into woodchips at the city's compost facility as a recycling process. The material is then sold back to the public. The division also maintains approximately 20 acres of city lots, mows approximately 115 miles of city right-of-ways and approximately 75 miles of Department of Transportation right-of-ways, as well as sidewalk cleaning, curb cutting, and spraying.

Performance Measures	18-19 Actual	19-20 Projected	20-21 Projected
----------------------	-----------------	--------------------	--------------------

Goal: To develop and provide residents of the City of Sanford with the cost-effective debris collection program consisting of yard waste and bulk trash pick-up that will insure a better appearance within our city

Objective: Maintain a comprehensive yard waste collection program as well as scheduled bulk trash collection insuring a better appearance to our city

Measures:

Number of loads of limbs and leaves hauled	1,873	2,260	2,715
Number of loads of bulk trash hauled	797	715	750

Goal: Increase appearance of residential areas through the monitoring of mowing needs as well as cleaning of sidewalks and curb cutting

Objective: Increase time allotted for maintaining the aesthetics of our residential areas

Measures:

Equipment hours cutting curb	81	350	368
Equipment hours mowing (street right-of-ways and city lots)	1,079	1,111	1,145
Equipment hours cleaning sidewalk	105	125	150
Pounds of litter collected by inmates	45,700	64,100	73,025

SANITATION

Fund: General

Function: Sanitation

Goal: To assure the citizens of the City of Sanford the most effective delivery of sanitation services including the addition of year around service for bulk trash collections.

DEPARTMENTAL SUMMARIES

Object of Expenditure	ACTUAL 16-17	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	REQUESTED 20-21	APPROVED 20-21
Personnel	0	0	0	0	0	0
Operating	1,179,230	1,187,704	1,229,009	1,383,848	1,538,040	1,538,070
Capital	0	0	0	0	0	0
Total	1,179,230	1,187,704	1,229,009	1,383,848	1,538,040	1,538,070
Budgeted Positions	0	0	0	0	0	0

2020-2021 CAPITAL OUTLAY DETAIL

No funding for capital outlay was requested.

GRAPHIC REPRESENTATION

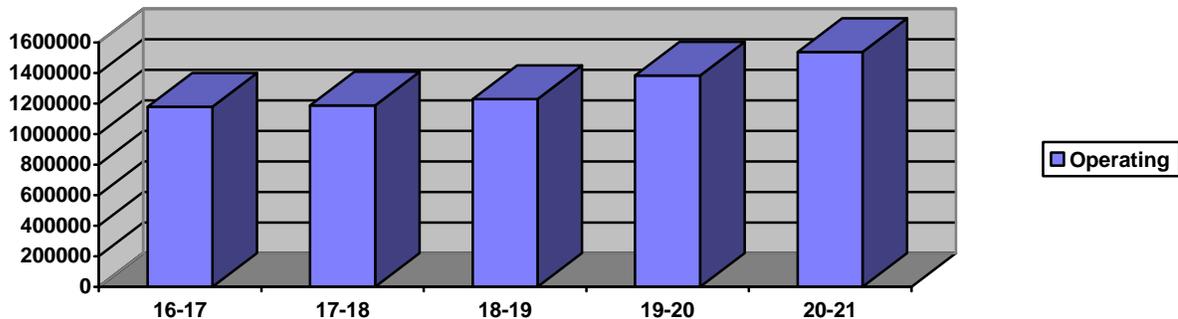
FY 20-21 appropriations reflect an increase of \$154,222 or eleven percent (11%) compared to FY 19-20 budget. An increase in the number of households and C.P.I. (2.3%) are reflected within operating. In response to the increase of \$16.68 per household for recycling and C.P.I., the City increased the sanitation fee by \$40 per household. The new sanitation fee total is \$310 annually per residence.

FY 19-20 reflects an increase in the number of households and C.P.I. (1.5%). In response to an increase of \$12 annually per household for recycling by Waste Industries, the City increased the sanitation fee by \$45 per household. The new sanitation fee total is \$270 annually per residence.

FY 18-19 reflects an increase in number of households and C.P.I. (2.1%) within operating. The annual waste management fee remains at \$225 per household.

FY 17-18 reflects an increase in number of households and C.P.I. (2.8%). Council elected to increase the annual waste management fee from \$200 to \$225 per household.

FY 16-17 reflects a slight increase in number of households and C.P.I. (0.7%). The annual waste management fee remained at \$200 per household.



SANITATION

The Sanitation program is under the direction of the city's General Services department. Services are contracted with Waste Industries for one pickup weekly of garbage and bi-weekly collection of recyclables. The General Services director, city manager, and Solid Waste superintendent monitor the waste collector's performance to promote and encourage the prevention of litter throughout the city.

Performance Measures	18-19 Actual	19-20 Projected	20-21 Projected
----------------------	-----------------	--------------------	--------------------

Goal: Provide timely, efficient, and cost-effective services to all residential customers being responsive to resident's concerns and desired level of performance

Objective: To track the level of services provided by accurately accounting for the billing of solid waste fees associated with the garbage services for all residential customers

Measures:

Number of units	8,987	9,090	9,123
Solid waste fees collected	\$1,994,985	\$2,443,500	\$2,856,030

Goal: To protect the environment and encourage the prevention of litter throughout the city

Objective: Determine the effectiveness of recycling and monitor tonnage of garbage from residential collection

Measures:

Number of tons of recycling collected	1,886	1,995	2,095
Number of tons of residential waste collected	7,585	8,175	8,585

PARKS

Fund: General

Function: Cultural and Recreation

Goal: To provide enjoyable, quality parks for the general public.

EXPENDITURE SUMMARIES

Object of Expenditure	ACTUAL 16-17	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	REQUESTED 20-21	APPROVED 20-21
Personnel	0	0	59,534	284,853	271,121	316,311
Operating	0	0	14,976	117,220	141,500	134,509
Capital	0	0	0	20,000	0	0
Total	0	0	74,510	422,073	412,621	450,820
Budgeted Positions	0	0	4	4	4	4

2020-2021 CAPITAL OUTLAY DETAIL

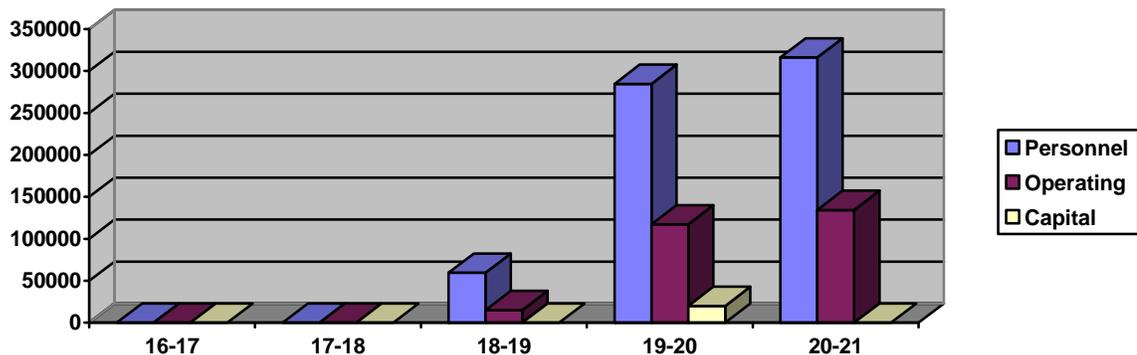
No funding for capital outlay was requested.

GRAPHIC REPRESENTATION

FY 20-21 appropriations reflect an increase of \$28,747 or seven (7%) compared to FY 19-20 budget. Personnel adjustments are related to a 1.2% increase in retirement and a 7% increase for group health insurance. Cost of living and merit were not funded. Operating includes funds to maintain the Greenway (\$25,000) which were previously budgeted within the Horticulture Department.

FY 19-20 personnel changes are related to a 2% cost of living adjustment, a 1.2% increase in retirement, and a 10% increase for group health insurance. In response to the second phase of the voter-approved bond projects, a new splash pad at Kiwanis Family Park should be complete within this fiscal year. The Parks Department will be responsible for the management and maintenance of this new amenity as well as existing city parks and greenways. This year's budget includes a full year of funding the Parks Department.

A vacant position was transferred into this department mid-year **FY 18-19** (from Public Building), resulting in a total of four full-time employees.



PARKS

Provide management of the city's parks which include Kiwanis, Depot, Martin Luther King Memorial etc. as well as the greenway system. Functions include an asset management approach to maintenance of elements and components of various facilities including but not limited to: playground equipment, splash pad elements, pumps and associated buildings, grills, shelters, signs, etc. which are located in and around city parks and greenways. Provide day to day maintenance activities such as trash pickup and removal as well as grass maintenance. All these activities are performed in an effort to provide the citizens with the best possible experience when attending a city facility.

Performance Measures	18-19 Actual	19-20 Actual	20-21 Projected
----------------------	-----------------	-----------------	--------------------

Goal: To advance the quality of life by providing positive experiences through parks. We strive to provide the best parks possible for our citizens.

Objective: To manage resources while providing safe and enjoyable parks and recreation programs; to track and help understand what activities are getting the best citizen response.

Measures:

Advisory board meetings conducted	0	0	1
Marketing efforts	0	0	6
Cooperative community partnerships	0	0	2

GOLF

Fund: General

Function: Cultural and Recreation

Goal: To provide an enjoyable, quality golf course for the general public.

EXPENDITURE SUMMARIES

Object of Expenditure	ACTUAL 16-17	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	REQUESTED 20-21	APPROVED 20-21
Personnel	425,112	443,591	469,690	494,309	443,855	499,355
Operating	215,163	214,978	215,725	224,429	232,800	232,300
Capital	58,566	233,004	0	47,990	58,200	56,500
Total	698,841	891,573	685,415	766,728	734,855	788,155
Budgeted Positions	6	6	6	6	6	6

2020-2021 CAPITAL OUTLAY DETAIL

Capital outlay funding includes one (1) greens mower, \$30,500; one (1) sprayer, \$16,000; and cart shed roof replacement, \$10,000.

GRAPHIC REPRESENTATION

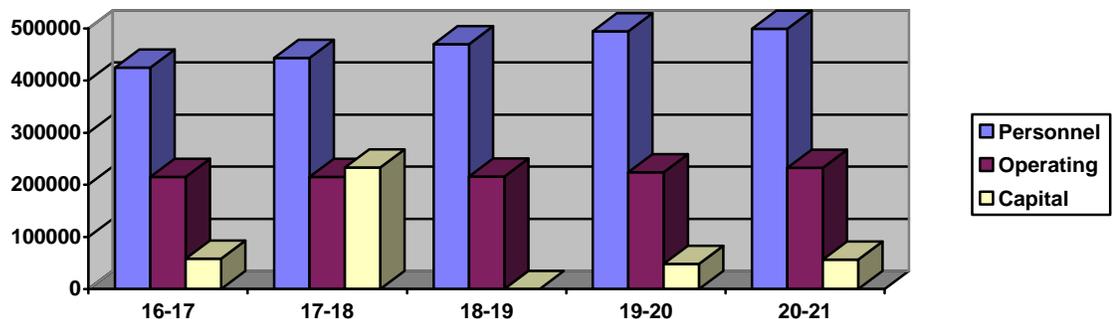
FY 20-21 appropriations reflect an increase of \$21,427 or three percent (3%) compared to FY 19-20 budget. Personnel adjustments are related to a 1.2% increase in retirement and a 7% increase for group health insurance. Cost of living and merit were not funded. No significant changes within operating. Capital is shown above.

FY 19-20 personnel adjustments are related to a 2% cost of living adjustment, a 1.2% increase in retirement, and a 10% increase for group health insurance.

FY 18-19 personnel adjustments are related to a 2% cost of living adjustment, a 0.25% increase in retirement, and a 5% increase for group health insurance. A permanent part-time position was converted into a full-time position mid-year. Budgeted positions remain at 6 as these include part-time positions as well. Operating includes a full year of installment purchase debt for golf carts and mowers.

FY 17-18 personnel adjustments are related to a 1% cost of living adjustment, a 2% merit adjustment, a 0.25% increase in retirement, and a 13% increase for group health insurance. New golf carts and mowers were purchased in this fiscal year and shown within the capital cost center.

FY 16-17 personnel cost center includes a 1% cost of living adjustment, a 2% merit adjustment, a 0.58% increase in retirement, and a 5% increase for group health insurance. Capital reflects funds to repair cart paths and to purchase a maintenance utility vehicle.



GOLF

The Sanford Municipal Golf Course is an 18-hole public golf course, a pro shop, and a complete practice facility on 155 acres of city property. The golf course serves the general public by offering a facility that caters to men, women, children, churches, industries, civic organizations, and to public and private schools in the community and surrounding areas.

Performance Measures	18-19 Actual	19-20 Actual	20-21 Projected
----------------------	-----------------	-----------------	--------------------

Goal: To maintain the golf course at optimum level in order to provide an enjoyable, quality golf experience for all golfers

Objective: Keep a highly motivated and well-trained maintenance crew that will take on the responsibility of keeping a first-class municipal facility

Measures:

Aerate greens	1	1	1
Aerate fairways	1	1	1
Aerate tees	1	1	1
Fertilize fairways	2	2	2
Fertilize greens	28	30	30
Top dress greens	15	15	16
Spray for foreign grass	5	6	6
Overseed driving range tee	1	1	1
Edge sand traps	3	3	3
Paint greens (winter)	1	1	1

Goal: To maintain a rate schedule that is both beneficial to the city and to the patrons who choose to play golf at the course

Objective: To maintain a clean and appealing course and clubhouse while providing superior customer service

Measures:

Rounds of golf	26,083	28,500	30,000
Days closed	64.5	55	55

COMMUNITY DEVELOPMENT

Fund: General

Function: Community Development

Goal: To be responsive to the needs of Sanford and Lee County’s citizens and provide an unparalleled level of customer service and assistance; to execute specialized guidance in the facilitation of planning issues, building inspections, historic preservation, and community revitalization projects; to respond to every challenge as quickly and professionally as possible.

DEPARTMENTAL SUMMARIES

Object of Expenditure	ACTUAL 16-17	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	REQUESTED 20-21	APPROVED 20-21
Personnel	778,155	787,069	844,389	946,695	855,282	964,254
Operating	276,353	296,016	366,241	491,160	593,793	454,405
Capital	2,400	0	0	0	24,000	0
Total	1,056,908	1,083,085	1,210,630	1,437,855	1,473,075	1,418,659
Budgeted Positions	10	10	10	11	11	11

2020-2021 CAPITAL OUTLAY DETAIL

No capital outlay funding was approved.

GRAPHIC REPRESENTATION

FY 20-21 appropriations reflect a decrease of \$19,196 or one percent (1%) compared to the FY 19-20 budget. Personnel adjustments are related to a 1.2% increase in retirement, and a 7% increase for group health insurance. The assistant director position remains frozen resulting in a savings of approximately \$100,000. Cost of living and merit were not funded. Operating includes \$50,000 for update of Unified Development Ordinance (UDO) phase II (multi-family and commercial development standards); Rapid Rehousing \$10,000; Bread of Life \$25,000; Partners for Impact \$25,000; and Emergency Shelter \$11,520.

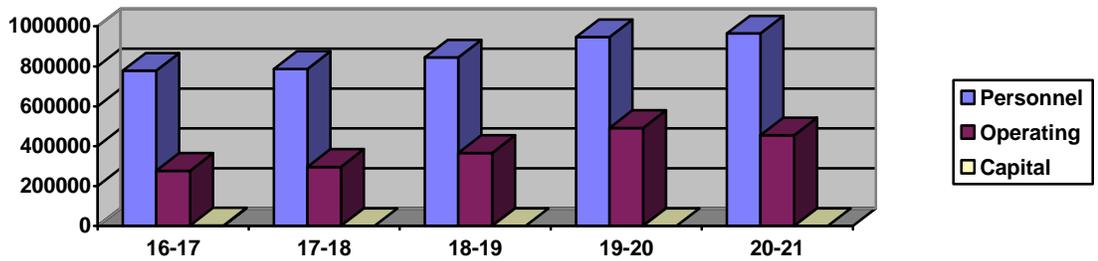
FY 19-20 personnel changes are related to a 2% cost of living adjustment, a 1.2% increase in retirement, a 10% increase for group health insurance, and the addition of a Planner I position. With the continued growth in construction activity, this new Planner position is needed to accommodate the increases in development. Operating includes \$50,000 for update of Unified Development Ordinance (UDO), expected to be a two-year project; and \$37,500 to engage the services of the School of Government (SOG) Development Finance Initiative (DFI) to capitalize on the opportunity zone in East Sanford. This project is expected to be a two-year project as well. In order to support the homelessness initiative, the city funded \$15,000 for Rapid Rehousing, a program that helps individuals and families exit homelessness and return to permanent housing; \$15,000 for roof repair at Bread of Life Ministries shelter; and \$12,500 for Partners for Impact.

FY 18-19 personnel adjustments are related to a 2% cost of living adjustment, a 0.25% increase in retirement, and a 5% increase for group health insurance. Operating includes funds for Rapid Rehousing and Emergency Shelter HVAC and plumbing repair which is part of a community initiative to end homelessness.

FY 17-18 personnel adjustments are related to a 1% cost of living adjustment, a 2% merit adjustment, a 0.25% increase in retirement, and a 13% increase for group health insurance. Operating includes funds to renovate the Buggy Factory for additional office space.

COMMUNITY DEVELOPMENT (CONTINUED)

FY 16-17 personnel changes are related to a 1% cost of living adjustment, a 2% merit adjustment, a 0.58% increase in retirement, and a 5% increase for group health insurance. Operating includes funds to update the Land Use Plan.



COMMUNITY DEVELOPMENT

The Community Development Department provides services with respect to land use, zoning and development issues; overseeing the land use review and approval process; providing professional advice and direction with respect to the physical development and redevelopment to the City of Sanford, Lee County, and the Town of Broadway; developing, maintaining and providing compliance review of the Sanford/Lee County comprehensive plan; preparation and maintenance of the Sanford/Lee County base map; providing technical assistance and staff support to the various boards who review and/or make decisions regarding land development within all three jurisdictions.

The Community Development Department is responsible for the administration, management, and implementation of various federal, state, and local grant-funded programs that benefit the low, very low, and moderate income households within the city. Emphasis has been directed at the preservation of existing housing units, increasing home ownership opportunities, and residential landscape and exterior improvements. Community Development staff encourage and develop public/private partnerships with organizations.

Performance Measures	18-19 Actual	19-20 Projected	20-21 Projected
----------------------	-----------------	--------------------	--------------------

Goal: To develop administrative programs and procedures designed to provide efficient customer service in all functions of the department

Objective: Respond to all correspondence items and/or requests for information within established timeframes

Measures:

Respond to all correspondence within five working days	90%	90%	90%
Return all phone calls same day	80%	80%	80%

Goal: To encourage and educate citizens on issues affecting zoning procedures and quality of life issues

Objective: Plan, schedule, and facilitate community wide meetings directed at enhancing citizen input and participation in the decision-making process

Measures:

Community wide meetings	6	6	6
-------------------------	---	---	---

Goal: To provide comprehensive land development growth management policies for development, redevelopment and preservation of land resources within Sanford, Lee County, and Broadway.

Objective: To enforce the Sanford/Lee County/Broadway Unified Development Ordinance (UDO) and all other related codes and ordinances

COMMUNITY DEVELOPMENT

Performance Measures	18-19 Actual	19-20 Projected	20-21 Projected
Measures:			
Number of Planning Board cases processed	21	21	27
Number of Board of Adjustment cases processed	5	3	7
Number of major subdivision plats reviewed and/or approved	11	20	15
Number of minor subdivision plats reviewed and/or approved	38	58	40
Number of zoning permits (signs, temporary uses, ABC, etc.)	150	157	100
Number of zoning permits (residential projects)	116	297	450
Number of zoning permits (mobile home setups)	15	23	10
Number of zoning permits (commercial projects)	87	195	200

Objective: To investigate zoning complaints for Sanford, Lee County, and Broadway.

Measures:			
Zoning complaints received	250	250	300
Zoning complaints resolved	240	240	290

Goal: To provide opportunities for low to moderate income eligible households by rehabilitating existing homes.

Objective: Complete rehabilitation to owner occupied units in order to provide decent, safe, and standard housing units (funded through NC Housing Finance Agency). (CDBG housing funds no longer available.)

Measures:			
NC HFA Urgent Repair Program	18	14	14
NC HFA Essentials Single Family Rehabilitation Program	0	2	8
Annual block party	1	0	1
Sanford / Lee County Youth Council meetings per year	3	0	0
Race to Read 5K Run	1	0	0

CODE ENFORCEMENT

Fund: General

Function: Community Development

Goal: To enforce the provisions of the Sanford City Code of Ordinances and to ensure fitness for human habitation, and safeguard the interest of the general public by investigating and bringing into compliance all nuisance violations.

DEPARTMENTAL SUMMARIES

Object of Expenditure	ACTUAL 16-17	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	REQUESTED 20-21	APPROVED 20-21
Personnel	198,650	200,835	209,062	219,738	190,575	223,632
Operating	25,255	45,855	85,403	143,722	90,250	81,580
Capital	0	0	0	0	0	0
Total	223,905	246,690	294,465	363,460	280,825	305,212
Budgeted Positions	4	4	4	4	4	4

2020-2021 CAPITAL OUTLAY DETAIL

No funding for capital outlay was requested.

GRAPHIC REPRESENTATION

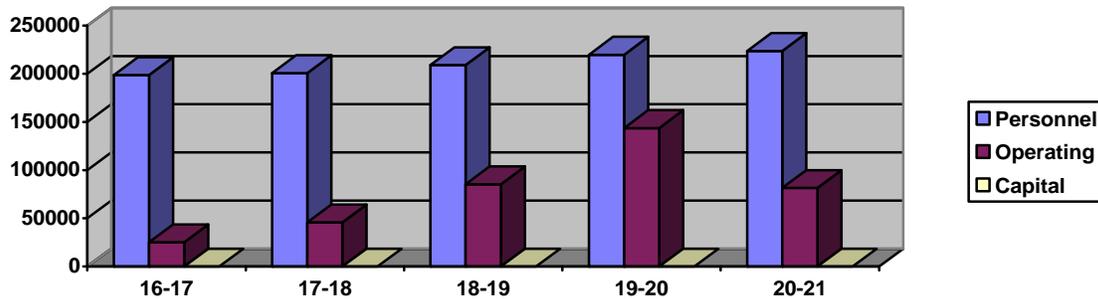
FY 20-21 appropriations reflect a decrease of \$58,248 or sixteen percent (16%) compared to FY 19-20 budget. Personnel adjustments are related to a 1.2% increase in retirement and a 7% increase for group health insurance. One administrative assistant position remains frozen resulting in a savings of approximately \$53,000. Cost of living and merit were not funded. The decrease shown within operating is mainly due to demolition of property in prior year.

FY 19-20 personnel adjustments are related to a 2% cost of living adjustment, a 1.2% increase in retirement, and a 10% increase for group health insurance. The increase shown within operating is due to demolition of property and Energov training. Operating includes funds for services of a consultant to assist with code enforcement.

FY 18-19 personnel changes are related to a 2% cost of living adjustment, a 0.25% increase in retirement, and a 5% increase for group health insurance. Operating includes additional funds for demolition of property.

FY 17-18 personnel changes are related to a 1% cost of living adjustment, a 2% merit adjustment, a 0.25% increase in retirement, and a 13% increase for group health insurance.

FY 16-17 personnel changes are related to a 1% cost of living adjustment, a 2% merit adjustment, a 0.58% increase in retirement, and a 5% increase for group health insurance. Operating includes funds for Energov training.



CODE ENFORCEMENT

The purpose of the Code Enforcement section of the Community Development Department is to provide protection, safety, and general welfare of the citizens of the City of Sanford by enforcing the Code of Ordinances. Compliance is achieved through the process of performing inspections on nuisance violations (i.e. rodent, overgrown lots, trash / junk, health / fire hazard, junked / nuisance vehicles) and issuing violation notices when necessary. Inspections are conducted on structures that are substandard to ensure that they are fit for human habitation.

Performance Measures	18-19 Actual	19-20 Projected	20-21 Projected
----------------------	-----------------	--------------------	--------------------

Goal: To provide a comprehensive program of service to the citizens of Sanford by enforcing the provisions of the Code of Ordinances, Unified Development Ordinance (UDO), and related North Carolina General Statutes, by inspecting to ensure residential structures are fit for human habitation, and by safeguarding the interest of the general public by investigating and bringing into compliance all nuisance violations.

Objective: Investigate complaints of overgrown lots, trash / junk, nuisance vehicles, rodents, animals, health / safety, minimum housing, commercial maintenance code and other items as directed within the City of Sanford. To assist other city agencies in bringing properties into compliance with the City of Sanford Code of Ordinances and the North Carolina General Statutes.

Measures:

Building Code	10	7	10
Commercial maintenance	51	18	20
Minimum housing complaints	137	90	90
Miscellaneous	41	99	100
Nuisance complaints	828	1,666	1,675
Vehicle complaints	382	257	300
Zoning	20	24	25
Housing task force block party	25	n/a	25
Solid waste violations	30	31	40

PLANNING / HISTORIC PRESERVATION

Fund: General

Function: Community Development

Goal: To restore, preserve, and protect historic landmarks and historic properties that are deemed to be of special significance in terms of historic, pre-historic, architectural, or cultural importance.

DEPARTMENTAL SUMMARIES

Object of Expenditure	ACTUAL 16-17	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	REQUESTED 20-21	APPROVED 20-21
Personnel	85,553	88,903	92,023	97,179	87,674	98,693
Operating	19,141	28,068	15,710	27,083	29,850	28,400
Capital	10,000	69,550	30,008	51,272	35,000	0
Total	114,694	186,521	137,741	175,534	152,524	127,093
Budgeted Positions	1	1	1	1	1	1

2020-2021 CAPITAL OUTLAY DETAIL

No funding for capital outlay was approved.

GRAPHIC REPRESENTATION

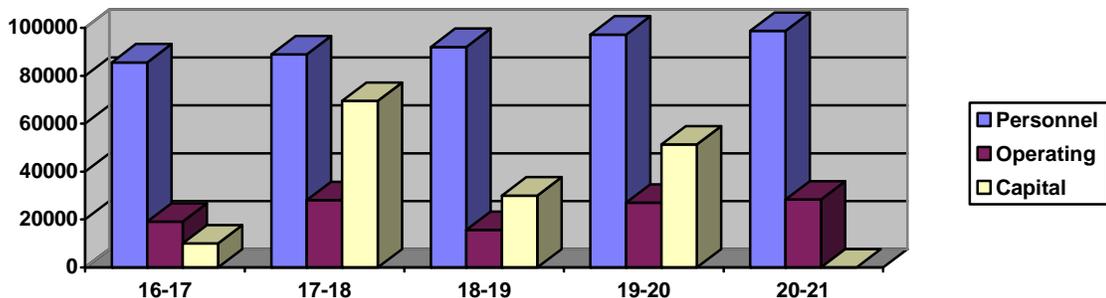
FY 20-21 appropriations reflect a decrease of \$48,441 or twenty-eight percent (28%) compared to FY 19-20 budget. Personnel adjustments are related to a 1.2% increase in retirement and a 7% increase for group health insurance. Cost of living and merit were not funded. Operating includes funds for plaques to recognize individuals who paid for murals throughout the city.

FY 19-20 personnel adjustments are related to a 2% cost of living adjustment, a 1.2% increase in retirement, and a 10% increase for group health insurance. Wayfinding signs are shown within the capital cost center.

FY 18-19 personnel changes are related to a 2% cost of living adjustment, a 0.25% increase in retirement, and a 5% increase for group health insurance. Funded within capital is Wayfinding signs and public art.

FY 17-18 personnel changes are related to a 1% cost of living adjustment, a 2% merit adjustment, a 0.25% increase in retirement, and a 13% increase for group health insurance. Operating includes funds for Historic Preservation Trades Day. Funded within capital is Wayfinding signs and public art.

FY 16-17 personnel changes are related to a 1% cost of living adjustment, a 2% merit adjustment, a 0.58% increase in retirement, and a 5% increase for group health insurance. Due to changing job duties, employees were switched between this department and the Community Development department resulting in the decrease shown within personnel. Additional funds are included within operating for advertising of proposed annexations. Wayfinding signs are shown within the capital cost center.



PLANNING / HISTORIC PRESERVATION

Historic Preservation – The purpose of the Historic Preservation Division is to oversee the inventory of properties of historic, pre-historic, architectural and / or cultural significance, and make recommendations to the City Council to designate by ordinance “historical districts.” Historic Preservation staff offers assistance to property owners of buildings, structures, sites, or areas when considering the restoration, preservation, and operation of historic matters.

Annexation – Studies are conducted to determine the feasibility of all proposed voluntary and involuntary annexations, which include cost analysis for delivery of services and corresponding revenues.

Progressive Neighborhood Program – The city’s Progressive Neighborhood Program encourages public/private, community-oriented partnerships that are neighborhood driven, and designed to improve the quality of life throughout the city. The program is designed to preserve neighborhoods by dealing with issues that affect long-term livability.

Performance Measures	18-19 Actual	19-20 Projected	20-21 Projected
----------------------	-----------------	--------------------	--------------------

Goal: To restore, preserve, and protect historic landmarks and historic properties that are deemed to be of special significance in terms of historic, prehistoric, architectural, or cultural importance

Objective: To take the necessary action to ensure construction, re-construction, alteration, restoration, moving, or demolition of buildings, structures, appurtenant features, outdoor advertising signs, or other significant features, that would be incongruous with the special character of historic districts and landmarks

Measures:

Minor certificate of appropriateness	34	36	40
Major certificate of appropriateness	31	20	22
Number of National Registered Historic Districts	5	5	5

Goal: Ensure that voluntary and involuntary annexation applications are processed in a timely manner and that they comply with the General Statutes of the State of North Carolina

Objective: Conduct feasibility studies, and cost analysis for delivery of services on all annexations, and process applications within the time frames specified in the general statutes

Measures:

Processed annexation applications	7	6	6
-----------------------------------	---	---	---

Goal: To assist neighborhood driven partnerships through the city’s Progressive Neighborhood Program that encourages improvement of quality of life throughout the city.

Objective: Strive to be an All-American City through hard work, commitment of resources, and caring people working together

Measures:

Review plan and make suggestions to the neighborhood committees	100%	100%	100%
Evaluation of infrastructure within neighborhood	100%	100%	100%

PLANNING / HISTORIC PRESERVATION

Performance Measures	18-19 Actual	19-20 Projected	20-21 Projected
----------------------	-----------------	--------------------	--------------------

Goal: Move the City of Sanford toward becoming an Arts destination

Objective: Enhance appearance of the city through public arts projects

Measures:

Murals installed / Ghost signs restored	6	2	2
Sculptures installed	5	13	5
Utility box wraps	0	6	0
Street Piano	0	1	1

THIS PAGE LEFT BLANK INTENTIONALLY.

UTILITY FUND

Goal: To account for the operations of the water treatment, wastewater treatment, and distribution systems.

REVENUE SUMMARIES

Revenue Sources	ACTUAL 16-17	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	REQUESTED 20-21	APPROVED 20-21
Water-User Charges	10,610,818	11,229,428	11,028,895	11,535,688	11,927,750	11,927,750
Sewer-User Charges	9,782,196	9,666,965	9,220,095	8,683,586	8,483,480	8,483,480
Other	622,932	1,229,538	31,462,461	762,000	13,718,100	13,718,100
Intergovernmental	1,331,438	885,041	1,159,085	0	0	0
Interest Income	77,708	237,497	418,092	300,100	30,100	30,100
Retained Earnings	0	0	0	11,347,291	3,602,676	3,602,676
Transfer in Cap. Proj.	204,873	558,712	10,000,000	0	0	0
Total	22,629,965	23,807,181	63,288,628	32,628,665	37,762,106	37,762,106

GRAPHIC REPRESENTATION

FY 20-21 revenues increased \$12,878,056 or sixty-one percent (61%) compared to FY 19-20 budget (not including retained earnings). The majority of this increase is due to loan and/or bond proceeds appropriated for an expansion at the City's water filtration facility (\$10,000,000), as well as Little Buffalo Upper Reach Sewer Remediation (\$3,000,000). In preparation for expected growth, **this budget includes a 5 percent rate increase for both water and sewer services** for planned capital improvements. This rate increase will be effective September 1, 2020. Interest income continues to decline. The City strives to use retained earnings for one time capital expenses. The \$3,602,676 appropriated for retained earnings is mainly for NC 42 waterline relocate (\$2,250,000); rolling stock (\$487,000); and several other water and sewer projects.

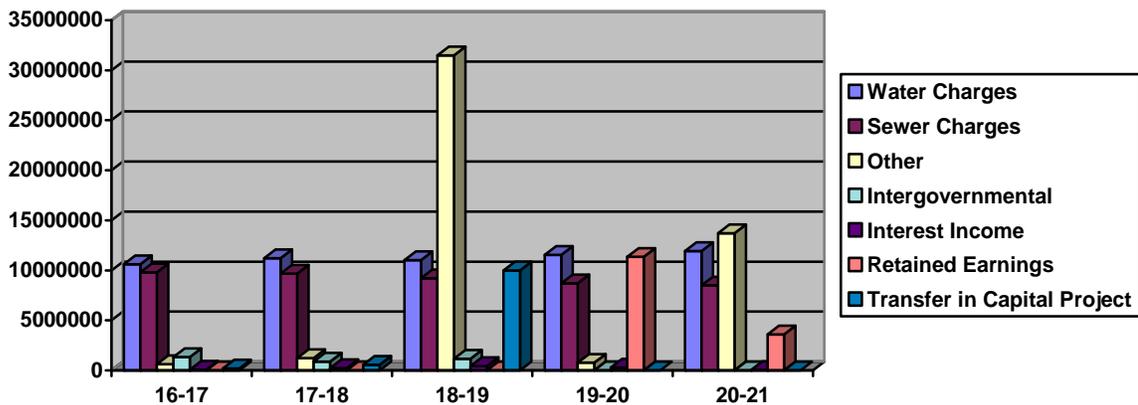
FY 19-20 user charges reflect growth in consumption due to an increase in the number of utility accounts and commercial and industrial activity. However, the City is no longer participating in coal ash leachate disposal and will not receive associated revenues, resulting in the decrease shown within Sewer User Charges. **In order to raise additional revenue for the debt planned for capital improvements, the budget includes a three (3%) percent rate increase for both water and sewer services.** The City will no longer receive the Build American bonds (BABs) rebate due to the refinancing of bonds. This was shown within the intergovernmental category. Retained earnings represents the purchase of one-time capital and/or transfer into capital projects.

The City sold revenue bonds in **FY 18-19** to fund new capital projects and to refinance existing debt. Approximately \$13.5 million will be used for several large capital projects, while the remaining \$31.5 million will refinance existing outstanding debt issued in 2010 for the wastewater treatment plant expansion. FY 18-19 reflects the payoff of this outstanding debt within the "other" category. Upon the issuance of this debt, \$10,000,000 was reimbursed to the city and is shown as a transfer in capital project. **FY 18-19** anticipates continued revenue associated with leachate disposal the entire fiscal year. Other revenue includes installment purchase proceeds in the amount of \$3,250,000 for a NC 42 waterline relocate (\$2.5M); and painting the Cool Springs water tank (\$750,000). **The City anticipates sufficient revenue to meet our FY 2018-19 obligations without raising water or sewer rates.** However, without revenue growth, future rate increases will be necessary. Retained earnings represents the purchase of one-time capital.

FY 17-18 retained earnings appropriated for items such as the Moncure Megasite, sewer assessment project, and an agreement with Lee County for Colon Road waterline. User charges reflect an increase due to an interlocal agreement with Chatham County to purchase the capacity to receive 1.5 million gallons of water per day beginning January 1, 2018. The city must extend a 16-inch waterline along Hawkins Avenue at a cost of approximately \$3.5 million to honor this agreement. **The City anticipates sufficient revenue to meet our FY 2017-18 obligations without raising water or sewer rates.**

UTILITY FUND REVENUE SUMMARIES (Continued)

FY 16-17 reflects an increase in user charges due to a two percent (2%) water and two percent (2%) sewer increase as well as some growth in consumption. The average monthly impact on a city water/sewer account will be \$1.30 per month. Partnering with Lee County and private sector investors, the City will create a new industrial park referred to as the Central Carolina Enterprise Park (CCEP). The City plans to extend water and sewer lines to this 700-acre site located near the Deep River Community. This budget includes \$6,000,000 in "Other" revenue source as installment purchase proceeds to begin funding this project. Retained earnings represents the purchase of one-time capital, re-appropriations, and funding large items such as the Moncure Megasite and the sewer assessment project.



UTILITY FUND

EXPENDITURE SUMMARIES

Object of Expenditure	ACTUAL 16-17	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	REQUESTED 20-21	APPROVED 20-21
Personnel	5,561,885	5,805,147	6,058,760	6,798,225	5,873,474	6,887,464
Operating	21,270,125	13,865,474	53,548,404	22,521,172	9,248,650	13,727,143
Capital Outlay	1,518,560	1,165,589	2,188,796	3,309,268	9,461,840	17,147,500
Total	28,350,570	20,836,210	61,795,960	32,628,665	24,583,964	37,762,106
Budgeted Positions	92	92	93	95	96	96

GRAPHIC REPRESENTATION

FY 20-21 appropriation reflects an increase of \$5,133,441 or sixteen percent (16%) compared to FY 19-20 budget. Personnel changes are related to a 1.2% increase in retirement, a 7% increase for group health insurance, and a new solids handling operator included within the Water Filtration department. Three positions remain frozen and are included in the Engineering and Distribution and Collection departments. Cost of living and merit were not funded. Prior year operating includes contributions to several capital projects, resulting in the decrease shown. Debt service decreased by \$567,636 and is the result of refunding of revenue bonds. Capital is shown at the departmental level.

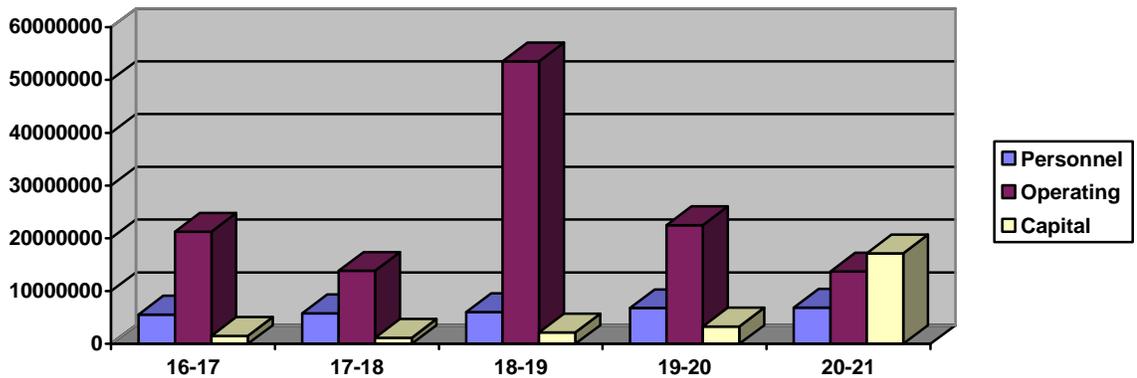
FY 19-20 personnel changes are related to a 2% cost of living adjustment, a 1.2% increase in retirement, and a 10% increase for group health insurance. A new construction inspector is included within the Engineering department; and a new utility technician is included within the Distribution and Collection department. The City sold revenue bonds in **FY 18-19** to fund new capital projects and to refinance existing debt. Approximately \$13.5 million will be used for several large capital projects, while the remaining \$31.5 million will refinance existing outstanding debt issued in 2010 for the wastewater treatment plant expansion. FY 18-19 reflects the payoff of this outstanding debt resulting in a large decrease shown within the operating cost center. Prior year operating also reflects approximately \$8 million in contributions to capital projects. Capital is shown at the departmental level.

FY 18-19 personnel changes are related to a 2% cost of living adjustment, a 0.25% increase in retirement, and a 5% increase for group health insurance. Three positions remain frozen and are included in the Engineering and Distribution and Collection departments. Operating cost center includes contributions to capital projects such as the sewer extension to the jetport; Central Carolina Enterprise Park (CCEP); Hawkins Avenue waterline; Sewer Assessment project; and Amos Bridges waterline project. The City sold revenue bonds to fund new capital and refinance existing debt. The payoff of this debt is reflected within the operating cost center.

FY 17-18 personnel changes are related to a 1% cost of living adjustment, a 2% merit adjustment, a 0.25% increase in retirement, and a 13% increase for group health insurance. Three positions remain frozen and are included in the Engineering and Distribution and Collection departments. Operating includes contributions to capital projects such as the Moncure Megasite, Central Carolina Enterprise Park (CCEP) waterline extension, sewer remediation, and sewer assessments.

UTILITY FUND EXPENDITURE SUMMARIES (Continued)

FY 16-17 personnel changes are related to a 1% cost of living adjustment, a 2% merit adjustment, a 0.58% increase in retirement, a 5% increase for group health insurance, and the addition of a utility locator position within the Engineering department. A total of three (3) positions remain frozen and are included in the Engineering and Distribution and Collection departments. The increase shown within operating is mainly the result of water and sewer rehabilitation funds previously budgeted within the capital cost center is now included in the operating cost center as a result of re-classification requirements by auditors. Operating also includes installment purchase debt in the amount of \$359,000 related to the Central Carolina Enterprise Park (CCEP). Capital outlay cost center includes funds to extend water and sewer to a new industrial park referred to as CCEP; and Triassic development sewer extension.



UTILITY FUND DEBT SERVICE

Fund: Utility

Function: Debt Service

Goal: To account for the operations of debt service.

DEPARTMENTAL SUMMARIES

Object of Expenditure	ACTUAL 16-17	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	REQUESTED 20-21	APPROVED 20-21
Personnel	0	0	0	0	0	0
Operating	6,316,336	5,945,354	35,368,340	4,921,780	0	4,354,144
Capital	0	0	0	0	0	0
Total	6,316,336	5,945,354	35,368,340	4,921,780	0	4,354,144
Budgeted Positions	0	0	0	0	0	0

2020-2021 CAPITAL OUTLAY DETAIL

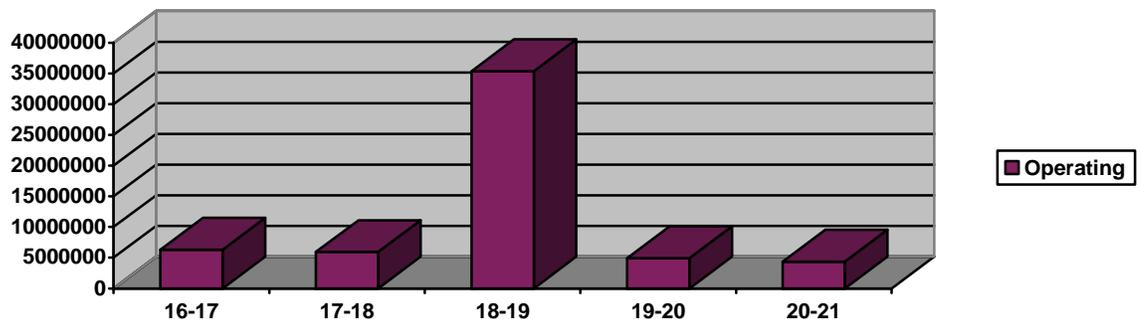
No funding for capital outlay was requested.

GRAPHIC REPRESENTATION

FY 20-21 appropriations reflect a decrease of \$567,636 or twelve percent (12%) compared to FY 19-20 budget. The City sold revenue bonds in **FY 18-19** to fund new capital projects and to refinance existing debt. Approximately \$13.5 million will be used for several large capital projects, while the remaining \$31.5 million will refinance existing outstanding debt issued in 2010 for the wastewater treatment plant expansion. FY 18-19 reflects the payoff of this outstanding debt. It is anticipated that this refunding initiative will save the City approximately \$150,000 annually for the next 15 years, at the conclusion of which the debt will be retired.

FY 17-18 includes new debt for Hawkins Avenue waterline improvements. **FY 16-17** includes funds in the amount of \$359,000 for installment purchase debt related to Central Carolina Enterprise Park.

Historical shifts in spending are related to the net change in approved new debt and retirement of old debt.



UTILITY FUND CONTRIBUTIONS

Fund: Utility

Function: Other

Goal: To account for contingency appropriations, transfer to general fund, and capital projects.

DEPARTMENTAL SUMMARIES

Object of Expenditure	ACTUAL 16-17	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	REQUESTED 20-21	APPROVED 20-21
Personnel	0	0	0	0	0	0
Operating	8,110,728	734,755	8,892,298	7,542,173	256,302	259,960
Capital	0	0	0	0	0	0
Total	8,110,728	734,755	8,892,298	7,542,173	256,302	259,960
Budgeted Positions	0	0	0	0	0	0

2020-2021 CAPITAL OUTLAY DETAIL

No funding for capital outlay was requested.

GRAPHIC REPRESENTATION

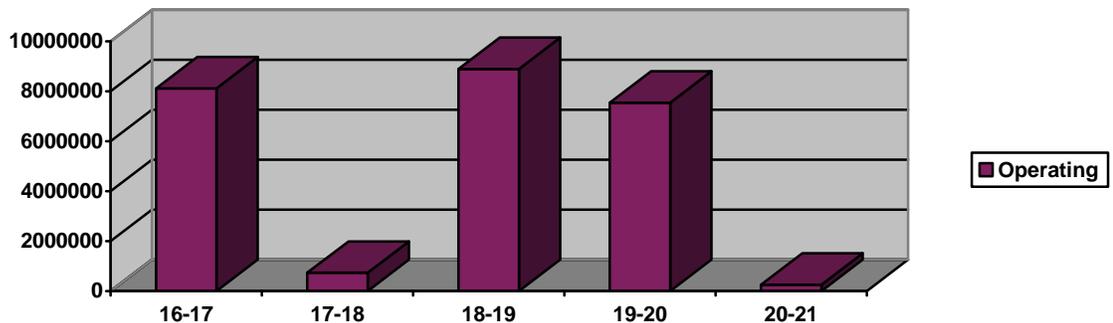
FY 20-21 appropriations reflect a decrease of \$7,282,213 or ninety-seven percent (97%) compared to FY 19-20 budget. This decrease is mainly due to contributions to capital projects made in prior year. The major capital projects include Project Forge (\$3,115,000), Sewer Assessment Projects (\$426,271), Flood Mitigation at the Water Plant (\$149,600), and Flood Rehabilitation at the Wastewater Plant (\$3,690,000). Contingency funds are included in the amount of \$100,000; and \$25,000 is budgeted for the contribution to Other Post-Employment Benefits (OPEB) Trust.

FY 18-19 includes contributions to capital projects. The major capital projects include Airport sewer extension (\$517,488), Hawkins Avenue waterline (\$4,804,008), sewer assessment project (\$1,037,746), Amos Bridges waterline (\$976,100), and Water Reclamation Facility Flood Rehabilitation (\$415,000). \$25,000 is budgeted for a contribution to Other Post-Employment Benefits (OPEB) Trust.

Contributions to several large capital projects are budgeted in **FY 17-18** and include NC 42 waterline relocate; design of water main on Amos Bridges Road; Airport Sewer Extension Project, and agreement with Lee County for the construction of a waterline on Colon Road.

FY 16-17 includes contributions to the Moncure Megasite, Sewer Assessment project, Industrial Park water and sewer project, and Sewer Remediation project.

NOTE: Contingency funds are used for emergency needs within the fund relative to infrastructure. The contingency budget is transferred each year to departments utilizing funds; therefore, the actual expenditures are not shown in this cost center.



WAREHOUSE

Fund: Utility

Function: Public Utilities

Goal: To maintain a sufficient inventory of parts/supplies for all operational departments.

DEPARTMENTAL SUMMARIES

Object of Expenditure	ACTUAL 16-17	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	REQUESTED 20-21	APPROVED 20-21
Personnel	56,812	58,980	63,810	67,370	58,044	69,067
Operating	255,777	228,012	258,599	275,961	276,420	276,285
Capital	0	19,635	0	0	0	0
Total	312,589	306,627	322,409	343,331	334,464	345,352
Budgeted Positions	1	1	1	1	1	1

2020-2021 CAPITAL OUTLAY DETAIL

No funding for capital outlay requested.

GRAPHIC REPRESENTATION

FY 20-21 appropriations reflect an increase of \$2,021 or one percent (1%) compared to FY 19-20 budget. Personnel adjustments are related to a 1.2% increase in retirement and a 7% increase for group health insurance. Cost of living and merit were not funded. No significant changes within operating.

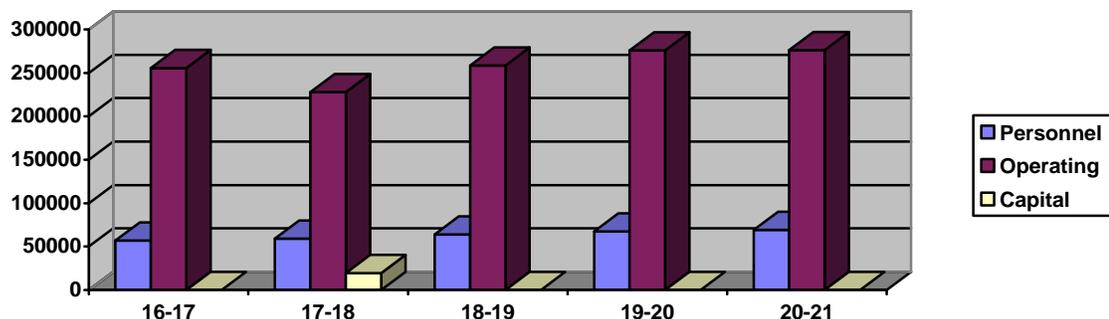
FY 19-20 personnel adjustments are related to a 2% cost of living adjustment, a 1.2% increase in retirement, and a 10% increase for group health insurance.

FY 18-19 personnel changes are related to a 2% cost of living adjustment, a 0.25% increase in retirement, and a 5% increase for group health insurance.

FY 17-18 personnel changes are related to a 1% cost of living adjustment, a 2% merit adjustment, a 0.25% increase in retirement, and a 13% increase for group health insurance. Capital reflects the purchase of a ½ ton truck.

FY 16-17 personnel changes are related to a 1% cost of living adjustment, a 2% merit adjustment, a 0.58% increase in retirement, and a 5% increase for group health insurance.

It should be noted costs within this center are relative to inventory requirements.



WAREHOUSE

The Warehouse is responsible for maintaining inventory control of materials and supplies which are used by operational departments. The department's inventory control system, which is a completely automated system, provides accurate inventory records but also assists in controlling inventory cost. Monthly reports are prepared charging the user departments for goods used and identifies items falling below established reorder quantities. The department is responsible for securing competitive bids on supplies and materials using guidelines established by NC General Statute 143-129. To control inventory loss and provide for departmental accountability, inventory counts are taken periodically.

Performance Measures	18-19 Actual	19-20 Projected	20-21 Projected
----------------------	-----------------	--------------------	--------------------

Goal: To provide user departments with materials which are required for departmental operations, a complete inventory program is established

Objective: Working with department personnel in identifying additional items that need to be added to warehouse room inventory for departmental operational use

Measures:

Additional materials added to actual warehouse room inventory	9	7	7
---	---	---	---

Goal: To maintain accurate inventory records, a comprehensive computerized inventory system will be continued

Objective: To ensure accountability and accuracy in the inventory records, a monthly physical inventory will be performed, not to exceed a 2% discrepancy of physical inventory to actual inventory records reported

Measures:

Monthly average accuracy of physical inventory versus inventory reporting records for fiscal year	99%	98%	98%
---	-----	-----	-----

Goal: To ensure that all materials are purchased at the most economical cost, a process of acquiring competitive bids on supplies and materials will be maintained

Objective: Secure competitive bids on purchases for water and sewer department's brass and copper parts, which consist of approximately 80% of actual warehouse room inventory; these bid quotes should not exceed more than 10% of purchasing the same materials from previous fiscal year

Measures:

Bid quotes obtained for water and sewer warehouse materials by approved vendors on a yearly basis	4	4	4
---	---	---	---

UTILITY FUND ADMINISTRATION

Fund: Utility

Function: Public Utilities

Goal: To organize a systematic procedure of collecting and record keeping for water and sewer user charges.

DEPARTMENTAL SUMMARIES

Object of Expenditure	ACTUAL 16-17	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	REQUESTED 20-21	APPROVED 20-21
Personnel	586,860	563,012	611,996	711,038	606,795	728,004
Operating	1,430,965	1,635,759	1,722,207	1,937,172	521,377	1,957,246
Capital	0	0	0	0	0	0
Total	2,017,825	2,198,771	2,334,203	2,648,210	1,128,172	2,685,250
Budgeted Positions	11	11	12	12	12	12

2020-2021 CAPITAL OUTLAY DETAIL

No funding for capital outlay requested.

GRAPHIC REPRESENTATION

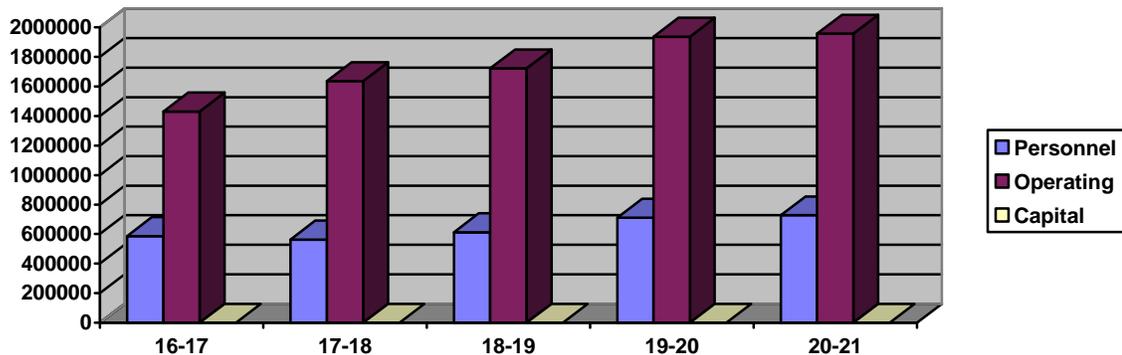
FY 20-21 appropriations reflect an increase of \$37,040 or one percent (1%) compared to FY 19-20 budget. Personnel adjustments are related to a 1.2% increase in retirement and a 7% increase for group health insurance. Cost of living and merit were not funded. The increase shown within operating is mainly due to general fund reimbursement. This is where the Utility Fund is charged for its portion of the costs of various General Fund departments.

FY 19-20 personnel adjustments are related to a 2% cost of living adjustment, a 1.2% increase in retirement, and a 10% increase for group health insurance. Operating reflects an increase mainly due to general fund reimbursement.

FY 18-19 personnel changes are related to a 2% cost of living adjustment, a 0.25% increase in retirement, a 5% increase for group health insurance, and the addition of a new contract / purchasing specialist position.

FY 17-18 personnel changes are related to a 1% cost of living adjustment, a 2% merit adjustment, a 0.25% increase in retirement, and a 13% increase for group health insurance.

FY 16-17 personnel changes are related to a 1% cost of living adjustment, a 2% merit adjustment, a 0.58% increase in retirement, and a 5% increase for group health insurance. Funds are included to update the rate model and smart metering feasibility study.



UTILITY FUND ADMINISTRATION

Utility Fund Administration is responsible for the accurate and timely collection and billing of water and sewer charges as well as billing any other fees generated in the utility function.

Performance Measures	18-19 Actual	19-20 Projected	20-21 Projected
----------------------	-----------------	--------------------	--------------------

Goal: To insure accurate posting of collections to customer accounts and insure correct receivable balances

Objective: To achieve a minimum cash drawer accuracy of at least 95% department wide

Measures:

Accuracy of payments versus receivable reports	98%	98%	100%
--	-----	-----	------

Goal: To insure all billed accounts are collected promptly, reducing the age of receivables

Objective: Reduce the outstanding receivables for utility bills and assessment bills

Measures:

Utility bill accounts receivable – current and overdue	\$956,108	\$929,723	\$903,338
--	-----------	-----------	-----------

Goal: To bill customers accurately and promptly to insure the financial stability of the Utility Fund

Objective: Bill customer no later than the applicable bill date and insure all accounts are billed

Measures:

Water and sewer bills – monthly	16,847	16,937	17,037
---------------------------------	--------	--------	--------

ENGINEERING

Fund: Utility

Function: Public Utilities

Goal: To administer engineering and construction contracts and assure that work proceeds in an efficient and timely manner.

DEPARTMENTAL SUMMARIES

Object of Expenditure	ACTUAL 16-17	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	REQUESTED 20-21	APPROVED 20-21
Personnel	604,959	622,681	634,863	866,302	778,241	888,433
Operating	85,122	63,852	79,668	143,426	749,115	98,880
Capital	27,223	0	4,484	92,050	0	0
Total	717,304	686,533	719,015	1,101,778	1,527,356	987,313
Budgeted Positions	10	10	11	12	12	12

2020-2021 CAPITAL OUTLAY DETAIL

No funding for capital outlay was requested.

GRAPHIC REPRESENTATION

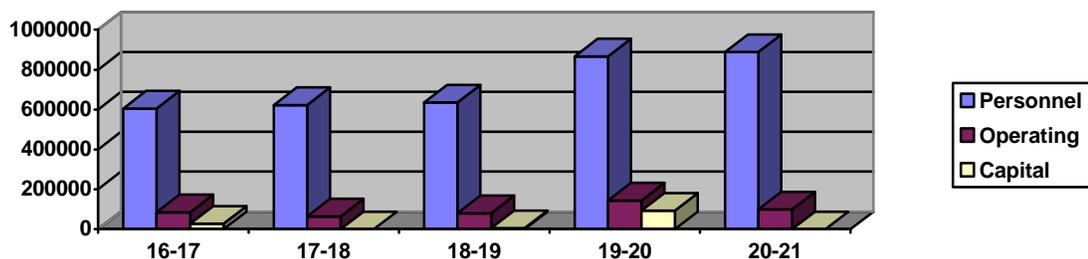
FY 20-21 appropriations reflect a decrease of \$114,465 or ten percent (10%) compared to FY 19-20 budget. Personnel adjustments are related to a 1.2% increase in retirement and a 7% increase for group health insurance. An engineering technician position remains frozen for a savings of approximately \$63,000. Cost of living and merit were not funded. Prior year operating includes street model updates and computer and furniture purchases, resulting in the decrease shown.

FY 19-20 personnel adjustments are related to a 2% cost of living adjustment, a 1.2% increase in retirement, a 10% increase for group health insurance, and the addition of a construction inspector position. An administrative position was transferred into this department from the Public Works Administration department mid-year 18-19. Operating includes funds for street model updates in the amount of \$15,000.

FY 18-19 personnel changes are related to a 2% cost of living adjustment, a 0.25% increase in retirement, and a 5% increase for group health insurance. A vacant engineering technician position has been frozen, and a previously frozen civil engineer position has been funded. The two frozen positions are a drafting technician and an engineering technician for a total savings of approximately \$117,000. Included within operating are funds for the design of the drafting room remodel at city hall resulting in the increase shown.

FY 17-18 personnel changes are related to a 1% cost of living adjustment, a 2% merit adjustment, a 0.25% increase in retirement, and a 13% increase for group health insurance. Two positions remain frozen within this department. The decrease shown within operating is mainly the result of funds budgeted for Little Buffalo stream restoration in prior year.

FY 16-17 personnel changes are related to a 1% cost of living adjustment, a 2% merit adjustment, a 0.58% increase in retirement, a 5% increase for group health insurance, and the addition of a new utility locator position. Two positions remain frozen within this department for a total savings of approximately \$120,000. Operating includes funds for Little Buffalo stream restoration study. Capital funding includes a ditch witch and a ½ ton truck.



ENGINEERING

The department provides technical support to all divisions of public works and the city. Additionally, we interface with developers and the public to ensure managed growth of the city's infrastructure. We manage capital projects undertaken by the city to provide for timely completion and efficient use of funds.

Performance Measures	18-19 Actual	19-20 Projected	20-21 Projected
----------------------	-----------------	--------------------	--------------------

Goal: To provide competent, timely advice for departments within the city

Objective: To provide technical advice to city departments and the public by returning phone calls and performing field and office investigations

Measures:

Return phone calls within 24 hours	98%	100%	100%
Provide technical advice within 5 days	98%	100%	100%
Attend special meetings	100%	100%	100%

Goal: Communicate with developers, engineers, etc. to provide quality developments that are constructed to city standards

Objective: To provide construction and engineering support that results in products of the highest possible quality

Measures:

Provide construction inspection daily and within 24 hours of special requests	100%	100%	100%
Provide technical specifications to consulting engineers within 3 days	100%	100%	100%

Goal: Manage capital projects of the city in such a manner as to produce quality products in a timely manner

Objective: To provide project administration of capital projects such that projects remain in budget and meet milestone dates

Measures:

Review and process pay requests such that payments can be made on time	99%	99%	100%
Attend design and construction progress meetings	99%	99%	100%
Respond to citizen complaints within 24 hours	100%	100%	100%

UF PUBLIC WORKS ADMINISTRATION

Fund: Utility

Function: Public Utilities

Goal: To administer engineering and construction contracts and assure that work proceeds in an efficient and timely manner.

DEPARTMENTAL SUMMARIES

Object of Expenditure	ACTUAL 16-17	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	REQUESTED 20-21	APPROVED 20-21
Personnel	511,094	511,920	526,473	539,492	482,959	538,055
Operating	39,990	33,971	37,410	45,220	32,050	40,770
Capital	0	0	17,994	0	0	0
Total	551,084	545,891	581,877	584,712	515,009	578,825
Budgeted Positions	6	6	5	5	5	5

2020-2021 CAPITAL OUTLAY DETAIL

No funding for capital outlay requested.

GRAPHIC REPRESENTATION

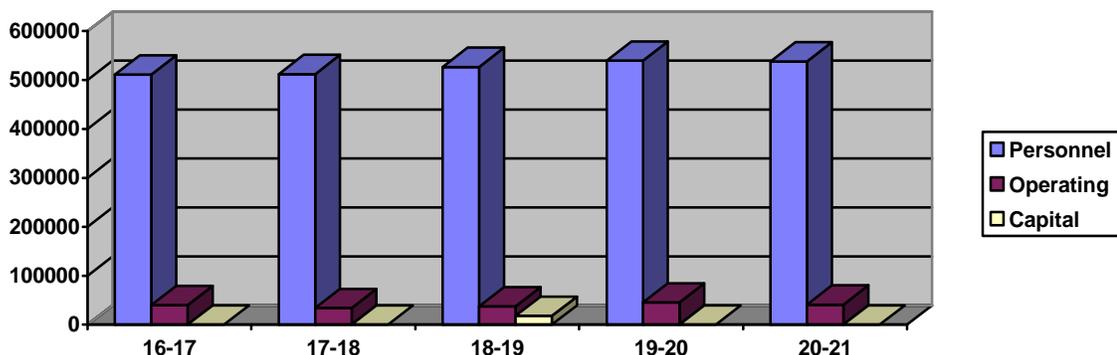
FY 20-21 appropriations reflect a decrease of \$5,887 or one percent (1%) compared to FY 19-20 budget. Personnel adjustments are related to a 1.2% increase in retirement and a 7% increase for group health insurance. Cost of living and merit were not funded. Prior year operating includes computer purchases, resulting in the decrease shown.

FY 19-20 personnel adjustments are related to a 2% cost of living adjustment, a 1.2% increase in retirement, and a 10% increase for group health insurance.

FY 18-19 personnel changes are related to a 2% cost of living adjustment, a 0.25% increase in retirement, and a 5% increase for group health insurance. An administrative assistant position was transferred into the Engineering department mid-year 18-19. A passenger vehicle was funded in capital cost center.

FY 17-18 personnel changes are related to a 1% cost of living adjustment, a 2% merit adjustment, a 0.25% increase in retirement, and a 13% increase for group health insurance. Operating includes funds for a new utility building / city hall study.

FY 16-17 personnel changes are related to a 1% cost of living adjustment, a 2% merit adjustment, a 0.58% increase in retirement, a 5% increase for group health insurance, and the transfer of two employees related to the public works re-organization into this department. A utility building study is included within operating.



UF PUBLIC WORKS ADMINISTRATION

Public Works Administration is responsible for the effective management of the Public Works Department which consists of Engineering, Water Construction and Maintenance, Sewer Construction and Maintenance, Water Treatment Plant, Wastewater Treatment Plant, and Street. Formal departmental staff meetings are held in order to enhance open, productive communication. Discussions are held concerning each division's activities and any actions or decisions made by administration. The Public Works Director meets informally with division heads on a daily basis to promote communication and problem solving. Safety training is provided on a continuous basis for prevention of accidents and compliance to OSHA standards. The division is also responsible for administrative work including routing record keeping, project funding through grant and loan applications, implementation of written policies, information literature for in-house and public use, special projects and public relations.

Performance Measures	18-19 Actual	19-20 Projected	20-21 Projected
----------------------	-----------------	--------------------	--------------------

Goal: To maintain a productive department through strong leadership and teamwork; services essential to the quality of life in Sanford are provided to citizens and user departments in the most cost effective, and courteous manner possible

Objective: To provide constructive leadership to the department by projecting a clear vision for the future, developing effective divisions within the department, and planning, directing and coordinating the efficient use of these divisions while serving the citizens of Sanford

Measures:

Respond to customers' contacts within 24 hours	99%	100%	100%
Attend special meetings	99%	100%	100%
Schedule meetings to provide adequate communication	100%	100%	100%
Training opportunities to ensure staff is adequately trained	100%	100%	100%

WATER FILTRATION

Fund: Utility

Function: Public Utilities

Goal: To treat and maintain an adequate and safe supply of water for our citizens.

DEPARTMENTAL SUMMARIES

Object of Expenditure	ACTUAL 16-17	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	REQUESTED 20-21	APPROVED 20-21
Personnel	744,297	775,842	794,178	860,119	792,247	924,475
Operating	1,552,844	1,450,211	1,574,902	1,691,263	1,909,052	1,905,497
Capital	311,882	149,165	31,758	293,000	123,000	0
Total	2,609,023	2,375,218	2,400,838	2,844,382	2,824,299	2,829,972
Budgeted Positions	11	11	11	11	12	12

2020-2021 CAPITAL OUTLAY DETAIL

No funding for capital outlay was approved.

GRAPHIC REPRESENTATION

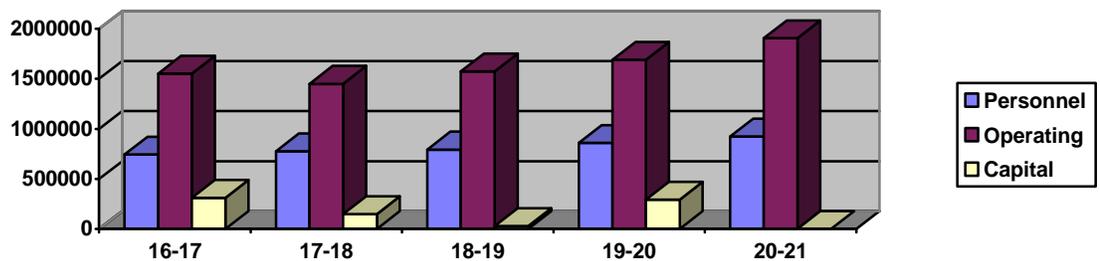
FY 20-21 appropriations decreased \$14,410 or one percent (1%) compared to FY 19-20 budget. Personnel adjustments are related to a 1.2% increase in retirement, a 7% increase for group health insurance, and the addition of a solids handling operator position. Cost of living and merit were not funded. Operating includes two studies on the facilities permitted discharge, additional funds for maintenance/repair of equipment due to age, and utility, sludge, and chemical increases. Funds are also included to repair mortar and seal the brick of the administrative building.

FY 19-20 personnel adjustments are related to a 2% cost of living increase, a 1.2% increase in retirement, and a 10% increase for group health insurance. Operating includes funds to develop an emergency action plan for the reservoir adjacent to the plant, \$30,000. Major capital funding includes upgrade of the Programmable Logic Computer (PLC), \$170,000; guard rails, \$72,000; and PLC upgrade of the Remote Telemetry Unit (RTU), \$30,000.

FY 18-19 personnel changes are related to a 2% cost of living adjustment, a 0.25% increase in retirement, and a 5% increase for group health insurance. Operating includes additional funds for maintenance due to the age and heavy use of equipment. Capital includes a mid-size vehicle, a fixed ladder for the hypochlorite building, and a fixed ladder for raw water station.

FY 17-18 personnel changes are related to a 1% cost of living adjustment, a 2% merit adjustment, a 0.25% increase in retirement, and a 13% increase for group health insurance. Prior year includes funds for LED lighting upgrade, removal and rebuild of the high service pump #3 and raw water pump #3 resulting in the decrease shown within operating.

FY 16-17 personnel changes are related to a 1% cost of living adjustment, a 2% merit adjustment, a 0.58% increase in retirement, and a 5% increase for group health insurance. Operating includes funds for LED lighting upgrade at the water plant, maintenance equipment increase, and Operator 10 software upgrade. Large ticket capital items include the replacement of two chemical storage tanks, SCADA system upgrade, and fluoride system upgrade.



WATER FILTRATION

The Water Filtration Department provides the citizens of Sanford, Lee County, the Town of Broadway and Chatham County utilities with potable drinking water through chemical treatment and distribution.

Performance Measures	18-19 Actual	19-20 Projected	20-21 Projected
----------------------	-----------------	--------------------	--------------------

Goal: To provide a safe, reliable, uninterrupted supply of potable water to our customers

Objective: Maintain elevated tank levels above 50% and maintain system pressure above 100% psi

Measures:

SCADA computer records of tank levels	92%	96%	93%
SCADA computer records of system pressure	100%	98%	99%

Goal: To exceed state and federal regulations on bacteriological water quality

Objective: Collecting and analyzing fifty distribution samples monthly for bacteriological quality

Measures:

Maintain a combined chlorine level above 1.0 mg/l	88%	86%	90%
Maintain a heterotrophic plate count below 500	92%	92%	94%

Goal: To thoroughly train, state certify, and retain operators for consistency and efficient operation of the plant

Objective: Maintain state certified operators and laboratory staff

Measures:

Percent of certified operators of plant staff	100%	100%	100%
Retainage of employees	100%	100%	100%

WATER RECLAMATION

Fund: Utility

Function: Public Utilities

Goal: To provide an effective recycling of domestic and industrial wastewater.

DEPARTMENTAL SUMMARIES

Object of Expenditure	ACTUAL 16-17	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	REQUESTED 20-21	APPROVED 20-21
Personnel	872,869	908,132	932,454	963,201	834,779	978,026
Operating	1,028,311	1,038,196	1,589,780	1,743,900	1,884,595	1,842,057
Capital	22,061	31,773	14,778	9,500	0	10,500
Total	1,923,241	1,978,101	2,537,012	2,716,601	2,719,374	2,830,583
Budgeted Positions	13	13	13	13	13	13

2020-2021 CAPITAL OUTLAY DETAIL

Capital outlay funding includes three (3) portable samplers, \$10,500.

GRAPHIC REPRESENTATION

FY 20-21 appropriations increased \$113,982 or four percent (4%) compared to FY 19-20 budget. Personnel adjustments are related to a 1.2% increase in retirement and a 7% increase for group health insurance. Cost of living and merit were not funded. Operating includes \$50,000 for repairs to the ultraviolet system. Capital is listed above.

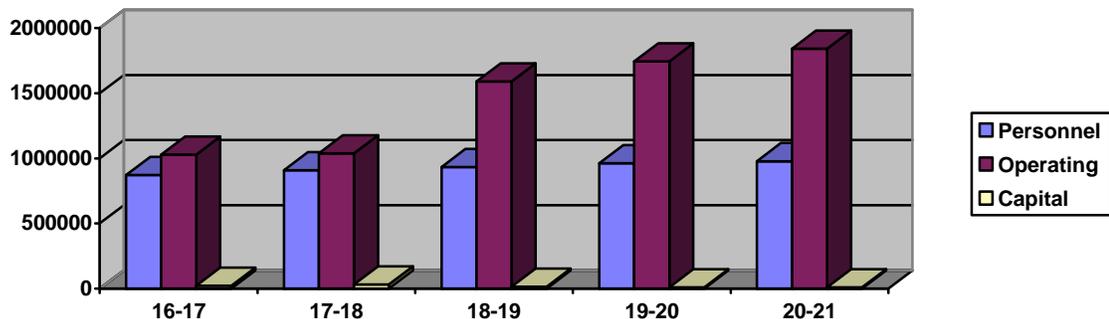
FY 19-20 personnel adjustments are related to a 2% cost of living adjustment, a 1.2% increase in retirement, and a 10% increase for group health insurance. Operating includes \$36,000 for lawn maintenance at the plant and \$66,000 for ultraviolet bulb replacement.

FY 18-19 personnel changes are related to a 2% cost of living adjustment, a 0.25% increase in retirement, and a 5% increase for group health insurance. Operating reflects increases related to hurricane damage. Capital includes four (4) bar screens and one (1) refrigerated sampler.

FY 17-18 personnel changes are related to a 1% cost of living adjustment, a 2% merit adjustment, a 0.25% increase in retirement, and a 13% increase for group health insurance. Capital includes pump replacement, radio control, and laboratory analytical balance.

FY 16-17 personnel changes are related to a 1% cost of living adjustment, a 2% merit adjustment, a 0.58% increase in retirement, and a 5% increase for group health insurance. Operating includes \$50,000 to clean in-ground digestors and backwash tanks.

It should be noted the steady increase shown within operating is the result of new equipment and buildings coming on line in regards to the Wastewater Treatment Plant expansion and is reflected in the utility bills.



WATER RECLAMATION

The Water Reclamation Department is responsible for treating wastewater by residential, commercial, and industrial users to state and EPA requirements. The maintenance personnel are continually practicing preventive maintenance and repairing equipment in order to assure continued operations. The laboratory personnel constantly sample and test industrial discharges for surcharge data, to meet state requirements, and to protect the treatment plant. The laboratory tests daily, the effluent discharge to ensure that compliance is maintained with all state permits. Current operations of the new bio-solids handling facility has enhanced efficiency and reduced operating cost.

Performance Measures	18-19 Actual	19-20 Projected	20-21 Projected
Goal: Comply with state and EPA regulations for Industrial Pretreatment Program and plant permits			
Objective: Monitor industries with an aggressive sampling program to ensure compliance with their permits and test daily influent and effluent at the plant			
Measures:			
Number of samples taken from industries and at the plant	9,000	9,000	9,000
Goal: Comply with state and EPA regulations for Land Application Program			
Objective: Permit additional acreage for application of bio-solids			
Measures:			
Number of acres permitted for Land Application Program	828	828	828
Goal: Operate the plant with skilled and certified personnel for efficient operation			
Objective: Certify all personnel to NC Biological Operator Certification grade I			
Measures:			
Percent of certified operators of plant staff	100%	100%	100%
Goal: To maintain compliance with NPDES permit requirements			
Objective: Monitor and report influent and effluent parameters according to per permit requirements. Perform operational tests and monitor plant status to ensure compliance with State NPDES permit.			
Measures:			
Number of violations reported to the NC State Division of Water Resources	0	0	0

DISTRIBUTION AND COLLECTION

Fund: Utility

Function: Public Utilities

Goal: To provide adequate, clean, and safe water to residential, commercial, and industrial users. To maintain underground gravity piping systems, force main piping systems, wastewater lift stations, and potable water booster station.

DEPARTMENTAL SUMMARIES

Object of Expenditure	ACTUAL 16-17	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	REQUESTED 20-21	APPROVED 20-21
Personnel	2,184,994	2,364,580	2,494,986	2,790,703	2,320,409	2,761,403
Operating	2,062,627	2,632,933	2,999,912	3,062,765	3,209,189	3,197,304
Capital	286,246	239,934	204,152	545,113	1,088,840	487,000
Total	4,533,867	5,237,447	5,699,050	6,398,581	6,618,438	6,445,707
Budgeted Positions	40	40	40	41	41	41

2020-2021 CAPITAL OUTLAY DETAIL

Capital outlay funding includes three (3) backhoes, \$330,000; five (5) ½ ton standard truck, \$115,000; and one (1) 1 ton utility truck, \$42,000.

GRAPHIC REPRESENTATION

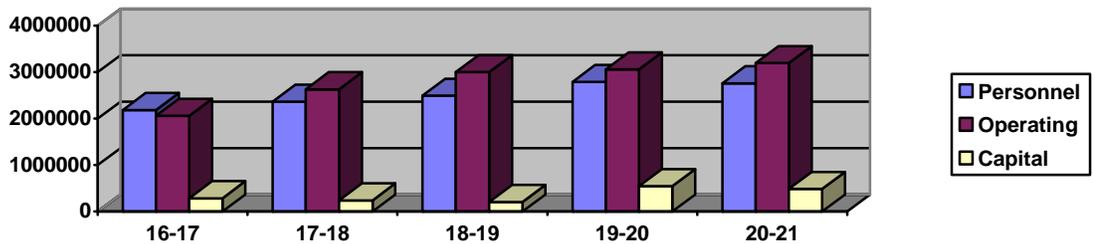
FY 20-21 appropriations increased \$47,126 or one (1%) percent compared to FY 19-20 budget. Personnel changes are related to a 1.2% increase in retirement and a 7% increase for group health insurance. One position remains frozen for a savings of approximately \$45,000. Cost of living and merit were not funded. Operating increased due to additional funds required for the meter change out program and in contractual services for repairs to utility lines. Capital is shown above.

FY 19-20 personnel changes are related to a 2% cost of living adjustment, a 1.2% increase in retirement, a 10% increase for group health insurance, and the addition of a new utility tech position. This new position will maintain and repair specialized machinery and equipment in the wastewater collection system, water pump stations, and sewer lift stations. Capital funding includes a jet vac, valve machine, and mower tractor.

FY 18-19 personnel changes are related to a 2% cost of living adjustment, a 0.25% increase in retirement, and a 5% increase for group health insurance. Operating includes major repairs to two 24" force mains and 18" water and sewer repairs. Capital funding includes a two ton dump truck, a passenger vehicle, nine meter reader hand held data collectors, a trailer jetting mobile unit, and a hustler mower.

FY 17-18 personnel changes are related to a 1% cost of living adjustment, a 2% merit adjustment, a 0.25% increase in retirement, and a 13% increase for group health insurance. Operating includes funds for a system wide meter change out which is scheduled to be completed every fifteen years resulting in the increase shown.

FY 16-17 personnel reflects a 1% cost of living adjustment, a 2% merit adjustment, a 0.58% increase in retirement, and a 5% increase for group health insurance. Capital funding includes three ½ ton trucks, one-ton utility truck, one passenger vehicle, a traffic warning system, one roller tamp, one mower tractor, one air compressor, and one foot tamp.



DISTRIBUTION AND COLLECTION

The basic function of the Distribution and Collection Department is to distribute adequate, clean and safe water to residential, commercial and industrial users. This includes the monthly reading of meters, performing cut-on, cut-offs, taps and replacement of still meters. A comprehensive maintenance program is performed by departmental personnel which includes cutting all right-of-ways, prompt repairing of broken lines with immediate notification to the public on service interruptions, maintenance of water tanks and operation of a meter repair shop. This department inspects all water lines installed by contractors, raises covered valve boxes and checks and maintains all fire hydrants and valves. This department also has a Backflow Prevention Program to ensure water quality and eliminate cross connections as well as a Fats, Oils and Grease Program to help minimize entry of fats, oils and grease into the city's sanitary sewer system. This department is responsible for the operation and maintenance of the underground gravity piping systems, force main piping systems, wastewater lift stations and a potable water booster station. Facilities include 255 miles of gravity wastewater lines and pressurized force mains, 10,000 service laterals, 4,700 manholes, and 9 wastewater lift stations. The system serves a residential population of approximately 20,000 residents as well as 1,500 commercial and industrial customers. Programs include sewer line cleaning, smoke testing, sewer line rehabilitation, manhole rehabilitation and repairs, sewer lift station maintenance, easement clearing, root control, closed circuit televised inspections, and sewer line construction.

Performance Measures	18-19 Actual	19-20 Projected	20-21 Projected
----------------------	-----------------	--------------------	--------------------

Goal: Ensure the reliable distribution of drinking water to the residents of the City of Sanford and Lee County compliant with all current and future federal, state, and local requirements of system pressure, integrity, and water quality

Objective: 1) Perform leak investigations and respond to water main failures; 2) Install new taps and retaps and perform utility locates

Measures:

Miles of distribution lines maintained	635	635	640
Leak investigations	325	325	335
Major water line repairs (6" or greater)	125	140	140
Minor water line repairs (4" or smaller)	70	75	75
New water taps made	140	145	150
Water retaps	130	120	125

Objective: To install new meters, read existing meters, test meters, replace old meters and ensure optimum levels of customer service

Measures:

New meters installed	50	50	65
Water meters read	228,000	228,000	228,500
Large water meters tested (3" or greater)	33	33	40
Small meters tested (2" or smaller)	25	25	35
Replace old meters	1,350	1,125	2,570

Objective: Ensure consistent operational reliability of water distribution system through routine operation and maintenance of system components i.e. fire hydrants and isolation valves

Measures:

Hydrants inspected / maintained	2,100	2,100	2,125
Valves inspected / exercised	2,300	2,300	2,315

DISTRIBUTION AND COLLECTION

Performance Measures	18-19 Actual	19-20 Projected	20-21 Projected
----------------------	-----------------	--------------------	--------------------

Objective: Prevent water system contamination through administration of city's Backflow Prevention Program and minimize entry of fats, oils and grease in city's sanitary sewer system through city's Fats, Oils, and Grease Program

Measures:			
City owned backflow devices inspected	42	42	45
Privately owned backflow devices inspected	715	718	730
Grease containing fluids removed (gallons)	440,000	440,000	445,000

Goal: To provide a safe and environmentally sound wastewater collection system that will accommodate peak demands without interruption while continuing efforts to improve and upgrade facilities to allow growth and expansion as economic development dictates and to be environmentally sensitive and in compliance with all state and federal regulations.

Objective: 1) Provide proper maintenance of sanitary sewer systems, continue TV inspection and smoke testing programs to detect and evaluate line impairments, continue manhole rehab and infiltration efforts to reduce flow and cost to the treatment plant, and repair and replace sanitary sewer lines to reduce inflow and infiltration.

Measures:			
Stoppage complaints	200	203	210
New taps installed	25	20	36
Manhole adjustments	15	12	25
Right of ways mowed (feet)	155,000	155,000	155,000
Sewer line jetted (feet)	136,000	140,000	148,000
Sewer retaps	15	18	18
Priority outfall line inspection (feet)	250,000	250,000	250,000
Collections system line inspection	200,000	200,000	200,000

WATER CAPITAL IMPROVEMENTS

Fund: Utility

Function: Public Utilities

Goal: To account for the capital improvement costs which relates directly to the water treatment and distribution system.

DEPARTMENTAL SUMMARIES

Object of Expenditure	ACTUAL 16-17	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	REQUESTED 20-21	APPROVED 20-21
Personnel	0	0	0	0	0	0
Operating	485,884	164,447	441,507	531,700	10,550	0
Capital	487,425	485,063	818,275	1,183,766	3,200,000	12,650,000
Total	973,309	649,510	1,259,782	1,715,466	3,210,550	12,650,000
Budgeted Positions	0	0	0	0	0	0

2020-2021 CAPITAL OUTLAY DETAIL

Capital outlay funding includes water system rehabilitation, \$300,000, relocation of waterline for Department of Transportation, \$100,000; Water Filtration Facility Expansion Design (fund with Bonds), \$10,000,000; and NC 42 water line relocation, \$2,250,000.

GRAPHIC REPRESENTATION

FY 20-21 appropriations reflect an increase of \$10,934,534 or six hundred and thirty-seven percent (637%) compared to FY 19-20 budget. In preparation for expected growth, the City plans to add an additional 6 million gallons per day capacity to the City’s water filtration facility. This expansion is expected to be funded through bond proceeds, however, the City is actively negotiating with and soliciting partners for cost sharing for the facility expansion. Capital is listed above.

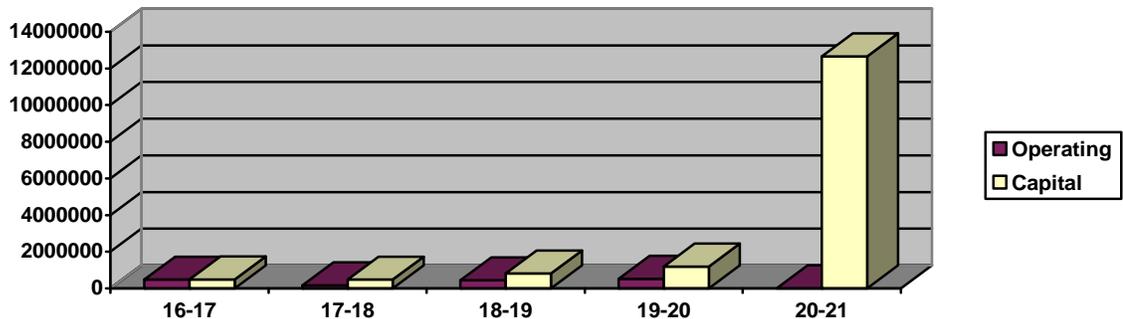
FY 19-20 includes relocate waterline for DOT, \$100,000; Pendergrass Road pump station improvements, \$200,000; paint Colon Road water tank, \$600,000; and Carthage Street / Firetower Road water line relocate, \$50,000.

FY 18-19 operating includes debt payment for installment purchase of Hawkins Avenue waterline. Capital includes funds to paint the Cool Springs Water Tank and relocate the NC 42 waterline.

FY 17-18 operating includes debt payment for installment purchase of Hawkins Avenue waterline. Capital includes funds for painting the exterior of Tramway water tank.

FY 16-17 includes funds to paint the Spruce Street water tank and is shown within the capital cost center.

Capital costs drive expenditures within this cost center. Specific projects are analyzed and recommended for funding within the Capital Improvements Program.



SEWER CAPITAL IMPROVEMENTS

Fund: Utility

Function: Public Utilities

Goal: To account for the capital improvement costs which relates directly to the wastewater system.

DEPARTMENTAL SUMMARIES

Object of Expenditure	ACTUAL 16-17	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	REQUESTED 20-21	APPROVED 20-21
Personnel	0	0	0	0	0	0
Operating	119,519	127,295	773,514	830,812	400,000	0
Capital	383,723	240,018	1,097,355	1,185,839	5,050,000	4,000,000
Total	503,242	367,313	1,870,869	2,016,651	5,450,000	4,000,000
Budgeted Positions	0	0	0	0	0	0

2020-2021 CAPITAL OUTLAY DETAIL

Capital outlay funding includes sewer rehabilitation, \$300,000; Gasters Creek Lift Station Replacement, \$300,000; Little Buffalo Upper Reach Sewer Remediation (fund with SRF loan), \$3,000,000; and Skunk Creek Railroad Crossing Replacement, \$400,000.

GRAPHIC REPRESENTATION

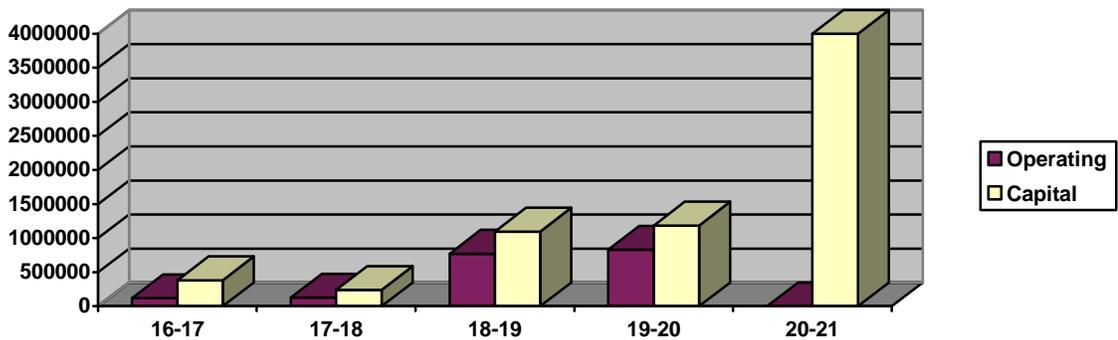
FY 20-21 appropriations reflect an increase of \$1,983,349 or ninety-eight percent (98%) compared to FY 19-20 budget. Capital is shown above.

FY 19-20 includes sewer extension and rehabilitation.

FY 18-19 capital includes funds for a major sewer rehabilitation project and improvements to Little Buffalo lift station.

FY 16-17 sewer rehabilitation funds were previously included in the capital cost center; however, auditors have requested the City re-class these expenses in the operating budget. Partnering with Lee County and private sector investors, the City will create a new industrial park referred to as the Central Carolina Enterprise Park (CCEP). The City plans to extend water and sewer lines to this 700-acre site located near the Deep River Community.

Capital costs drive expenditures within this cost center. Specific projects are analyzed and recommended for funding within the Capital Improvements Program.



THIS PAGE LEFT BLANK INTENTIONALLY.

MUNICIPAL SERVICE DISTRICT FUND

Goal: To account for the activities of the Municipal Service District established to assist in revitalization of the downtown area.

REVENUE SUMMARIES

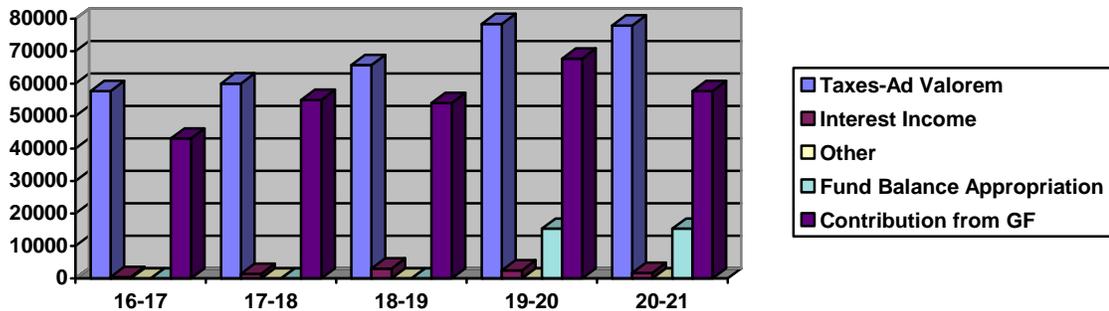
Revenue Sources	ACTUAL 16-17	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	REQUESTED 20-21	APPROVED 20-21
Taxes- Ad Valorem	57,735	60,029	65,714	78,353	77,868	77,868
Interest Income	446	1,387	3,044	2,500	1,700	1,700
Other	0	0	0	0	0	0
Fund Balance Appropriation	0	0	0	15,343	15,349	15,349
Contribution from GF	43,100	55,000	54,010	67,732	57,732	57,732
Total	101,281	116,417	122,768	163,928	152,649	152,649

GRAPHIC REPRESENTATION

FY 20-21 Municipal Service District revenue decreased \$11,279 or seven percent (7%) compared to FY 19-20 budget. This decrease is mainly due to a reduction in the contribution from the General Fund. The RISE program was not funded, resulting in the \$10,000 decrease from General Fund. The tax rate remains at 11 cents per \$100 valuation.

With the new property appraisals performed by Lee County, **FY 19-20** budget was presented with a tax decrease (\$0.092) for the Municipal Service District. However, City Council voted for the tax rate to remain at 11 cents per \$100 valuation resulting in the increase shown with ad valorem taxes. The contribution from the General Fund increased by \$11,035 to fund additional personnel.

FY 18-19 tax rate remains level at 11 cents per \$100 valuation.



MUNICIPAL SERVICE DISTRICT FUND

EXPENDITURE SUMMARIES

Object of Expenditure	ACTUAL 16-17	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	REQUESTED 20-21	APPROVED 20-21
Personnel	0	0	0		0	0
Operating	120,753	110,231	117,019	163,928	172,688	152,649
Capital Outlay	0	0	0	0	0	0
Total	120,753	110,231	117,019	163,928	172,688	152,649

2020-2021 CAPITAL OUTLAY DETAIL

No capital outlay funding was requested.

GRAPHIC REPRESENTATION

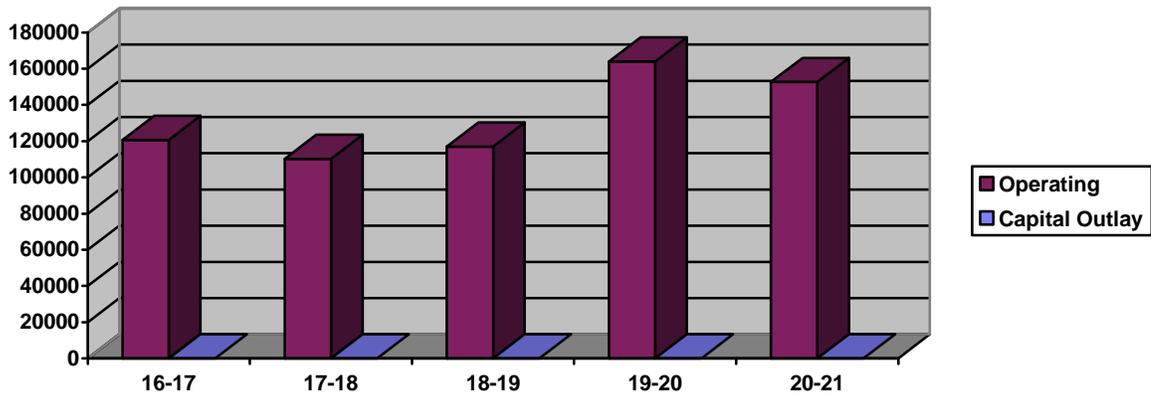
FY 20-21 Municipal Service District expenditures reflect a decrease totaling \$11,279 or seven percent (7%) compared to FY 19-20 budget. The Entrepreneurship Grant was not funded, resulting in the decrease shown. Building improvement is funded at \$20,000 and advertising is funded at \$35,000.

FY 19-20 reflects an Entrepreneurship Grant funded in the amount of \$10,000, as well as funds for a part-time employee in the amount of \$12,500 resulting in the increase shown. Also included is \$20,000 for building improvements and \$35,000 for advertising.

Building improvements in the amount of \$13,600, holiday decorations in the amount of \$8,947, and \$32,204 for advertising are included within **FY 18-19** operating. Operating also includes approximately \$63,000 for Downtown Sanford, Inc. (DSI) to fund personnel expenses.

FY 17-18 includes building improvements in the amount of \$15,000, holiday decorations in the amount of \$10,000, and \$28,884 for advertising are included within operating. Operating also includes \$55,000 for Downtown Sanford, Inc. (DSI) to fund personnel expenses.

FY 16-17 includes \$30,000 for building improvements and \$43,100 for DSI to fund personnel expenses.



MUNICIPAL SERVICE DISTRICT FUND - UNAUDITED

FUND BALANCE GOVERNMENTAL FUNDS

	<u>ACTUAL 16-17</u>	<u>ACTUAL 17-18</u>	<u>ACTUAL 18-19</u>	<u>BUDGET 19-20</u>	<u>BUDGET 20-21</u>
MUNICIPAL SERVICE					
BEGINNING BALANCE	\$ 108,720	\$ 89,250	\$ 95,435	\$ 101,184	\$ 85,841
REVENUES					
AD VALOREM TAXES	57,439	59,715	65,532	78,353	77,868
OTHER	<u>742</u>	<u>1,701</u>	<u>3,225</u>	<u>2,500</u>	<u>1,700</u>
TOTAL	<u>58,181</u>	<u>61,416</u>	<u>68,757</u>	<u>80,853</u>	<u>79,568</u>
EXPENDITURES					
DOWNTOWN REVITALIZATION	<u>120,751</u>	<u>110,231</u>	<u>117,018</u>	<u>163,928</u>	<u>152,649</u>
TOTAL	<u>120,751</u>	<u>110,231</u>	<u>117,018</u>	<u>163,928</u>	<u>152,649</u>
TRANSFERS IN - GENERAL FUND	43,100	55,000	54,010	67,732	57,732
ENDING BALANCE	<u>\$ 89,250</u>	<u>\$ 95,435</u>	<u>\$ 101,184</u>	<u>\$ 85,841</u>	<u>\$ 70,492</u>

Note: The Municipal Service District plans to use fund balance in FY 20-21 and FY 19-20 to improve the facades of downtown buildings.

MUNICIPAL SERVICE DISTRICT FUND

To manage the development of Downtown Sanford Inc. (DSI) as the primary economic, cultural, and social center of the community; to educate the community on the unique assets and historical significance of the downtown area; and to promote and stimulate the improvement of these assets.

Performance Measures	18-19 Actual	19-20 Projected	20-21 Projected
----------------------	-----------------	--------------------	--------------------

Goal: To retain and develop downtown businesses

Objective: Actively pursue federal and state grants and other local fundraising opportunities which will improve the downtown infrastructure conducive for economic retention and development

Measures:

Apply for federal and state grants	\$0	\$20,000	\$20,000
Private funds attained	\$20,030	\$25,000	\$25,000

Objective: Advocate on behalf of DSI to various civic groups and the general public to create a downtown awareness and solicit funding for various projects

Measures:

Conduct speaking engagements advocating DSI	6	5	5
Represent DSI on various local boards (TDA Board, Depot Building Committee, Chamber, Small Business Advocacy Committee)	2	3	3

Goal: To improve the district's overall appearance

Objective: To fund projects to improve the district's overall appearance

Measures:

Streetscape implemented on a number of downtown blocks	8	0	0
Building improvement grants awarded	11	5	5
Art project	1	2	2

Goal: To add to the quality of life of local residents

Objective: Sponsor events that add to the quality of life to local residents while at the same time exposing them to other opportunities that downtown has to offer

Measures:

Summer concert series	1	6	12
Holiday tree lighting	1	1	1
Movie series	1	0	0
Downtown festival	1	1	1
Merchant open house	1	1	1
Trick or treating	1	1	1
Small business Saturday	1	1	1
Easter egg hunt	1	0	0
Host NC Main Street	1	0	0

CITY OF SANFORD CAPITAL IMPROVEMENTS PROGRAM

The City of Sanford's Capital Improvements Plan is prepared as a compendium to the annual operating budget. The plan is designed to provide a five year perspective of future capital needs for the city. The program is intended to coordinate financing, scheduling and planning of capital needs well in advance which will eliminate hasty decisions and provide well designed, orderly growth. Project prioritizing and funding resource availability are paramount in providing a successful program. Safeguarding the city's assets and meeting state and federal mandates are also critical components of the plan.

The city's Capital Improvements Plan contains projected revenue sources and cost estimates for each recommended capital project with a cost of \$50,000 or greater. Project descriptions detailing the specifics of each project along with visual aids are included when necessary. The projects are categorized by fund, department and type of improvement. The following improvement types are recommended.

1. Water Capital Projects
2. Sewer Capital Improvements
3. Street Capital Improvements
4. General Service Capital Improvements

Generally, the purchase of vehicles or heavy equipment is included in the annual operating budget, not the CIP, regardless of initial cost.

Useful Life Table

Utility plants, tanks, and system lines	40 – 50 years
Buildings, land improvements and streets	20 years
Equipment	3 - 15 years

The financial data for the ensuing fiscal year of the plan will be the same as the recommended capital outlays for major improvements within the ensuing operating budget and/or capital project ordinances. The remainder of the five year plan will be subject to annual revisions and authorizations. The acceptance of the plan is not binding on future budgets but will be used as a planning document.

The following pages are excerpts from the Capital Improvement Program. This information will provide the reader with more information concerning current year projects.

CAPITAL IMPROVEMENTS SCHEDULE

PROJECT DESCRIPTION	FUNDING SOURCE	BUDGET YEAR 2020-21	PLANNING YEAR 2021-22	PLANNING YEAR 2022-23	PLANNING YEAR 2023-24	PLANNING YEAR 2024-25
WATER:						
Water Rehabilitation	6	300,000	600,000	600,000	600,000	600,000
NC 42 Water Line Relocation	6	2,000,000				
NC 42 Water Line Relocation - Engineering	6	250,000				
Water Treatment Plant Expansion	2	10,000,000	96,000,000			
NCDOT Waterline Relocate	6	100,000				
System Wide Water Storage Needs Study	6		500,000			
Pendergrass Road Booster Pump Station	4,6			200,000	2,400,000	
Automatic Metering Infrastructure	4,6		700,000	7,000,000		
Carthage Waterline Relocate-Fire Tower to Wicker	6			100,000		
Paint Water Tank - Harkey Road	6				400,000	
Paint Water Tank - Eakes Road	6					240,000
TOTAL WATER		12,650,000	97,800,000	7,900,000	3,400,000	840,000
SEWER:						
Sewer Rehabilitation	6	300,000	700,000	700,000	700,000	700,000
Little Buffalo Upper Reach Sewer Remediation	4	3,000,000				
Big Buffalo Flood Rehabilitation - Construction of Flood Prevention Infrastructure	6		850,000			
Jackson Heights Lift Station Replacement	6		400,000			
Fiber to the WWTP - internet and phone	6		200,000			
East Sanford Sewer Rehabilitation - CDBG	3		2,000,000			
Skunk Creek Railroad Crossing Replacement	6	400,000				
Gaster's Creek Lift Station Replacement	6	300,000	3,000,000			
Cured in Place Rehabilitation Project	2		2,500,000	2,500,000	2,500,000	2,500,000
System Wide Sewer Outfall Needs Study	6			500,000		
Lemon Springs Lift Station Replacement	6			500,000		
Kelly Drive Lift Station Replacement	6				500,000	
TOTAL SEWER		4,000,000	9,650,000	4,200,000	3,700,000	3,200,000
TOTAL UTILITY FUND		16,650,000	107,450,000	12,100,000	7,100,000	4,040,000
STREET:						
Street Resurfacing	5	575,000	575,000	575,000	575,000	575,000
Street Full Depth Reclamation Project	5			600,000		
City Hall Parking and Driveway Rehabilitation	5		300,000			
Service Center Parking and Driveway Rehabilitation	5			475,000		
Sidewalk replacement, curb and gutter, catch basin repair	5	75,000	150,000	150,000	150,000	150,000
TOTAL STREET		650,000	1,025,000	1,800,000	725,000	725,000
GENERAL SERVICES:						
Bronze Statue of Charlie Watson	5			40,000	70,000	
Bronze Statue of Brownstone Stone Cutter	5			30,000	70,000	
Planning Sanford's Future Generations	5			25,000	25,000	50,000
Bicycle Lane Striping	5		25,000	25,000	25,000	
Wayfinding Signage	5		35,000	35,000	35,000	35,000
Passenger Depot	4		825,000			
Relocate Phone Cable Underground on Charlotte, Chatham, Mc	4		350,000			
New Municipal Building	2		6,000,000			
Security Enhancements	4		300,000			
Service Center Repairs	4		320,000			
City Hall Repairs	4		400,000			
Downtown Wicker Street Greenway	2		200,000	3,000,000		
Wicker St.-Kiwanis Family Park Greenway	2		65,000	690,000		
Medical Mile Greenway	2		90,000	720,000		

CAPITAL IMPROVEMENTS SCHEDULE

PROJECT DESCRIPTION	FUNDING SOURCE	BUDGET YEAR 2020-21	PLANNING YEAR 2021-22	PLANNING YEAR 2022-23	PLANNING YEAR 2023-24	PLANNING YEAR 2024-25
Carthage Street Road Diet/Wicker to Chatham	4		383,000			
Broadway Road Widening	4		310,000			
Vehicle, Christmas Decorations Storage Building	4,5		1,200,000			
Fields Drive Sidewalks	5		183,000			
Parking Expansion at Service Center	5		15,000	135,000		
Remodel / Renovate Municipal Building	4,5		2,500,000	2,500,000		
Woodland Ave Sidewalks / Evergreen to Globe	5			144,000		
Charlotte Avenue Road Diet / Chatham to 11th	5				38,000	
Carthage Street Improvements / Firetower to Wicker	5				200,000	
McIver Street Sidewalk and Bike Lanes / Chatham to Ninth	5					26,000
Enterprise Park Greenway	5					150,000
Golf Cart Storage Facility	4			200,000		
Golf Club House Renovations	4					1,250,000
TOTAL GENERAL SERVICES		-	13,201,000	7,544,000	463,000	1,511,000
PUBLIC SAFETY:						
Concrete at Central	5		88,200			
#4 Fire Station	5		4,793,400			
#5 Fire Station	5			4,794,400		
Self Contained Breathing Apparatus (SCBA)	5			649,545		
Central Station Bay Renovation	5			93,500		
Relocate #2 Fire Station	4				4,794,400	
Land Acquisition No. 6 Fire Station	5					500,000
TOTAL PUBLIC SAFETY		-	4,881,600	5,537,445	4,794,400	500,000
TOTAL GENERAL FUND		650,000	19,107,600	14,881,445	5,982,400	2,736,000
TOTAL ALL FUNDS		17,300,000	126,557,600	26,981,445	13,082,400	6,776,000
FUNDING SOURCE						
1 = ASSESSMENTS - Budgeted within Annual Operating Budget						
2 = BONDS - Budgeted within Capital Projects Ordinances						
3 = GRANTS - Budgeted within Capital Projects Ordinances						
4 = LOAN PROCEEDS - Budgeted within Capital Projects Ordinances						
5 = GENERAL FUND OPERATING REVENUE - Budgeted within Annual Operating Budget						
6 = ENTERPRISE FUND OPERATING REVENUE - Budgeted within Annual Operating Budget						
7 = SPECIAL TAX FUND OPERATING REVENUE - Budgeted within Annual Operating Budget						
8 = STATE FUNDING - Budgeted within Annual Operating Budget						
9 = GRANTS/LOAN FORGIVENESS - Budgeted within Capital Projects Ordinances						

**CITY OF SANFORD
CAPITAL IMPROVEMENT PROGRAM 2020-2025
PROJECT SUMMARY FORM**

Responsible Dept: Engineering - 721 **Project Title:** Water System Rehabilitation

PROJECT DESCRIPTION: Rehabilitation of portions of the water distribution system



PROJECT JUSTIFICATION: The City maintains approximately 600 miles of water lines and associated appurtenances, 6 elevated storage tanks and 3 booster pump stations. The funds are used to rehabilitate the system assets.

Externally Mandated: NO **Growth Related:** NO **Service Related:** YES

IMPACT IF CANCELLED OR DELAYED: Maintenance will be delayed.

PROJECTED STATUS as of JUNE 30, 2020: **PROJECTED DATES:**

2020 Appropriation:	\$500,000			Projected Begin:	7/1/2020
Current Budget Amt:	\$500,000			Est. Completion:	6/30/2021
Total Expenditures:					
Projected Balance:					

Appro/Expenditure Plan	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Planning/Design						0
Acquisition						0
Construction	300,000	600,000	600,000	600,000	600,000	2,700,000
Other						0
Total	300,000	600,000	600,000	600,000	600,000	2,700,000

Financing Plan (to be completed by Finance Dept.)	2020-21	2021-22	2022-23	2023-24	2024-25	Total
General Fund						0
Utility Fund	300,000	600,000	600,000	600,000	600,000	2,700,000
Revenue Bonds						0
GO Bonds						0
Installment Contracts						0
Other Local Gov't (Specify - Notes)						0
Grants (Specify - Notes)						0
Other (Specify - Notes)						0
Prior Year Balance						0
Total	300,000	600,000	600,000	600,000	600,000	2,700,000

Operating Budget Impact	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Personnel						0
Operating Expense						0
Capital Outlay						0
(Minus Revenues)						0
Net Operating Effect	0	0	0	0	0	0

Operating Budget Impacts: Upon Completion, this Project may/will affect the following Department(s)/Division(s) (Note how & why).

List	Explanation: How & Why
Department/Division Impacted	
Collections and Distribution	Continued rehabilitation of water system assets will strengthen the infrastructure. We may see a reduction in future repair costs for the asset in question but other assets will have aged to the point of needing maintenance.

CITY OF SANFORD
CAPITAL IMPROVEMENT PROGRAM 2020-2025
PROJECT SUMMARY FORM

Responsible Dept: Engineering - 721	Project Title: NC 42 Water line Relocation
--	---

PROJECT DESCRIPTION: Relocation of City water line on 42 - construction



PROJECT JUSTIFICATION: DOT will be widening NC-42. We have an agreement with DOT that allows us to have a water line in their right of way. Part of that agreement requires us to move our water line if it conflicts with their plans, which it does.

Externally Mandated:	YES	Growth Related:	YES	Service Related:	YES
-----------------------------	-----	------------------------	-----	-------------------------	-----

IMPACT IF CANCELLED OR DELAYED: Not an option on the City's part as this is required as part of the DOT project.

PROJECTED STATUS as of JUNE 30, 2020:

2020 Appropriation:	\$0	PROJECTED DATES:
		Projected Begin: 7/1/2020
Current Budget Amt:	\$0	Est. Completion: 6/30/2021
Total Expenditures:	\$0	
Projected Balance:	\$0	

Appro/Expenditure Plan	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Planning/Design						0
Acquisition						0
Construction	2,000,000					2,000,000
Other						0
Total	2,000,000	0	0	0	0	2,000,000

Financing Plan (to be completed by Finance Dept.)	2020-21	2021-22	2022-23	2023-24	2024-25	Total
General Fund						0
Utility Fund	2,000,000					2,000,000
Revenue Bonds						0
GO Bonds						0
Installment Contracts						0
Other Local Gov't (Specify - Notes)						0
Grants (Specify - Notes)						0
Other (Specify - Notes)						0
Prior Year Balance						0
Total	2,000,000	0	0	0	0	2,000,000

Operating Budget Impact	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Personnel						0
Operating Expense						0
Capital Outlay						0
(Minus Revenues)						0
Net Operating Effect	0	0	0	0	0	0

Operating Budget Impacts: Upon Completion, this Project may/will affect the following Department(s)/Division(s) (Note how & why).

List	Explanation: How & Why
Department/Division Impacted	
Collections and Distribution	There should be minimal impact to the operating budget as this project replaces an existing water line. Maintenance to the existing water line has been minimal over the years so there will be no budget savings by putting in the new line.

**CITY OF SANFORD
CAPITAL IMPROVEMENT PROGRAM 2020-2025
PROJECT SUMMARY FORM**

Responsible Dept: Engineering - 721		Project Title: NC 42 Water Line Relocation-Engineering
PROJECT DESCRIPTION: Relocation of City water line on 42 - Engineering		
PROJECT JUSTIFICATION: DOT will be widening NC-42. We have an agreement with DOT that allows us to have a water line in their right of way. Part of that agreement requires us to move our water line if it conflicts with their plans, which it does.		

Externally Mandated:	YES	Growth Related:	YES	Service Related:	YES
-----------------------------	-----	------------------------	-----	-------------------------	-----

IMPACT IF CANCELLED OR DELAYED:

PROJECTED STATUS as of JUNE 30, 2020:				PROJECTED DATES:		
2020 Appropriation:		\$0		Projected Begin:	7/1/2020	
Current Budget Amt:	\$0			Est. Completion:	6/30/2021	
Total Expenditures:	\$0					
Projected Balance:	\$0					
Appro/Expenditure Plan	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Planning/Design						0
Acquisition						0
Construction	250,000					250,000
Other						0
Total	250,000	0	0	0	0	250,000
Financing Plan (to be completed by Finance Dept.)	2020-21	2021-22	2022-23	2023-24	2024-25	Total
General Fund						0
Utility Fund	250,000					250,000
Revenue Bonds						0
GO Bonds						0
Installment Contracts						0
Other Local Gov't (Specify - Notes)						0
Grants (Specify - Notes)						0
Other (Specify - Notes)						0
Prior Year Balance						0
Total	250,000	0	0	0	0	250,000
Operating Budget Impact	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Personnel						0
Operating Expense						0
Capital Outlay						0
(Minus Revenues)						0
Net Operating Effect	0	0	0	0	0	0

Operating Budget Impacts: Upon Completion, this Project may/will affect the following Department(s)/Division(s) (Note how & why).

<small>List</small>	Explanation: How & Why
Department/Division Impacted	
Collections and Distribution	There should be minimal impact to the operating budget as this project replaces an existing water line. Maintenance to the existing water line has been minimal over the years so there will be no budget savings by putting in the new line.

**CITY OF SANFORD
CAPITAL IMPROVEMENT PROGRAM 2020-2025
PROJECT SUMMARY FORM**

Responsible Dept: Engineering - 721 **Project Title:** Water Treatment Plant Expansion

PROJECT DESCRIPTION: Expansion of the Water Treatment plant facility, Upgrade from 12 million gallons per day to a 30 million gallon per day plant, with an increase in raw water storage.



PROJECT JUSTIFICATION: The water treatment facility operated at 57% capacity in 2018. At 90% capacity, the City would be required to put a moratorium on growth until corrective action was taken.

Externally Mandated: NO **Growth Related:** YES **Service Related:** YES

IMPACT IF CANCELLED OR DELAYED: Delay can hinder growth.

PROJECTED STATUS as of JUNE 30, 2020: Easement acquisition is nearing completion. **PROJECTED DATES:**

2020 Appropriation:		\$0			Projected Begin:	7/1/2020
Current Budget Amt:	\$0				Est. Completion:	6/30/2025
Total Expenditures:	\$0					
Projected Balance:	\$0					

Appro/Expenditure Plan	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Planning/Design						0
Acquisition						0
Construction	10,000,000	96,000,000				106,000,000
Other						0
Total	10,000,000	96,000,000	0	0	0	106,000,000

Financing Plan (to be completed by Finance Dept.)	2020-21	2021-22	2022-23	2023-24	2024-25	Total
General Fund						0
Utility Fund						0
Revenue Bonds	10,000,000	96,000,000				106,000,000
GO Bonds						0
Installment Contracts						0
Other Local Gov't (Specify - Notes)						0
Grants (Specify - Notes)						0
Other (Specify - Notes)						0
Prior Year Balance						0
Total	10,000,000	96,000,000	0	0	0	106,000,000

Operating Budget Impact	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Personnel						0
Operating Expense						0
Capital Outlay						0
(Minus Revenues)						0
Net Operating Effect	0	0	0	0	0	0

Operating Budget Impacts: Upon Completion, this Project may/will affect the following Department(s)/Division(s) (Note how & why).

LIST	Explanation: How & Why
Department/Division Impacted	
Water Plant	We expect the expanded water plant to be operational in July 2025 so there will be no impact to operating budgets until that time.

**CITY OF SANFORD
CAPITAL IMPROVEMENT PROGRAM 2020-2025
PROJECT SUMMARY FORM**

Responsible Dept: Engineering - 721 **Project Title:** Re-locate water line for DOT

PROJECT DESCRIPTION: When DOT performs maintenance on their roads, the City's water line is occasionally in conflict with the work. This requires we move our water line. DOT does not participate in the cost to relocate utilities as part of maintenance activities.



PROJECT JUSTIFICATION: This is required as part of the encroachment agreement between the City and DOT.

Externally Mandated: No **Growth Related:** Yes **Service Related:** No

IMPACT IF CANCELLED OR DELAYED: Not an option on the City's part as this is required as part of the DOT project.

PROJECTED STATUS as of JUNE 30, 2020: **PROJECTED DATES:**

2020 Appropriation:		\$0					Projected Begin:	7/1/2020
Current Budget Amt:	\$0						Est. Completion:	6/30/2021
Total Expenditures:	\$0							
Projected Balance:	\$0							

Appro/Expenditure Plan	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Planning/Design						0
Acquisition						0
Construction	100,000	0				100,000
Other						0
Total	100,000	0	0	0	0	100,000

Financing Plan (to be completed by Finance Dept.)	2020-21	2021-22	2022-23	2023-24	2024-25	Total
General Fund						0
Utility Fund	100,000					100,000
Revenue Bonds						0
GO Bonds						0
Installment Contracts						0
Other Local Gov't (Specify - Notes)						0
Grants (Specify - Notes)						0
Other (Specify - Notes)						0
Prior Year Balance						0
Total	100,000	0	0	0	0	100,000

Operating Budget Impact	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Personnel						0
Operating Expense						0
Capital Outlay						0
(Minus Revenues)						0
Net Operating Effect	0	0	0	0	0	0

Operating Budget Impacts: Upon Completion, this Project may/will affect the following Department(s)/Division(s) (Note how & why).

List	Explanation: How & Why
Department/Division Impacted	
Collections and Distribution	Continued rehabilitation of water system assets will strengthen infrastructure. May see a reduction in future repair costs for the asset in question.

**CITY OF SANFORD
CAPITAL IMPROVEMENT PROGRAM 2020-2025
PROJECT SUMMARY FORM**

Responsible Dept: Engineering - 721 **Project Title:** Sewer System Rehabilitation

PROJECT DESCRIPTION: Work necessary to rehabilitate identified assets in the sewer collection system.



PROJECT JUSTIFICATION: The City maintains approximately 200 miles of sewer lines with associated appurtenances and 8 lift stations. These assets wear out over time.

Externally Mandated: YES **Growth Related:** NO **Service Related:** YES

IMPACT IF CANCELLED OR DELAYED: The assets will not be maintained which can result in violations of our permits and higher future costs to rehabilitate the affected portions of the system.

PROJECTED STATUS as of JUNE 30, 2020:			PROJECTED DATES:			
2020 Appropriation:		\$500,000			Projected Begin:	7/1/2020
Current Budget Amt:	\$500,000				Est. Completion:	6/30/2021
Total Expenditures:	\$500,000					
Projected Balance:	\$0					

Appro/Expenditure Plan	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Planning/Design						0
Acquisition						0
Construction	300,000	700,000	700,000	700,000	700,000	3,100,000
Other						0
Total						
Financing Plan (to be completed by Finance Dept.)	2020-21	2021-22	2022-23	2023-24	2024-25	Total
General Fund						0
Utility Fund	300,000	700,000	700,000	700,000	700,000	3,100,000
Revenue Bonds						0
GO Bonds						0
Installment Contracts						0
Other Local Gov't (Specify - Notes)						0
Grants (Specify - Notes)						0
Other (Specify - Notes)						0
Prior Year Balance						0
Total	300,000	700,000	700,000	700,000	700,000	3,100,000
Operating Budget Impact	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Personnel						0
Operating Expense						0
Capital Outlay						0
(Minus Revenues)						0
Net Operating Effect	0	0	0	0	0	0

Operating Budget Impacts: Upon Completion, this Project may/will affect the following Department(s)/Division(s) (Note how & why).

List	Explanation: How & Why
Department/Division Impacted	
Collections and Distribution	This will not impact the operating budget as the work is designed to prevent failures which would then have an impact on operating budgets.

**CITY OF SANFORD
CAPITAL IMPROVEMENT PROGRAM 2020-2025
PROJECT SUMMARY FORM**

Responsible Dept: Engineering - 721	Project Title: Little Buffalo Upper Reach Sewer Remediation
--	--

PROJECT DESCRIPTION: A portion of the City's sewer system overflows during storms of less intensity than the 2 year 24 hour event. This project will increase the size of that section to meet the 2 year 24 hour event.



PROJECT JUSTIFICATION: Sewer overflows violate the City's sewer operating permit with the State. The City has received a number of Notices from the State due to overflows in this area. Continued overflows will impact the environment and could result in fines.

Externally Mandated:	YES	Growth Related:	NO	Service Related:	YES
-----------------------------	-----	------------------------	----	-------------------------	-----

IMPACT IF CANCELLED OR DELAYED: Increased violations and potential fines.

PROJECTED STATUS as of JUNE 30, 2020:	PROJECTED DATES:
--	-------------------------

2020 Appropriation:		\$0					Projected Begin:	7/1/2020
Current Budget Amt:	\$0						Est. Completion:	6/30/2021
Total Expenditures:	\$0							
Projected Balance:	\$0							

Appro/Expenditure Plan	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Planning/Design						0
Acquisition						0
Construction	3,000,000					3,000,000
Other						0
Total	3,000,000	0	0	0	0	3,000,000

Financing Plan (to be completed by Finance Dept.)	2020-21	2021-22	2022-23	2023-24	2024-25	Total
General Fund						0
Utility Fund						0
Revenue Bonds						0
GO Bonds						0
Installment Contracts	3,000,000					3,000,000
Other Local Gov't (Specify - Notes)						0
Grants (Specify - Notes)						0
Other (Specify - Notes)						0
Prior Year Balance						0
Total	3,000,000	0	0	0	0	3,000,000

Operating Budget Impact	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Personnel						0
Operating Expense						0
Capital Outlay						0
(Minus Revenues)						0
Net Operating Effect	0	0	0	0	0	0

Operating Budget Impacts: Upon Completion, this Project may/will affect the following Department(s)/Division(s) (Note how & why).

List	Explanation: How & Why
Department/Division Impacted	
Collections and Distribution	This work will not affect the operating budget as this will not significantly offset any costs currently incurred by the department for overflow events.

**CITY OF SANFORD
CAPITAL IMPROVEMENT PROGRAM 2020-2025
PROJECT SUMMARY FORM**

Responsible Dept: Engineering - 721		Project Title: Skunk Creek Railroad Crossing Replacement
--	--	---

PROJECT DESCRIPTION: This project will replace the railroad crossing near L&S Drive.



PROJECT JUSTIFICATION: This project is part of Skunk Creek Sewer Outfall. A surrounded portion of the outfall has been replaced and this is the last remaining section. The city has experienced numerous failures in this area due to corrosion reassertion in the replacement. All new outfall components are being designed to withstand the corrosive atmosphere.

Externally Mandated:	NO	Growth Related:	NO	Service Related:	YES
-----------------------------	----	------------------------	----	-------------------------	-----

IMPACT IF CANCELLED OR DELAYED: Potential failure of the sewer line under the railroad which could impact their ability to use the rail.

PROJECTED STATUS as of JUNE 30, 2020:				PROJECTED DATES:		
2020 Appropriation:		\$0		Projected Begin:	7/1/2020	
Current Budget Amt:	\$0			Est. Completion:	6/30/2021	
Total Expenditures:	\$0					
Projected Balance:	\$0					

Appro/Expenditure Plan	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Planning/Design						0
Acquisition						0
Construction	400,000					400,000
Other						0
Total	400,000	0	0	0	0	400,000

Financing Plan (to be completed by Finance Dept.)	2020-21	2021-22	2022-23	2023-24	2024-25	Total
General Fund						0
Utility Fund	400,000					400,000
Revenue Bonds						0
GO Bonds						0
Installment Contracts						0
Other Local Gov't (Specify - Notes)						0
Grants (Specify - Notes)						0
Other (Specify - Notes)						0
Prior Year Balance						0
Total	400,000	0	0	0	0	400,000

Operating Budget Impact	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Personnel						0
Operating Expense						0
Capital Outlay						0
(Minus Revenues)						0
Net Operating Effect	0	0	0	0	0	0

Operating Budget Impacts: Upon Completion, this Project may/will affect the following Department(s)/Division(s) (Note how & why).

Department/Division Impacted	Explanation: How & Why
LIST	
Collection and Distribution	This work will not offset nor add any costs to the operating budget as it is being done to avoid a future failure.

**CITY OF SANFORD
CAPITAL IMPROVEMENT PROGRAM 2020-2025
PROJECT SUMMARY FORM**

Responsible Dept: Engineering - 721 **Project Title:** Gaster's Creek Lift Station Replacement

PROJECT DESCRIPTION: Replace 47 year old lift station.



PROJECT JUSTIFICATION: This lift station has been in operation for 47 years. The city sewer plan has identified this lift station for replacement due to its age.

Externally Mandated: NO **Growth Related:** NO **Service Related:** YES

IMPACT IF CANCELLED OR DELAYED: Repairs will be made to the existing station. Those costs will be stranded when the lift station is replaced.

PROJECTED STATUS as of JUNE 30, 2020:				PROJECTED DATES:		
2020 Appropriation:		\$0		Projected Begin:	7/1/2020	
Current Budget Amt:	\$0			Est. Completion:	6/30/2022	
Total Expenditures:	\$0					
Projected Balance:	\$0					

Appro/Expenditure Plan	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Planning/Design						0
Acquisition						0
Construction	300,000	3,000,000				3,300,000
Other						0
Total	300,000	3,000,000	0	0	0	3,300,000

Financing Plan (to be completed by Finance Dept.)	2020-21	2021-22	2022-23	2023-24	2024-25	Total
General Fund						0
Utility Fund	300,000	3,000,000				3,300,000
Revenue Bonds						0
GO Bonds						0
Installment Contracts						0
Other Local Gov't (Specify - Notes)						0
Grants (Specify - Notes)						0
Other (Specify - Notes)						0
Prior Year Balance						0
Total	300,000	3,000,000	0	0	0	3,300,000

Operating Budget Impact	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Personnel						0
Operating Expense			-6,000	-5,000	-4,000	-15,000
Capital Outlay						0
(Minus Revenues)						0
Net Operating Effect	0	0	-6,000	-5,000	-4,000	-15,000

Operating Budget Impacts: Upon Completion, this Project may/will affect the following Department(s)/Division(s) (Note how & why).

Department/Division Impacted	Explanation: How & Why
Collection and Distribution	This may decrease maintenance costs associated with the operating budget.

**CITY OF SANFORD
CAPITAL IMPROVEMENT PROGRAM 2020-2025
PROJECT SUMMARY FORM**

Responsible Dept: Engineering - 721		Project Title: Street Resurfacing
--	--	--

PROJECT DESCRIPTION: Rehabilitation of identified sections of city streets.



PROJECT JUSTIFICATION: The City maintains approximately 135 miles of roads. The road structure wears out over time which requires some form of rehabilitation.

Externally Mandated:	NO	Growth Related:	NO	Service Related:	YES
-----------------------------	----	------------------------	----	-------------------------	-----

IMPACT IF CANCELLED OR DELAYED: A road in good condition deteriorates slowly until a critical point is reached. Once that happens, deterioration occurs quickly. The intent of the rehabilitation project is to rehabilitate the roads before they reach that critical point otherwise the cost of work goes up significantly.

PROJECTED STATUS as of JUNE 30, 2020:

2020 Appropriation:		\$575,000		PROJECTED DATES:	
				Projected Begin:	7/1/2020
Current Budget Amt:	\$575,000			Est. Completion:	6/30/2021
Total Expenditures:	\$575,000				
Projected Balance:	\$0				

Appro/Expenditure Plan	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Planning/Design						0
Acquisition						0
Construction	575,000	575,000	575,000	575,000	575,000	2,875,000
Other						0
Total	575,000	575,000	575,000	575,000	575,000	2,875,000

Financing Plan (to be completed by Finance Dept.)	2020-21	2021-22	2022-23	2023-24	2024-25	Total
General Fund	575,000	575,000	575,000	575,000	575,000	2,875,000
Utility Fund						0
Revenue Bonds						0
GO Bonds						0
Installment Contracts						0
Other Local Gov't (Specify - Notes)						0
Grants (Specify - Notes)						0
Other (Specify - Notes)						0
Prior Year Balance						0
Total	575,000	575,000	575,000	575,000	575,000	2,875,000

Operating Budget Impact	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Personnel						0
Operating Expense						0
Capital Outlay						0
(Minus Revenues)						0
Net Operating Effect	0	0	0	0	0	0

Operating Budget Impacts: Upon Completion, this Project may/will affect the following Department(s)/Division(s) (Note how & why).

List	Explanation: How & Why
Department/Division Impacted	
Transportation	This will not impact the operating budget as there are more roads requiring maintenance than funds available.

**CITY OF SANFORD
CAPITAL IMPROVEMENT PROGRAM 2020-2025
PROJECT SUMMARY FORM**

Responsible Dept: Engineering - 721		Project Title: Sidewalk Rehabilitation
--	--	---

PROJECT DESCRIPTION: Rehabilitation of city sidewalks. The city maintains over 31 miles of sidewalks.



PROJECT JUSTIFICATION: Over time due to wear and tear and extraneous events, sidewalks require maintenance and repair to minimize safety hazards for the pedestrians that utilize them.

Externally Mandated:	NO	Growth Related:	NO	Service Related:	YES
-----------------------------	----	------------------------	----	-------------------------	-----

IMPACT IF CANCELLED OR DELAYED: Maintenance will be delayed.

PROJECTED STATUS as of JUNE 30, 2020:

2020 Appropriation:		\$70,000		PROJECTED DATES:	
				Projected Begin:	7/1/2020
Current Budget Amt:	\$70,000			Est. Completion:	6/30/2021
Total Expenditures:	\$70,000				
Projected Balance:	\$0				

Appro/Expenditure Plan	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Planning/Design						0
Acquisition						0
Construction	75,000	150,000	150,000	150,000	150,000	675,000
Other						0
Total	75,000	150,000	150,000	150,000	150,000	675,000
Financing Plan (to be completed by Finance Dept.)	2020-21	2021-22	2022-23	2023-24	2024-25	Total
General Fund	75,000	150,000	150,000	150,000	150,000	675,000
Utility Fund						0
Revenue Bonds						0
GO Bonds						0
Installment Contracts						0
Other Local Gov't (Specify - Notes)						0
Grants (Specify - Notes)						0
Other (Specify - Notes)						0
Prior Year Balance						0
Total	75,000	150,000	150,000	150,000	150,000	675,000
Operating Budget Impact	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Personnel						0
Operating Expense						0
Capital Outlay						0
(Minus Revenues)						0
Net Operating Effect	0	0	0	0	0	0

Operating Budget Impacts: Upon Completion, this Project may/will affect the following Department(s)/Division(s) (Note how & why).

List	Explanation: How & Why
Department/Division Impacted	
Transportation	This will not impact the operating budget because, as old sidewalks are replaced, other sections age out and become candidates for replacement.

CITY OF SANFORD CAPITAL/GRANT BUDGETS

The City of Sanford's Capital/Grant Budgets are authorized for appropriations through General Statutes 159-13.2 and are adopted separate from the annual operating budget. This authorization includes funding of "capital project" and "grant project" appropriations. The capital budget is used for projects financed totally or in part through bond proceeds, notes or other debt instruments which involve a capital asset. The grant budget refers to projects financed with revenues received from state or federal government for operation or capital purposes defined by the specific grant. The project ordinance authorizes the funding for the length of the project, therefore funds are cumulative for the life of the project. The city uses these ordinances to fund projects within the Capital Improvements Program and Community Development Grant Program. Each ordinance clearly identifies its purpose and authorization and identifies the revenues and appropriations (balanced). A project ordinance may be amended with City Council enactment in the same manner as the annual operating ordinance.

Following is a summary of ongoing project activity:

APPROPRIATION	PROJECT / PROGRAM BUDGET	CURRENT YR. ACTIVITY	PRIOR YRS. ACTIVITY	TOTAL TO JUNE 30, 2019
SPECIAL REVENUES				
Community Development				
Revenues	2,063,518	720,479	778,904	1,499,383
Expenditures	2,113,518	779,227	156,308	935,535
Other financing sources (uses)	50,000	12,500	37,500	50,000
Project Fund Balance				<u>\$ 613,848</u>
GENERAL FUND CAPITAL PROJECTS				
Sidewalk / Greenway / Streetscape / Parks				
Revenues	722,000	353,629	-	353,629
Other financing sources (uses)	3,027,198	2,167,167	860,031	3,027,198
Expenditures	3,749,198	1,695,302	560,556	2,255,858
Project Fund Balance				<u>\$ 1,124,969</u>
UTILITY CAPITAL PROJECTS				
Water & Sewer Capital Improvements				
Revenues	9,407,270	5,070,340	1,036,033	6,106,373
Other financing sources	21,006,564	12,063,052	8,943,514	21,006,566
Expenditures	30,413,834	8,007,937	4,518,020	12,525,957
Project Fund Balance				<u>\$ 14,586,982</u>

THIS PAGE LEFT BLANK INTENTIONALLY.

**2020-2021
DEPARTMENTAL EMPLOYEE CLASSIFICATION**

POSITION TITLES	BUDGETED POSITIONS	SALARY RANGE
GOVERNING BODY (9)		
Mayor	1	*
City Council Members	7	*
City Clerk/Asst. to City Manager	1	\$50,793 - \$83,808
DEPARTMENT OF ADMINISTRATION (4)		
City Manager	1	*
Deputy City Clerk	1	\$37,759 - \$62,302
Public Information Officer/Grant Writer	1	\$50,793 - \$83,808
Management Analyst	1	\$56,068 - \$92,511
DEPARTMENT OF HUMAN RESOURCES (5)		
<i>HUMAN RESOURCES</i>		
Human Resources/Risk Mgmt. Director	1	\$75,396 - \$124,404
Human Resources Analyst	1	\$46,010 - \$75,916
Human Resources Assistant	1	\$37,759 - \$62,302
Receptionist	1	\$28,078 - \$46,329
<i>RISK MANAGEMENT</i>		
Risk Management Officer	1	\$53,366 - \$88,054
DEPARTMENT OF LEGAL (2)		
City Attorney	1	\$83,456 - \$137,356
Paralegal	1	\$39,683 - \$65,476
DEPARTMENT OF COMMUNITY DEVELOPMENT (23)		
<i>COMMUNITY DEVELOPMENT</i>		
Comm. Development Director	1	\$83,456 - \$137,356
Asst. Comm. Dev. Director	1	\$65,033 - \$107,305
Comm. Development Manager	1	\$61,900 - \$102,135
Zoning Administrator	1	\$61,900 - \$102,135
Senior Planner / Long Range	1	\$61,900 - \$102,135
Planner II	1	\$53,366 - \$88,054
Planner I	2	\$48,340 - \$79,761
Planning Technician	2	\$41,701 - \$68,807
Administrative Assistant III	1	\$41,701 - \$68,807

* Amount is established and set by the City Council on a year to year basis.

**2020-2021
DEPARTMENTAL EMPLOYEE CLASSIFICATION**

POSITION TITLES	BUDGETED POSITIONS	SALARY RANGE
DEPARTMENT OF COMMUNITY DEVELOPMENT CON'T (23)		
<i>INSPECTIONS</i>		
Inspections Administrator	1	\$61,900 - \$102,135
Building Inspector I	3	\$46,010 - \$75,916
Administrative Assistant II	1	\$37,759 - \$62,302
Administrative Assistant I	1	\$34,222 - \$56,466
Field Superintendent	1	\$56,068 - \$92,511
<i>COMMUNITY ENHANCEMENT – CODE ENFORCEMENT</i>		
Code Enforcement Supervisor	1	\$50,793 - \$83,808
Code Enforcement Officer	2	\$43,811 - \$72,287
Staff Assistant	1	\$30,996 - \$51,144
<i>COMMUNITY ENHANCEMENT –PLANNING/HPC</i>		
Planner II	1	\$53,366 - \$88,054
DEPARTMENT OF INFORMATION TECHNOLOGY (3)		
Information Technology Director	1	\$75,396 - \$124,404
Program Analyst/Webmaster	2	\$53,366 - \$88,054
SANFORD GOLF COURSE (6)		
Golf Course Manager	1	\$65,033 - \$107,305
Golf Course Superintendent	1	\$53,366 - \$88,054
Asst. Golf Course Manager	1	\$43,811 - \$72,287
Lead Turfgrass Technician	1	\$34,222 - \$56,466
Turfgrass Technician	2	\$30,996 - \$51,144

**2020-2021
DEPARTMENTAL EMPLOYEE CLASSIFICATION**

POSITION TITLES	BUDGETED POSITIONS	SALARY RANGE
DEPARTMENT OF POLICE (111)		
Chief of Police	1	\$83,456 - \$137,356
Assistant Chief	1	\$68,323 - \$112,733
Administrative Assistant II	1	\$37,759 - \$62,302
Administrative Assistant I	1	\$34,222 - \$56,466
Police Records Supervisor	1	\$41,701 - \$68,807
Records Clerk	1	\$34,222 - \$56,466
Internal Affairs / Training Officer	1	\$58,920 - \$97,219
Patrol Captain	7	\$56,068 - \$92,511
Sergeant	8	\$48,340 - \$79,761
Detective	13	\$46,010 - \$75,916
Narcotics Agent	4	\$46,010 - \$75,916
Police Officer III	35	\$43,811 - \$72,287
Police Officer II	5	\$41,701 - \$68,807
Police Officer I	11	\$39,683 - \$65,476
Telecomm. Supervisor	1	\$43,811 - \$72,287
Lead Telecommunicator	4	\$39,683 - \$65,476
Telecommunicator	12	\$35,968 - \$59,348
Receptionist	4	\$28,078 - \$46,329
DEPARTMENT OF FIRE (63)		
Chief	1	\$79,213 - \$130,701
Deputy Fire Chief / Fire Marshal	1	\$65,033 - \$107,305
Battalion Commander	3	\$56,068 - \$92,511
Deputy Fire Marshal	1	\$53,366 - \$88,054
Administrative Assistant II	1	\$34,222 - \$56,466
Company Captain	9	\$48,340 - \$79,761
Firefighter III	18	\$41,701 - \$68,807
Fire Inspector	1	Part-time
Firefighter III/Driver Operator	9	\$41,701 - \$68,807
Firefighter II	2	\$39,683 - \$65,476
Firefighter I	17	\$37,759 - \$62,302

2020-2021

DEPARTMENTAL EMPLOYEE CLASSIFICATION

POSITION TITLES	BUDGETED POSITIONS	SALARY RANGE
DEPARTMENT OF FINANCIAL SERVICES (21)		
	<i>FINANCE</i>	
Director of Financial Services	1	\$83,456 - \$137,356
Financial Services Supervisor	1	\$58,920 - \$97,219
Financial Services Support Assistant	1	\$34,222 - \$56,466
Accountant I	1	\$43,811 - \$72,287
Accountant II	1	\$48,340 - \$79,761
Senior Budget Analyst	1	\$50,793 - \$83,808
Accounting Technician	2	\$34,222 - \$56,466
Financial Services Support Specialist	1	\$50,793 - \$83,808
	<i>UTILITY FUND ADMINISTRATION</i>	
Customer Service Manager	1	\$56,068 - \$92,511
Assistant Customer Service Manager	1	\$50,793 - \$83,808
Senior Accountant	1	\$48,340 - \$79,761
Contract / Purchasing Specialist	1	\$50,793 - \$83,808
Customer Service Representative	4	\$30,996 - \$51,144
Customer Service Representative	1	Part-time
Senior Customer Service Represent.	1	\$34,222 - \$56,466
Customer Service Specialist	1	\$34,222 - \$56,466
Customer Service Billing Specialist	1	\$41,701 - \$68,807

**2020-2021
DEPARTMENTAL EMPLOYEE CLASSIFICATION**

POSITION TITLES	BUDGETED POSITIONS	SALARY RANGE
DEPARTMENT OF PUBLIC WORKS (137)		
<i>PUBLIC WORKS ADMINISTRATION</i>		
Public Works Director	1	\$87,433 - \$144,264
Public Works Manager	1	\$75,396 - \$124,404
Public Works Administrator	1	\$50,793 - \$83,808
Public Works Safety Officer	1	\$43,811 - \$72,287
Administrative Assistant I	1	\$34,222 - \$56,466
<i>STREET</i>		
Administrator	½	\$61,900 - \$102,135
Crew Supervisor I	3	\$37,759 - \$62,302
Equipment Operator III	1	\$34,222 - \$56,466
Equipment Operator II	3	\$30,996 - \$51,144
Maintenance Worker II	7	\$29,504 - \$48,682
Lead Maintenance Worker	2	\$30,996 - \$51,144
Traffic Services Technician	1	\$35,968 - \$59,348
<i>SOLID WASTE</i>		
Administrator	½	\$61,900 - \$102,135
Crew Supervisor I	2	\$37,759 - \$62,302
Equipment Operator II	8	\$30,996 - \$51,144
Equipment Operator I	2	\$29,504 - \$48,682
Lead Maintenance Worker / Graffiti	1	\$30,996 - \$51,144
Maintenance Worker II	3	\$29,504 - \$48,682
Compost Facility Operator	1	\$30,996 - \$51,144
Coordinator	1	\$48,340 - \$79,761
<i>HORTICULTURE</i>		
Horticulturist	1	\$48,340 - \$79,761
Lead Groundskeeper	2	\$30,996 - \$51,144
Groundskeeper II	1	\$29,504 - \$48,682
Groundskeeper I	2	\$28,078 - \$46,329

**2020-2021
DEPARTMENTAL EMPLOYEE CLASSIFICATION**

POSITION TITLES	BUDGETED POSITIONS	SALARY RANGE
DEPARTMENT OF PUBLIC WORKS CON'T (137)		
<i>WATER FILTRATION</i>		
Water Filtration Administrator	1	\$61,900 - \$102,135
Chief Operator	1	\$43,811 - \$72,287
Operator III	4	\$37,759 - \$62,302
Solids Operator	1	\$34,222 - \$56,466
Operator I	2	\$34,222 - \$56,466
Utility Mechanic II	1	\$37,759 - \$62,302
Lab Supervisor	1	\$50,793 - \$83,808
Lab Technician II	1	\$41,701 - \$68,807
<i>WATER RECLAMATION</i>		
Water Reclamation Administrator	1	\$61,900 - \$102,135
Chief Operator	1	\$43,811 - \$72,287
Pretreatment Coordinator	1	\$46,010 - \$75,916
Lab Supervisor	1	\$50,793 - \$83,808
Lab Technician II	1	\$35,968 - \$59,348
Utility Mechanic II	1	\$39,683 - \$65,476
Utility Mechanic I	1	\$37,759 - \$62,302
Operator III	3	\$37,759 - \$62,302
Operator II	2	\$34,222 - \$56,466
Operator I	1	\$34,222 - \$56,466
<i>WAREHOUSE</i>		
Maintenance/Inventory Tech.	1	\$34,222 - \$56,466
<i>PUBLIC BUILDING</i>		
Administrator	½	\$61,900 - \$102,135
Facilities Maintenance Technician	1	\$34,222 - \$56,466
Administrative Assistant I	1	\$34,222 - \$56,466
<i>PARKS</i>		
Administrator	1	\$61,900 - \$102,135
Park Technician / Team Supervisor	1	\$41,701 - \$68,807
Park Attendant	2	\$30,996 - \$51,144

CITY OF SANFORD, NC
PERSONNEL PROCEDURE

SUBJECT	EFFECTIVE DATE	NUMBER
Employee Wage and Salary Program	March 1, 2012	COS-PP-301

1.0 GENERAL

It is the City of Sanford's policy to fairly compensate each employee for the value of his contribution to the success of the city through his assigned work. The employee wage and salary program will promote the goals of the City of Sanford and individual employees by optimizing employee performance and contributions. It is our intention to use a compensation system that will determine the current market value of a position based on the skills, knowledge and behaviors required of a fully competent incumbent. The system used will be objective and non-discriminatory in theory, application and practice.

The program includes the basic "salary schedule" and the "positions listed by salary grade". The salary schedule consists of steps for minimum, maximum, and intervening rates of pay for all classes of positions. The salaries and wages shall be adopted within the annual budget ordinance.

2.0 ADMINISTRATION AND MAINTENANCE

The City Manager shall be responsible for the administration and maintenance of the pay plan. The plan is intended to provide equitable compensation for all positions, reflecting differences in duties and responsibilities, the comparable rates of pay for positions in private and public employment in the area, changes in cost of living, the financial conditions of the City, and other factors.

To assist the City Manager in evaluating pay levels and benefits, the Human Resources department will conduct and/or participate in periodic wage surveys of local businesses, industrial establishments and other North Carolina municipalities. The information obtained from such surveys, in conjunction with other economic indicators, is the basis for the Manager's proposed salary recommendations for maintaining a pay plan that is current, competitive, and promotes the attainment of the city's goals and objectives.

3.0 NEW EMPLOYEES – STARTING SALARIES

Under normal circumstances, a qualified but inexperienced new employee starts at the minimum salary for the classification in which they are employed; however, exceptionally well qualified applicants may be employed above the minimum of the established salary range upon approval by the City Manager.

New employees will be given written performance appraisals as they complete milestone points following date of hire based on the following schedule:

- a. Six (6) months - performance appraisal with salary adjustment, if approved

An employee appointed for less than full-time service will be paid an equitable compensation for the position assumed. The wage-rate must be approved by the City Manager.

4.0 TRAINEE DESIGNATION AND PROVISIONS

Applicants being considered for employment or City employees who do not meet the established minimum requirements for the position which they are being considered may be hired or engaged in a "trainee" status and appointed a rate of pay below the minimum established for the position. "Trainee" salaries shall be one grade below the minimum salary established for the position for which the person is being trained. A new employee designated as "trainee" shall concurrently serve a probationary period. However, probationary periods shall be no less than six months and trainee periods may extend from three to eighteen months. A trainee shall remain a probationary employee until the trainee period is satisfactorily completed. If the

CITY OF SANFORD, NC
PERSONNEL PROCEDURE

SUBJECT	EFFECTIVE DATE	NUMBER
Employee Wage and Salary Program	March 1, 2012	COS-PP-301

training is successfully completed, the employee shall be paid at least the minimum rate established for the position for which the employee was trained.

5.0 PROBATIONARY PAY INCREASES

Employees hired, promoted, or reclassified may receive a pay increase within the range of up to approximately 5% upon successful completion of the probationary period. Employees serving a twelve-month probationary period are eligible for consideration of approximately a 2.5% increase after six months of successful employment and up to approximately an additional 5% upon successful completion of twelve months. The Human Resources Director must recommend and the City Manager must approve any exception.

6.0 MERIT PAY

Employees may be considered for advancement within the established salary range based on the quality of their overall performance. Guidelines for determining performance levels and performance pay increases shall be established and approved by the City Manager.

Merit increases are given at the discretion of City Council based upon available funds. When provided, a merit increase shall be given at the employee's anniversary/evaluation date, which is generally 12-months from the employee's probationary date, and shall accompany a written performance appraisal. Performance appraisals will be conducted for all employees in accordance with COS-PP-303, Employee Performance Appraisal, and forwarded to the Human Resources Department at least fourteen (14) days prior to the effective date. The salary increase should be in accordance with approved guidelines. The City Manager must approve any exception.

If the performance and salary review date for an employee occurs during a leave of absence, the employee should be reviewed within two (2) weeks of the employee's return to work unless an adjustment to the performance evaluation due date is approved. If a salary adjustment is recommended and approved, the adjustment will be effective at the beginning of the payroll period following the employee's return to work or adjusted performance evaluation due date.

7.0 MERIT/PERFORMANCE PAY BONUS

Employees who are at the maximum of their salary range for their position classification are eligible to be considered for a merit/performance pay bonus. Merit/performance pay bonuses shall be awarded in a lump sum payment and do not become part of the employee's base salary. The performance appraisal rating required for bonus consideration and the amount of the performance pay bonus will be determined by the City Manager with recommendation from the department head and the Human Resources Department.

8.0 SALARY EFFECT - PROMOTIONS/DEMOTIONS/TRANSFERS/RECLASSIFICATIONS

Promotions – When an employee is promoted into a position to which he is qualified, the employee's salary shall normally be advanced to the minimum level of the new position, or to a salary which provides an increase of up to approximately 5% over the employee's salary before the promotion, provided, however, that the new salary may not exceed the maximum rate of the new salary range. The purpose of the promotion pay increase is to recognize and compensate the employee for taking on increased responsibility. A written performance appraisal is required if more than six months have elapsed since the last appraisal was conducted.

CITY OF SANFORD, NC
PERSONNEL PROCEDURE

SUBJECT	EFFECTIVE DATE	NUMBER
Employee Wage and Salary Program	March 1, 2012	COS-PP-301

At the discretion of the department head, a promoted employee may serve a six-month (6) probationary period in the new position. Upon satisfactory completion of the probationary period, the department head may recommend a probationary pay increase for the employee. A written performance appraisal must accompany the request and be submitted to the Human Resources Department. The increase must be recommended by the department head and Human Resources Director and approved by the City Manager.

Demotions – When an employee is demoted into a position to which he is qualified, the employee’s salary shall be adjusted as indicated below:

Demotion initiated by management:

- as a result of marginal or unacceptable performance or disciplinary reasons - the salary shall be decreased at least 5%, or to the maximum of the new range.
- due to reasons other than inadequate performance or discipline - the salary will not be reduced.

Demotion requested by employee:

- due to dissatisfaction with the job or for other personal reasons - the salary shall be set at a rate in the lower pay range based on the skills, knowledge, and abilities of the employee as compared to position requirements.

The demotion must be recommended by the department head, reviewed by the Human Resources Director and approved by the City Manager. A written performance appraisal is required if more than six months have elapsed since the last appraisal was conducted.

Transfers – The salary of an employee reassigned to a position in the same class or to a position in a different class within the same salary range shall not be changed by the assignment. Exceptions require prior approval of the City Manager. A written performance appraisal is required if more than six months have elapsed since the last appraisal was conducted.

Reclassifications – An employee whose position is reclassified to a class having a higher salary range shall receive a pay increase to the minimum of the new pay range or adjusted upward by at least 5.0% or an amount approved by the City Manager. If the employee is required to complete a probationary period, the employee’s salary may be advanced according to probationary pay guidelines. A written performance appraisal must accompany the request and be submitted to the Human Resources Department. The increase must be recommended by the department head and Human Resources Director and approved by the City Manager.

If the position is reclassified to a lower pay range, the employee’s salary shall remain the same. If the employee’s salary is above the maximum established for the new range, the salary of the employee shall be maintained at the current level until the range is increased above the employee’s salary.

9.0 POSITION DESCRIPTION, RE-EVALUATION, & EFFECT ON SALARY

Written position descriptions should be kept current and accurately reflect the responsibilities and requirements of the position. The Human Resources Department will maintain all position descriptions. Preparation of the position description is the responsibility of the employee’s supervisor. Supervisors may request an analysis of a new position or re-evaluation of a current position description through Human Resources.

CITY OF SANFORD, NC
PERSONNEL PROCEDURE

SUBJECT	EFFECTIVE DATE	NUMBER
Employee Wage and Salary Program	March 1, 2012	COS-PP-301

When re-evaluation results in a position class being assigned to a higher salary range, employees in that class shall receive a pay increase to the minimum step of the new range or at least 5.0% or an amount approved by the City Manager. When re-evaluation results in a position class being assigned to a lower salary range, the salaries of employees in that class will remain unchanged. If this assignment to a lower salary range results in an employee being paid at a rate above the maximum step established for the new class, the salary of the employee shall be maintained at the current level until such time the employee's salary range is increased above the employee's current salary. Changes/adjustments must be recommended by the department head and Human Resources and approved by the City Manager.

10.0 CERTIFICATION

Salary increases may be granted to incumbents after obtaining job-related tenure, education, or certification/licensure in specialized areas of up to approximately 5.0%. Failure to obtain job related certification by the required time period may result in disciplinary action up to and including termination.

11.0 INTERIM ASSIGNMENT

Salary increases may be granted to employees who are temporarily assigned to a position at a higher salary grade. The assignment must be for an extended period of time; a minimum of 30 consecutive days. The salary shall be adjusted to the minimum of the higher salary grade or up to approximately 10%; whichever is greater. The salary shall be adjusted back to the lower grade and step upon completion of the assignment. Any non-exempt employee temporarily assigned to an exempt position shall not be eligible for overtime pay or compensatory time during the assignment.

12.0 EFFECTIVE DATE OF SALARY CHANGES

Salary changes shall be effective on the first day of the payroll period containing the effective date of the change; unless otherwise noted or approved by the City Manager.

13.0 AUTHORITY

The City Manager shall have responsibility for approving the following salary actions for city employees:

- a) transactions outside established guidelines
- b) new hires
- c) merit/performance pay bonus
- d) equity adjustments
- e) promotions
- f) demotions
- g) position reclassifications

Other pay adjustments for city employees that are within the established percentage frequency guidelines may be approved by the City Manager's designee.

14.0 SALARY INCREASE GUIDE

A salary increase guide will be established and published by Human Resources prior to the beginning of each fiscal year and updated as conditions warrant.

CITY OF SANFORD, NC
PERSONNEL PROCEDURE

SUBJECT	EFFECTIVE DATE	NUMBER
Employee Wage and Salary Program	March 1, 2012	COS-PP-301

15.0 OVERTIME PAY PROVISIONS

Employees of the City can be requested and may be required to work overtime hours as necessitated by the needs of the City and determined by the department head. To the extent that local government jurisdictions are so required, the City will comply with the Fair Labor Standards Act (FLSA). The Human Resources Director shall determine which jobs are “non-exempt” and are therefore subject to the Act in areas such as hours of work and work periods, rates of overtime compensation, and other provisions.

Non-exempt employees will be paid at a straight rate for hours up to the FLSA established limit for their position (usually 40 hours in a 7-day period; 171 hours for police personnel in a 28-day cycle; and 159 hours for fire personnel in a 21-day cycle). Hours worked beyond the FLSA established limit will be compensated in either compensatory time off or pay at one and a half times the pay rate. In determining eligibility for overtime in a work period, hours actually worked shall be considered; in addition, vacation, sick, personal, and holiday leave will be included in the computation of hours worked.

Whenever practicable, departments may schedule time off on an hour-for-hour basis within the applicable work period for non-exempt employees, instead of paying overtime. When time off within the work period cannot be granted, overtime worked will be paid or compensatory leave granted in accordance with the FLSA.

Overtime will be distributed as equally as practical among qualified employees in the same job classification, department and shift, without regard to age, sex, race, color, creed, religion, national origin or physical handicap.

Employees in positions determined to be “exempt” from the FLSA (as Executive, Administrative, or Professional staff) will not receive pay for hours worked in excess of their normal work periods. These employees may be granted compensatory leave by their supervisor where the work is of an unusual, unscheduled or emergency nature. Where work activities are directed by the department head and approved by the City Manager as a result of a natural disaster, these employees may be granted compensatory leave or pay at straight time; paid time is not contingent upon Federal funding. Such compensatory pay or time is not guaranteed and ends without compensation upon separation from the organization.

No employee shall work overtime except as authorized by the manager; and the City Manager’s approval is required for any variances from this policy.

16.0 CALL-BACK and ON-CALL PAY

The City provides continuous twenty-four hour a day, seven day a week service to its customers. Therefore, it is necessary for certain employees to respond to any reasonable request for duty at any hour of the day or night. One of the conditions of employment with the City is the acceptance of a share of the responsibility for continuous service, in accordance with the nature of each job position. If an employee fails to respond to reasonable calls for emergency service, either special or routine, the employee shall be subject to disciplinary action up to and including dismissal.

Call-Back Pay - Non-exempt employees will be paid at a rate of one and a half times the pay rate for hours worked outside the normal working hours when called back to work and the hours worked are beyond the FLSA established limit for the work period.

CITY OF SANFORD, NC
PERSONNEL PROCEDURE

SUBJECT	EFFECTIVE DATE	NUMBER
Employee Wage and Salary Program	March 1, 2012	COS-PP-301

On-Call Pay - Non-exempt employees required to be “on-call” duty will be paid for five hours of work for each week of on-call time they serve plus any actual hours worked during the call. An additional two hours of overtime will be paid when the Service Center is closed for a holiday. Hours actually worked while on-call are calculated beginning when the employee leaves home to report to the work site and are added to the regular total hours worked for the week. On-call time is defined as that time when an employee must remain near an established telephone or otherwise substantially restrict personal activities in order to be ready to respond when called.

17.0 PAYROLL DEDUCTIONS

Deductions shall be made from each employee’s salary, as required by law. Additional deductions may be made upon request of the employee on determination by the City Manager as to the capability of payroll equipment and appropriateness of the deduction.

There are three (3) classes of payroll deductions:

1. Statutory deductions - mandatory for all full-time employees:
 - a) F.I.C.A.
 - b) Federal Income Tax
 - c) State Income Tax
 - d) Local Government Employees Retirement

2. Voluntary deductions - these deductions must be authorized in writing, by the employee:
 - a) Voluntary life insurance
 - b) Cancer insurance
 - c) Savings
 - d) Miscellaneous collections

3. Special Deductions - these deductions may be made as requested, but will not require the approval of the employee:
 - a) Tax garnishments
 - b) Overpayment of wages
 - c) Under deduction of statutory deductions
 - d) Court orders

CITY OF SANFORD, NC
PERSONNEL PROCEDURE

SUBJECT	EFFECTIVE DATE	NUMBER
Performance Management Program	March 1, 2012	COS-PP-303

1.0 GENERAL

Performance management is an ongoing process that helps managers and employees plan performance expectations for the upcoming year, communicate about those expectations during the year and review the results at the end of the year. Our employees benefit from a greater understanding of what is expected of them and the ongoing feedback and support that they need to be successful. The City benefits by having a skilled and knowledgeable workforce focused on achieving results.

The purpose of the performance management program is to:

- a) Provide for a formal method of communicating performance feedback to employees;
- b) Provide information upon which management can base personnel decisions;
- c) Provide a sound basis for compensation decisions;
- d) Standardize records for documenting employee performance;
- e) Provide for the establishment of specific job expectations and measurable and obtainable goals;
- f) Provide annual appraisal of on-the-job performance;
- g) Provide supervisors with a formal means of assessing what the employee accomplishes and how they accomplished it (i.e. customer focused, accountability, flexibility, collaboration, effective communication, etc.);
- h) Assist managers in assessing employee potential;
- i) Provide means for "raising the bar" on overall performance goals and expectations.

2.0 PERFORMANCE MANAGEMENT PROCESS

The Performance Management Process consists of the following steps:

- Performance Planning – establish specific goals and standards required to meet job responsibilities (SMART).
- Performance Monitoring – ongoing process of observing performance and behaviors.
- Providing Feedback – both positive and constructive.
- Performance Review and Appraisal – formal documented system that includes discussion with employee.

The following actions are required:

- a) Within the first thirty (30) days of the new appraisal period, the supervisor must establish job expectations and performance standards, which should include measurable and obtainable goals. These will be discussed with the employee and recorded on the performance appraisal form.
- b) Monitor performance progress throughout the year, observing both performance and behaviors.
- c) Provide consistent feedback to employee (both positive and constructive).
- d) At the end of the appraisal period or prior to a promotion, a performance review is conducted. This performance review will consist of the following:
 1. Review of job expectations and measurable and obtainable goals by supervisor and employee;
 2. Preparation of appraisal form by supervisor;
 3. Conducting of performance appraisal discussion with employee;
 4. Forwarding of forms to Human Resources Department.

CITY OF SANFORD, NC
PERSONNEL PROCEDURE

SUBJECT	EFFECTIVE DATE	NUMBER
Performance Management Program	March 1, 2012	COS-PP-303

3.0 PERFORMANCE APPRAISAL GUIDELINES AND DISCUSSION

Performance appraisals must be completed on all:

- Full-time employees at the end of the probationary period and then every 12 months thereafter;
- Transferring or promoted employees if more than six months have elapsed since the last appraisal was conducted.

The appraisal of performance should be based upon performance of the specific job expectations and measurement of completion of goals. The overall performance rating is measured on a scale of one (1) to ten (10) as shown and described on the appraisal form.

An employee with a rating of one (1) or two (2) will be re-appraised in three (3) months. If at that time performance has not improved enough to warrant a rating of three (3) or above, transfer or termination will be considered.

4.0 APPROVALS

Levels of approval for a performance rating will be as follows:

- a) Appraisals with a rating of three (3) through eight (8) require two (2) levels of approval;
- b) Appraisals with a rating of one (1), two (2), nine (9), or ten (10) require three levels of approval, one of which must be the department head with budgetary responsibility for the employee's department and one of which must be the City Manager.

All approval signatures must be obtained prior to the performance appraisal discussion. Each department may expand the approval process as desired.

The City Manager's signature will be required on all performance appraisal forms for those actions requiring approval in accordance with COS-PP-301, 13.0.

The employee performance appraisal discussion must be conducted so that all forms will arrive in the Human Resources Office at least fourteen (14) days prior to the effective date. During the discussion, the supervisor and employee will review the completed appraisal form and discuss goals for the new appraisal period. The employee may enter personal comments and then should sign the form. The employee's signature indicates only that they have reviewed the form and does not indicate agreement with the appraisal.

The supervisor and the employee should retain copies of the completed appraisal form and the original will be placed in the employee's personnel folder.

CITY OF SANFORD, NC

FINANCE PROCEDURE

SUBJECT	EFFECTIVE DATE	NUMBER
Investment Policy	June 1, 2006	COS-FP-901

PURPOSE

Funds of the City will be invested in accordance with North Carolina General Statutes 159-30 and these policies and written administrative procedures. The City's investment portfolio shall be managed in a manner to attain a market rate of return while preserving and protecting capital in the overall portfolio.

RESPONSIBILITY

The Finance Director or his designee shall have the responsibility for the administration of the investment policy of the City of Sanford. The Finance Director will routinely monitor the contents of the portfolio, the available markets, and the relative values of competing instruments, and will adjust the portfolio accordingly.

PORTFOLIO DIVERSIFICATION

The City will diversify use of investment instruments to avoid incurring unreasonable risks inherent in over investing in specific instruments, individual financial institutions or maturities.

Diversification by Instrument:

Percent of Portfolio

U.S. Treasury obligations (bills, notes, bonds)	100%
U.S. Government Agencies (fully guaranteed)	100%
Bankers Acceptance (BAs)	40%
Commercial Paper	40%
Repurchase Agreements	25%
Certificates of Deposit (CDs) Commercial Banks	100%
North Carolina Cash Management Trust	95%
RBC Centura Public Fund Account	30%

Diversification by Financial Institution:

Bankers' Acceptance (BAs):

No more than 25% of the total BA portfolio with any one institution.

Commercial Paper:

No more than 30% of the total commercial paper portfolio with any one issuer.

Repurchase Agreements:

No more than 15% of the total repurchase agreement portfolio with any one institution.

Certificates of Deposit (CDs)

No more than 60% of the total CD portfolio with one institution.

Maturity Scheduling:

Investment maturities shall be scheduled to coincide with projected cash flow needs, taking into account large routine expenditures, as well as considering sizable blocks of anticipated revenue (tax receipts, etc.). Maturities shall be timed to comply with the following guidelines:

Under	1 year	80%
Under	2 years	100%

CITY OF SANFORD, NC

FINANCE PROCEDURE

SUBJECT	EFFECTIVE DATE	NUMBER
Investment Policy	June 1, 2006	COS-FP-901

A. Strategy

The City invests funds by using a specific, but flexible, investment strategy. The City formulates its investment strategy by monitoring the performance of current economic indicators and current economic projections. The criteria for selecting investments are ranked as to: legality, safety, liquidity, yield, ease and cost of handling. Obvious profit opportunities are taken when market conditions shift (swaps). Long-term investments (over one year) are limited to maturities of two years or less. Maturities are selected to coincide with the periods when funds will be needed to meet expenditures.

B. Market Trading Procedures

The City monitors the investment market daily. It is the city's policy to contact the banks in Sanford for bids and offerings to receive the best pricing/yield possible. Other North Carolina based financial institutions may also be contacted when appropriate. All purchases, sales, swaps, and commitments are verified and documented as to the settlement date, interest rate, maturity date, and price. All transactions are recorded in complete detail. Investments are frequently settled by a bank wire transfer.

C. Collateralization of Deposits

North Carolina General Statute 159-31 (b) requires that sufficient collateral be pledged for all public funds. For demand deposits and time deposits, FDIC and FSLIC protection is available for \$100,000. However, once the City's demand or time deposits exceed \$100,000, specific eligible securities must be pledged as collateral for the City's funds. The Finance Director or his designee will ensure that sufficient and proper collateral exists for all demand and time deposits in excess of \$100,000.

D. Third-Party Safekeeping

The City uses third-party safekeeping for all investments not covered by collateralization requirements. Third-party safekeeping arrangements will be bid as part of the banking services contract. Third-party safekeeping provides the City with the safest category of credit risk for these investments.

REPORTING REQUIREMENTS

The Finance Director shall generate monthly reports for management purposes. In addition, the Law and Finance Committee of the City Council will be provided quarterly reports which include data on investment instruments being held and a statement that the portfolio conforms to these policies.

THIS PAGE LEFT BLANK INTENTIONALLY.

APPENDIX

FY 19-20 ACCOMPLISHMENTS

The accomplishments of the City of Sanford are highlighted below to give the reader some insight as to how the major goals provide direction to all areas of municipal service.

SECURITY

Inspections

- ◇ Continued increase in development reviews and permits, especially in applications for residential development and value for non-residential development.
- ◇ Issued 761 building permits.
- ◇ Completed 10,214 building inspections.

Fire

- ◇ Ordered new fire engine to replace Engine #2 at Jonesboro.
- ◇ Installed washer and dryers at three stations to decontaminate duty uniforms after a fire (cancer initiative).
- ◇ Replaced HVAC at Station #3 upstairs classroom.
- ◇ Continued 5-year replacement of turnout gear (NFPA).

Risk Management

- ◇ Investigated and resolved eight (8) Windstream claims against the City for damages to underground cable.
- ◇ Researched and acquired Cyber Security Insurance for City IT.
- ◇ Conducted twelve job site and/or field inspections.
- ◇ Managed the City Workers' Compensation Claims with 15 open claims.
- ◇ Investigated and resolved five sewer backups that occurred at citizen's residences.
- ◇ Conducted an insurance audit of the City's vehicle fleet of 376 vehicles.
- ◇ Conducted research and offered guidance to department personnel concerning COVID-19.
- ◇ Completed annual OSHA reporting for injuries and accidents (with 14 recordable injuries).
- ◇ Worked directly with the Public Works Safety Officer to develop training in trenching competent person, work zone safety, confined space, asbestos and silica awareness.

PLANNING AND ZONING

Code Enforcement

- ◇ Focused increase in commercial maintenance, 18 cases; minimum housing, 90 cases; miscellaneous, 99 cases; nuisance, 1,666 cases; and vehicles, 257 cases.
- ◇ Adopted five demolition ordinances and achieved voluntary compliance on 36 out of 89 properties on the vacant and abandoned residential properties list.

Zoning and Design Review

- ◇ Continued administration of the Unified Development Ordinance (UDO) and related land development activities, including review of site plans and subdivision plats, issuance of all zoning approvals, site inspections and amendments to the UDO as warranted based on land use needs.
- ◇ Processed and prepared staff reports for numerous re-zonings, variances, and special use permits for the respective boards of Sanford, Lee County, and the Town of Broadway.
- ◇ Processed numerous development review applications and site plans through the Technical Review Committee (TRC).

Community Development

- ◇ Continued to serve as lead staff for the administration of Single-Family Rehab (SFR) and Urgent Repair (URP) grant programs.
- ◇ Staff continued to serve as lead support for S3 Housing Connect, a homeless initiative that began in winter 2017. S3 Connect has flourished into six committees of volunteers from non-profits, faith-based organizations and community leaders. These six committees meet monthly to push forward with different goals and tasks to improve our community's response to homelessness.

Planning

- ◇ Downtown Sanford, Inc. (DSI)
 - Had six Downtown Alive concerts on Steele Street to drive traffic to visit the restaurants and shops in downtown.
 - Officer initiative began with off duty officers patrolling the streets of downtown.
 - One Table, One Depot Supper – served 278 people in Depot Park to kick off raising funds for the renovation of the Depot Building.
 - Downtown Trick or Treat – 1,500 kids visited in costumes.
 - A Holiday Open House, Small Business Saturday, and Holiday Punch card were launched in November.
 - Depot Tree and Train Lighting – 1,500 people visited the park and 400 kids sat on Santa's lap. This year we put Santa inside the Railroad House and it was a big hit.
 - Sanford Farmers' Market moved back to Downtown with a success rate of 300-400 visitors every Saturday.
 - Building Improvements Grants awarded for a total of \$15,690.
 - 12 business owners completed the RISE program; one \$5,000 grant was awarded.
- ◇ Public Art Initiative
 - Completed Public ARTS Projects to include Utility Box Wraps, All Aboard Sculptures, Street Piano, WINGS, Caterpillar, and Locks of Love.
 - Planted three trees in Maple Avenue City owned park for Arbor Day.
 - Conducted trash pickup on Fire Tower Road for a total of 59 bags of trash.
 - Main Street Champion 2019
 - Continue to maintain the Appearance Commission Facebook page and provide updates for Ottocast page.
 - Mounted 13 plaques to recognize contributors of Public Art.

TRANSPORTATION AND PUBLIC WORKS

Solid Waste

- ◇ Continued focusing on the primary purpose of the Solid Waste Division, to protect public health and the environment by assuring that solid and hazardous wastes are managed properly.
- ◇ Continued promotion of comprehensive waste management activities that include the following components of successful waste management: source reduction, reuse, recycling, resource recovery (waste to energy), and landfilling.
- ◇ Continued compliance with North Carolina Department of Environmental Quality and US EPA solid waste regulations while maintaining cost effective services to all our customers.

Sanitation

- ◇ Garbage collection services were contracted with Waste Industries for one pickup weekly of garbage and bi-weekly collection of recyclables. The division ensured timely, efficient, and cost-effective services to all residential customers, including being responsive to resident concerns and their desired level of performance.
- ◇ Collected 5.4 million pounds of leaves, 8.2 million pounds of limbs, 3.1 million pounds of bulk trash, 17.1 million pounds of household garbage, and 4.2 million pounds of recyclables.

Street

- ◇ 1,000 tons of asphalt were installed for patching; 905 cubic feet of concrete were installed for curb, gutter, and sidewalk apron work; and installed 100 feet of driveway pipe.
- ◇ Completed approximately 1,300 man hours of street sweeping and 200 site distance cut backs.
- ◇ Created, placed, and installed 200 signs throughout the city.
- ◇ Continue to work with contractors to install road way pipe in major areas due to a significant amount of pipe failure.

Fleet Maintenance

- ◇ Completed major repairs and upgrades in the garage building for better productivity and efficiency.

Public Building

- ◇ Managed facilities budget to ensure that funds were spent efficiently and actively sought cost savings within the unit.
- ◇ Maintained all 7 facilities to include: roofing system, plumbing system, HVAC, janitorial services, and pest control services.
- ◇ Replaced walkways into City Hall and the Police Department.

Warehouse

- ◇ Continue to consistently maintain a sufficient inventory of parts / supplies at low cost for all operational departments.

Horticulture

- ◇ Mulched and pruned all downtown Sanford streetscape for a complete spruce up as well as downtown planters spruced up with annuals.
- ◇ Incorporated new annuals in traffic island beds.

UTILITIES

Water Filtration

- ◇ The Water Filtration Plant exceeded meeting all state / federal regulations for drinking water.
- ◇ The Water Filtration Plant treated 2.75 billion gallons of water.
- ◇ The laboratory processed over six-hundred bacteriological samples throughout the distribution system, all six-hundred samples documented zero bacteriological contamination.

Water Reclamation

- ◇ Maintained laboratory certification.
- ◇ Land applied 433 dry tons of sludge.
- ◇ Treated 2.1 billion gallons of wastewater.
- ◇ Used 3 million gallons of reclaimed water.
- ◇ Sampled 11 industries semi-annually to ensure compliance with pretreatment program.
- ◇ Disposed of 3081 wet tons to landfill.
- ◇ Issued a new industrial pretreatment permit to Caterpillar on Boone Trail Road.
- ◇ Collected over 1,800 samples to ensure compliance.

Distribution and Collection

- ◇ Maintained 590 miles of distribution lines, 232 hydrants, and 245 miles of collection system.
- ◇ Repaired 48 major water lines and 6 minor water lines.
- ◇ Made 110 new water taps and 51 water retaps.
- ◇ Made 36 new 4" sewer taps
- ◇ Installed 90 new water meters and replaced 1,839 old meters.
- ◇ Tested 41 large water meters and 14 small water meters.

- ◇ Read 239,998 water meters.
- ◇ Inspected 48 city owned backflow devices and 1,064 privately owned backflow devices.
- ◇ Removed 993,259 gallons of grease containing fluids and inspected 126 grease traps.
- ◇ Inspected 108 valves.

FINANCIAL PLANNING

Utility Fund Administration

- ◇ New Paymentus web portal installed.
- ◇ Online application forms implemented.
- ◇ AMI Pilot Program implemented.
- ◇ Updated policies, protective measures at the front counter due to COVID-19.
- ◇ Audited residential and commercial accounts.
- ◇ \$37,741 was collected in outstanding bills, ordinance violations, and judgments through Debt Setoff Program.
- ◇ \$12,693 was collected from outside collections agency (Online Utilities).
- ◇ 52,678 payments were collected online for a total of \$3,505,689; 37,557 payments were collected through the lockbox for a total of \$4,683,842; 3,200 payments were collected from IVR for a total of \$164,938.
- ◇ Assisted 151 customers through Sanford Cares Program. Total donation through Sanford Cares Program totals \$22,023.

Finance

- ◇ Received a Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers' Association for the city's June 30, 2019 Comprehensive Annual Financial Report; this is the 39th straight year the city has received this honor.
- ◇ Received a Distinguished Budget Presentation Award from the Government Finance Officers' Association for the city's Annual Operating Budget ending June 30, 2020; this is the 34th straight year the city has received this honor.
- ◇ Continued the contract in which the City of Sanford provides accounting services to a smaller area municipality; this arrangement provides the smaller unit with increased internal controls without hiring additional personnel.

DEVELOPMENT OF STAFF AND TECHNOLOGIES

Information Technology

- ◇ Replaced the police departments records management server.
- ◇ Enhanced the city website www.sanfordnc.net by enabling new features and improving graphics.
- ◇ Updated the city email system for increased functionality for mobile phones and mobile devices.
- ◇ Made improvements to the police department body camera system.
- ◇ Obtained a state grant for operation of the Government Access Channel Sanford TV191.
- ◇ Installed several computer systems and printers at city hall, the police department, and the public works service center.
- ◇ Purchased and distributed 48 systems for the 2019 Employee Computer Purchase Program.
- ◇ Updated desktop computers at Central Fire Station, Fire Station #2, and Fire Station #3.
- ◇ Upgraded software in 911 dispatch and updated computer systems in police cars.
- ◇ Installed several new computer systems at the water plant.
- ◇ Upgraded network managed anti-virus system.
- ◇ Purchased several laptop computers to expand the ability of several departments to work remotely.
- ◇ Installed new battery backup system for power surges and outages.
- ◇ Maintained a network of copiers located in six buildings.
- ◇ Replaced a network server at the Sanford Municipal Golf Course.
- ◇ Upgraded GIS software for the engineering department.

- ◇ Improved processes to provide electronic agendas and budgets to tablet computers.
- ◇ Performed several performance enhancements to the wireless network.
- ◇ Produced the video that helped the city win the 2019 National Night Out award as well as creating several informational videos for city services on Sanford TV191 and the website.
- ◇ Installed Toughbook laptops in fire trucks.
- ◇ Enhanced city intranet for employees to stay connected with Human Resources and Risk Management information.
- ◇ Installed new computers and printers on 3 floors of the Buggy Factory for the planning and development department.
- ◇ Maintained, repaired, and supported 250+ computer systems / users in 14 buildings with 40 network printers.
- ◇ Installed new software packages, service pack upgrades, and security patches for PC's and servers on the City's LAN and WAN network.

Human Resources

- ◇ Over \$3.8 million paid in medical claims/fix costs under our BCBSNC group health care plan resulting in a loss ratio of 91.0%; a decrease from 96.5% for plan year 2018-2019. Claim costs increased approximately \$82,000 from plan year 2018-2019.
- ◇ A rate increase of 7% for plan year 2020-2021 was recommended to cover expected medical claims, administrative, stop loss, health care reform, and wellness program initiative costs. Increase felt on the employer funding side; no increase in dependent premiums. Successfully re-negotiated a 1% increase in the administrative fee and a 17.9% increase in the stop-loss fee for an annual savings of approximately \$281,000. The PPO medical plan option continues to be the plan of choice among employees.
- ◇ Received approval to change life insurance provider from Lincoln Financial Group to OneAmerica (AUL) with no change in the premium rates for life, dependent life, accidental death and dismemberment (AD&D), and short-term disability (STD) for plan year 2020-2021.
- ◇ Successfully re-negotiated rates with the city's flexible spending account plan provider with no administrative rate change for 2020-2021 plan year. Communicated and implemented interim improvements to accounts as a result of federal law changes and received approval to implement new rollover provision.
- ◇ Re-negotiated voluntary dental rates for all plans resulting in no increase for 2020-2021 plan year.
- ◇ Successfully coordinated another benefit open enrollment period and processed all changes.
- ◇ Wellness Program continues to be successful. The committee sponsored several activities; however, our participation level decreased somewhat due to COVID-19 pandemic.
- ◇ New hypertension health improvement program introduced to employees July 1, 2019.
- ◇ Coordinated successful on-site flu shot program.
- ◇ Recruited, hired, conducted new employee orientation, and processed 33 new employees; and processed 35 employee promotions.
- ◇ Decrease in employee turnover rate from 9.88% to 7.16% for calendar year 19-20. Twenty-four full time employees separated during the fiscal year. Excluding retirees, the turnover rate is 5.08%, up from 4.21% in prior year.
- ◇ Updated sick leave policy to include interim benefit of 240 COVID-19 related hours.

RECREATION

Golf

- ◇ The Sanford Municipal Golf Course held the 44th Annual Brick Capital Classic Golf Tournament.
- ◇ Voted best golf course in Lee County for 2019.

Parks

- ◇ Kiwanis Family Park and the new splash pad opened the second weekend in September, 2019 with over 14,500 visitors before shutting down for the season on October 31, 2019. The splash pad and park playgrounds are currently closed due to the pandemic.

- ◇ Kiwanis Family Park is fully functioning with walking trail and all original design features and landscaping complete.
- ◇ All employees are certified in recognized pool management.
- ◇ Citizen advisory committee program under development.
- ◇ Several improvements to increase access for people with disabilities have been initiated; a wheel chair accessible swing is being developed.

BUDGET GLOSSARY

ABC Revenues - Contributions from the local Alcoholic Beverage Control Board. The City is appropriated a portion of the net operating revenue derived from the operation of the local liquor stores.

ADA – American Disability Act

Accrual Accounting - A basis of accounting in which revenues and expenses are recorded at the time they are incurred, instead of when cash is actually received or disbursed. For example, in accrual accounting, revenue earned between June 1 and June 30, but for which payment was not received until July 12, is recorded as earned on June 30, rather than on July 12.

Activity – Departmental efforts which contribute to the achievement of a specific set of program objectives.

Ad Valorem Taxes - Revenue accounts showing taxes paid on real property, personal property to include property of public service companies allocated by the Ad Valorem Tax Division of the State Department of Revenue.

Annualize – Taking activities that occurred mid-year and calculating their cost for a full year.

Appropriation - An authorization made by the City Council which permits the City to incur obligations and to make expenditures of resources.

ARRA – American Recovery and Reinvestment Act (stimulus funds)

Assessed Valuation - A value that is established for real or personal property for use as a basis to levy property taxes.

Assessment Roll - An official list of real and personal property containing legal descriptions, ownerships and assessed values.

Attrition – A method to achieve a reduction in employees by not refilling the positions vacated through resignation, reassignment, transfer, retirement or other means excluding layoffs.

Audit – A formal examination of an individual's or organization's accounts or financial situation.

Authority (Airport)- A municipal or public agency which performs a specific function and is usually financed from fees or service charges. The agency could be independent from government, but rely on government for financial support.

Balanced Budget – North Carolina General Statute 159-8(a) states a budget is balanced when the sum of estimated net revenues and appropriated fund balances is equal to appropriations.

Basis of Accounting - A term used to refer to when revenues, expenditures, expenses, and transfers--and the related assets and liabilities--are recognized in the accounts and reported in the financial statements; the City of Sanford uses the modified accrual basis of accounting for budget preparation, as required by the North Carolina Local Government Budget and Fiscal Control Act.

Basis of Budgeting – Budgets for all funds are adopted on a basis consistent with generally accepted accounting principles (GAAP), applicable to governmental units. Budget ordinances are adopted annually for all funds, except project ordinance budgets which are adopted on a multi-year basis. All annual appropriations lapse at fiscal year end, except for project ordinance budgets which continue the length of the project.

Bond - A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation and revenue bonds. These are most frequently used for construction of large capital projects, such as buildings, streets and bridges.

Bond Anticipation Notes (BANs) - Short-term interest-bearing notes issued by the City in anticipation of bonds to be issued at a later date; the notes are retired from proceeds of the bond issue to which they are related.

Budget - A statement in dollar terms of the City's program of service delivery for the ensuing fiscal year.

Budget Amendment - A legal procedure utilized by the City staff and City Council to revise a budget appropriation.

Budget Calendar - The schedule of key dates which the City's departments follow in the preparation, adoption and administration of the budget.

Budget Document - The instrument used by the budget-making authority to present a comprehensive financial program to the City Council.

Budget Message - The opening section of the budget which provides the City Council and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the City Manager.

Budget Ordinance - The official enactment by the City Council to establish legal authority for City officials to obligate and expend resources.

Budgetary Control - The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

Capital Outlays - Expenditures for the acquisition of capital assets. Includes the cost of land, buildings, permanent improvements, machinery, large tools, rolling and stationary equipment.

Capital Improvement Program (CIP) - A plan for major capital expenditures to provide long-lasting physical improvements to be incurred over a fixed period of several future years.

Cash Accounting - A basis of accounting in which transactions are recorded when cash is either received or expended for goods and services.

Cash Management - The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships.

CAV- Community Assistance Visit

Classification - Assignment of a position title and an associated pay range based on the job skills required for a particular position.

COBRA – Consolidated Omnibus Budget Reconciliation Act

CDHP – Consumer Driven Health Plan

Consumer Price Index (CPI) – A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of increase in the cost of living (i.e., economic inflation).

Contingency Account - A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.

Contractual Services – Services rendered to a government by private firms, individuals, or other governmental agencies. (Examples would be maintenance agreements, rent and/or profession consulting services)

Cost of Living Adjustment (COLA) - An increase in salaries to offset the adverse effect of inflation on compensation.

Debt Services - The City's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

Deficit - An excess of expenditures over revenues or expense over income.

Delinquent Taxes - Taxes that remain unpaid on and after the due date on which a penalty for non-payment is attached.

Department - An organizational unit responsible for carrying out a major governmental function.

DENR – Department of Environment and Natural Resources

Depreciation - The process of estimating and recording the lost usefulness, expired useful life or diminution of service from a fixed asset that cannot or will not be restored by repair and will be replaced. The cost of the fixed assets lost usefulness is the depreciation or the cost to reserve in order to replace the item at the end of its useful life.

Disbursement - Payment for goods and services in cash or by check.

Distinguished Budget Presentation Awards Program – A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

Downtown / HPC (Historic Preservation Commission) – A department established to restore, preserve, and protect historic landmarks and historic properties that are deemed to be of special significance in terms of historic, pre-historic, architectural, or cultural importance.

Downtown Sanford, Inc. (DSI) – A group of downtown businesses established to focus on revitalization efforts in Sanford's business tax district.

ESTC – Emergency Service Training Center

Employee (or Fringe) Benefits – Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for social security, and the various pension, medical and life insurance plans.

Encumbrance - The commitment of appropriated funds to purchase an item or service. To encumber funds is to set aside or commit funds for future expenditures.

Enterprise Fund - A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. The rate schedules for these services are established to insure that revenues are adequate to meet all necessary expenditures. Enterprise funds in Sanford are established for services such as water and sewer and golf course.

EPA – Environmental Protection Association

EPZ – Emergency Processing Zone – A 10 mile area located around the Shearon Harris Nuclear Power Plant.

ERRP – Early Retiree Reinsurance Program

Estimated Revenue - The amount of projected revenue to be collected during the fiscal year. The amount of revenue appropriated is the amount approved by the City Council.

Expenditure - This term refers to the outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid. This term applies to all funds.

Expenses - Charges incurred (whether paid immediately or unpaid) for operation, maintenance, interest and other charges.

FLSA – Fair Labor Standards Act

Fiscal Policy – A government's policies with respect to revenues, spending, and debt management as they relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year - The time period designating the beginning and ending period for recording financial transactions. The City of Sanford's fiscal year begins July 1st and ends June 30th.

Fixed Assets - Assets of long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

FMLA – Family and Medical Leave Act

401K – Reference to Internal Revenue Code – Section 401, paragraph K which allows establishment of tax-deferred retirement savings plans for employees. Contributions can be made by an employee as well as their employer.

Frozen Position – A vacant position which is not funded and cannot be filled without approval from the City Council.

Full Faith and Credit – A pledge of a government's taxing power to repay debt obligations.

Full-Time Equivalent (FTE) – A measure that allows the company to calculate the equivalent number of full-time employees it would have on a given period of time.

Function - A group of related programs crossing organizational (department) boundaries and aimed at accomplishing a broad goal or accomplishing a major service.

Fund - An accounting entity that has a set of self balancing accounts and that records all financial transactions for specific activities or government functions.

Fund Balance - Amounts shown as fund balance represent monies which remain unspent after all budgeted expenditures have been made. North Carolina statute declares that a portion of fund balance is not available for appropriation.

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

General Fund - The largest fund within the City, the General Fund accounts for most of the financial resources of the government. General Fund revenue includes property taxes, licenses and permits, local taxes and other types of revenue. This fund usually includes most of the basic operating services, such as fire and police protection, finance, data processing, public works, and general administration.

General Ledger - A file that contains a listing of the various accounts necessary to reflect the financial position of the government.

General Obligation Bonds - Bonds that finance a variety of public projects such as streets, buildings and improvements; the repayment of these bonds is usually made from the General Fund and these bonds are backed by the full faith and credit of the issuing government.

Geographic Information System (GIS) - A project which will link the City to a county-wide database, including hardware, software, and added personnel. This system is to be utilized as a planning tool by the City departments.

Goal - A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless; that is, it is not concerned with a specific achievement in a given time period.

GFOA – Government Finance Officers Association

Governmental Accounting Standards Board (GASB) – A board created to establish and improve standards of state and local governmental accounting and financial reporting that will result in useful information for users of financial reports and guide and educate the public, including issuers, auditors, and users of those financial reports.

Governmental Funds – Governmental funds are used to account for those functions reported as governmental activities in the government-wide financial statements. Most of the City's basic services are accounted for in governmental funds. These funds focus on how assets can readily be converted into cash flow in and out, and what monies are left at year-end that will be available for spending in the next year.

Grant - A contribution by a government or other organizations to support a particular function. Grants may be classified as either categorical or block depending upon the amount of discretion allowed by the grantee.

Indirect Cost – A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one department or one cost center.

Infrastructure – The basic facilities, equipment, and installations needed for the functioning of a system.

Interfund Activity - Amounts transferred from one fund to another. Transfer from General Fund to Special Tax District (\$50,000) in support of Streetscape.

Interfund Reimbursements – Funds due from one fund to another as a result of charges for services shared. (Sewer Const. \$65,000; Water Const. \$65,000; Utility Fund Administration \$269,500)

Intergovernmental Revenue - Revenue received from another government for a specified purpose.

Internal Service Fund - Funds used to account for the financing of goods or services provided by one department to another department on a cost reimbursement basis.

Inventory - A detailed listing of property currently held by the government.

Investment Revenue - Revenue earned on investments with a third party. The City uses a pooled cash system. We pool all funds' cash and invest it in total. The interest earned is then allocated back to individual funds by average cash balance in that fund.

LAN- Local Area Network

Lapsing Appropriation – An appropriation made for a certain period of time generally for the budget year. At the end of the specified period, any unexpected or unencumbered balance lapses or ends, unless otherwise provided by law.

Lease-Purchase Agreement - An agreement that conveys the right to property or equipment for a stated period of item that allows the City to spread the cost of the acquisition over several budget years.

LEED- Leadership in Energy and Environmental Design

Levy - To impose taxes, special assessments, or service charges for the support of City activities.

LIDAR- Light Aerial Detection Radar

Line Item Budget - A budget that lists each expenditure category (salaries, material, telephone, travel, etc.) separately, along with the dollar amount budgeted for each specified category.

Local Government Budget and Fiscal Control Act - This act governs all financial activities of local Governments within the State of North Carolina.

Long Term Debt - Debt with a maturity of more than one year after the date of issuance.

Major Fund - Three major types of funds found in most local government accounting systems are **governmental funds, proprietary funds and fiduciary funds**. Governmental funds include general fund, special revenue, capital project, debt service funds, and special assessment funds. Proprietary funds include the internal service funds and enterprise funds.

Mill – The property tax rate which is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of assessed valuations.

Maturities - The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.

Merit Program - An established system to recognize and financially reward employee performance that exceeds the City's standards for a classification.

Modified Accrual Accounting - The accounting approach under which revenues are recognized in the accounting period in which they become measurable and available to pay liabilities of the current period, and expenditures are recognized in the accounting period in which a fund liability is incurred, if measurable, except for unmatured principal and interest on general long-term debt, which is recognized when due.

Non-Major Fund - These funds are used to account for resources other than those accounted for in the General, Debt Service, Utilities, or major Capital Improvement capital projects fund.

NFPA – National Fire Protection Association

Objectives - A simply stated, readily measurable statement of aim or expected accomplishment within the fiscal year. A good statement of objective should imply a specific standard of performance for a given program.

Object Code - An expenditure category, such as salaries, supplies or vehicles.

Operations - The portion of the budget that pertains to daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as supplies, utilities, materials and travel. Generally, all expenses that do not meet the personal services and capital outlay criteria.

Operating Revenue – Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, service fees, interest earnings and/or grant revenues. Operating revenues are used to pay for day to day services.

Operating Expenses – The cost for personnel, materials and equipment required for a department, function or cost center.

OSHA – Occupational Safety and Hazard Administration

Other Post Employment Benefits (OPEB) – Benefits that are provided to retired employees beyond those provided by their pension plans. Such benefits may include medical, prescription drug, life, dental, vision, disability, and long-term care insurance.

PASS – Personal Alert Safety System

Pay-as-you-go Basis – A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.

Performance Measures - Descriptions of a programs effectiveness or efficiency (i.e., response time to public requests, frequency of document updates).

Personal Services - General category that includes salaries and wages, pensions, health insurance and other fringe benefits.

PLC – Programmable Logic Controller

PPO – Preferred Provider Organization

Position – A position represents one full time equivalent unless otherwise noted as permanent part-time. Each position is allocated to be funded in the applicable department(s) based on duties performed.

Powell Bill Funds - Funding from state-shared gasoline tax which is restricted for use on maintenance of local streets and roads.

Productivity - A measure of the increase of service output of City programs compared to the per unit of resource input invested.

Program - An organized set of related work activities which are directed toward accomplishing a common goal. Each City department is usually responsible for a number of related service programs.

Property Tax - Property taxes are levied on both real and personal property according to the property's valuation and tax rate.

RAS – Return Activated Sludge

Reappropriation - Appropriations which are not expended at the end of a fiscal year that were earmarked for a specific purpose and are funded in the subsequent year.

Reclassification - Change in a position title and /or the associated pay range based on changes in the job skills required for a given position.

Requisition - A written request from a department to the purchasing office for specific goods or services. This action precedes the authorization of a purchase order.

Restricted Reserve - An account used to indicated that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

Retained Earnings - An equity account reflecting the accumulated earnings of an Enterprise or Internal Service Fund.

Reserve - A portion of fund balance earmarked to indicate 1) that is not available for expenditure, or 2) is legally segregated for a specific future use.

Resources - Assets that can be used to fund expenditures. These can be such things as Property Taxes, Charges for Service, Beginning Fund Balance or Working Capital.

Revaluation - Assignment of value to properties, buildings, vehicles, and equipment used for business purposes by the Lee County Tax Assessor's Office; under State law, all property must be revalued no less frequently than once every eight years.

Revenue - Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.

Revenue Bonds - Bonds whose principal and interest are payable exclusively from earnings of an Enterprise Funds. Such bonds sometimes also contain a mortgage on the fund's property.

RIT – Rapid Intervention Team

SCBA – Self Contained Breathing Apparatus

Service Level - Services(s) or product(s) which comprise actual or expected output of a given program. Focus is on results, not measures of workload.

Source of Revenue - Revenues are classified according to their source or point of origin.

Special Assessment - A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

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

State Revolving Loan – The State of North Carolina partnered with the United States Environmental Protection Agency (EPA) to provide loans to local governments for utility improvements; the stream of loan repayments are then used to serve as capital for future loans; this revolving structure has resulted in a robust infrastructure assistance program within the State of North Carolina.

TMA – Tax Management Associates – the firm hired by the County to audit business inventories as they relate to their tax assessments.

Tax Base - The assessed valuation of all taxable real and personal property within the City's corporate limits.

Transfers - All interfund transactions except loans or advances, quasi-external transactions and reimbursements.

UDO – Unified Development Ordinance

URP – Urgent Repair Program

Unencumbered Balance - The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

User Charges – The payment of a fee for direct receipt of a public service by the party who benefits from the service.

USERRA – Uniform Services Employment and Re-employment Rights Act

WAN – Wide Area Network

WTP – Water Treatment Plant

WWTP – Waste Water Treatment Plant

INDEX	
A	
ABC Revenue	32, 78, 92, 233
Administration Department	4, 5, 13, 14, 19, 29, 61, 66, 69, 74, 93, 97, 108, 113-114, 209
Ad Valorem	18, 30, 34, 71, 78, 81, 88, 91, 96, 105, 109, 189, 191, 233
B	
	6, 16, 23, 62, 70, 75, 79, 94, 101-104, 107, 109, 136, 165, 167, 169, 186, 195, 224, 233-236, 239
Bonds	
Budget Calendar	67
Budget Format	68
Budget Ordinance	29-60
Budget Overview	15-27, 87-104
Budget Process	64-66
Building Permit Fees	49-52
C	
CIP Summary	193
Capital Improvement Schedule	194-195
Central Office	29, 69, 74, 93, 129
City Profile	6-9
COLA	17, 107-108, 110, 113, 115, 118, 121, 123, 125, 127, 132, 134, 137, 139, 142, 144, 147, 151, 153, 155-156, 159, 161, 167-168, 171, 173, 175, 177, 179, 181, 183, 216, 234-235
Communication 911	106, 108, 138
Consolidated Budget	87-90
Community Development	13, 19, 22-23, 30, 68-69, 75, 82-89, 89, 93, 97, 99, 107-108, 143, 155-161, 207, 209-210, 228
Community Enhancement-Code Enforcement	14, 22, 30, 69, 71, 75, 93, 97, 107-108, 159-160, 210, 227
Community Enhancement-Downtown/HPC	13, 22, 30, 69, 93, 155, 161-163, 235
D	
Debt Service	19, 21, 23-24, 30, 32, 62, 69-70, 75, 89-90, 93, 95, 102-104, 109, 136, 146-147, 167, 169, 235, 238
Distinguished Budget Award	3, 235
Distribution & Collection	13, 32, 69, 98, 167-168, 183-185, 214, 229
E	
Elections	19, 29, 69, 74, 93, 120
Engineering	13, 32, 69, 76, 95, 98, 167-168, 175-178, 194, 214, 230
Enhanced - 911	29, 31, 83, 92-93, 106, 108
Enterprise Fund	29, 32-33, 61, 64, 87, 98, 195, 235, 238-239
F	
Finance Department	13, 19, 29, 31, 65, 83, 92-93, 97, 121-122, 212
Financial Policies	61
Fire Department	13, 16, 21, 29, 31, 35, 45-48, 53-54, 69, 74, 80, 91-93, 97, 99, 105, 107-108, 139-141, 211, 220, 227
Fiscal Control Act	61, 64, 233, 238
Fleet Maintenance	13, 20, 29, 30, 69, 74, 93, 97, 99, 132-133, 214, 229
Franchise Tax	35, 72, 84, 106
Fund Balance (Surplus)	19, 27, 32, 34, 61, 70, 78, 87-88, 92, 96, 105, 109, 189, 191, 233, 236, 239
G	
GAAFR	61
General Fund	18-20, 25, 27, 29-30, 32, 34, 57, 61, 68-70, 78-85, 87, 91-93, 96-97, 99-100, 105-109, 130-131, 136, 170, 173, 189, 191, 195, 207, 236-238
General Government	19-20, 29, 68, 74, 89, 93, 97, 109-135
General Services	74, 150, 193-194
GFOA Budget Award	3, 122, 235

INDEX	
Glossary	233-240
Golf	13, 23, 27, 30, 32, 42, 69, 73, 76, 79-80, 82, 92-93, 97, 100, 108, 111, 153-154, 195, 210, 230-231, 235
Governing Body	13, 14, 19, 29, 61, 65-66, 69, 74, 93, 97, 110-112, 209
H	
Horticulture	13, 20, 29, 69, 74, 93, 97, 99, 134-135, 515, 213, 229
Human Resources	13, 19, 29, 69, 74, 93, 97, 107-118, 115-118, 209, 216-220, 222-223, 231
I	
Information Technology	13, 29, 69, 74, 93, 97, 99, 123-124, 20, 230
Inspections Department	13, 21, 29, 57, 59, 60, 69, 74, 97, 99, 107-108, 119, 142-143, 210, 227
Installment Purchase	18, 23, 32, 62, 73, 81, 92, 102, 104-106, 108, 136, 139, 144, 147, 153, 165, 166, 168, 169, 186
Interfund Activity	87-90, 237
Interfund Reimbursements	29, 93, 107-108, 110, 113, 237
Intergovernmental	31, 68, 72, 88, 91, 92, 94, 105, 106, 165, 166, 237
Investment Policy	61, 224-225
L	
Legal	13, 20, 29, 69, 74, 93, 97, 125-126, 209
M	
Modified Accrual	64, 233
Monitoring Fee	33, 37, 73, 82, 94
Municipal Service Tax District	25, 29, 34, 64, 68-69, 76, 78, 80-81, 92, 96, 189-192
N	
Non-Compliance Fines	73, 81
O	
Operating Budget Policies	61
Other Post Employment Benefits (OPEB)	63, 73, 130-131, 170, 238
P	
Parks	13, 23, 30, 69, 73, 76, 91, 93, 97, 100, 102, 104, 151-152, 215, 231-232
Personnel Procedure	216-223
Police Department	13, 21, 29, 69, 74, 93, 97, 99, 107-108, 127, 137-138, 211
Powell Bill	30-31, 72, 82, 91, 239
Privilege License	30, 72, 82, 91
Public Building	13, 20, 29, 69, 74, 93, 97, 99, 127-128, 215, 229
Public Safety	14, 19, 21, 25, 29, 68, 74, 89, 93, 97, 109, 119, 137-143, 195
Public Utilities	32, 76, 95, 98, 171-187
Public Works Administration	13, 69, 76, 95, 98, 175, 177-178, 213
R	
Reserves	61-62, 102
Retained Earnings	24, 33, 78, 94, 165-166, 239
Revenue Assumptions	78-85
Revenue Policy	61
Risk Management	13, 19, 29, 69, 74, 93, 97, 115, 118-119, 209, 227
S	
Salaries and Wages	77, 209-221, 239
Sales Tax	18, 30-31, 72, 79, 81, 91, 105-106, 109
Sanitation	18, 19, 22, 25, 27, 30, 68-69, 75, 89, 93, 97, 109, 147-150, 228
Sanitation Fee	18, 22, 27, 31, 37, 84, 92, 105-106, 149
Sewer Rates	70, 73, 165
Sewer Capital Improvements	69, 76, 101, 187, 193, 207
Sewer Construction	76, 178
Solid Waste	13, 22, 30, 35, 69, 75, 93, 97, 100, 107-108, 147-150, 213, 228
Street Capital Improvements	21, 74, 146, 193

INDEX	
Street	13, 18, 21, 25, 27, 29, 32, 34, 39, 61, 68, 69, 74, 84-85, 89, 92-93, 97, 100, 104-106, 109, 144-146, 194, 213, 229
T	
Tax Levied	68, 81, 84
Transmittal Letter	15-26
U	
UF Administration	13, 69, 173-174, 212, 230
User Charges	33, 61, 68, 73, 88, 91, 94, 105-106, 165-166, 173, 240
Utility Fund	23-24, 32-33, 61-64, 68-70, 78-79, 81-85, 94-95, 98, 101, 165-174
W	
Warehouse	13, 32-33, 69, 76, 95, 98, 171-172, 215, 229
Waste Management	149, 228
Water Capital Improvements	69, 76, 101, 186
Water Construction	76, 178
Water Filtration	13, 16, 23-24, 32-33, 62, 79, 95, 98, 101, 103, 165, 167, 179-180, 215, 229
Water Rates	36, 44, 70, 73
Water Reclamation	13, 32, 69, 95, 98, 101, 181-182, 215, 229
Z	
Zoning Enforcement	39

THIS PAGE LEFT BLANK INTENTIONALLY.